

**DeKalb County**

**Schools Procedures**

**DeKalb County Board of Education**  
**Budget Procedure**  
**Board Policy 2.200 Annual Operating Budget**

The Budget Planning procedure involves the Director of Schools, Program Supervisors, Department Heads, Principals and Bookkeeping Staff.

**Federal Budget Preparation:**

1. The Federal Programs Supervisor works up the budget, this involves detailed accounting of the program guidelines and cost for personnel, supplies, and services.
2. The Federal Programs Supervisor then presents the budget to the Director of Schools and the DeKalb County Board of Education.
3. The Federal Programs Supervisor submits the budget and program application to the Field Service Consultant for approval.
4. The approved budget is then presented to the Federal Programs Bookkeeper and entered in the Local Government Accounting Program.
5. The same procedure is used throughout the Fiscal year for budget amendments.

**General Purpose Budget Preparation:**

1. Information is obtained from the DeKalb County Court on local funding and the State of Tennessee. Following this the Director of School, General Purpose Bookkeeper, Department Heads, Principals, and Supervisors calculate the estimated required expenditures within the categories and necessary line items for the fiscal year.
2. The budget is presented and reviewed by the DeKalb County Board of Education. The Board then votes to approve the budget and submit the approved budget to the DeKalb County Commission.
3. The DeKalb County Commission approves the budget and following this the budget is presented to the State Department.
4. The same procedure is used throughout the Fiscal year for budget amendments.

# **Department of Federal Programs**

## **DeKalb County Schools**

110 S Public Sq  
Smithville, TN 37166

Phone: 615-597-4084

Fax: 615-215-2113

### **Danielle Collins**

Federal Programs Supervisor

### **Patrick Cripps**

Director of Schools

#### **Process Explanation for Obligation of Federal Funds**

All acquisition of property follows Federal guidelines for costs being necessary, reasonable, allocable to federal awards and authorized and not prohibited under state/local laws (OMB Circular A-87)

Acquisition of Property: Our local process includes completion of a purchase requisition identifying specific requests prior to obligation of funds. All sensitive minor equipment must be requested by completion of a purchase requisition and submitted for approval by both the Supervisor of Federal Programs and the Director of Schools. Once purchase is approved a purchase order number is issued and items are obtained. Our LEA policies for Purchasing, Bids and Quotations, Requisitions, Purchase Orders and Contracts, Vendor Relations and Payment Procedures are each attached along with a blank requisition form.

Personal Services by Employee: LEA Policy on Vendor Relations states “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.” TCA 49-6-3003

Contract Employees: See LEA policy for contracts on Purchase Orders and Contracts

Travel: See LEA policy and procedure for travel and reimbursement.

# DeKalb County School System

## Budgeting

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

Appropriate Supervisors of DeKalb County School System, such as Federal Programs, Special Education, etc. set a meeting with administrators, school leaders and stakeholders to discuss the initial grant budget and any adjustments that have been made based on the grant award letter.

If the grant award letter is for a different amount than initially budgeted or if the grant award letter is changed after it is issued, the same administrators, school leaders and stakeholders who attended the initial meeting, will be ask to meet again to discuss revisions to the budget.

# DeKalb County School System

## Financial Management Standards

### *Identification Procedures*

OMB: 200.302

The DeKalb County School System utilizes the CFDA title and number issued by the State Department of Education in Tennessee for all federal awards received. The Federal Identification Number (FIN) with the year and name of the federal agency is also included in the records. This information is reviewed by the state auditor with the Bookkeeping Department.

If a new grant is received, the bookkeeping department requests the CFDA title and number for this specific grant.

**Purchase Requisition**

Bill to:

DeKalb County Board of Education  
 110 South Public Square  
 Smithville, TN 37166  
 (615) 597-4084

Purchase Order Number:

\_\_\_\_\_

Purchase From: \_\_\_\_\_

Date \_\_\_\_\_

GP \_\_\_\_\_ PL89-10 \_\_\_\_\_

\_\_\_\_\_ Account to be charged \_\_\_\_\_

Telephone Number: \_\_\_\_\_

Catalog page No.	Quantity	Unit	Stock No. Item No.	Description	Unit Price	Total Price
<b>Do like items total amount exceed \$9,999.99? If so, obtain bid!</b>						
Total not to exceed						

Requested by: \_\_\_\_\_

Principal : \_\_\_\_\_

Supervisor: \_\_\_\_\_

Approved: \_\_\_\_\_

Director of Schools

Paid:

## **Payroll Procedures**

1. The payroll clerk is in charge of payroll.
2. DCBOE 12 month employees are paid on the 15th of each month. Teachers, Educational Assistants and substitute teachers are paid on the 5<sup>th</sup> of the month.
3. All employee salaries are prorated annually for 12 months.
4. Each timesheet is monitored and checked for accuracy and employee's with adjustment pay is entered into FlexGen, the Local Government Corporation payroll software program.
5. A file is downloaded and sent to the bank for employees' direct deposits. This file is printed and maintained as a record of the transaction.
6. Pay Stubs are printed and taken to each school for hand delivery for employees or held at the central office for pickup. The detailed payroll process is listed below:
7. The detailed payroll process is listed below:

The School Payroll is managed using the FlexGen system. Before balancing, the payroll must be setup. Payroll is calculated, then balanced 3-7 days prior to the payroll date, balancing must be completed. All changes must be entered and updated prior to balancing. To balance in FlexGen you must do the following:

Go to Payroll Information

> Go to Current Pay

>Compare totals from payroll worksheets to totals under current pay, do this for each location

>Make any necessary changes

>Balance

>Leave is entered in Siesta by school secretaries or supervisors

>View Leave Binder to total user leave taken, do this for each location>Make all changes until in balance

A calculation report is run before payroll is processed and must be gone over thoroughly and corrected before continuing.

The Payroll Summary Report is ran to verify G/L account numbers.

Direct Deposit slips are printed.

The following reports must be generated:

1. Complete Direct Deposit Register
2. Standard register with Direct Deposit #s
3. Payroll register
4. G/L Distribution report
5. Deduction register
6. Direct Deposit report

After this process has been completed, payroll is updated, and the 2 following reports are generated.

1. Check register by fund

### **Accounts Receivable Procedures**

1. Upon receipt, they are properly recorded in the receipt book.
2. Checks or monetary payment either in person or by mail is receipted upon collection.
3. All receipts are designated to the appropriate fund account number and deposited with the County Trustee within 3 days.
4. The Trustee in turn issues a receipt for the transaction which is returned to the Finance Office.
5. The receipts are posted from the Trustee's month end report and then reconciled.

### **Purchasing Procedures General Information**

1. A designated person is authorized to make purchases and authority to determine that the item is necessary and the quantity requested is appropriate.
2. Prenumbered purchase orders are used for every purchase except for utilities, communication, and fuel.
3. Prenumbered purchase orders are approved by the finance officer or his designee to indicate that there is sufficient balance in the unexpended appropriation to allow the expenditure and to indicate that the expenditure is in accordance with the purpose of the appropriation.

### **Purchasing Procedures Competitive Bids**

1. DeKalb County has a private act that requires public advertising and competitive bidding for any purchase in excess of \$10,000.
2. Requests for bids are placed by an ad in the local newspaper a minimum of 7 days prior to bid opening.
3. On the specified time and date, bids are opened by the Chairman of the Board or his designee.
4. Department Heads make recommendations to the winning bid.
5. The County then approves the lowest bid if it follows all the required bid specifications.
6. When a contract is not awarded to the lowest bidder, the reason is documented.
7. Accounting reports for purchasing are prepared using the appropriate account software.
8. All invoices are taken to the Finance Office with the following information being required:
  - a) Signature of person receiving the purchase.
  - b) An account number from which payment will be assigned.
  - c) The item requested for purchase is pulled from the vendor and attached to the invoice.
  - d) All account numbers are checked for accuracy.
  - e) Invoices are entered into the computer by name, status and address.
  - f) An invoice listing is then created to check for errors.

