



Wayne County

Policies and Procedures

Administration of Federal Education Programs

Aligned with the Requirements of the

New Uniform Grants Guidance

Revised 2024-25

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I. Introduction

This manual sets forth the policies and procedures used by Wayne County 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 questions related to specific federal grant programs, please do not hesitate to contact the applicable program office at the Tennessee Department of Education (TDOE).

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.

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).

The District follows the Education Department General Administrative Regulations (EDGAR) and the State of Tennessee reporting requirements for federal grants as well as all reports required by the State of Tennessee.

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.

Retention of Records

The District follows the Rules of the State of Tennessee, Rules of the Department of Financial Institutions, Chapter 0180-2 Retention of Records for retention all records pertinent to District

federal grants. The District also has established board policy 2.701, Financial Reports and Records stating that the director of schools shall submit monthly financial reports to the Board and to state and federal agencies as required.

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.

Appendix A – Internal Control Policy

Budget Control

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

The District continually monitors departmental and building expenditures relative to federal allocation. The accounting system and procedures in place do not allow for overspending of budget allocation within the system.

Cash Management

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

The District’s federal grants are reimbursable grants. Requisitions, followed by encumbering of dollars, followed by payment of the invoice must be done prior to requesting reimbursement for grant expenditures. No district fund may be in the negative. The District continually monitors the activity within the Federal Projects fund to assure positive cash flow.

Allowable Costs

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

All requisitions must be approved by the Manager of Federal Projects fund. Unallowable request for purchase are not approved.

B. Overview of the Financial Management/Accounting System

The Wayne County School System uses Local Government software (NextGen and FlexGen). Inventory is maintained in Microsoft Excel. The bookkeeping office for the District, along with the County Finance Office manages budget and accounts payable. The District bookkeeping office offers guidance and oversight of the accounting functions done by the county finance office. Federal funds are processed through the District's Federal Projects fund and identified specifically using the State of Tennessee Standardized System of Accounting and Reporting– Uniform Chart of Accounts or the County Uniform Chart of Accounts. The responsibility for compiling timely and accurate financial reports are shared by the members of the bookkeeping department. Reports are reviewed and approved by the Program Supervisors and the Superintendent of Schools. The reports do include monthly and cumulative expenditures, project budgets, and a balance remaining column. All information is submitted in the State of Tennessee federal grants reporting system.

C. Budgeting

The Planning Phase: Meetings and Discussions

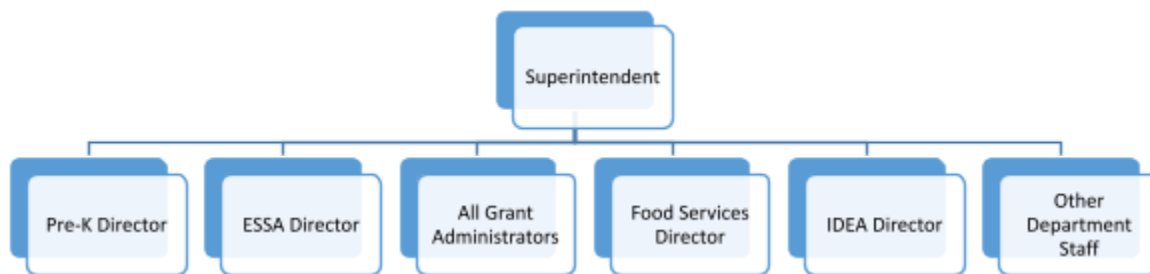
Before Receiving the Grant Award Letter: Before grant award letters are received, budget meetings are held the Superintendent, Federal Programs Supervisor, CTE Director, Pre-K Director, Food Service Director, and/or IDEA Director as well as staff (bookkeepers, consultants), and other departments affected by the grant. Planning meetings occur in the same way. The budget for the grant is determined by specific district needs and review of grant objectives. Early decisions for the budget are based on the prior year's award, and adjustments are made once the grant award letter is received and funds are determined. Decisions are made based on needs assessments, and through monitoring of changes in needs throughout the fiscal year. The district, as well as the individual schools, complete an annual needs assessment each fall on ePlan. Before budget requests for new resources are considered, current and existing resources are reviewed to determine the specific needs for the upcoming fiscal year. Personnel responsible for the budget process include the

Superintendent, all department staff administering federal funds, and other departments benefiting from these funds. The time frame for the annual budget process begins in late fall preceding the upcoming fiscal year and continues through early spring. In the case of new awards granted throughout the fiscal year, the process is expedited based on needs, availability of funds, and amount of funds.

WCS Board Policy:

<https://www.waynetn.net/boardpolicies>

Organizational Chart for Budget Process



Reviewing and Approving the Budget:

Wayne County Schools Budget Process for Federal Grants:

The directors of each department prepare an annual budget and submit to the Superintendent for review. By the early spring of each year, the department heads and district budget team review the items in the budget to ensure allowability. See Section [E] for a discussion on performing allowability determinations. If the department heads and budget team determine that a cost is not allowable, then departments must make necessary adjustments to meet allowability.

Once department heads and the budget team determine that all budgeted items are allowable, the budget is sent to the School board and to the Wayne County Commission for final review and approval. Generally, the budget receives final approval by July 1st of each year.

The budget is entered into an Excel Spreadsheet in the various departments by the directors of each department. Once the budget is approved, it goes to the bookkeeping department in the district where it is loaded into the county government's local software online accounting system.

After Receiving the grant award letter

Upon receipt of the grant award letter, the department head (IDEA Director, Manager of Federal Programs, Pre-K Director, Food Services Director, or CTE Director) will meet with personnel benefiting from or overseeing the implementation of the grant to discuss adjustments that need to occur. If the amount is changed (increased or decreased), then a meeting is held to determine the best use of the funds awarded.

