



**LAKELAND BOARD OF EDUCATION
BUSINESS MEETING AGENDA
Tuesday, September 5, 2023, 5:45 PM
Lakeland City Hall / Board Room
10001 Highway 70
Lakeland, TN 38002**

- I. **CALL TO ORDER / CHAIRPERSON'S WELCOME**
- II. **ROLL CALL**
- III. **PUBLIC COMMENT (Limited to two (2) minutes per speaker.)**
- IV. **REPORTS**
 - 1. Legislative Representative Update
 - 2. Superintendent's Report
 - 3. Monthly Financial Summary
- V. **APPROVAL OF AGENDA**
- VI. **CONSENT AGENDA**
 - 1. Approval of Meeting Minutes: August 14, 2023, Business Meeting Minutes
 - 2. Approval of SAVE Act Compliance Package
 - 3. Approval of LSS Job Description: Homebound Teacher
 - 4. Approval of School Support Organization Cooperative Agreements: Lakeland Preparatory School Choir Boosters
 - 5. Approval of Extracurricular Activities and Clubs
 - 6. Approval of Update to 23-24 School Fees List
 - 7. Approval of FY 23-24 Budget Amendments (09/23)
 - 8. Approval of Update to Policy 2.805 - Purchasing
 - 9. Approval of Update to Policy 2.807 - Requisitions
 - 10. Approval of Update to Uniform Grants Guidance Manual (UGG)
- VII. **DISCUSSION / ACTION**
 - 1. Internet Safety Measures Presentation
 - 2. Review of Emergency Preparedness Plan
 - 3. Discussion on Superintendent's Contract
 - 4. Discussion on Preliminary Legislative Agenda
 - 5. Discussion on TSBA Annual Convention/Delegate Assembly
 - 6. Discussion on TSBA Leadership Conference
 - 7. Review Policy Manual: Section 1
 - 8. Policy 6.204 - Foreign Exchange Students
- VIII. **ANNOUNCEMENTS**
- IX. **ADJOURNMENT**



LAKELAND BOARD OF EDUCATION

Business Meeting MINUTES

Monday, August 14, 2023, 5:45 PM

**Lakeland City Hall / Board Room
10001 Highway 70
Lakeland, TN 38002**

I. CALL TO ORDER / CHAIRPERSON'S WELCOME

With a quorum present, the meeting was called to order on Monday, August 14, 2023, at 5:45 PM, by Chair Laura Harrison. Laura Harrison led a moment of silence and led the Pledge to the Flag.

II. ROLL CALL

Attendance Taken at 5:45 PM.

Deborah Thomas: Present
Keith Acton: Present
Michelle Childs: Present
Laura Harrison (Chair): Present
Jeremy Burnett (Vice-Chair): Present

III. PUBLIC COMMENT (Limited to two (2) minutes per speaker.)

No comments.

IV. REPORTS

1. Legislative Representative Update

Legislative Representative Michelle Childs stated that no report was available as the General Assembly was not in session.

2. Superintendent's Report

Superintendent Horrell reported on various administrative items:

- First week of school update - Inclement Weather Day
- Mike Terry - Renaissance Group - Presentation and update on Central Office project
- Matt Adler - Assessment Results Presentation, Spring 2023

3. Monthly Financial Summary

V. APPROVAL OF AGENDA



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Disclosures:

Keith Acton disclosed that his wife is on the board of the Lakeland Cheer Boosters.

Michelle Childs disclosed that she is an officer for the LPS Soccer Booster.

Jeremy Burnett disclosed that he is a liaison and an officer for the Lakeland Education Foundation.

Laura Harrison disclosed that she is an officer for the Lakeland Prep Lacrosse Booster Club.

Keith Acton requested that an item be added to the Discussion / Action section of the agenda: Analysis determining the remaining useful life of the turf field. **This item was added without objection.**

Jeremy Burnett (Vice-Chair) moved to approve the agenda as amended, seconded by Michelle Childs. **Motion carried.**

Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye

Thomas: Aye

VI. CONSENT AGENDA

Laura Harrison (Chair) moved to approve the items on the Consent Agenda as presented, seconded by Jeremy Burnett (Vice-Chair). **Motion carried.**

Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye

Thomas: Aye

1. Approval of Minutes - Business Meeting Minutes, July 10, 2023

2. Approval of School Support Organization Cooperative Agreements



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- a. **Lady Lions Sideline Society**
- b. **Lakeland Cheer Boosters**
- c. **Lakeland Education Foundation**
- d. **Lakeland Elementary Drama Boosters**
- e. **Lakeland Elementary PTA**
- f. **Lakeland Middle Orchestra Booster**
- g. **Lakeland Prep Band Boosters**
- h. **Lakeland Prep Homerun Club**
- i. **Lakeland Prep Lacrosse Booster Club**
- j. **Lakeland Prep PTO**
- k. **Lakeland Prep Sixth Man Club**
- l. **LMPS Drama Booster Club**
- m. **LMPS Touchdown Club**
- n. **LMPS Volleyball Booster Club**
- o. **LPS High School Dance Team Boosters**
- p. **LPS Soccer Booster**
- q. **LPS Softball Booster Club**
3. **Approval of Update to 23-24 Fees List**
4. **Approval of Update to Policy 4.600 - Grading System**
5. **Approval of Update to Policy 6.200 - Attendance**
6. **Approval of Extracurricular Activities and Clubs**
7. **Approval for Nomination for TSBA Building of the Year Competition for Lakeland Prep High School Addition**
8. **Review Board Evaluation**

VII. DISCUSSION / ACTION



LAKELAND BOARD OF EDUCATION

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1. Review TSBA Resolutions

Jeremy Burnett (Vice-Chair) moved to approve Resolution 2023/08-01: *A Resolution Supporting Granting of Temporary Permits for Teachers of Courses for Which an End of Course Examination is Required*, seconded by Laura Harrison. **Motion carried.**

- Acton: Aye
- Burnett (Vice-Chair): Aye
- Childs: Aye
- Harrison (Chair): Aye
- Thomas: Aye

Keith Acton moved to approve Resolution 2023/08-02: *A Resolution Requesting Funding for Special Education Preschool Students in the Tennessee Investment in Student Achievement Act (TISA) Formula*, seconded by Jeremy Burnett. **Motion carried.**

- Acton: Aye
- Burnett (Vice-Chair): Aye
- Childs: Aye
- Harrison (Chair): Aye
- Thomas: Aye

2. Approval of LSS Job Description: Benefits Manager

Laura Harrison (Chair) moved to approve the Benefits Manager Job Description as presented, seconded by Jeremy Burnett (Vice-Chair). **Motion carried.**