### **Cash Disbursements**

1. Checks are printed using the ImageEase software. Before the checks are sent to ImageEase, the sender assigns the check number for the checks. The sender keeps a log of all checks sent in order to keep the checks in sequential order.



2. Both checks and documentation are submitted to the designated officials for examination and signature.
3. If an invoice is cancelled, the following should be written on the invoice:
  - a) Check number
  - b) Amount
  - c) Payment Date
  - d) Account to be charged before the checks are submitted for approval.
4. All checks issued require two signatures: the Chairman of the School Board, School Superintendent.
5. The General Ledger is updated to reflect the expenditure.
6. Supporting documentation is filed alphabetically by vendor or by pay date.

### **Budgeting Procedures**

1. The DeKalb County Budgeting procedure involves developing a consolidated budget, adopting a tax rate and appropriation resolution to fund that budget and specifying a deadline by which these actions must be taken.
  - a. Departments fill out budget requests and submit them to the School Board.
  - b. The County Commission, after public hearings and notice, adopt a budget, tax rate, and an appropriation resolution.
  - c. In the event the budget is not adopted by July 1st of the new fiscal year, the county operates on a monthly allotment, based on the previous year's approved budget, until a consolidated budget is approved locally.
  - d. The approved budget (certified copy) is sent to the State of Tennessee Comptroller's Office for approval and the new fiscal year's budget is finalized.
2. Budget amendment requests, as deemed necessary and appropriate, are made throughout the year by departments as needed and must be approved by the School Board.
3. These proposed amendments are turned into the Finance Office and presented to the Financial Management Committee, and then ultimately, to the County Commission for approval.
4. Once approved, the amendments are filed in the Finance Office by month of approval.

### **Month End Closing**

1. The bookkeeper uses the bank statement to reconcile to the Trustee's monthly warrant listing.
2. Checks are then reconciled.
3. The bookkeeper then enters the month end Trustee's report. The office utilizes Local Government Data Processing software to create a balance sheet, account analysis, and a statement of expenditures and encumbrances.
4. The Trustee's report is utilized to run a balance sheet that allows the office to insure that funds are all in balance.
5. An account balance report is generated, which includes beginning and ending month by account number.

7. After the Balance Sheets are prepared, reports are generated for each office/department.

### **Pre-Year End Closing**

1. Dekalb County uses the Local Government Data Processing software to close the year's books.
2. The year-end closing occurs at the end of June.
3. First, the Finance Office reviews the June balance sheet and expenditure report to determine if there are over expended expenditure accounts and payroll tax and deduction accounts with balances due to be paid.
4. Next, if any mistakes are discovered that have occurred during the fiscal year, they are corrected as journal entries are made to accounts for all current year payables, receivables and encumbrances.
5. Outstanding accounts payables and receivables are identified, and decisions are made to process them this year or to carry them over to the next fiscal year.
6. As appropriate for schools, payroll checks are run for 11 and 12 month teachers. Accrued payrolls use account number 21200 as the credit amount.
7. Any reserves other than undesignated fund balance are entered as journal entries and processed into the general ledger. If reserves are to be set up as undesignated fund balance the appropriate reserve accounts are credited by account number.
8. After all entries have been entered and processed, the Finance Office prints a balance sheet and account analysis to make a final check prior to closing the month of June.
9. At this point, the budget can be updated to year to date.
10. Outstanding purchase orders are identified and verified. Then a sheet of outstanding purchase orders are prepared and their validity verified.
11. Any outstanding purchase orders that will not be fulfilled are removed.
12. June liquidated purchase orders are posted to the current fiscal year. Then the statement of expenditures and encumbrances are compared to the totals on the current PO listing in account descending order. The totals should match the Statement of Expenditures and Encumbrances.
13. Checks are run for purchase orders dated June.

### **Purchasing Year End**

1. Prior to closing the month of June, the Year-End process must be completed.
2. Year-end totals are updated as year-to-date. A new budget year is established beginning July 1st and ending June 30th of the next fiscal year.
3. The next step is to prepare a PO balancing report to develop a list of all general ledger accounts with outstanding encumbrances. This report includes the general ledger account number, outstanding purchase order amounts, year-to-date encumbrances, future posted encumbrances and the difference between general ledger and purchase order files.
4. All current year purchase orders that have not been fully liquidated are rolled to the prior year PO file.
5. All prior year purchase orders are paid in July before the General Ledger Year-End closing is completed.

### **General Ledger Year End**

1. Before closing the year, the Finance Office uses LGDPC software to close the month of June.
2. All entries for June must be posted prior to closing.
3. June is closed like any other month end.
4. A daily backup is made before the year end closing begins. It is filed as Mid-Closing Backup.
5. The LGDPC software is then utilized to close the year. The steps are listed below:
  - a) The staff runs a transaction balance report that compares the Posted Transaction File to the General Ledger File. Anything out of balance can be identified. Once the balance sheet and trial balance is correct, the system will use the general ledger total to close.
  - b) The second step is to build closing fund balance accounts and if appropriate, sub fund balance accounts. This may be done by individual cost centers as well.
  - c) Summary reports and journals are run, including the General Journal, Budget Journal, and Cash Receipts Journal.
  - d) Account Reports are then run which include Trial Balance, Control Accounts (for Audit use), and an YTD Account Analysis.
  - e) The software then allows the staff to build audit files and control records (STATEPC and YTD audit files).
  - f) The fiscal year is then closed and a beginning balance is calculated that does the following:
    - i. Clears assets, liabilities, and equities.
    - ii. Recalculates the beginning balance for the new fiscal year.
    - iii. Zeroes out the revenues and expenditures.
    - iv. Moves future posted amounts and reads the PO file for CAFR.
    - v. It posts beginning balances and builds control account records and a Year-End Posting Journal will print showing all of the computer generated entries that were posted during this step.
    - vi. A trial balance and balance sheet are then printed for the new fiscal year. Only the beginning balances are shown on this report (No July entries are shown).
6. The Year-to-Date Audit File is then loaded and stored in a folder to be retrieved for the auditor.

### **Physical Storage**

We are required to keep payroll records forever. Everything else, we are required to keep 5 years.

### **Purchasing Cards**

The DeKalb County Board of Education uses 1 purchasing card (also called credit cards). This card is used to book hotel rooms. The cards are kept at the Finance Department, locked up. It can only be used by assigned purchasing representative, which is the Director of Schools (or his/her designee).

Director of Schools must sign a copy of the Cardholder agreement, which describes in detail the cardholder's responsibilities, privileges, and procedures as to the use of the purchasing card. A copy of the signed agreement is kept on file in the Finance Department. These agreements maintain the safety of the program to the school system and the county.

**Reconciling to Trustee**

Bank statement is provided by the Trustee. Checks are cleared in NextGen. An outstanding list as of the last day of the month is printed and the total is subtracted from the Trustee's end of the month balance. This amount should equal the cash amount from the Trial Balance sheet for the month. Any variance must be explained and corrected. Once completed, these reconciliations are reviewed by the Director of Schools for approval monthly.

**Internal Departmental Audit**

Monthly statements of revenue and expenditures as well as account analysis statements are reviewed by school system departmental supervisors/administrators to ensure accuracy of financial reporting. Any discrepancies are immediately addressed by the responsible departmental supervisor/administrator with the help of the DeKalb County Finance Department so that compliance in reporting is maintained.

**Finance Office User Right**

The DeKalb County Finance Department uses two software programs. NextGen is used for General Ledger. Flexgen is used for School payroll and all expenditures. This software is on the Finance Department's server. Each user, for both systems, must have a user name and password.

**DeKalb County Board of Education**  
**Payment Procedure**  
**Fiscal Management**

The DeKalb County Board of Education follows this procedure for authorizing purchases and payment of invoices.

Requisitions are requested by Program Supervisors and/or Department Heads for necessary purchases within their departments and within the guidelines of all programs.