Amending the Budget

The process for amending the budget is as follows:

- * After a review of current expenditure reports, the supervisor of the grant along with the bookkeeping department determines the need for an amendment.
- * The supervisor submits the changes on an ePlan, and it must be approved by the district fiscal representative.
- * Once it is approved by the state, the superintendent must approve.

Budget Control

The District monitors its financial performance by comparing and analyzing actual results with budgeted results. The District continually monitors budget with actual expenditures. Budget versus Actual reports are generated often and timely when analyzing budgets for federal grants. Because the monitoring of grants is continuous, there are no significant differences.

D. Accounting Records

All district accounting records are retained in the bookkeeping department of the Board of Education. However, the fund supervisors review and approve financial records. Journal entries are made within the accounting system by bookkeeping staff. Journal entries are

reviewed by fund supervisors. There are no recurring journal entries. The District follows the State of Tennessee Chart of Accounts as provided in the State's Standardized System of Accounting and Reporting manual.

E. Spending Grant Funds

The process to determine what items(i.e., goods and services)should be included in the budget is first and foremost, needs-based. District staff and school staff make decisions on specific items to be included based on current assessment of student and staff needs. While developing and reviewing the grant budget, the school system should keep in mind the difference between direct costs and indirect costs.

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. The indirect cost rate is developed using guidelines provided by the Tennessee Department of Education. The regional fiscal consultant assigned by the State Department of Education assists in figuring the indirect cost rate annually.

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, the IDEA Director, the Director of Federal Programs, the Pre-k Director, the Food Services Director, and/or the CTE Director 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. The IDEA Director, the Manager of Federal Programs, the Pre-k Director, the Food Services Director, and the CTE Director 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.

The District uses purchasing cards from retailers such as Walmart, Office Depot, etc. However, purchasing cards such as Visa, Mastercard, etc are not used.

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):

| Item of Cost | Citation of Allowability Rule |
|---|--------------------------------------|
| 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 |

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| 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 |

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| 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.

<http://images.pcmac.org/Uploads/WayneCountySchools/WayneCountySchools/Divisions/DocumentsCategories/Documents/Board%20Policy%20Manual%202015-16.pdf>

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).

Appendix B – Administrative Procedures 2.804 Expense & Reimbursement Guidelines
Appendix C – Federal Programs Travel Guidelines

Helpful Questions for Determining Whether a Cost is Allowable

In addition to the cost principles and standards described above, IDEA, Federal Programs, Food Services, Pre-K, and CTE Departments, 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, IDEA, Federal Programs, Food Services, Pre-K, and CTE Departments, 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.

Also, funds should be targeted to address areas of weakness, as necessary. To make this determination, IDEA, Federal Programs, Food Services, Pre-K, and CTE Departments, should review data when making purchases to ensure that federal funds to meet these areas of concern.

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.

The District Bookkeeper will request reimbursement for actual expenditures incurred under the federal grants once monthly after each payroll is processed or as additional times as needed. Reimbursement requests will be submitted via ePlan. All reimbursements are based on actual disbursements, not on obligations. All reimbursement requests are tied to specific set-asides and/or approved budget line items and must be approved prior to submission in ePlan.

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures (See Appendix D – Payment Methods) and will make such documentation available for the TDOE review upon request.

Appendix D – Sample of Source Documentation

Appendix E – Payment Methods

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.

Interest will be calculated quarterly. Total federal grant cash balances will be calculated on cash balances per grant and applying the District’s actual/average 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.

D. 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:

| If the obligation is for: | The obligation is made: |
|--|---|
| 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.

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.

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).

The district will 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. The Manager of Federal Programs, the CFO, and the Superintendent will make this decision, with the Superintendent

making the final approval. Specific details per the awarding agency will be provided in a written notice from the Manager of Federal Programs.

E. 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 receive program income.

III. Procurement System

The District maintains the following purchasing procedures.

A. Responsibility for Purchasing

<http://images.pcmac.org/Uploads/WayneCountySchools/WayneCountySchools/Divisions/DocumentsCategories/Documents/Board%20Policy%20Manual%202015-16.pdf>

Expenditure of Funds and Purchasing

Appendix F -Wayne County Purchasing Policies & Procedures

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

Tennessee Code 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 and purchase all supplies, furniture, fixtures, and material of every kind through the executive committee.

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."

The district uses requisitions and purchase orders for procurement. Each department keeps paper copies, as well as electronic copies in Federal Programs. Purchase Orders are pre-numbered, and documents are housed in each department accessible only to appropriate staff. The requisitions contain a description of the services to be performed and goods to be delivered, a location where the services are to be performed or goods to be delivered, and the anticipated dates of service or delivery. Packing slips and invoices are also collected and attached to the requisition and purchase order and recorded in a log. When requests are made, the secretary and or bookkeeper of each department completes the PO request and

submits to the department head for approval. Contracts are written by either the vendor or the department in which the service occurs.

Purchasing, Bids and Quotations, Requisitions, Purchase Orders and Contracts

Purchases over \$25,000

All purchases of supplies, materials, equipment, and contractual services in excess of twenty-five thousand dollars (\$25,000) including those of individual schools, shall be based on competitive bids.¹ These bids shall be solicited by advertisement in a newspaper of general circulation within the school district. The purchasing agent shall advertise for bids and receive quotations. The advertisement may be waived by the purchasing agent in an emergency.²

All purchases of twenty-five thousand dollars (\$25,000) 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.²

The lowest and/or 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 the bid which is best as evidenced by reasons relative to the purpose of the purchase.³ 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 strictly prohibited.