- Acton: Aye
- Burnett (Vice-Chair): Aye
- Childs: Aye
- Harrison (Chair): Aye



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Thomas: Aye

3. Approval of update to 23-24 Salary Schedules: Benefits Manager

Laura Harrison (Chair) moved to approve update to 23-24 Salary Schedule as presented, seconded by Jeremy Burnett (Vice-Chair). **Motion carried.**

Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye

Thomas: Aye

4. Approval of FY 23-24 Budget Amendments (08/23)

Jeremy Burnett (Vice-Chair) moved to approve the FY 23-24 Budget Amendments as presented, seconded by Laura Harrison (Chair). **Motion carried.**

Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye

Thomas: Aye

5. Analysis to Determine the Anticipated Remaining Useful Life of the Turf Field

Jeremy Burnett (Vice-Chair) moved to to authorize the Superintendent to develop an analysis to determine the anticipated remaining useful life of the turf field, seconded by Keith Acton. **Motion carried.**

Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye



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Harrison (Chair): Aye

Thomas: Aye

Superintendent Horrell will work to develop a plan to financially support the replacement cost of the field in the future, while simultaneously determining the remaining useful life of the field.

VIII. ANNOUNCEMENTS

IX. ADJOURNMENT

There being no other business on which to take action, Laura Harrison (Chair) moved to adjourn the meeting, seconded by Jeremy Burnett (Vice-Chair). Motion carried.

Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Harrison (Chair): Aye

Thomas: Aye

The meeting was adjourned at 06:58 PM on Monday, August 14, 2023.
These minutes were approved on Tuesday, September 06, 2023.

Laura Harrison, Chair

ATTEST:

Dr. Ted Horrell, Superintendent

Jessica Millspaugh, Board Secretary



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Tennessee Department of Education
Office of School Safety and Transportation

SAVE Act Compliance Package

The below items are due in ePlan by **September 29, 2023**

For Questions Contact: Kimberly Daubenspeck
Kimberly.Daubenspeck@tn.gov or (615) 970-2418

ITEM	CHECK IF INCLUDED/ COMPLETED
District-Level and School-Level Emergency Operations Plan (EOP) <i>ePlan</i>	<input checked="" type="checkbox"/>
District and School-Level Safety Coordinators and Emergency Contact Information Spreadsheet <i>ePlan</i>	<input checked="" type="checkbox"/>
Assurances and Cover Sheet (Signatures of the School Board Chairman, Director of Schools, and SAVE Act Coordinator) <i>ePlan</i>	<input checked="" type="checkbox"/>
2022-2023 School Drill Logs <i>ePlan</i>	<input checked="" type="checkbox"/>

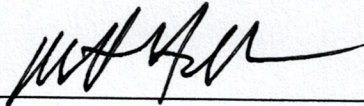
Individual Submitting Compliance Package

Local Education Agency:	Lakeland School System
Name:	Matt Adler
Title:	Director of Assessment, Accountability, and Data
Address:	10050 Oak Seed Lane
Address Continued:	Lakeland, TN 38002
Phone:	901-867-7071 ext. 5032
Fax:	
Email Address:	madler@lakelandk12.org

**ASSURANCES
2023-24**

By signing below, I certify that all the information provided is accurate and complete to the best of my knowledge. Furthermore, I certify that our District will comply with the following:

- All reporting requirements included in [Tenn. Code Ann. § 49-6-4302](#) and the SAVE Act, codified at [Tenn. Code Ann. §§ 49-6-801-49-6-816](#);
- All action steps for implementation of the SAVE Act provided by the Department of Education, including the requirement that significant changes to the district's Emergency Operation Plans be forwarded to the Department of Education;
- All training requirements for administrators, staff and students on district and school level Emergency Operation Plans as determined by the Department of Education,
- The requirement in the SAVE Act that a copy of the district and school level Emergency Operation Plans be submitted to local law enforcement agencies and other appropriate entities; and
- The Teacher Discipline Act codified in Tenn. Code Ann. §§ [49-6-2801 et seq.](#)

School Board Chairman *Signature of Assurances:	
Director of Schools *Signature of Assurances:	
SAVE Act Coordinator *Signature of Assurances:	
Target Date For Completion of All Action Items:	9/29/23
Today's Date:	8/15/23

Job Title: Homebound Teacher

Exemption Status: FLSA/Non-Exempt

Reports to: Student Services Supervisor &
Special Education Director

Date Approved:

Dept./School: Assigned Campus / Remote

Primary Goal:

Implement and adapt lesson plans and carry out IEP specific instruction for students requiring homebound services.

Minimum Qualifications & Training:

Bachelor's Degree in General or Special Education; Special Education Preferred

Performance Responsibilities:

1. Meets and instructs assigned students in the locations and at the times designated.
2. Coordinates instructional schedules with families and schools, to ensure compliance with homebound instructional requirements.
3. Implements a planned program of study designated by the team responsible for homebound, in accordance with student-specific, individualized needs
4. Provides accurate information and completed assignments in regards to the content as designated by the homebound team.
5. Communicates clear outcomes for all lessons, class work, IEP objectives, and projects as assigned by the classroom teacher.
6. Maintains a homebound instruction environment that is conducive to learning and appropriate to the maturity and interests of the students.
7. Assigns and collects student work as instructed by the homebound team.
8. Communicates with the classroom and/or special education teacher essential information in regards to the student's progress.
9. Maintains familiarity with school buildings, policies, procedures, and personnel.
10. Establishes and maintains cooperative interactions with school personnel, students, and families.
11. Serves as a model for the district's mission, vision and goals.
12. Takes all necessary and reasonable precautions to protect students, equipment, materials, and facilities.
13. Maintains confidentiality and compliance with student Individualized Education Programs and 504 Plans as required by law, district policy, and administrative regulation.

14. Maintains a standard of performance and conduct as required by state, law, local board of education and community expectations.
15. Maintains professionalism in all interactions with students, school personnel, parents, and community members.
16. Performs other duties as required.

Clearances and Testing: *(at expense of applicant)*

Criminal Justice Fingerprint/Background Clearance
Pre-employment physical exam & TB Test

The **Homebound Teacher** maintains a variable schedule and works the required hours to meet the duties and responsibilities of this position.

This document describes the general purpose and responsibilities assigned to this job and is not an exhaustive list of all responsibilities and duties that may be assigned or skills that may be required.

Lakeland School System offers educational and employment opportunities without regard to race, color, religion, sex, creed, age, disability, national origin, or genetic information and adheres to the provisions of the Family Rights and Privacy Act (FERPA).