The name of the vendor is listed along with a list of items and cost including shipping or freight. Any necessary price quotes from other vendors is attached. The correct funding code, category, and line item code is entered on the requisition.

The Director of Schools reviews the requisition. If signed by the Director, it is then authorized and a Purchase Order Number is assigned by the appropriate bookkeeper. Once the PO number is assigned to the requisition a copy of the requisition form is given to the Supervisor/Department Head so that they can complete the purchase.

Bookkeeping then keys the purchase order into the Accounting System, under the appropriate funding codes. The Director signs the purchase order. This is then held until the items have been received.

Invoices are matched to purchase orders and held until the Supervisor/Department Head reviews the open Purchase Orders and verifies all items have been received. The Supervisor/Department Head then signs the invoices and they are processed by the bookkeeper for payment.

Once the invoices are approved for payment the Bookkeeper verifies the PO, and invoice match and are correct. The invoice is then entered into the system for payment. The bookkeeping departments follow the DeKalb County Schools Segregation of Duties charts for each fund as attached hereto.

**DeKalb County School System**  
**Procedures for Requesting Federal Reimbursements from EPlan**

DeKalb County School System requests federal and state funds to reimburse all current expenditures through the State of Tennessee EPlan Reporting System twice per month. Once a federal application has been approved and loaded onto EPlan, the following procedure for requesting reimbursements should be followed:

1. The payroll office at finance will process and post all payroll packets 3-7 days prior to the scheduled pay day and post the payroll transactions to Nextgen.
2. Bookkeepers will print supporting reports from Nextgen that provide total YTD expenditures by line item for each state and federal grant. These reports will include the current payroll expenditures as well as non-payroll expenditures processed as of that day. (Supplies, outside services, equipment etc.)
3. Bookkeepers will CREATE A NEW REQUEST FOR REIMBURSEMENT in DRAFT form for each grant and enter the YTD expenditures in to EPlan by line item. Bookkeepers will notify the appropriate federal grants administrator or their staff of any line item expense that exceeds the appropriation and adjust the request accordingly.
4. Bookkeepers will create a PDF document of report(s) to support the expenditures and upload in to EPlan for each grant that requires additional documentation.
5. Bookkeepers will then change the status of the reimbursement request to DRAFT COMPLETE and generate a summary page for each grant that provides the total allocation; total expenditures; total amount received; and total of this request.
6. Bookkeepers will cross check the request amount of each grant with the supporting documentation. He/she will then code each page with the appropriate fund, sub fund, revenue code and/or cost center and forward to the Finance Office staff for their records. They will check off each receipt as it comes in to the Trustee.
7. Bookkeepers will monitor Edison and the Trustee receipts for all expected revenue to be posted within the 2 week time frame of the request.
8. Reimbursement requests will be made throughout the year using actual expenditures with the exception of June. The SDOE recommends DeKalb County Schools to request reimbursement for any/all outstanding encumbrances as of June 30 to ensure the revenue will be posted to the proper fiscal year if the encumbrance is liquidated in the following year.

# DeKalb County School System

## Spending Grant Funds Procedure Guidelines for Professional Development Request

### *Travel:*

Travel and registration requests are received by the Supervisors/Department Heads on the Meeting/Workshop Request Form once the direct building administrator has approved the request. The request must be aligned with the school's improvement plan. The meeting/workshop request form is completed and the correct funding code, category and line item code is entered on the form with supporting documentation attached. Upon approval of the appropriate supervisor, the request for travel expense is submitted to the Director of Schools for approval.

Once the Director approves the travel request, the form and supporting documentation is submitted to the appropriate Supervisor or designee who then registers the authorized employee. The appropriate bookkeeper receives the original workshop request form while the supervisor maintains a copy for records.

The bookkeeper will then process the payment for registration and mail necessary registration forms.

Travel must be authorized and approved in advance by an employee supervisor.

### *Overnight Travel:*

Overnight accommodations will be allowed only when an activity continues two consecutive days or when the individual lives more than 50 miles from the meeting place. Pre-payment for room and board is made based on the cost that is supplied to the supervisor at the time of reserving the room. This check along with the tax exempt certification is taken to the event by the authorized employee. A zero balance hotel receipt is returned to the supervisor upon the employee's return. An employee must be pre-approved to make his/her own hotel reservations.

A travel reimbursement form is completed and signed by the authorized employee within 10 days and given to the supervisor, then submitted to the bookkeeping department.

If a taxi or Uber cost is incurred, a transportation receipt and the conference agenda must be attached in order to receive full reimbursement. You must be able to prove the transportation cost was necessary and relevant to the conference. You will not be reimbursed for personal trips that are not related to the conference.

A request for reimbursement is made by the employee for any additional costs incurred. Travel, meals, parking and incidentals are reimbursed as outlined on the Travel Reimbursement Guidelines.

**Mileage:** Mileage for properly authorized travel on official school business shall be reimbursed at the mileage rate of \$0.70 per mile.

**Meals:** Meals for properly authorized travel on official school business shall be reimbursed at a maximum of \$59.00 per day for overnight stay. Employees who do not regularly travel out of county and are away from their official station during normal mealtime shall be reimbursed at a rate of \$13.00 for breakfast, \$15.00 for lunch and \$26.00 for dinner with \$5 for incidentals. Normal mealtime for breakfast shall be defined as between 5:00 a.m. and 8:00 a.m.; lunch shall be defined as between 11:00 a.m. and 2:00 p.m.; and dinner shall be defined as between 5:00 p.m. and 8:00 p.m. Receipts are not required for meal reimbursements. Meals will only be reimbursed if the employee stays overnight at a meeting/conference.

**Parking Expenses:** Charges for parking expenses incurred for properly authorized travel on official business shall be reimbursed. Parking receipts are required for full reimbursement. If a parking receipt is not available, \$8.00 will be reimbursed to employee.

**Lodging:** Lodging for properly authorized business travel on official school business shall be reimbursed at the actual cost incurred. Lodging may be at or near the site where the conference/training program is being held. A \$0 balance from said hotel must be submitted with reimbursement.

An overview of business reimbursements are follows:

Mileage - \$0.70 per mile

Hotel – State Rate offered

Meals - \$13/\$15/\$26

Parking – must have receipt or \$8.00

This reimbursement request must match the Meeting/Workshop Request Form.





# DeKalb County Board of Education

*Every student counts, every moment matters.*



## Request for Reimbursement of Out-of-County Travel Expenses

Employee: \_\_\_\_\_ Dates of Travel: \_\_\_\_\_

Conference Name: \_\_\_\_\_

Reimbursements must be submitted to Central Office within 30 days of conclusion of the conference.

For Board policies on travel go to: <http://www.dekalbschools.net/?DivisionID=21489>

**Expenses Incurred** – DCBOE requires itemized receipts for all reimbursement requests. Overnight stay is required for any meal reimbursement: \$13/Breakfast \$15/Lunch \$26/Dinner

Category	Amount	Receipt(s) Attached ✓
Airfare	\$ 0.00	<input type="checkbox"/>
Total miles _____ @ 0.70/mile Mileage	\$ 0.00	<input type="checkbox"/>
Car Rental / Taxi Fare	\$ 0.00	<input type="checkbox"/>
Parking Fees	\$ 0.00	<input type="checkbox"/>
Breakfast(s)	\$ 0.00	<input type="checkbox"/>
Lunch(es)	\$ 0.00	<input type="checkbox"/>
Dinner(s)	\$ 0.00	<input type="checkbox"/>
Lodging	\$ 0.00	<input type="checkbox"/>
Total Amount Requested	\$ \$ 0.00	

Employee Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Approved by: \_\_\_\_\_

Date: \_\_\_\_\_

Travel Period

From \_\_\_\_\_

To \_\_\_\_\_

*In-county travel*

<i>Place / Purpose</i>	<i>Miles traveled</i>	<i>Mileage (x.70/mile)</i>
Total from page # _____ (if applicable)		

**Total**

*I hereby certify to the correctness of the above travel and it was incurred in the performance of official duties.*

Name &amp; Position

Page \_\_\_\_ of \_\_\_\_

## DeKalb County School System

### Purchasing Procedures

The term "purchase" as used in the following procedures is defined as any agreement or contract to buy, rent or lease supplies, services, machinery, etc.