EXEMPTIONS FROM COMPETITIVE BIDDING

Contracts for legal services, educational consultants, services from an insurance producer, 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

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 district uses requisitions and purchase orders for procurement. Each department keeps paper copies, as well as electronic copies in Federal Programs. Purchase Orders are pre-numbered, and documents are housed in each department accessible only to appropriate staff. The requisitions contain a description of the services to be performed and goods to be delivered, a location where the services are to be performed or goods to be delivered, and the anticipated dates of service or delivery. Packing slips and invoices are also collected and attached to the requisition and purchase order and recorded in a log. When requests are made, the secretary and or bookkeeper of each department completes the PO request and submits to the department head for approval. Contracts are written by either the vendor or the department in which the service occurs.

Purchasing, Bids and Quotations, Requisitions, Purchase Orders and Contracts

Appendix G –Sample Invitation to Bid

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).

Purchasing, Bids and Quotations, Requisitions, Purchase Orders and Contracts

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):

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.

The district uses requisitions and purchase orders for procurement. Each department keeps paper copies, as well as electronic copies in Federal Programs. Purchase Orders are pre- numbered, and documents are housed in each department accessible only to appropriate staff. The requisitions contain a description of the services to be performed and goods to be delivered, a location where the services are to be performed or goods to be delivered, and the anticipated dates of service or delivery. Packing slips and invoices are also collected and attached to the requisition and purchase order and recorded in a log. When requests are made, the secretary and or bookkeeper of each department completes the PO request and submits to the department head for approval. Contracts are written by either the vendor or the department in which the service occurs.

Purchasing, Bids and Quotations, Requisitions, Purchase Orders and Contracts

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

The District uses purchasing cards which are issued by retailers such as Walmart, Office Depot, etc. No purchase cards such as Visa, Mastercard, etc. are used. All purchases are approved by

purchase order prior to ordering the item or service. Items explicitly prohibited from purchase include, but are not limited to, withdrawals from ATMs, dating and escort services, liquor marts, bail/bond payments, pawn shops, timeshares, betting services and savings bonds. Wayne County bookkeeping personnel monitor card purchasing limits and prohibit specific purchases by setting restrictions via a secure internet website. Purchase orders and invoices must be maintained to support the purchase. Card statements are reviewed by the superintendent, the bookkeeper and the office which initiated the purchase. Any discrepancies are discussed and reconciled as needed.

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 offers 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.

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.

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.

Debarment and Suspension

The District 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/>.

The Wayne County School District verifies vendors and licensing information and documentation before a contract is awarded.

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.

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.

The district does not do time and materials contracts

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.

Appendix K -Procedure for Bid Protest & Formal Hearing

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.

Appendix K -Procedure for Bid Protest & Formal Hearing

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.

Staff Gifts and Solicitations, Vendor Relations, Conflict of Interest, Conflict of Interest Disclosure Statement, Board Member Conflict of Interest, Nepotism, and Code of Ethics

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).

Not Applicable.

Disciplinary Actions

<http://images.pcmac.org/Uploads/WayneCountySchools/WayneCountySchools/Divisions/DocumentsCategories/Documents/Board%20Policy%20Manual%202015-16.pdf>

Complaints and Grievances

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.

In the case of potential conflict, the district will notify the applicable federal awarding agency.

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.

All purchases made by the school system shall be by purchase order or formal contract, which has been approved by the director of schools and staff as assigned by the director of schools and no purchase shall be made nor payment approved unless covered by an approved purchase order. Employees shall sign statements when purchases are made. Those statements which have not been signed by employees will not be honored.

1. Purchase orders will include the following essentials:
2. The characteristics and the quality standards of the item required;
3. Function ability;
4. Serviceability of the products;
5. A firm, quoted, net delivered price;
6. The quality and extent of service to be provided by the vendor; and
7. Signature of purchasing agent.

The director of schools ensures that the specifications for the purchases of all supplies and commodities is met. 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.

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 at the Central Office and at individual schools. When received at the Central Office, the office manager receives and signs for items. Items delivered are given to the purchasing department for inspection and verification. If received at an individual school, the school office staff receives and signs for the property and verifies the condition and consistency with the purchase order and invoice. It is the responsibility for each department or school to tag items and document in the inventory.

C. Inventory Records

For each equipment with a value of \$5,000 or greater and each computing device with a value of \$500 or greater purchased with federal funds, the following information is maintained:

| | |
|--|---|
| Description of Property | Description of item |
| LEA ID | LEA identification, such as tag number |
| Serial Number | Serial number if available |
| Title Holder | Title holder should be the school district |
| Acquisition Date | Date purchased (MM/DD/YYYY) |
| Cost | Purchase price |
| Source of Funding | Fund or funding grant, such as GP, School Nutrition, Title IA, IDEA B, Perkins V Basic, ESSER 2.0, etc. |
| FAIN (Federal Award Identification Number) | Federal award identification number found on the grant award notification letter (GAN) |
| Percentage of Federal Participation | 100% unless another fund or grant paid any portion |
| School | School name |
| Location/ Room number | Location or room number |
| Teacher Name | Teacher name is optional |
| Use | Program that is using the equipment and who is using the equipment (students, teachers, administrators, etc.) |
| Condition | New, excellent, good, fair, or poor |
| Disposition Date | Date of disposition |
| Disposition Method and Sale Price | Lost, stolen, sold, destroyed, transferred, other; sale price if applicable and available |

District Inventory Process

- Property that is sold – Funds recouped are returned to the program from which they were purchased and new, similar items are purchased for replacement. When items are sold, the amount from the sale is returned to the appropriate funding source.
- Property that is lost or stolen – When items are reported as lost or stolen, an investigation is conducted and police and insurance claim filed when appropriate. 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. When items cannot be repaired, they are removed from inventory and discarded.
- The physical inventory is completed annually by each school. If items are missing, then a thorough search is conducted until found or reported as stolen.

Appendix L - Federal Programs Inventory

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.