LAKELAND SCHOOL SYSTEM



SCHOOL SUPPORT ORGANIZATION COOPERATIVE AGREEMENT

This Agreement is entered into by the Lakeland Board of Education ("Lakeland Board") and LPS Choir Boosters ("Support Organization") (hereinafter collectively referred to as the "Parties").

WHEREAS, T.C.A. § 49-2-601, et seq., entitled the School Support Organization Financial Accountability Act (the "SSO Act"), empowers qualifying organizations to operate in a support capacity to providing financial support to help carry out academic, arts, athletic, and social programs to further educational opportunities for the children of Tennessee; and

WHEREAS, the Lakeland Board has adopted Board Policy 2.404, which is incorporated herein by reference, to provide a framework to facilitate the proper operation of qualifying organizations; and

WHEREAS, the Support Organization named herein desires to be recognized as a qualifying organization and agrees to abide by the SSO Act and Board Policy 2.404; and

WHEREAS, the Support Organization named herein agrees to comply with financial disclosure, reporting requirements and controls set forth under The Act and the Model Financial Policy for School Support Organizations as provided by the Comptroller of the State of Tennessee; and

WHEREAS, the Lakeland Board desires to recognize the Support Organization named herein as a qualifying school support organization and grant the authorization to use the name, mascot, or logo of a school or the school district effective the date this agreement is signed by both parties.

NOW THEREFORE, in consideration of the mutual covenants contained herein, the Lakeland Board and the Support Organization agree as follows:

1. **Effective Date** - The Effective Date of this Agreement shall be August 15, 2023 and shall cover one year and end on August 15, 2024.
2. The Support Organization agrees to indemnify and hold harmless the Lakeland Board of Education, the Lakeland School System, Superintendent, and/or any individual School, and all other agents of the Lakeland Board for the actions of the Support Organization and otherwise abide by Board Policy 2.404. The Support Organization shall be responsible for and shall pay for any damage to any school facilities or other property occurring during the Support Organization's use of school facilities or property.
3. The Support Organization represents that its officers appropriately account for, control for and safeguard its funds to ensure such funds are spent only for the purposes related to the Support Organization's stated goals and objectives.

LAKELAND SCHOOL SYSTEM



4. By entering into this Agreement, the Support Organization acknowledges its obligations to operate in compliance with the SSO Act and agrees that a breach of said duties under the SSO Act acts as a breach of this Agreement.
5. The Lakeland Board recognizes the Support Organization as a qualifying school support organization pursuant to Board Policy 2.404 and grants the Support Organization the authorization to use the name, mascot, or logo of a school or the school district effective the date this agreement is signed by both parties.
6. **Termination:** Either Party may terminate this Agreement for any reason upon thirty (30) days written notice.
7. **Assignment:** Neither this Agreement, nor any rights or obligations hereunder may be assigned or transferred by either party.

LPS Choir Boosters

School Support Organization Name

Emily Spiceland

SSO Representative Name (Print)

SSO Representative Signature

7/31/2023

Date

Superintendent Signature

Date



Sports

Middle School Football	6-8	MS Track Boys	6-8
High School Football	9-12	MS Track Girls	6-8
MS Basketball Boys	6-8	HS Track Boys	9-12
MS Basketball Girls	6-8	HS Track Girls	9-12
HS Basketball Boys	9-12	HS Cross Country Boys	9-12
HS Basketball Girls	9-12	MS Cross Country Boys	6-8*
MS Baseball	6-8	HS Cross Country Girls	9-12
HS Baseball	9-12	MS Cross Country Girls	6-8*
MS Cheer-basketball	5-8	HS Soccer Boys	9-12
HS Cheer-basketball	9-12	HS Soccer Girls	9-12
MS Cheer Competitive	5-8	MS Soccer Boys	6-8
HS Cheer Competitive	9-12	MS Soccer Girls	6-8
MS Volleyball	6-8	HS Lacrosse Boys	9-12
HS Volleyball	9-12	MS Lacrosse Boys	5-8
MS Softball	6-8	HS Swimming	9-12
HS Softball	9-12	MS Swimming	6-8*
HS Golf Boys	9-12	HS Tennis	9-12
HS Golf Girls	9-12	MS Tennis	6-8*
MS Golf Boys	6-8		
MS Golf Girls	6-8		
HS Wrestling	9-12		

Some TSSAA sports allow 8th graders to participate on high school teams, but that varies by sport and may vary by season. Coaches will announce during tryouts whether 8th graders are eligible to try out for high school teams. *5th graders may participate in Cross Country practices with LPS, but they run on LES's team. 5th graders may practice with middle school swim, however they cannot compete until they are in 6th grade.



MIDDLE SCHOOL CLUBS

Club	Grades Involved	Description
Junior Beta Club	6th, 7th, 8th	National Beta Club is the largest independent, non-profit, educational youth organization in America. And for more than 80 years, it has prepared today's students to be tomorrow's leaders. The National Beta Club is an organization for 4th through 12th grade students in the United States. Its purpose is "to promote the ideals of academic achievement, character, leadership and service among elementary and secondary school students."
Art Club	5th, 6th, 7th, 8th	*These clubs may be combined or may stay separate. 5th-6th Grade Art Club will be tailored to students who want to dive a little deeper in the art making process. Students will be focusing on an artist and creating artwork that is inspired by that artist. Students involved in art classes should apply. Art Club will meet once a week for a 4-5 week period during the second semester. 7th-8th Grade Art Club will include (but is not limited to) creating banners, posters, etc. for school events. They will also be involved in creating art for the plays. Students will be required to have a high level of artistic skills and be self motivated to complete projects. Art Club will meet periodically throughout the year.
Chess Club	5th, 6th, 7th, 8th	Students learn and play chess! FOUNDERS OF MID-SOUTH CHESS are International Grandmaster Alex Stripunsky, a competitive player and premier chess instructor dedicated to spreading quality chess in the Mid-South, and International Master Jake Kleiman, a native Memphian and Phi Beta Kappa Rhodes College graduate recognized as one of the top players in the country. MID-SOUTH CHESS INSTRUCTORS are college students and recent graduates who must exhibit chess ability, skill, enthusiasm, play actively, possess communicative-child friendly skills and fine moral character. Our instruction has spanned 21 years in Memphis and includes coaching elementary, middle, and high school students, camps, tournaments, seminars, and simultaneous chess exhibitions.
Drama Club - Soon to be Thespian Troupe	5th, 6th, 7th, 8th	Jr. Thespian and Thespian Troupe 10902 - Lakeland Preparatory School - Commitment to theatre is what the International Thespian Society is all about. The Society was established in 1929 by a group of college and high school teachers in Fairmont, West Virginia. They named their organization for Thespis, the Greek who, according to legend, was the first actor; their guiding principle was a dedication to excellence in theatre arts in secondary schools. In the years since, the Society has grown into an international organization with more than 2.2 million members, but its goals haven't changed; the International Thespian Society still strives to make education and arts programs places for good theatre and to honor those students who do theatre well. The Society is a service as well as an honorary organization. This school year we will hold Thespian meetings, elect officers, attend the TN Thespian Conference in January and have special events. We are excited for the future of Jr. Thespian and Thespian Troupe 10902.
Jazz Band	5th, 6th, 7th, 8th	The LPS Jazz Bands will serve as an introduction to the rich history of jazz music. Through ensemble rehearsal, individual practice, and a variety of performance opportunities, the student will gain an understanding and appreciation for this great art form. Emphasis will be placed on rudimentary improvisational skills, a sense of personal accountability, and musicianship as well as performance techniques. Members will study and perform different forms of music including jazz, funk, and blues. Each student is expected to show musical and technical growth through participation in this ensemble. Public and outside of school day performances are a requirement of the ensemble.