All like items, those items or services that can be purchased from a single sources, shall be combined and considered as a single purchase. In making purchases, diligence must be given to securing the lowest price possible.

**Purchasing:** Prior to any purchase, a purchase order or purchase request form must be issued and submitted to the supervisor for approval and verification of funds. The Director of Schools may authorize the purchase with his/her signature on the form. If approved, the supervisor then sends the request to the Finance Department for a purchase order number. The supervisor may proceed to place the order for the item(s).

The supplier must be given the purchase order number and instructed to show this number on all invoices pertaining to that purchase. Once this is done and the terms of the purchase order have be fulfilled, the purchase order and invoices are to be returned to the Finance Department for payment.

Purchases which require price quotations, but not formal bids: \$5,000 - \$9,999.99

Purchases which require advertised bids: \$10,000 or above

#### Conflicts of Interest:

The DeKalb County School System shall adhere to all recognized code of conduct standards related to bids awarded, as well as all other purchases/contracts for products and/or services.

## **Department of Federal Programs**

**DeKalb County Schools**

110 S Public Sq  
Smithville, TN 37166

Phone: 615-597-4084

Fax: 615-215-2113

**Danielle Collins**

Federal Programs Supervisor

**Patrick Cripps**

Director of Schools

All vendors will be analyzed to make sure that they have not been disbarred or suspended or otherwise excluded from participating in federal programs.

DeKalb County BOE and the Federal Programs Department will check the following website for the list of contractors who cannot be utilized:

[www.epls.gov](http://www.epls.gov)

[www.sam.gov](http://www.sam.gov)

## DeKalb County Board of Education

### Bid Requirements

All bidders are required to comply with:

- General Licensing Act of 1976 (Tennessee House Bill No. 2180 and T.C.A. 62-6-119 of 1994).
- All companies with five (5) or more employees are also required to comply with T.C.A. 50-9-113 of 2001, the Drug Free Workplace

If your bid meets or exceeds \$25,000:

- It is required that you show your Tennessee State Contractor's License Number, Classification and Expiration date on the sealed envelope containing your bid.
- It is required that you submit a five (5) percent bid bond with your bid.
- It is required that you show the name, license number, classification and expiration date of any HVAC, electrical or plumbing subcontractors on the sealed envelope containing your bid, if their bid amount exceeds \$25,000. If under this amount, only their company name is required.

Regardless of bid amount:

- It is required that you submit proof of general liability insurance of not less than \$1,000,000
- Worker's Compensation Insurance

T.C.A. Section 49-5-413:

-It is required that any person corporation or other entity who enters into or renews a contract with a Local Board of Education or child care program as defined in 49-1-1102 shall be required to comply with the provisions of this subsection if the contract requires .

REGARDLESS OF BID AMOUNT, YOU MUST BE LICENSED IN ACCORDANCES WITH ANY REQUIREMENTS BY THE TENNESSEE DEPARTMENT OF INSURANCE OR STATE CONTRACTOR'S LICENSING BOARD AS REQUIRED BY EITHER FOR ELECTRICAL OR CABLING PROJECTS, IF APPLICABLE TO THIS BID.

If your bid meets or exceeds \$25,000 and you are the successful bidder:

- It will be required that you obtain and show proof of payment/performance bond or bonds.



State of Tennessee  
Department of Education

## Equipment and Inventory

### Definition of Equipment

Every local educational agency (LEA) should have an approved definition of *equipment*. If there is none, the state of Tennessee definition of *equipment* applies as follows: *equipment* is "all items (machinery, implements, tools, furniture, livestock, vehicles, and other apparatus) purchased with an object code of 16 with a unit cost of \$5,000.00 or more and a minimum useful life expectancy of three years. Freight charges and installation cost should be included as cost of equipment. *Sensitive minor equipment* is defined as "items purchased with an object code of 099 with a cost between \$100.00 and \$5,000.00." It includes sensitive items such as computers, external computer peripherals, weapons, etc., as determined by the State Personal Property Section.

(See listing below—taken from Appendix B of the Post Manual located at <http://www.intranet.state.tn.us/generalserv/fiscal/documents/postuserman.pdf> . See this source for exclusions, too.)

#### **Sensitive Item Listing:**

BOAT MOTORS  
BOAT TRAILERS  
BOATS  
CAMERA BODIES (35mm & DIGITAL)  
CAMERA LENS (200MM OR LARGER)  
CANOES  
COMPUTERS  
COMPUTER PERIPHERALS (EXTERNAL)  
COLOR BAR GENERATORS  
FAX MACHINES  
HAM BAND TRANS/REC (HAND HELD)  
MARINE BAND TRANS/REC  
OSCILLOSCOPE  
RADIO SCANNERS  
SPECTRUM ANALYZER  
TELEVISIONS  
TWO/WAY RADIO TRANS/REC  
VECTOR SCOPES  
VIDEO CAMERAS  
VIDEO RECORDERS & PLAYERS  
WAVEFORM MONITORS

The LEA definition for equipment can be more restrictive than this definition, but it cannot be less restrictive.

The LEA must use the same definition for all equipment including, but not limited to, equipment used by nonpublic schools. The LEA cannot apply a more stringent standard for federal programs.

## **Guidelines for Equipment**

*Purchasing*--LEAs will budget in the equipment line item sufficient funds for planned purchases of any items to be considered to be equipment in the LEA. The LEA will maintain all supporting documentation: inventory records, purchase orders, receipts, and vendor contracts.

Prior written approval by the NCLB field service consultant is required only for purchases of those items of equipment that have a unit cost of \$5,000 or more. Title IV equipment purchases must also be approved by the SEA Project Director.

All purchases must be made in compliance with policies and statutes governing the LEA.

*Allowable Equipment*--*The LEA is responsible for assuring that only allowable equipment is purchased.* To avoid problems, the LEA should submit a list of proposed purchases to its NCLB field service consultant for discussion. However, prior approval in writing is required only for items costing \$5,000 or more.

An LEA may purchase or lease equipment with NCLB funds if 1) it is reasonable and necessary to operate its federal program effectively, 2) existing equipment will not be sufficient and (3) the costs are reasonable.

Real property and equipment purchased with NCLB funds may be made available to other educational programs or projects, providing this use does not interfere with its use for the NCLB program or significantly shorten the equipment's useful life.

*Bar codes*--A bar code or other type of secure tag must be affixed to identify each piece of equipment. The name of the LEA, the Title, and project year of the purchase is required unless the purchases are made as part of schoolwide projects under Title I. Equipment items bought as a part of a Title I schoolwide program are required to have the following: the name of the LEA, the name of the school, the project year of the purchase, and *schoolwide*.

All items purchased as equipment, including sensitive equipment, as well as materials and supplies must be accounted for in such a manner as to avoid fraud, waste, or abuse. These purchases will be reviewed as a part of the regular monitoring process.

## **Equipment Inventory (EDGAR Section 80.32)**

The LEA must maintain an inventory of equipment purchased with federal grant funds until disposition takes place.

The property/inventory records must include the following information:

- Description of the property;
- A serial number or other identification number;
- The source of the property;
- Who holds title;
- The acquisition date;
- Cost of the property;
- Percentage of Federal participation in the cost of the property;
- The location, use, and condition of the property, and;
- Any ultimate disposition data including date of disposal and the sale price of the property.  
(See ED-5091.)



A physical inventory with reconciliation with property records is required at least once every two years.

Also, an inventory control system must be developed and implemented to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.

Adequate maintenance procedures must be developed to keep property in good condition.