A physical inventory is conducted annually by school and department staff of non- consumable items under their care and documented in the inventory and updated through the year as items are acquired or removed. The posting of items acquired will be include a funding source when purchased or location source when coming from within the district. When items are removed, the online listing is changed to indicate the new location and will be removed the following annual physical inventory. The online inventory is audited by district staff at least once every two years.

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.

District property is to be used for district purposes only. Personal use of district inventory is not permitted. If any item is broken, a work order is submitted to appropriate department for repair.

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.

District vehicles and computing devices are allowed to be taken off-site. The staff is responsible for safeguarding property in their care. Vehicles have government tags registered to the District and are numbered by the Transportation department. Computing property is tagged by the school or department with a barcode tag identifying the item as property of the school district. Equipment that is lost or stolen is to be reported to the Principal/District Department Administrator as soon as the item is noticed missing. A thorough search is conducted, and when appropriate, a police and insurance report are filed. Annual agreements are signed at individual schools and staff is responsible for safeguarding said property for federal programs property.

Appendix M – Acceptable Use Policy

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.

Redistribution of equipment and supplies are processed through the department of purchase (i.e., Federal Programs, Special Education, Technology, Academics, etc.) based on the specific funding rules and regulations and the areas of need in the district. If items purchased with federal funds are no longer needed by the original federal program, then those items are offered to other programs supported by other federal awarding agencies.

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.

When items are determined to be surplus, they are moved to a central location for auction if they have any value. The Central Office staff coordinates the auction through an auction company selected through the county bid process. Proceeds from the auction are posted to the appropriate funding source.

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:

Completed at least every six (6) months;

Be signed by the employee or the supervisor with direct knowledge of the work being performed;

Reflect an after-the-fact distribution of the actual activity; and

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:

Reflect an after-the-fact distribution of the actual activity;

Account for the total activity for which each employee is compensated;

Are prepared at least monthly & coincide with one or more pay periods; and

Are signed by the employee.

The Wayne County School District uses semi-annual certifications. The supervisor of the responsible department or the principal of the school for which the employee is assigned, along with the department director, will sign the semi-annual certifications. These are completed at the end of each semester.

Appendix O – Semi-Annual Certification Sample

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.

The district bookkeeping office prepares a monthly Statement of Expenditures and Encumbrances. The statement is distributed to the department supervisors for review. This is done at least quarterly, but most often monthly. Adjustments are made immediately to the state, district, and county budgets. All department budgets are reconciled with the district and county budgets at the end of each fiscal year. All time and effort certifications are reviewed bi-annually for accuracy and appropriate signatures and dates.

Human Resources Policies

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, (2 C.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. 2 C.F.R. § 200.464.

Personnel

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 retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.333.

Federal records for Wayne County Schools are kept for 5 years. When records are no longer needed, they are shredded for disposal.

B. Collection and Transmission of Records

Records are kept both electronically and as paper copies within each department in the district. Records are transmitted electronically via ePlan to the state for monitoring, as well as provided physically when requested.

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

FERPA policies are published at least annually. End users who interface with sensitive information are required to maintain confidential passwords.

VII. Subrecipient Monitoring

In the event that the District awards subgrants to other entities, it is responsible for monitoring those grant subrecipients 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.

Not Applicable

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

Federal program statutes, regulations, and guidance

<http://www.ed.gov/>

<http://www.tennessee.gov/education/districts/index.shtml>

State regulations, rules, and policies

TN State Board of Education Rules and Regulations

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

<http://waynetn.net>

Organizational Chart

Appendix P

Appendix A – Internal Control Policy

WAYNE COUNTY FINANCE DEPARTMENT INTERNAL CONTROL POLICY

WCS

Leave Time Recordation Procedures

1. Vacation days are earned by employees on a 240-day contract at a rate of one day per month. These days must be used in the contract year earned unless the employee has prior approval from the superintendent.
2. Certified employees earn one sick day per month. Unused sick days may accumulate throughout active employment with the WCS. Certified employees shall earn personal and professional leave at a rate of one day for each half-year employed for a total of two (2) days per year. Any personal or professional leave remaining unused at the end of a year shall be credited to sick leave. Non-certified employees earn 1/2 sick day per month. Unused sick days may accumulate throughout active employment with the WCS up to a maximum of 20 days.
3. Earned and used sick and vacation days are tracked and recorded by the Finance Department.
4. Earned and used sick/professional/personal are depicted on employee pay stubs.

Check Writing Process

After the purchasing steps have been performed regarding AP, invoices received and signed off on, it is appropriate to write a check. The check writing process is listed below. *Note: all checks require two signatures, Director of School and Board Chairman.*

1. A check is created in Flex Gen (accounts payable). We will call the person creating this the 'sender.'
2. When checks are ready to be printed the appropriate steps are made in Flex Gen, which includes manually numbering the check as all check stock is blank. Next, the correct type of check printer is selected in Flex Gen. The check(s) are then sent electronically to another program, called Image Ease, for printing.
3. The person using Image Ease is called the check 'printer'. The person printing checks must load the correct check stock into the printer. The check stock is also locked up. WCS has two types of checks, AP and PA (account payable and payroll). Each 'printer' has their own login name and secret password for Image Ease. These passwords are not shared.

4. After the checks have been printed, there are several things that must be done:
 - a. The check sender will record the check numbers in the appropriate notebook.
 - b. Each sender keeps a separate notebook for accountability.
 - c. The checks printed are compared to a report that Flex Gen generates after each check run.
 - d. The report is also kept in each sender's notebook.
5. Checks are then stuffed into envelopes in order to be mailed. Any checks left overnight in the Finance Office are locked up.