MIDDLE SCHOOL CLUBS

Club	Grades Involved	Description
Gamers Unplugged	5th, 6th, 7th, 8th	Gamers Unplugged is a time for students to unplug from technology and have fun with their fellow classmates. Students play non-electronic card games, board games, and building games with one another. This club was funded by an LEF grant and will enter into its second year this school year. The club had 59 members last school year.
National Elementary Honor Society	5th	The National Elementary Honor Society (NEHS) provides students in Fifth Grade a place to develop and apply their passion for service, while obtaining the skills to be confident young leaders for years to come. NEHS membership is centered on recognizing students for their accomplishments while challenging and equipping them to develop further as leaders through service to their school and community. The NEHS program empowers and equips our students with the knowledge and skills to be transformative leaders in our school, community, and beyond.
National Junior Honor Society	6th, 7th, 8th	The National Junior Honor Society (NJHS) provides students with the opportunity to show their outstanding qualities in scholarship, character, citizenship, leadership, and service. NJHS is an honor society that meets once a month; we have guest speakers, group building exercises, and discussions about the five pillars that form the foundation of NJHS.
Spanish Club	5th, 6th, 7th, 8th	This club is for students to come and explore the diverse perspectives of the Spanish speaking world. Whether to bolster the learning taking place in Spanish class or to increase awareness and curiosity for language learning and culture, Spanish club provides a safe space for all middle school students to engage in some cultural celebrations, experience some traditional foods, play with the language, listen to guest native speakers, and understand more about what connects us all as a global community.
Student Ambassadors	5th, 6th, 7th, 8th	The LPS Student Ambassadors Program is a leadership opportunity for students who would like to represent Lakeland Preparatory School. This group of students will be dedicated to the positive promotion of our school. They will play an active role in welcoming new students, leading school tours for visitors, and helping with a variety of school-related events. Ambassadors will show leadership, good judgment, maturity, honesty, and integrity while upholding their responsibilities of being a model student.
Student Council (MS)	5th, 6th, 7th, 8th	This is an annually elected body of students serving the high school student community. It consists of 4 officer positions (President, Vice President, Secretary and Historian) and 5 representatives from each class (freshmen, sophomores, juniors, seniors). The entire council meets monthly and the executive council meets bi weekly. The group carries out a variety of events, activities and programs with the aim of fostering community and school spirit. Students may also be asked to work in tandem with faculty and administration in advising policies which affect student life.
Origami Club	5th, 6th, 7th, 8th	The Origami Club focuses on a different paper folding project each meeting, ranging from small boxes to animals. Club members may request to lead a meeting to teach the group how to create an origami project of their choice. No experience is required and all ability levels are welcome. Only students in grades 5-8 may join.



MIDDLE SCHOOL CLUBS

Club	Grades Involved	Description
Robotics Club	6th, 7th, 8th	This program will primarily focus on VEX IQ Robotic Competitions. VEX IQ is the world's largest robotics competitions for middle school students. Student's (grade 6-8) required applications will be considered and awarded final membership via teacher invitation. Selected team members will apply classroom STEM concepts, complete research, and create innovative CODING solutions to problems. Teams will also work together using a completely tool-less method of robotic assembly. This is a multi-membered team activity. Students MUST be dedicated to working both independently and collectively within their group. Members MUST also be committed to attending EVERY meeting and participating throughout their time on the team.
Kindness Club	5th, 6th, 7th, 8th	This 5 - 8 club works to highlight LPS groups, students, or teachers to spread kindness to. Typically, we create cards and goodie bags. It is a free club.
Pokemon Club	5th, 6th, 7th, 8th	This 5 - 8 club is a place for students to play the Pokémon card game. Students may leave cards with Mrs. Campbell in the morning on club days. They may show their cards during club time, but they may not have them out at school.
History Club	8th	This new club will serve as a "deeper dive" into the 8th Grade Social Studies curriculum. It will increase students' enthusiasm for American history (especially Tennessee history) through morning meetings and parent-accompanied Saturday field trips to historic sites and museums. History club students would also learn how to properly raise, lower, and fold our school's flags, assisting Student Council with flag duty when needed.
Battle of the Books	5th and 6th	Students read books and come together, usually in groups, to demonstrate their abilities and to test their knowledge of the books they have read.
LPS Community Book Club	7th and 8th	In our club students in grades 7 and 8 will participate in a book club with the faculty and staff. Students will meet twice a month. At one meeting students will write discussion questions and plan the club meeting. The second meeting of the month will be with the faculty/staff participants. At this time students will take turns asking discussion questions about the book and leading the conversations. Each month there will be a new book that is appropriate for all audiences in the club.
Fellowship for Christian Students	7th and 8th	Fellowship of Christian Students is an Equal Access Club that studies the Bible, what it means to be Christian, and how to better understand our religion. We work together to strengthen our community and to become better people, regardless of what Christianity branch. Last year (and the year before), members of the club volunteered to present their own Bible Study. We alternate weeks to learn about different aspects of the Bible and how to grow in our faith. We work to strengthen bonds between the members and how to be better people through Christian ideals. Fellowship of Christian Students is a source for community, religious growth, and stronger ties in life.
Lunch Time Book Club	5th-8th	The librarian will choose the books, and students will participate in reading and discussing the books during lunch usually once per week.