#### **Equipment Requirements Concerning Private Schools ( 34 CFR §299.9)**

The LEA must keep title to, and exercise continuing administrative control of, all property, equipment, and supplies that the LEA acquires with funds under a covered program for the benefit of eligible private school children and their teachers or other educational personnel.

Barcodes must be put on equipment, and it must be labeled with the name of the LEA, Title program purchased under, and the year of purchase. An accurate inventory of this equipment must be maintained.

The LEA may place equipment and supplies in a private school for the period of time needed for the program.

The LEA shall ensure that the equipment and supplies placed in a private school--

- (1) Are used only for proper ESEA program purposes; and
- (2) Can be removed from the private school without remodeling the private school facility.

The LEA must remove equipment and supplies from a private school if--

- (1) The equipment and supplies are no longer needed for ESEA program purposes; or
- (2) Removal is necessary to avoid unauthorized use of the equipment or supplies for other than ESEA program purposes.

No funds may be used for repairs, minor remodeling, or construction of private school facilities.

#### **Disposition of Equipment (EDGAR 80.32)**

Equipment may be disposed of with no obligation to the federal government, if **ALL** of the following criteria are met:

- (1) Equipment is no longer needed in the current program.
- (2) Equipment is not needed in other programs currently or previously funded by a federal agency.
- (3) Equipment item has a current per-unit fair market value of less than \$5,000.

If the LEA disposes of equipment with a fair market value of less than \$5,000, the proceeds must be used to support the program for which the equipment was purchased. No request for approval of equipment disposition is required.

If the equipment's fair market value is more than \$5,000, the LEA must submit a cover letter with supporting documentation as per the forms provided by the Office of Federal Programs to its NCLB field service consultant for review and submission to the Office of Federal Programs. Upon approval from the Executive Director of Federal Programs, the LEA may proceed with the disposition process. If items are to be sold after approval of the disposition, the proceeds must be used to support the

program for which the equipment was purchased. Documentation of such sale and use for the program must be maintained.

If authorized or required to sell property, proper sales procedures must be established to ensure the highest possible return.

# DeKalb County Board Of Education

## Inventory Guidelines

As pursuant to Board Policy 2.702, the Director of Schools shall establish an accurate inventory procedure for all school real and personal (e.g. material and equipment) property, and this system shall be implemented at each school facility. Administrative personnel shall ensure that a physical count of all such property is taken at the end of each fiscal year, and this inventory shall be the property entered on the appropriate records for accounting purposes.<sup>1</sup>

1. *Tennessee Internal School Uniform Accounting Policy Manual: Section 4-13*

### Definition of Equipment

The state of Tennessee's definition of *equipment* applies as follows: *equipment* is "all items (machinery, implements, tools, furniture, livestock, vehicles, and other apparatus) purchased with a unit cost of \$5,000.00 or more and a minimum useful life expectancy of three years. Freight charges and installation cost should be included as cost of equipment. *Sensitive minor equipment* is defined as "items purchased with a cost between \$100.00 and \$5,000.00." It includes sensitive items such as computers, external computer peripherals, weapons, etc., as determined by the State Personal Property Section.

It is also our responsibility to ensure proper accountability of certain other purchases made with Federal, State, and local funds that do not represent equipment or sensitive minor equipment. This policy is to encompass that responsibility for "controllable items." (Items not over the threshold to capitalize but do need to be inventoried and tracked.)

The DeKalb Board of Education will maintain an inventory of equipment purchased with federal, state, or local funds until disposition take place.

The property/inventory records must include the following information:

- Description of the property;
- A serial number or other identification number;
- The source of the property;
- Who holds title;
- The acquisition date;
- Cost of the property;
- Percentage of Federal participation in the cost of the property;
- The location, use, and condition of the property, and;
- Any ultimate disposition data including date of disposal and the sale price of the property. (See ED-5091.)

The Inventory Procedures shall include but is not limited to the following:

### **Administrative Guidelines**

#### **Fiscal Responsibility**

- Each Department or Individual School

Each Department or School will provide the Central Office with a listing of inventory for which that they are accountable. Each school shall maintain a complete inventory with a duplicate maintained in the Central Office.

- Central Office

- Maintain Records of Inventory and all database transactions.
- Tagging of all assets as determined by these guidelines and input of all information into a records keeping system of all newly purchased equipment using Board of Education purchase requisitions.
- Removal of labels upon disposition of equipment or sensitive minor equipment.
- Proper completed forms to insure current inventory lists.
- Conduct internal audits to insure that inventories are current and updated.
- Prepare annual inventories for all schools.
- Tracking and tagging of donated equipment to the Central Office.
- Notify SDE of physical inventory schedule and of results of physical inventory.

- School Administrators

- School Administrators are responsible for:
  - a. The custody and maintenance of all assets purchased for, transferred, or assigned to their school.
  - b. Tagging of existing and newly purchased assets purchased with school funds as determined by the definition of **equipment** guidelines.
- School Administrators shall follow the following procedures:
  - a. Report the theft or loss of property, including asset tag number and serial number, immediately, to the Central Office and local law enforcement. A police report should be obtained on all losses suspected of theft and vandalism.
  - b. Report to the Central Office any assets deemed to be surplus and unneeded by the school for either transfer or disposal.
  - c. Any transfer or disposal of assets by an administrative official will be documented in writing to relieve the official of said responsibility.

**District and/or School Name**

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**All information, excluding teacher name, is required by 2 CFR Part 200.313 (d) (1).**

[illegible]

**District and/or School Name** \_\_\_\_\_  
**All information, excluding teacher name, is required by 2 CFR § 200.313 (d) (1).**

[illegible]

## A cartoon-style illustration of a yellow schoolhouse with a red roof. A bell hangs in a small tower on the roof. The schoolhouse has a red double door and two windows on either side. A path leads to the steps of the door. The background is a blue sky with white clouds and green grass.

School: \_\_\_\_\_

This image shows a blank sheet of white paper with horizontal blue ruling lines. A single vertical red margin line runs down the left side of the page. There are 20 horizontal lines in total, creating 19 rows of writing space. The margins are consistent throughout the document.

**DeKalb County Schools**  
Mr. Patrick Cripps, Director of Schools  
110 South Public Sq  
Smithville, TN 37166

September 27, 2019

Federal Programs  
Tennessee Department of Education  
5<sup>th</sup> Floor, Andrew Johnson Tower  
710 James Robertson Parkway  
Nashville, Tennessee 37243

To Whom It May Concern

The DeKalb County School System has completed an inventory of all equipment purchased with Title I funds. It has been determined that a few items are no longer needed in the Title I program. Consequently, it is necessary that these items be deleted from our current inventory (see attached list). Section 80.32(e) EDGAR, as amended through March 9, 1995, states:

*When original or replacement equipment is no longer to be used in projects or programs currently or previously sponsored by Federal Government, disposition of the equipment shall be made as follows:*

Items of equipment with a current value of less than \$5,000 may be retained or sold or otherwise disposed of with no further obligation to the awarding agency.

All items requested for disposition meet the following requirement:

- A. Are no longer needed for the original project or program.
- B. Cannot be used in projects currently or previously supported by other Federal agencies; and
- C. All equipment requested for disposition has a current per unit fair market price value of less than the \$5,000.

Please let us know if this does not meet your approval. This disposition of equipment will be maintained on file after being reviewed by your office.

Sincerely,

*Mr. Patrick Cripps*  
Director of DeKalb County Schools

Attachments



# **Office of Federal Programs**

## **DeKalb County**

110 South Public Sq  
Smithville, TN 37166

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**Danielle Collins**  
Federal Programs Supervisor

**Patrick Cripps**  
Director of Schools

The DeKalb County Office of Federal Programs conducts a physical inventory at the end of the calendar year at all Title I schools or upon request. After the inventory is complete, a copy of the inventory book is made and stored at the Central Office, while the original is filed at each school.

The Inventory Notebook is updated throughout the year by the school's inventory personnel and annually checked by the Federal Programs Supervisor.