Payroll Procedures

1. The Finance Director is in charge of payroll.
2. WCS employees are paid on the 17th day of each month or if it falls on a holiday or weekend it is the previous business day.
3. Seven days prior to payroll, the WCS secretaries are asked to provide signed payroll time sheets and any changes they have for payroll to the payroll office. If the schools are making payroll payments, the Board secretary will receipt and the Director of Schools will deposit the payments with the trustee.
4. Each timesheet includes the payroll period date, employee's location and hours. They are monitored and signed by the principals of the schools and checked for accuracy. If not salaried, the employee's hours are entered into Flex Gen, the Local Government Corporation payroll software program.
5. A summary report is printed and maintained.
6. Two days prior to payday, a file is downloaded from Flex Gen and then uploaded into the bank that distributes the direct deposits. The trustee is notified immediately of direct deposit totals by fund. This notification to the trustee is done via fax and the confirmation page is kept for documentation. The trustee provides the correct payment to the distributing bank before actual date of payroll. The direct deposits are posted on the trustee's monthly report under the correct fund and reconciled to cash.
7. The payroll office will print all payroll checks and direct deposit stubs. The payroll office will sort the payments by school and distribute accordingly. The principals at the schools will keep the checks/direct deposits locked up in the office safe until they are distributed. Any pay checks that are asked to be held at the Central Office are locked up in the payroll office.
8. The payroll office keeps all payroll reports and binds them in notebook. These are kept behind locked doors.
9. All payroll documentation is filed with the current year timesheets, available for current year audit. After that it is boxed away and retained.
10. After payroll is expensed all current liability accounts are reconciled and payment remitted

accordingly.

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. Wayne 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 Director of Schools 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.
9. If there are no errors present, the payment process begins. The correct fund number is selected for processing the check.

Cash Disbursements

1. *See check writing process*
2. All checks issued require two signatures: the Chairman of the School Board and the School Superintendent.
3. The General Ledger is updated to reflect the expenditure.
4. Supporting documentation is filed alphabetically by vendor or by grant.

Budgeting Procedures

1. The Wayne County Budgeting procedure involves developing a balanced budget.
 - a) Each department supervisor is responsible for collaborating with the superintendent to produce an approved budget from the granting department.
 - b) The Budget Committee holds a series of meetings by which to develop a budget document to submit to the full School Board for review, modification, and approval in a public meeting.
 - c) Once the School Board votes to approve the proposed budget, it then is presented to the County Commission in a public meeting.
 - f) 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.
 - g) The approved budget is sent to the State of Tennessee for approval and the new fiscal year's budget is finalized.
2. Budget amendments by department supervisors are to be presented to the Superintendent and must obtain approval by the granting entity and/or the School Board.
4. Once approved, the amendments given to the Bookkeeper to be entered in the accounting software.

Month End Closing

1. The Finance Office uses the bank statement to reconcile to the Trustee's monthly warrant listing.
2. Checks are then reconciled.
3. The Finance Office 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.
6. After the Balance Sheets are prepared, reports are generated for each office/department.

Pre-Year End Closing

1. Wayne County uses the Local Government Data Processing software to close the year's books.
2. The yearend 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. The remaining purchase orders are posted to July of the next fiscal year.
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 yearend closing begins.
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 ran 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. However, this office keeps bids for 7 years. Purchasing Cards the WCS uses 2 purchasing cards (also called credit cards). One is used for travel and the other is used to pay vendors. The

cards are kept at the Finance Department, locked up. They can only be used by assigned purchasing representatives in the Finance Department. Update: The following departments have been added to the Purchasing Card Program: Testing, Superintendent's Office, Technology, Operations, School Board, and Research and Accountability. We have issued only one card per department. Each department head and secretary receives a copy of the guidelines and cardholders agreement.

The Wayne County Finance Department uses three software programs. Next Gen is used for General Ledger and other financial reports; Flex Gen is used for Payroll and Accounts Payable.. Image Ease is our laser check printing software. All software is on the Finance Department's server.

Each user, for all systems, must have a user name and password and they are never shared nor stored in a public place.

**Wayne County Board of Education
Administrative Procedures**

| | |
|---|-----------------------------------|
| Procedure: Travel Expenses and Reimbursements | Policy Reference: 2.804 |
|---|-----------------------------------|

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 *Official Travel* form and any required supporting receipts. Official Travel are requested from the office manager at the central office.

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.

Expense for lodging may be prepaid with approved travel request and/or approved *Purchase Order* by the director of schools.

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

Mileage, meals, and lodging will be reimbursed according to the State of Tennessee Comprehensive Travel Regulations which uses the GSA rates for mileage and per diem reimbursement. Lodging maybe reimbursed or incurred at the conference rate. Parking will be reimbursed with a receipt.

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. Attendance at conventions or other educational meetings or travel for other school purposes shall be authorized in advance by the Board.

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

Appendix – C Travel Guidelines for Federal Programs

Wayne County Schools Federal Programs & Grants Department

Guidelines for Professional Development Requests

All professional development requests must be submitted far enough in advance for adequate consideration of the need for the professional development as well as the availability of adequate resources and funds. It can take as many as 20 school days to process the paperwork and obtain the appropriate approvals, including encumbering the funds at the Wayne County Finance Department.

Basic Guidelines

1. Submit the PD Justification at least 20 days BEFORE registration deadline.
2. "TBA" will not be accepted for any details, including names of participants, location, dates, etc.
3. Sign-in sheets must be submitted after local sessions even if stipends are not paid.
4. Stipends cannot be paid until all paperwork has been received by the Federal Programs Office.

Guidelines When Travel is Required: Under no circumstances should participants make reservations, register for an event, purchase airline tickets, etc. until they are notified that the request has been approved and encumbered.

Meals:

Meals are reimbursed using the per diem rates as allowed by the government. No meals are reimbursed for trips that do not include an overnight stay. Meals for travel days are reimbursed at 75% only.