HIGH SCHOOL CLUBS

Club	Grades Involved	Description
Knowledge Bowl	9-12	This is a high school based club which practices competitive knowledge based questions in a timed scenario. The team competes against other area high schools in local tournaments and WREG's pre-recorded, televised tournament. The team practices monthly and holds other practice rounds as necessary.
HS Student Council	9-12	This is an annually elected body of students serving the high school student community. It consists of 4 officer positions (President, Vice President, Secretary and Historian) and 5 representatives from each class (freshmen, sophomores, juniors, seniors). The entire council meets monthly and the executive council meets bi weekly. The group carries out a variety of events, activities and programs with the aim of fostering community and school spirit. Students may also be asked to work in tandem with faculty and administration in advising policies which affect student life.
BETA Club	9-12	"National Beta is committed to recognizing high academic achievement, rewarding and nurturing worthy character, fostering leadership skills and encouraging service to others."
Art Club	9-12	Art club is a chance for students who have a strong interest in art to come and create along with other like minded students. We will have different projects and pieces that will help students to understand art and its relation to the school and community. Students applying should be responsible, self motivated, and excel in the art classroom.
Robotics Club	9-12	Planning and Preparing for Robotics Competitions
Marching Band	9-12	The Marching Band is a music ensemble that meets during the summer and fall. The ensemble consists of woodwinds, brass, percussion, and a color guard. The Marching band provides entertainment at home football games, local events, and competes all over the Mid-South.
Color Guard/Winter Guard	9-12	Color guard is a part of the marching band that uses flags, dance, rifles, sabres, and other equipment to visually represent what is happening in the music. Since color guard is part of the marching band, the season begins mid-summer and continues throughout the fall. Winterguard is a group that uses choreography, dancing, staging, and equipment (flogs, rifles, sabres, etc.) to interpret music. Although similar to color guard, winterguard is performed indoors without the band and occurs during the winter/spring seasons.
Emerging Bilingual Club	9-12	The Emerging Bilingual Club proposes to promote awareness, appreciation, and understanding of the people and diverse cultural productions of the languages around the world. It also proposes to contribute and encourage the study and appreciation of world languages. Finally, it proposes to foster friendly relations with other clubs and organizations, as well as the community, and to work with them to better understand diversity through cultural awareness. The Emerging Bilingual Club is composed of students in all levels or just those who are interested in diverse cultures.
Technology Community	9-12	Students will learn the importance of using graphic design and communication as a tool to keep our community informed of events and happenings within the school. Students will learn to design, edit, and proof graphics and articles as well as utilize technology to provide resources and technology tutorials to the community and school. Students will also learn the importance of digital citizenship and understand the digital footprint their interactivity with technology creates.



HIGH SCHOOL CLUBS

Club	Grades Involved	Description
Theatre - Soon to be Thespian Troupe	9-12	Jr. Thespian and Thespian Troupe 10902 - Lakeland Preparatory School - Commitment to theatre is what the International Thespian Society is all about. The Society was established in 1929 by a group of college and high school teachers in Fairmont, West Virginia. They named their organization for Thespis, the Greek who, according to legend, was the first actor; their guiding principle was a dedication to excellence in theatre arts in secondary schools. In the years since, the Society has grown into an international organization with more than 2.2 million members, but its goals haven't changed; the International Thespian Society still strives to make education and arts programs places for good theatre and to honor those students who do theatre well. The Society is a service as well as an honorary organization. This school year we will hold Thespian meetings, elect officers, attend the TN Thespian Conference in January and have special events. We are excited for the future of Jr. Thespian and Thespian Troupe 10902.
HOSA Health Occupations Students of America	9-12	HOSA provides a unique program of leadership development, motivation, and recognition exclusively for secondary, postsecondary, adult, and collegiate students enrolled in health science education and biomedical science programs or have interests in pursuing careers in health professions. https://hosa.org/
DECA Distributive Education Clubs of America	9-12	DECA prepares emerging leaders and entrepreneurs for careers in marketing, finance, hospitality and management in high schools and colleges around the globe. https://www.deca.org/
SkillsUSA	9-12	A nonprofit national education association, SkillsUSA serves middle-school, high-school and college/postsecondary students preparing for careers in trade, technical and skilled service occupations. https://www.skillsusa.org/
TSA Technology Student Association	9-12	The Technology Student Association fosters personal growth, leadership, and opportunities in technology, innovation, design, and engineering. Members apply and integrate science, technology, engineering and mathematics (STEM) concepts through co-curricular activities, competitions and related programs. https://tsaweb.org/
History Club	9-12	This new club will serve as a "deeper dive" into the 8th Grade Social Studies curriculum. It will increase students' enthusiasm for American history (especially Tennessee history) through morning meetings and parent-accompanied Saturday field trips to historic sites and museums. History club students would also learn how to properly raise, lower, and fold our school's flags, assisting Student Council with flag duty when needed.
National Honor Society	10-12	The National Honor Society enshrines four pillars at its heart: Scholarship, Service, Leadership, and Character. More than mere badges of honor for NHS members, these principles are transformative keys that unlock potential, enhancing every student's educational journey, and ultimately empowering them to make profound, enduring contributions to our world.
Fellowship for Christian Students	9-10	Fellowship of Christian Students is an Equal Access Club that studies the Bible, what it means to be Christian, and how to better understand our religion. We work together to strengthen our community and to become better people, regardless of what Christianity branch. Last year (and the year before), members of the club volunteered to present their own Bible Study. We alternate weeks to learn about different aspects of the Bible and how to grow in our faith. We work to strengthen bonds between the members and how to be better people through Christian ideals. Fellowship of Christian Students is a source for community, religious growth, and stronger ties in life.
Lunch Time Book Club	9-12	The librarian will choose the books, and students will participate in reading and discussing the books during lunch usually once per week.



Proposed 09/05/23

Lakeland School System Fees List

REQUESTED FEES FOR 2023-24

School	Requested Fee	Purpose	Course
Lakeland Elementary	\$10	4th Grade Recorder Fee	Music
Lakeland Elementary	Not to exceed \$10	Class T-Shirt Fee	School-wide
Lakeland Elementary	Not to exceed \$50	School Day Field Trips	Varied
Lakeland Elementary	\$30	Technology Fee	School-wide
Lakeland Preparatory	\$10	AAPPL Language Test	French
Lakeland Preparatory	Not to exceed \$10	AAPPL Language Test	Spanish I Honors
Lakeland Preparatory	Not to exceed \$15	AAPPL Language Test	Spanish II Honors
Lakeland Preparatory	Not to exceed \$25	AAPPL Language Test	Spanish III Honors
Lakeland Preparatory	\$97	Advanced Placement (AP) Exam Fee	Various
Lakeland Preparatory	\$20	Art Fee	Art
Lakeland Preparatory	\$75	Band Instrument Rental Fee (Summer)	MS Band / HS Concert Band
Lakeland Preparatory	\$75	Band Instrument Rental Fee Per Semester	MS Band / HS Concert Band
Lakeland Preparatory	\$75	Band Shirt and Supply Fee	MS Band / HS Concert Band
Lakeland Preparatory	\$75	Choir Shirt and Supply Fee	Choir
Lakeland Preparatory	\$50	Chromebook Maintenance Fee	School-wide
Lakeland Preparatory	\$25	Lab fee	Chemistry
Lakeland Preparatory	\$25	Lab fee	Biology
Lakeland Preparatory	\$30	Lab fee	AP Environmental Science
Lakeland Preparatory	\$25	Lab Fee	STEM I
Lakeland Preparatory	\$25	Lab Fee	STEM II
Lakeland Preparatory	\$25	Lab Fee	CTE: Health Science Education
Lakeland Preparatory	\$25	Lab Fee	CTE: Medical Therapeutics
Lakeland Preparatory	\$25	Local Dual Credit Wellness Course Exam Fee	Wellness