DeKalb County Policy 2.702 ensures that a physical inventory is taken at the end of each fiscal year. As Federal Programs Supervisor, I conduct on-site inventory reconciliations once per year. There are designated employees at each Title I school that review the inventory list in December.

Property that is sold – funds recouped are returned to the federal program from which they were purchased and new, similar items are purchased for replacement.

Property that is lost or stolen – A thorough investigation occurs to recover the lost or stolen item. In the event that it cannot be found, a police report is filed.

Property that cannot be repaired – If the property has usable parts, they are retained for repairing other equipment. If it cannot be repaired, it is discarded and removed from the inventory.

## **Federal Programs Inventory**

### **Federal Programs Inventory Process**

- Property that is sold – Funds recouped are returned to the federal program from which they were purchased and new, similar items are purchased for replacement.
- Property that is lost or stolen – A thorough investigation occurs to recover the lost or stolen item. In the event that it cannot be found, a police report is filed.
- Property that cannot be repaired – If the property has usable parts, they are retained for repairing other equipment. If it cannot be repaired, it is discarded and removed from the inventory.
- The Federal Programs Department completes a physical inventory of property twice each fiscal year. The physical inventory is completed by the Federal Programs consulting teachers at each assigned school once in the fall and once in the spring. All items are scanned with a barcode tag and audited through the property management system (School Station). If items are missing, then a thorough search is conducted until found or reported as stolen.

## **Leaves of Absence Procedures**

### **A. Sick Leave**

#### **1. Accumulation of Benefits**

At the beginning of each school year, a teacher and support staff shall be credited with one (1) day sick leave allowance for each month of contractual employment or ten (10) days per year. Unused sick leave days shall be accumulated from year to year with no maximum limit.

Sick leave shall be interpreted to mean leave of absence due to illness of a teacher from natural causes, accident, quarantine, or illness or death of a member of the immediate family of a teacher including a teacher's spouse, parents, grandparents, children, grandchildren, brother, sister, mother-in-law, father-in-law, daughter-in-law, son-in-law, brother-in-law, and sister-in-law.

#### **2. Transfer of Sick Leave**

The Board shall grant to any teacher upon his or her employment or re-employment the accumulated sick leave earned from previous employment in a Tennessee school system, department or institution of a Tennessee state college or university, if requested in writing within two (2) years after termination of previous employment.

#### **3. Other**

In order to keep certified teachers on duty as long as possible, half days may be used for sick leave if substitutes are available.

### **B. Sick Leave Bank**

#### **1. Membership**

Teachers employed in the DeKalb County School System who are entitled to sick leave under the provisions of TCA 49-5-710 are eligible to participate in the sick leave bank of this county. Persons electing to participate shall do so during the months of August, September, or October of any year by submitting the necessary forms to the Board of Education office. There shall be a minimum of 20 members for the establishment of the sick leave bank.

Persons who elect to participate in the bank shall initially donate two (2) days to the bank and shall be assessed one (1) or more additional days when the bank drops to one (1) day per member. Donations to the sick leave bank are non-refundable and non-transferable. If a member has no accumulated sick leave at the time of assessment, the first earned days shall be donated as they are accrued.

All records of the sick leave bank shall be kept in or by the office of the DeKalb County School System which handles regular sick leave records.

The Bank should be administered by the Board of Trustees as set forth in TCA 49-5-804.

## **2. Limitations and Usage**

Members of the sick leave bank shall be eligible to make applications to the bank for sick leave only after having been a member of the bank for 30 calendar days. A participant shall not receive any sick leave from the bank until after having exhausted all accumulated sick and personal leave, including all paid Board extensions. Grants of sick leave from the bank shall not be made to any member for any elective surgery, illness of the participant's family, or during any period the member is receiving disability benefits from social security or the state/local teacher's retirement plan.

Maternity leave is not eligible for sick leave from the bank. However, if any additional complications not related to a normal pregnancy leads to additional days of recovery, days from the bank could be granted by the trustees.

Applications for sick leave from the bank may be made only when the illness or accident is of ten (10) or more consecutive school days. In the event a member is physically or mentally unable to make a request to the bank for sick leave, a family member or agent may file the request.

A doctor's statement must accompany all requests for sick leave from the bank.

The Board of Directors or Trustees shall act either affirmatively or negatively on all applications within ten (10) calendar days of the application. Leave grants from the bank, approved by the trustees, shall not be more than 20 consecutive days for which the applicant would have otherwise lost pay. Applicants may submit requests for extensions of such leave grants before or after their prior grants expires. A participant may receive a maximum of 60 days in a fiscal year and a maximum of 90 days for one (1) illness or accident. Days withdrawn from the bank for any known illness existing at the time the teacher elected to participate in the bank shall be limited to no more than ten (10) days.

## **3. Other**

Rules and procedures may be amended by simple majority of the members of the sick leave bank and the board of directors or trustees.

A member shall lose the right to obtain the benefits of the sick leave bank by:

- a. Resignation or termination of employment with the school system
- b. Cancellation of participation which is effective only on June 30 next.
- c. Refusal to honor such assessment as may be required from time to time by trustees.
- d. Being on approved leave of absence with the exception of personal illness or disability leave.
- e. Retirement

In the event the sick leave bank is dissolved, the total days on deposit shall be returned to the then participating members and credited to their personal sick leave accumulation in proportion to the number of days each has contributed individually rounded to the nearest one-half ( $\frac{1}{2}$ ) day.

**C. Temporary Leaves of Absence**

Each teacher shall be entitled to the following temporary leaves of absence with full pay each school year:

**1. Personal/Professional**

A teacher shall be allowed personal/professional leave earned two (2) days. When the two (2) days are being used for professional purposes, they may be taken in succession. If the days are being used for personal reasons, to be in succession must be at the discretion of the principal.

Personal/Professional days may be taken in half ( $\frac{1}{2}$ ) day increments.

**2. Bereavement**

Up to one day bereavement from existing sick leave shall be granted.

**3. Maternity**

Sick leave shall be used for maternity leave purposes during the period of a teacher's disability as determined by a physician.

**D. Extended Leaves of Absence**

Any person holding a position which requires a teacher's certificate shall be granted a leave of absence for military service, legislative service, jury duty, maternity, adoption, recuperation of health, and educational improvement without forfeiture of accumulated leave credits, tenure status, or fringe benefits.

All leaves shall be required in writing at least 30 days in advance on forms adopted by the local Board and uniformly used throughout the system. The forms shall contain a description of the type of leave requested, the beginning and ending dates of said leave (except in cases of emergency), and a statement of intent to return to original position at the time leave was requested.

Extensions of leave may be granted by the director of schools. Procedures for extensions are the same as those for initial requests.

The teacher shall have the opportunity to continue all fringe benefits at the teacher's expense.

Positions vacated for less than 12 months by teachers on leave shall be filled by an interim teacher for such time as the teacher is on leave. Upon return of said teacher within the 12 months, the interim teacher shall relinquish the position and the teacher shall return thereto. If the leave exceeds 12 months, the returning teacher shall be placed in the same or comparable position upon returning from leave.

Other extended leaves of absence without pay may be requested in writing and approved at the discretion of the director of schools.

## **Payroll Deductions Procedures**

### **1. Association Dues**

The Association shall deliver to the Board an assignment directing payroll deduction of Association dues. Same shall be deducted by the Board in five (5) installments beginning September 1 and ending January 15.

No more than one-fifth ( $1/5$ ) of dues shall be deducted in any one installment.

The Board shall remit to the Association all dues collected within ten (10) days from collection.

### **2. Other**

If at least 10% of teachers request payroll deduction for purposes of insurance, annuities, or bank savings plans, the deduction shall be made from the payroll check. The payroll department at the Central Office shall be notified of any requested deductions by September 1.

This 10% must be maintained in order for the payroll deduction to continue. If the level of participation for a payroll deduction drops below 10% in any given year, it may be discontinued the following year after prior notification to affected employees and companies.