Hotel:

The original receipt showing a zero balance must be submitted upon returning from the conference (even if the hotel was paid with a check from the school district).

Hotel parking fees (valet or self-park) must be pre-approved.

Room service or other fees incurred while staying at a hotel will not be reimbursed, as well as additional nights not approved prior to travel.

Appendix D – Sample of Source Documentation

| Template Name: LCC | | City: 908 | | County Board of Education Expenditures by Sub Fund August 2015 | | User: Shivana | | |
|--------------------------------|----------------------------------|---------------------|-------------|--|---------------------------|--------------------------|----------------------|-----------------|
| Created by: | | Sub Fund: 908 | | Date/Time: 6/24/2016 3:13 PM | | Page 1 of 2 | | |
| Account Number | Account Description | Budget Amou. | Budget | Month-to-Date Expenditures | Year-to-Date Expenditures | Outstanding Encumbrances | Unencumbered Balance | % Of Budget Exp |
| 72220 | Special Education Program | | | | | | | |
| 135 | Assessment Personnel | (70,700.00) | 0 | 0.00 | 0.00 | 0.00 | (70,700.00) | 0.00% |
| 161 | Secretary(s) | (12,800.00) | 0 | 1,931.72 | 3,863.44 | 0.00 | (8,936.56) | 20.18% |
| 201 | Social Security | (5,000.00) | 0.00 | 114.37 | 228.74 | 0.00 | (4,771.26) | 4.57% |
| 204 | State Retirement | (6,500.00) | 0.00 | 5.72 | 253.44 | 0.00 | (6,246.56) | 3.90% |
| 206 | Life Insurance | (800.00) | 0.00 | 800.00 | 164.66 | 0.00 | (635.34) | 20.58% |
| 207 | Medical Insurance | (3,000.00) | 0.00 | 0.00 | 0.00 | 0.00 | (3,000.00) | 0.00% |
| 208 | Dental Insurance | (800.00) | 0.00 | 0.00 | 0.00 | 0.00 | (800.00) | 0.00% |
| 210 | Unemployment Compensation | (400.00) | 0.00 | 0 | 0.00 | 0.00 | (400.00) | 0.00% |
| 212 | Employer Medicare | (1,200.00) | 0.00 | 0 | 0.00 | 0.00 | (1,200.00) | 0.00% |
| 307 | Communication | (2,500.00) | 0.00 | 1 | 461.31 | 0 | (2,038.69) | 6.45% |
| 348 | Postal Charges | (1,200.00) | 0.00 | 27.4 | 27.4 | 0 | (1,172.60) | 2.29% |
| 355 | Travel | (12,000.00) | 0.00 | 363 | 363 | 0 | (11,637.00) | 3.01% |
| 399 | Other Contracted Services | (10,000.00) | 0.00 | 3,290.00 | 3,290.00 | 0.00 | (6,710.00) | 35.70% |
| 499 | Other Supplies And Materials | (5,963.00) | 0.00 | 1,002.73 | 1,002.73 | 0.00 | (4,960.27) | 66.76% |
| 524 | In-Service/Staff Development | (4,500.00) | 0.00 | 1,482.62 | 1,482.62 | 0.00 | (3,017.38) | 33.40% |
| Total 72220 | Special Education Program | (137,363.00) | 0.00 | 8,480.39 | 11,169.03 | 2,978.28 | (123,215.69) | 10.30 % |
| Total For Fund: 142-908 | | 0 | 0 | 8,480.39 | 11,169.03 | 2,978.28 | (123,215.69) | 10.30 % |

Appendix E – Payment Methods

WCS Procedures for Requesting Federal Reimbursements from EPlan

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

1. The Bookkeeper at finance will process and post all payroll packets 1-2 days prior to the scheduled pay day and post the payroll transactions to Nextgen.
2. Bookkeeper will print supporting reports from Nextgen that provide total Y-T-D 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. Bookkeeper will CREATE A NEW REQUEST FOR REIMBURSEMENT in DRAFT form for each grant and enter the Y-T-D expenditures in to EPlan by line item. Bookkeeper 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. Bookkeeper 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. Bookkeeper 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. Bookkeeper will cross check the request amount of each grant with the

supporting documentation. She will then code each page with the appropriate fund, sub fund, revenue code and/or cost center. She will check off each receipt as it comes in to the Trustee.

7. Bookkeeper will monitor Edison and the Trustee receipts for all expected revenue.

8. Reimbursement requests will be made throughout the year using actual expenditures with the exception of June. The SDOE recommends WCS 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.

Appendix F – Wayne County Purchasing Procedures

**Wayne County Board of Education
Administrative Procedures**

| | |
|---|-----------------------------------|
| Procedure: Purchasing Authority | Policy Reference: 2.805 |
|---|-----------------------------------|

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. 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 un-prescribed manner.

No school shall be obligated to pay for any expenditures made by a student or 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 become necessary.

Appendix G - Sample Invitation to Bid

WAYNE COUNTY SCHOOLS INVITATION TO BID

Wayne County Schools will accept the following sealed bid:

CHROMEBOOKS

Sealed bids will be received until 2:00 p.m. local time on December 8, 2015 at the Wayne County School System Central Office, 419 S. Main St., Waynesboro, TN 38485, at which time and place they will be publicly opened and read aloud.

Bids should be addressed to the Wayne County Board of Education Central Office, 419 S. Main St., P.O. Box 658, Waynesboro, TN 38485. **All bids must be sealed and clearly marked on the outside of the envelope with the following information:** CHROMEBOOK BID. If bids are submitted by courier service, courier label must include bid information. Only original bids will be accepted; no electronic or facsimile bids will be considered.

For further information on specifications, contact Ryan Keaton at 931-722-3548.