Proposed 09/05/23

Lakeland School System Fees List

REQUESTED FEES FOR 2023-24

School	Requested Fee	Purpose	Course
Lakeland Preparatory	\$32	OSHA 10 Certification Fee	CTE
Lakeland Preparatory	\$25	PE Uniform Fee	PE
Lakeland Preparatory	\$10	Recorder Fee	Music (5th Grade)
Lakeland Preparatory	Not to exceed \$50	School Day Field Trips	Varied
Lakeland Preparatory	\$75	Strings Instrument Rental Fee Per Semester	Strings
Lakeland Preparatory	\$75	Strings Shirt and Supply Fee	Strings
Lakeland Preparatory	\$25	Technology Fee	School-wide
Lakeland Preparatory	\$20	Theater Fee	Theater



Approved 08/14/23

Lakeland School System Fees List

REQUIRED FEES FOR 2023-24

School	Required Fee	Purpose	Activity / Program
Lakeland Elementary	\$5	Art Club Fee	Art Club
Lakeland Elementary	Not to exceed \$300	Camp Invention Fee	Camp Invention
Lakeland Elementary	Not to exceed \$150	Chess Club Fee	Chess Club
Lakeland Elementary	\$150	Drama Camp Fee	Drama Camp
Lakeland Elementary	Not to exceed \$75	Drama Club Fee	Drama Club
Lakeland Elementary	Not to exceed \$100	Kindergarten Camp Fee	Kindergarten Camp
Lakeland Elementary	Not to exceed \$200	Lego Club Fee	Lego Club
Lakeland Elementary	Not to exceed \$75	Memphis Youth Athletics	Cross Country
Lakeland Preparatory	Not to Exceed \$100	5-6 Winter Musical Cast Fee	Theatre
Lakeland Preparatory	Not to Exceed \$50	5-6 Winter Musical Crew Fee	Theatre
Lakeland Preparatory	Not to Exceed \$100	7-10 Fall Production Cast Fee	Theatre
Lakeland Preparatory	Not to Exceed \$50	7-10 Fall Production Crew Fee	Theatre
Lakeland Preparatory	Not to Exceed \$150	7-10 Spring Production Cast Fee	Theatre
Lakeland Preparatory	Not to Exceed \$50	7-10 Spring Production Crew Fee	Theatre
Lakeland Preparatory	\$300	Baseball Fee	Baseball
Lakeland Preparatory	Not to exceed \$1000	Basketball Cheerleading Fee	Basketball Cheer
Lakeland Preparatory	\$21	Battle of the Books Fee	Battle of the Books
Lakeland Preparatory	Not to exceed \$275	Boys Basketball Fee	Boys Basketball
Lakeland Preparatory	Not to exceed \$300	Boys Lacrosse Fee	Boys Lacrosse
Lakeland Preparatory	Not to exceed \$450	Boys Soccer Fee	Boys Soccer
Lakeland Preparatory	\$250	Chess Club Fee	Chess Club
Lakeland Preparatory	Not to exceed \$250	Winter Guard Fee	Winter Guard
Lakeland Preparatory	Not to exceed \$4500	Competitive Cheerleading Fee	Competitive Cheer
Lakeland Preparatory	Not to exceed \$200	Cross Country Fee	Cross Country
Lakeland Preparatory	Not to exceed \$20	DECA Membership	CTE Student Organization (Entrepreneurship)
Lakeland Preparatory	Not to exceed \$50	Events Sponsored by WTVMEA (All West, Choral Festival, Workshops)	Honor Choir
Lakeland Preparatory	\$250	Fall Tennis Fee	Tennis
Lakeland Preparatory	\$275	Football Fee	Football
Lakeland Preparatory	Not to exceed \$275	Girls Basketball Fee	Girls Basketball
Lakeland Preparatory	Not to exceed \$300	Girls Lacrosse Fee	Girls Lacrosse
Lakeland Preparatory	Not to exceed \$450	Girls Soccer Fee	Girls Soccer



Approved 08/14/23

Lakeland School System Fees List

REQUIRED FEES FOR 2023-24

School	Required Fee	Purpose	Activity / Program
Lakeland Preparatory	Not to exceed \$250	Golf Fee	Golf
Lakeland Preparatory	\$14	HOSA Membership Fee	CTE Student Organization (Health Sciences)
Lakeland Preparatory	Not to exceed \$50	International Thespian Society (High School)	Theatre
Lakeland Preparatory	\$20	Jazz Band Fee	Band
Lakeland Preparatory	Not to exceed \$30	Jr International Thespian Society (Middle School)	Theatre
Lakeland Preparatory	\$32	Junior Beta Club Membership Fee	Junior Beta Club
Lakeland Preparatory	Not to exceed \$50	Knowledge Bowl Team Fees	Knowledge Bowl Club
Lakeland Preparatory	Not to exceed \$500	Marching Band and Color Guard Fee	High School Band and Color Guard
Lakeland Preparatory	\$5	National Elementary Honor Society Dues	NEHS
Lakeland Preparatory	\$15	National Junior Honor Society Dues	NEJS
Lakeland Preparatory	\$50	Parking Fee	Administrative
Lakeland Preparatory	Not to exceed \$25	PSAT Exam Fee	PSAT Test
Lakeland Preparatory	Not to exceed \$100	Robotics Competition Fees	Robotics Club
Lakeland Preparatory	Not to exceed \$20	Skills USA Membership	CTE Student Organization (Criminal Justice & A/V Production)
Lakeland Preparatory	\$300	Softball Fee	Softball
Lakeland Preparatory	\$100	Spring Production Cast Fee	Theatre
Lakeland Preparatory	\$250	Spring Tennis Fee	Tennis
Lakeland Preparatory	Not to exceed \$300	Swimming Club Fee	Swim Club
Lakeland Preparatory	Not to exceed \$250	Track & Field Fee	Track & Field
Lakeland Preparatory	Not to exceed \$20	TSA Membership	CTE Student Organization (STEM)
Lakeland Preparatory	\$250	Volleyball Fee	Volleyball
Lakeland Preparatory	Not to exceed \$300	Wrestling Fee	Wrestling