All existing deductions as of the date of this contract shall continue to be deducted in a like manner.

## **Insurance Procedures**

The Board shall provide a percentage of the premium for the individual teacher health and hospital insurance option chosen under the State of Tennessee Group Insurance Plan.

## **Vacancies, Transfers, and Reassignments Procedures**

### **A. Vacancies**

When a position becomes available, the Director of Schools will post notice of such vacancy in each school's office. Each notice shall contain the job description, effective date, certification requirements, name and location of the school at which the vacancy exists. The Director of Schools will endeavor to fill vacancies in the following order as he considers appropriate:

1. The Director of Schools will consider requests for any posted position by building level, certified, tenured teachers in DeKalb County based on seniority.
2. The Director of Schools will consider requests of qualified teachers on the transfer list in his office.
3. The Director of Schools will consider requests from the entire county based on seniority.
4. The Director of Schools will then consider the recommendation of a new teacher from the principal.

### **B. Assignments**

In order to properly prepare teachers for the upcoming year, based on enrollment numbers at the time, all tenured teachers shall receive a letter stating their school assignment for the following year by June 15. If possible, principals should make assignments and inform teachers if there is a change by July 1. Such assignments are subject to change.

### **C. Transfers**

#### **1. Voluntary Transfers**

Teachers who desire a change in grade and/or subject assignment or who desire to transfer to another building may file a written statement of such desire with the director of school's office preferably no later than March 31 for the next academic year. Such statements shall include the grade(s) and/or subject to which the teacher desires to be assigned and the school(s) to which the teacher desires to be transferred in order of preference.



2. **Involuntary Transfers**

a. Notice

Notice of involuntary and/or administrative transfer or reassignment shall be given to an employee only for just cause and as soon as possible.

D. **Retirement**

Teachers planning retirement should turn in their letter of intent to the director of schools preferably by March 31.

## **Working Conditions**

### **A. Safety Provisions**

Each school shall maintain a volunteer safety committee, chaired by the immediate supervisor. This committee will observe, investigate hazardous conditions of any kind on the school site, and make recommendations to the director of schools through the principal.

The teachers and Board believe in a school site free of hazardous conditions. Both parties agree to be responsible for the general prevention of unsafe or hazardous conditions.

The Board shall investigate through its agents alleged unsafe conditions and take what steps it is able in order to alleviate such conditions.

### **B. Facilities**

Each school shall make available to teachers a lockable storage area for their personal effects.

### **C. Protective Devices**

Teachers who conduct labs or shops will be furnished with appropriate protective equipment for their and students' use in accordance with TOSHA regulations.

### **D. Worker's Compensation**

All teachers shall be covered by the provisions of the Worker's Compensation Law.

### **E. Duty Free Lunch**

Teachers will be granted duty free lunch according to TCA 49-1-302(e)(1).

### **F. Teaching Hours**

All teachers shall be on duty at least seven and one-half (7½) hours each day, including a duty-free lunch period and additional time as the administrative organization requires. Teachers are to arrive no later than 7:30 a.m. and depart no earlier than 3:00 p.m. Additional time is interpreted to include faculty meetings, in-service programs, committee meetings, general meetings, conferences, school-sponsored activities, and other extra duties before and after school.

**G.     Extra Duties**

1.     Extra duties shall be equitably distributed among the certified teaching staff.
2.     At least one (1) principal or teacher must be on the school grounds when a bus arrives and at least one (1) teacher must remain after the close of the school day until all buses depart.

**H.     Snow Policy**

When school opens either one (1) or two (2) hours late, teachers shall arrive for their day in a proportionate manner of either one (1) or two (2) hours late.

**I.     School Calendar**

The calendar committee shall be made up of one teacher, elected by the faculty, from each school. The Director of Schools, Supervisor of Instruction, and the D.C.E.A. designee shall be a member of the committee each year. The Board of Education will approve the calendar with the recommendation of the Director of Schools.

**J.     Interruptions**

1.     Principals should use discretion in the use of the intercom except in the case of emergencies.
2.     Each individual school principal shall prohibit the admission of salesmen, solicitors, and peddlers from the classroom, teacher's lounge, or other areas reserved for teachers during regular school hours.
3.     Teachers shall be called to the phone immediately when the principal or his designee ascertains that a call is an emergency. Teachers shall be notified within the school day of any non-emergency calls.

**Frequently Asked Questions to Assist U.S. Department of Education Grantees  
To Appropriately Use Federal Funds for Conferences and Meetings**

**Using Federal Grant (Discretionary and Formula) Funds to Host a Meeting or Conference**

1. May a grantee receiving funds from the U.S. Department of Education (Department) use its Federal grant funds to host a meeting or conference?

Yes. Federal grant funds may be used to host a meeting or conference if doing so is:

- a. Consistent with its approved application or plan;
- b. For purposes that are directly relevant to the program and the operation of the grant, such as for conveying technical information related to the objectives of the grant; and
- c. Reasonable and necessary to achieve the goals and objectives of the approved grant.

2. What are examples of “technical information” that may be conveyed at a meeting or conference?

Examples of technical information include, but are not limited to, the following, each of which must be related to implementing the program or project funded by the grant:

Specific programmatic, administrative, or fiscal accountability requirements;

Best practices in a particular field;

Theoretical, empirical, or methodological advances in a particular field;

Effective methods of training or professional development; and

Effective grant management and accountability.

3. What factors should a grantee consider when deciding whether to host a meeting or conference?

Grantees should consider whether a face-to-face meeting or conference is the most effective or efficient way to achieve the desired result and whether there are alternatives, such as webinars or video conferences, that would be equally or similarly effective and more efficient in terms of time and costs than a face-to-face meeting. In addition, grantees should consider how the meeting or conference will be perceived by the public; for example, will the meeting or conference be perceived as a good use of taxpayer dollars?

4. Are there conflict-of-interest rules that grantees should follow when selecting vendors, such as logistics contractors, to help with a meeting or conference?

Grantees, other than States, must, as appropriate, comply with the minimum requirements in 34 CFR 74.42 and 80.36(b)(3) and should follow their own policies and procedures (or their local or State policies, as applicable) for ensuring that there are no conflicts of interest in the procurement process.

5. When a meeting or conference is hosted by a grantee and charged to a Federal grant, may the meeting or conference be promoted as a U.S. Department of Education event?

No. Meetings and conferences hosted by grantees are directed by the grantee, not the U.S. Department of Education. Therefore, the meeting or conference may not be promoted as a U.S.

2 Department of Education meeting or conference, and the seal of the U.S. Department of Education must not be used on conference materials or signage without Department approval. In addition, all meeting or conference materials paid for with Federal grant funds must include appropriate disclaimers, such as the following, which is provided in EDGAR §75.620 and states: The contents of this (insert type of publication; e.g., book, report, film) were developed under a grant from the U.S. Department of Education. However, those contents do not necessarily represent the policy of the U.S. Department of Education, and you should not assume endorsement by the Federal Government

#### Using Federal Grant Funds to Pay for Food

6. When a grantee is hosting a meeting, may the grantee use Federal grant funds to pay for food, beverages, or snacks?

Generally, there is a very high burden of proof to show that paying for food and beverages with Federal funds is necessary to meet the goals and objectives of a Federal grant. When a grantee is hosting a meeting, the grantee should structure the agenda for the meeting so that there is time for participants to purchase their own food, beverages, and snacks. In addition, when planning a meeting, grantees may want to consider a location in which participants have easy access to food and beverages.

While these determinations will be made on a case-by-case basis, and there may be some circumstances where the cost would be permissible, it is likely that those circumstances will be rare. Grantees, therefore, will have to make a compelling case that the unique circumstances they have identified would justify these costs as reasonable and necessary.

If program offices have questions, they should consult with their program attorney.