Wayne County Board of Education reserves the right to reject any or all bids

BID SPECIFICATIONS ON CHROMEBOOKS FOR WAYNE COUNTY SCHOOLS

VENDOR REQUIREMENTS/TERMS OF CONTRACT:

1). TECHNICAL SUPPORT

Vendor must provide a toll-free line for technical support at no additional charge to Wayne County Schools during the warranty period if out of the local calling area.

2). EQUIPMENT DATA SHEETS

Vendor must provide detailed data sheets for equipment that is quoted. All equipment must meet the bid specifications, or the bid will be rejected. All equipment must be new from manufacture. Recycled or refurbished equipment will not be considered.

3). PRICE PROTECTION

All prices must be F.O.B. to Wayne County Schools. Prices quoted must be good for a period of one year from the date of award. Delivery of these systems into the schools must be completed within 45 days of obtaining the purchase order.

4). RIGHT TO REJECT PROPOSALS

Wayne County Schools reserves the right to reject any or all proposals, to waive technicalities or informalities, and to accept any proposal deemed to be in the best interest of Wayne County Schools. Wayne County Schools will weigh price, experience, and past performance in the county before awarding the bid to any vendor.

5). RIGHT TO PURCHASE SELECTED ITEMS ON BID

Wayne County Schools reserves the right to purchase selected items on this bid. If entire funds are not available, Wayne County Schools may purchase selected items throughout the school year.

6). COMPONENT PRICING

Wayne County Schools will not allow individual component pricing. Vendor must bid on every item listed in the bid specifications. UNIT PRICE MUST INCLUDE SHIPPING COST.

I agree to all of the above terms and guarantee to meet all said terms, unless otherwise noted, to the satisfaction of Wayne County Schools.

Name _____ Title _____

Company _____

Signature _____ Date _____

CHROMEBOOK SPECIFICATIONS – (Minimum)

Celeron 2955U / 1.4 GHz
Chrome OS
4 GB RAM
16 GB SSD
11.6" 1366 x 768 (HD)
Intel HD Graphics

UNIT PRICE: _____ UNIT Manufacturer: _____

UNIT Model Number: _____

EDU Google Chrome Management Console License

UNIT PRICE: _____

Appendix K - Procedure for Bid Protest & Formal Hearing

**Wayne County Board of Education
Administrative Procedures**

| | |
|---------------------------------------|--|
| Bid Protest and Formal Hearing | |
|---------------------------------------|--|

Intent

To establish a procedure for any company, firm, vendor, etc. to be given the opportunity to protest the award of intended award of a bid issued by the Wayne County School System.

Procedure

Any vendor requesting a formal bid protest hearing must make this request in writing to the Wayne County School System at the earliest date possible following the bid opening.

The vendor's letter of request must state in detail all reasons and justifications for the hearing request.

The director of schools will determine, based on the details and reasons stated within the letter of request if a hearing is deemed appropriate.

The vendor will be immediately notified in writing as to the results by the director of schools.

If the vendor disagrees with the decision of the director of schools to not grant a protest hearing, that vendor may request to address the school board at their next scheduled meeting.

If the school board determines that valid reasons exist to warrant a formal bid protest hearing, one will be scheduled and all vendors that submitted a bid will be notified in writing as to the time and date of the hearing.

All submitting vendors will be notified of the school board's decision no later than the following business day.

Appendix L– 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 one time each fiscal year. The physical inventory is completed by the Federal Programs teachers at each assigned school. If items are missing, then a thorough search is conducted until found or reported as stolen.

Appendix M– Acceptable Use Policy

Introduction

WCS (WCS) recognizes that access to technology in school gives students greater opportunities to learn, engage, communicate, and develop skills that will prepare them for work, life, and citizenship. We are committed to helping students develop 21st century technology and communication skills. To that end, we provide access to technologies for student and staff use. This Acceptable Use Policy outlines the guidelines and behaviors that users are expected to follow when using school technologies or when using personally-owned devices on the school campus.

The WCS network is intended for educational purposes. All activity over the network or using district technologies may be monitored and retained. Access to online content via the network may be restricted in accordance with our policies and federal regulations, such as the Children’s Internet Protection Act (CIPA).

Students are expected to follow the same rules for good behavior and respectful conduct online as offline.

Misuse of school resources can result in disciplinary action. WCS makes a reasonable effort to ensure students’ safety and security online, but will not be held accountable for any harm or damages that result from use of school technologies.

Users of the district network or other technologies are expected to alert Technology staff immediately of any concerns for safety or security.

District staff will not post quotes from religious texts or post information about their personal religious mission or calling, while on the district network.

Technologies Covered

WCS may provide Internet access, desktop computers, mobile computers or devices, videoconferencing capabilities, online collaboration capabilities, message boards, email, and more. As new technologies emerge, WCS will attempt to provide access to them. The policies outlined in this document are intended to cover all available technologies, not just those specifically listed. Usage Policies All technologies provided by the district are intended for

educational purposes. All users are expected to use good judgment and to follow the specifics of this document as well as the spirit of it: be safe, appropriate, careful and kind; don't try to get around technological protection measures; use good common sense; and ask if you don't know. WCS Acceptable Use Policy.

Web Access

WCS provides its users with access to the Internet, including web sites, resources, content, and online tools. That access will be restricted in compliance with CIPA regulations and school policies. Web browsing may be monitored and web activity records may be retained indefinitely. Users are expected to respect that the web filter is a safety precaution, and should not try to circumvent it when browsing the Web. If a site is blocked and a user believes it shouldn't be, the user should follow district protocol to alert a Technology staff member or submit the site for review.