September FY 23-24 Budget Amendments

Fund 142 - Federal Programs

Revenues:

Account Level Description	Account Number				Prg	FY 23-24 Revised Budget	FY 23-24 FY Activity	FY 23-24 Encumbered	FY 23-24 Available Funds	Budget Amendment	Difference
	Fnd	T Acct	Obj	Prj Loc							
Innovative School Models	142	R 47310	000 000	00000	951	\$0.00	\$0.00	\$0.00	\$0.00	\$465,910.19	\$465,910.19
ARP IDEA	142	R 47402	000 000	00000	909	\$75,000.00	\$0.00	\$0.00	\$75,000.00	\$1,742.43	-\$73,257.57
Title III	142	R 47592	000 000	00000	330	\$14,916.85	\$0.00	\$0.00	\$14,916.85	\$15,936.72	\$1,019.87
						\$89,916.85	\$0.00	\$0.00	\$89,916.85	\$483,589.34	\$393,672.49

Expenditures:

Account Level Description	Account Number				Prg	FY 23-24 Revised Budget	FY 23-24 FY Activity	FY 23-24 Encumbered	FY 23-24 Available Funds	Budget Amendment	Difference
	Fnd	T Acct	Obj	Prj Loc							
Instructional Supplies & Materials	142	E 71100	429 000	02000	951	\$0.00	\$0.00	\$0.00	\$0.00	\$5,925.00	\$5,925.00
Other Contracted Services	142	E 71300	399 000	03000	951	\$0.00	\$0.00	\$0.00	\$0.00	\$320.00	\$320.00
Instructional Supplies & Materials	142	E 71300	429 000	03000	951	\$0.00	\$0.00	\$0.00	\$0.00	\$94,421.58	\$94,421.58
Software	142	E 71300	471 000	03000	951	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$4,000.00
Other Charges	142	E 71300	599 000	03000	951	\$0.00	\$0.00	\$0.00	\$0.00	\$106,888.30	\$106,888.30
Vocational Equipment	142	E 71300	730 000	03000	951	\$0.00	\$23,535.00	-\$23,535.00	\$0.00	\$245,355.31	\$245,355.31
In-Service/Staff Development	142	E 72230	524 000	03000	951	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
Maintenance and Repair Services - Building	142	E 72620	335 000	03000	951	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
Maintenance and Repair Services - Equipment	142	E 72620	336 000	03000	951	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
Teachers	142	E 71200	116 000	00000	909	\$500.00	\$0.00	\$0.00	\$500.00	\$0.00	-\$500.00
Educational Assistants	142	E 71200	163 000	00000	909	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Social Security	142	E 71200	201 000	00000	909	\$28.39	\$0.00	\$0.00	\$28.39	\$0.00	-\$28.39
State Retirement	142	E 71200	204 000	00000	909	\$41.84	\$0.00	\$0.00	\$41.84	\$0.00	-\$41.84
Employer Medicare	142	E 71200	212 000	00000	909	\$6.64	\$0.00	\$0.00	\$6.64	\$0.00	-\$6.64
Instructional Supplies & Mater	142	E 71200	429 000	00000	909	\$27,271.79	\$0.00	\$0.00	\$27,271.79	\$1,742.43	-\$25,529.36
Other Supplies & Materials	142	E 71200	499 000	00000	909	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	-\$4,000.00
Special Education Equipment	142	E 71200	725 000	00000	909	\$2,360.36	\$0.00	\$0.00	\$2,360.36	\$0.00	-\$2,360.36
In-Service Training	142	E 72220	196 000	00000	909	\$250.00	\$0.00	\$0.00	\$250.00	\$0.00	-\$250.00
Social Security	142	E 72220	201 000	00000	909	\$15.60	\$0.00	\$0.00	\$15.60	\$0.00	-\$15.60
State Retirement	142	E 72220	204 000	00000	909	\$21.73	\$0.00	\$0.00	\$21.73	\$0.00	-\$21.73
Employer Medicare	142	E 72220	212 000	00000	909	\$3.65	\$0.00	\$0.00	\$3.65	\$0.00	-\$3.65
Evaluation & Testing	142	E 72220	322 000	00000	909	\$3,500.00	\$0.00	\$0.00	\$3,500.00	\$0.00	-\$3,500.00
Other Supplies & Materials	142	E 72220	499 000	00000	909	\$4,000.00	\$0.00	\$0.00	\$4,000.00	\$0.00	-\$4,000.00
In-Service/Staff Development	142	E 72220	524 000	00000	909	\$33,000.00	\$0.00	\$0.00	\$33,000.00	\$0.00	-\$33,000.00
Instructional Supplies & Mater	142	E 71100	429 000	00000	330	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Instructional Supplies & Mater	142	E 71100	429 000	00116	330	\$5,692.41	\$0.00	\$0.00	\$5,692.41	\$5,087.22	-\$605.19
Instructional Supplies & Mater	142	E 71100	429 000	02000	330	\$3,794.94	\$0.00	\$0.00	\$3,794.94	\$5,000.00	\$1,205.06
In-Service/Staff Development	142	E 71100	524 000	00000	330	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
In-Service/Staff Development	142	E 71100	524 000	00116	330	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
In-Service/Staff Development	142	E 71100	524 000	02000	330	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Charges	142	E 71100	599 000	02000	330	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Reg Inst Equipment	142	E 71100	722 000	00116	330	\$0.00	\$0.00	\$0.00	\$0.00	\$920.00	\$920.00
Other Supplies & Materials	142	E 72120	499 000	01000	330	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Salaries & Wages	142	E 72130	189 000	00116	330	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
Other Salaries & Wages	142	E 72130	189 000	02000	330	\$500.00	\$0.00	\$0.00	\$500.00	\$500.00	\$500.00
Social Security	142	E 72130	201 000	00116	330	\$31.00	\$0.00	\$0.00	\$31.00	\$31.00	\$31.00
Social Security	142	E 72130	201 000	02000	330	\$31.00	\$0.00	\$0.00	\$31.00	\$31.00	\$31.00
State Retirement	142	E 72130	204 000	00116	330	\$51.50	\$0.00	\$0.00	\$51.50	\$51.50	\$51.50
State Retirement	142	E 72130	204 000	02000	330	\$51.50	\$0.00	\$0.00	\$51.50	\$51.50	\$51.50
Employer Medicare	142	E 72130	212 000	00116	330	\$7.25	\$0.00	\$0.00	\$7.25	\$7.25	\$7.25
Employer Medicare	142	E 72130	212 000	02000	330	\$7.25	\$0.00	\$0.00	\$7.25	\$7.25	\$7.25
Other Contracted Services	142	E 72130	399 000	00116	330	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Contracted Services	142	E 72130	399 000	02000	330	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Supplies & Materials	142	E 72130	499 000	00116	330	\$250.00	\$0.00	\$0.00	\$250.00	\$250.00	\$250.00
Other Salaries & Wages	142	E 72210	189 000	00116	330	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Social Security	142	E 72210	201 000	00116	330	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Social Security	142	E 72210	201 000	02000	330	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State Retirement	142	E 72210	204 000	00116	330	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
State Retirement	142	E 72210	204 000	02000	330	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Employer Medicare	142	E 72210	212 000	00116	330	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Employer Medicare	142	E 72210	212 000	02000	330	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
In-Service/Staff Development	142	E 72210	524 000	00116	330	\$2,400.00	\$0.00	\$0.00	\$2,400.00	\$1,800.00	-\$600.00
In-Service/Staff Development	142	E 72210	524 000	01000	330	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
In-Service/Staff Development	142	E 72210	524 000	02000	330	\$1,600.00	\$0.00	\$0.00	\$1,600.00	\$1,700.00	\$100.00
						\$89,916.85	\$23,535.00	-\$23,535.00	\$89,916.85	\$483,589.34	\$393,672.49