7. May Federal grant funds be used to pay for food and beverages during a reception or a “networking” session?

In virtually all cases, using grant funds to pay for food and beverages for receptions and “networking” sessions is not justified because participation in such activities is rarely necessary to achieve the purpose of the meeting or conference.

8. May a grantee enter into a contract with a hotel under which Federal grant funds will be used to provide meals, snacks, and beverages as part of the cost for meeting rooms and other allowable conference-related costs?

Federal grant funds may only be used for expenses that are reasonable and necessary. In planning a conference or meeting and negotiating with vendors for meeting space and other relevant goods and services, grantees may only pay for allowable costs. If a hotel vendor embeds food and beverage costs into a hotel contract for meeting space, the grantee should work with the hotel to have the food and beverage costs identified and "backed out" of the contract, and have the price they are paying for meeting space appropriately adjusted to reflect the fact that food and beverages are not being purchased. The fact that food and beverages are embedded in a contract for meeting space does not mean that the food and beverages are being provided at no cost to the grantee.

9. What if a hotel or other venue provides "complimentary" beverages (e.g., coffee, tea) and there is no charge to the grantee hosting the meeting?

The grantee has an obligation, under these circumstances, to confirm that the beverages are truly complimentary and will not be reflected as a charge to the grant in another area. For example, many hotels provide complimentary beverages to all guests who attend a meeting at their facility without reflecting the costs of those beverages in other items that their guests or, in this case, the grantee purchases. As noted above, it would not be acceptable for a vendor to embed the cost of beverages in other costs, such as meeting space.

10. May indirect cost funds be used to pay for food and beverages?

The cost of food and beverages, because they are easily associated with a specific cost objective, such as a Department grant, are properly treated as direct costs, rather than indirect costs. As noted above, Federal grant funds cannot be used to pay for food and beverages unless doing so is reasonable and necessary.

11. May Federal grant funds be used to pay for alcoholic beverages?

No. Use of Federal grant funds to pay for the cost of alcoholic beverages is strictly prohibited.

12. May a grantee use non-Federal resources (e.g., State or local resources) to pay for food or beverages at a meeting or conference that is being held to meet the goals and objectives of its grant?

Grantees should follow their own policies and procedures and State and local law for using non-Federal resources to pay for food or beverages, including its policies and procedures for accepting gifts or in-kind contributions from third parties. However, if non-Federal funds are used to pay for food at a grantee-sponsored meeting or conference, the grantee should make clear through a written disclaimer or announcement (e.g., a note on the agenda for the meeting) that Federal grant funds were not used to pay for the cost of the food or beverages. Grantees should also be sure that any food and beverages provided with non-Federal funds are appropriate for the grantee event, and do not detract from the event's purpose.

13. May grantees provide meeting participants with the option of paying for food and beverages (e.g., could a grantee have boxed lunches provided at cost for participants)?

Yes. Grantees may offer meeting participants the option of paying for food (such as lunch, breakfast, or snacks) and beverages, and arrange for these items to be available at the meeting. Using Federal Grant Funds to Pay for Costs of Attending a Meeting or Conference Sponsored by ED or a Third Party

14. May grantees use Federal grant funds to pay for the cost of attending a meeting or conference?

If attending a meeting or conference is necessary to achieve the goals and objectives of the grant, and if the expenses are reasonable (based on the grantee's own policies and procedures, and State and local laws), Federal grant funds may be used to pay for travel expenses of grantee employees, consultants, or experts to attend a meeting or conference. To determine whether a meeting or conference is "necessary," grantees should consider whether the goals and objectives of the grant can be achieved without the meeting or conference and whether there is an equally effective and more efficient way (in terms of time and money) to achieve the goals and objectives of the grant (see

4 question #3). To determine whether the expenses are "reasonable," grantees should consider how the costs (e.g., lodging, travel, registration fees) compare with other similar events and whether the public would view the expenses as a worthwhile use of Federal funds.

15. What should a grantee consider when planning to use Federal grant funds for attending a meeting or conference?

Among other considerations, grantees should consider how many people should attend a meeting or conference on its behalf. The number of attendees should be reasonable and necessary to accomplish the goals and objectives of the grant. The grantee should also

determine whether it is necessary to attend the entire meeting or conference, or whether attending only a portion of the meeting or conference is reasonable and necessary.

16. What travel expenses may be paid for with Federal grant funds?

Grantees may use Federal grant funds for travel expenses only to the extent such costs are reasonable and necessary and do not exceed charges normally allowed by the grantee in its regular operations consistent with its written travel policies. In the absence of an acceptable written policy regarding travel costs, grantees must follow the Federal travel and subsistence rates established by the General Services Administration. 48 CFR 31.205-46(a) (established under subchapter I of Chapter 57, Title 5, United States Code ("Travel and Subsistence Expenses; Mileage Allowances")). Federal grant funds may be used to pay expenses for transportation, per diem, and lodging if the costs are reasonable and necessary. Grantees should follow their own travel and per diem rules and costs when charging travel expenses to their Federal grant. As noted in the cost principles, grantees that do not have travel policies must follow:

...the rates and amounts established under subchapter I of Chapter 57, Title 5, United States Code ("Travel and Subsistence Expenses; Mileage Allowances"), or by the Administrator of General Services, or by the President (or his or her designee) pursuant to any provisions of such subchapter shall apply to travel under sponsored agreements (48 CFR 31.205-46(a)).

See 2 CFR Parts 220, 225, and 230.

Questions Regarding the Allowable Use of Federal Grant Funds

17. What resources are available to help grantees determine whether costs associated with meetings and conferences are reasonable and necessary?

Grantees must follow all applicable statutory and regulatory requirements in determining whether costs are reasonable and necessary, especially the U.S. Office of Management and Budget's Cost Principles for Federal grants that are set out at:

2 CFR Part 225 (OMB Circular A-87; State, Local, and Indian Tribal Governments),

(<http://www.gpo.gov/fdsys/pkg/CFR-2011-title2-vol1/xml/CFR-2011-title2-vol1-part225.xml>);

2 CFR Part 220 (OMB Circular A-21; Educational Institutions),

(<http://www.gpo.gov/fdsys/pkg/CFR-2011-title2-vol1/xml/CFR-2011-title2-vol1-part220.xml>);

and 52 CFR 230 (OMB Circular A-122; Non-Profit Organizations)

(<http://www.gpo.gov/fdsys/pkg/CFR-2011-title2-vol1/xml/CFR-2011-title2-vol1-part230.xml>).



18. May Federal grant funds be used to pay for entertainment?

Federal grant funds may not be used to pay for entertainment, which includes costs for amusement, diversion, and social activities.

19. Is it allowable for a person whose travel costs are being paid with Federal grant funds to attend a conference in Washington, DC, and lobby members of Congress while in town?

Appropriated funds may not, except under very limited circumstances,<sup>1</sup> be used for expenses related to any activity designed to influence the enactment of legislation, appropriations, regulations, administrative actions, or Executive Orders proposed or pending before the Congress or the Administration. To the extent that a portion of time at a conference is spent on lobbying activities, costs associated with the lobbying, including transportation to and from Washington, DC, lodging, and per diem, may not be charged to the Federal grant. For example, if a meeting or conference lasts for two days and a visit to lobby a member of Congress requires an additional day of travel, 1/3 of all costs involved in attending the meeting or conference, including travel to and from Washington, DC, may not be charged to the grant.

20. What are the consequences of using Federal grant funds on unallowable expenses?

The Department may seek to recover any Federal grant funds identified, in an audit or through program monitoring, as having been used for unallowable costs, including unallowable conference expenses.

21. Whom should grantees call if they have specific questions about the allowable use of Federal grant funds?

Grantees are encouraged to contact their U.S. Department of Education program officer to discuss the allowable use of Federal grant funds, including the allowable use of Federal grant funds for meetings and conferences.

<sup>1</sup> 2 CFR Part 230 (Cost Principles for Non-Profit Organizations), Appendix B., 25(b) and 2 CFR Part 220 (Cost Principles for Educational Institutions), 28(b).