Email

WCS may provide users with email accounts for the purpose of school-related communication. Availability and use may be restricted based on school policies. If users are provided with email accounts, they should be used with care. Users should not send personal information; should not attempt to open files or follow links of unknown or untrusted origin; should use appropriate language; and should only communicate with other people as allowed by the district policy or the teacher. Users are expected to communicate with the same appropriate, safe, mindful, courteous conduct online as offline. Email usage may be monitored and archived.. Posts, chats, sharing, and messaging may be monitored. Users should be careful not to share personally-identifying information online.

Mobile Devices Policy

WCS may provide users with mobile computers or other devices to promote learning outside of the classroom. Users should abide by the same acceptable use policies when using school devices off the school network as on the school network. Users are expected to treat these devices with extreme care and caution; these are expensive devices that the school is entrusting to your care. Users should report any loss, damage, or malfunction to Technology staff immediately. Users may be financially accountable for any damage resulting from negligence or misuse. Use of school-issued mobile devices off the school network may be monitored.

Personally-Owned Devices Policy

Students should keep personally-owned devices (including laptops, tablets, smart phones, and cell phones) turned off and put away during instructional time—except to assist in the event of an emergency or as instructed by a teacher or staff for educational purposes.

Security

Users are expected to take reasonable safeguards against the transmission of security threats over the school network. This includes not opening or distributing infected files or programs and not opening files or programs of unknown or untrusted origin. If you believe a computer or mobile device you are using might be infected with a virus, please alert the Technology staff. You may be able to download other file types, such as images or videos. For the security of our network, download such files only from reputable sites, and only for education purposes.

Netiquette

Users should always use the Internet, network resources, and online sites in a courteous and respectful manner. Users should also recognize that among the valuable content online is unverified, incorrect, or inappropriate content. Users should use trusted sources when conducting research via the Internet. Users should also remember not to post anything online that they wouldn't want parents, teachers, or future colleges or employers to see. Once something is online, it's out there—and can sometimes be shared and spread in ways you never intended.

Plagiarism

Users should not plagiarize (or use as their own, without citing the original creator) content, including words or images, from the Internet. Users should not take credit for things they didn't create themselves, or misrepresent themselves as an author or creator of something found online. Research conducted via the Internet should be appropriately cited, giving credit to the original author.

Personal Safety

Users should never share personal information, including phone number, address, social security number, birthday, or financial information, over the Internet without adult permission. Users should recognize that communicating over the Internet brings anonymity and associated risks, and should carefully safeguard the personal information of themselves and others. Users should never agree to meet in person someone they meet online without parental permission. If you see a message, comment, image, or anything else online that makes you concerned for your personal safety, bring it to the attention of an adult (teacher or staff if you're at school; parent if you're using the device at home) immediately.

Cyberbullying

Cyberbullying will not be tolerated. Harassing, dissing, flaming, denigrating, impersonating, outing, tricking, excluding, and cyberstalking are all examples of cyberbullying. Don't be mean. Don't send emails or post comments with the intent of scaring, hurting, or intimidating someone else. Engaging in these behaviors, or any online activities intended to harm (physically or emotionally) another person, will result in severe disciplinary action and loss of privileges. In some cases, cyberbullying can be a crime. Remember that your activities may be monitored and retained.

Examples of Acceptable Use I will:

- ✓ Use school technologies for school-related activities.
- ✓ Follow the same guidelines for respectful, responsible behavior online that I am expected to follow offline.
- ✓ Treat school resources carefully, and alert staff if there is any problem with their operation.
- ✓ Encourage positive, constructive discussion if allowed to use communicative or collaborative technologies.
- ✓ Alert a teacher or other staff member if I see threatening, inappropriate, or harmful content (images, messages, posts) online.
- ✓ Use school technologies at appropriate times, in approved places, for educational pursuits.
- ✓ Cite sources when using online sites and resources for research.
- ✓ Recognize that use of school technologies is a privilege and treat it as such.
- ✓ Be cautious to protect the safety of myself and others.
- ✓ Help to protect the security of school resources.

This is not intended to be an exhaustive list. Users should use their own good judgment when using school technologies.

Examples of Unacceptable Use I **will not**:

- ✓ Use school technologies in a way that could be personally or physically harmful.
- ✓ Attempt to find inappropriate images or content.
- ✓ Engage in cyberbullying, harassment, or disrespectful conduct toward others.
- ✓ Try to find ways to circumvent the school's safety measures and filtering tools.
- ✓ Use school technologies to send spam or chain mail.
- ✓ Plagiarize content I find online.
- ✓ Post personally-identifying information, about myself or others.

- ✓ Agree to meet in person someone I meet online.
 - ✓ Use language online that would be unacceptable in the classroom.
 - ✓ Use school technologies for illegal activities or to pursue information on such activities.
 - ✓ Attempt to hack or access sites, servers, or content that isn't intended for my use.
- This is not intended to be an exhaustive list. Users should use their own good judgment when using school technologies.

Limitation of Liability

WCS will not be responsible for damage or harm to persons, files, data, or hardware. While WCS employs filtering and other safety and security mechanisms, and attempts to ensure their proper function, it makes no guarantees as to

WCS will not be responsible, financially or otherwise, for unauthorized transactions conducted over the school network. Violations of this Acceptable Use Policy Violations of this policy may have disciplinary repercussions, including:

Suspension of network, technology, or computer privileges, notification to parents detention or suspension from school and school-related activities, legal action and/or prosecution.

Wayne County Board of Education

P.O. Box 658

Waynesboro, Tennessee 38485

Employee Certification / Assurance

I,«Principal», assure the following are devoting 100% of their work time to allowable activities in the Cost Objective program for the period beginning «First_half».

«Name1»

«Name2»

«Name3»

«Name4»

«Name5»

«Name6_»

«Name7»

Signature

Date

«Job»

«School»

Appendix P – Organizational Chart