Fund 143 - School Nutrition

Expenditures:

Account Level Description	Account Number				Prg	FY 23-24 Revised Budget	FY 23-24 FY Activity	FY 23-24 Encumbered	FY 23-24 Available Funds	Budget Amendment	Difference
	Fnd	T Acct	Obj	Prj Loc							
Food Service Equipment	143	E 73100	710 735	00116	000	\$0.00	\$0.00	\$0.00	\$0.00	\$299,978.13	\$299,978.13
						\$0.00	\$0.00	\$0.00	\$0.00	\$299,978.13	\$299,978.13

Lakeland Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Purchasing	Descriptor Code: 2.805	Issued Date: 09/05/23
		Rescinds: 2.805	Issued: 06/07/21

1 *General*

2 Lakeland School System will follow the procurement procedures established by the Board of
3 Commissioners of the City of Lakeland with the exception of our higher competitive bid threshold of
4 \$25,000.

5 The school system will purchase competitively and seek maximum educational value for every dollar
6 expended. Authorization to purchase shall be provided by the Board. The superintendent **or finance**
7 **director** shall serve as purchasing agent for system-wide purchasing.¹ Principals shall serve as purchasing
8 agents for individual schools.

9 Purchases made by anyone not authorized by the appropriate officials shall become the personal
10 responsibility of the persons making the purchase agreement. The Board will not, under any
11 circumstances, be responsible for payment for any materials, supplies, or services purchased by
12 unauthorized individuals or in an un-prescribed manner.

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

16 The Board shall purchase locally whenever the conditions are comparable or when it is most practical
17 under the circumstances.

18 *Individual Schools*

19 The superintendent must approve the following purchases:

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

23 *Central Office²*

24 **ROUTINE PURCHASES**

1 Routine purchases shall include expenditures for supplies, salaries, and routine expenditures required for
2 the operation of the school system. These expenditures shall be anticipated and provided for in the budget
3 and will normally be authorized by the Board at the beginning of the fiscal year. The superintendent or
4 his/her designee shall make all routine purchases without further Board authorization; however, the
5 Board shall be promptly informed if any substantial variation from budgeted estimates occurs or becomes
6 necessary.

7 **SPECIAL PURCHASES**

8 Special purchases are those which are not routine and which may or may not be specifically identified
9 by line item in the budget. Examples of special purchases are all capital expenditures such as for vehicles,
10 buildings, major contracts, purchases of major equipment, items for long-term use and supplies of an
11 unusual quantity or nature. All purchases in this category shall require specifications prior Board
12 approval. Items such as furniture, fixtures, and equipment for major construction projects may be
13 approved as a general budget category in the capital projects budget. In its approval, the Board may place
14 constraints on the superintendent requiring Board evaluation and/or approval at various steps in the
15 procurement process. This will be determined by the Board on an individual basis depending on the
16 nature of the procurement action.

17 **EMERGENCY PURCHASES**

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

24 **PURCHASING OF SURPLUS PROPERTY**

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

29 Further, the superintendent is authorized to purchase any needed items through suppliers approved on
30 the state bid list.

31 **COOPERATIVE PURCHASING**

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

35 **ONLINE PURCHASING**

1 The Board recognizes that online purchasing may provide opportunities for savings, but extra precaution
2 should be used to ensure that accounting procedures are followed. Online purchasing shall be permitted
3 with the following requirements:

- 4 1. Prior authorization must be obtained from the superintendent before setting up new online
5 accounts, and schools shall maintain a list of accounts.
- 6 2. Online purchases must be for school purposes and made in accordance with established policies
7 and procedures. School employees are prohibited from making personal purchases even with the
8 intent of reimbursing the school system. School employees are prohibited from using a school's
9 tax exempt status for personal purchases of any kind.³
- 10 3. The availability of money for the fund/account in question should be determined before Purchase
11 Orders are approved.
- 12 4. All Purchase Orders must be properly filled out and approved prior to a purchase.
- 13 5. Price quotes should be obtained where possible and/or practical and retained with other purchase
14 documentation.

15 **PURCHASING WITH FEDERAL GRANT FUNDS**

16 Before grant funds are obligated or expended, the superintendent or his designee shall review the cost of
17 a proposed expenditure and determine if it is an allowable use of federal grant funds.⁴ The superintendent
18 will minimize the time that elapses between the transfer and disbursement of funds once an expenditure
19 is approved.

20 No person officially connected with or employed by the school system may participate in the selection,
21 award, or administration of a contract supported by a federal award if he or she has a real or apparent
22 conflict of interest. A real or apparent conflict of interest arises when the employee, officer, or agent,
23 any member of his or her immediate family, his or her partner, or an organization which employs or is
24 about to employ any of the parties indicated herein, has a financial or other interest in or a tangible
25 personal benefit from a firm considered for a contract. Upon discovery of any potential conflict, the
26 superintendent shall disclose the potential conflict to the federal awarding agency in writing.⁵

Legal References

1. TCA 49-2-206(b)(3); TCA 6-36-115
2. *Tennessee Internal School Uniform Accounting Procedure Manual*, Section 4-8
3. TCA 49-2-608(1)
4. 2 CFR § 200.403
5. 2 CFR § 200.112

Lakeland Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Requisitions	Descriptor Code: 2.807	Issued Date: 09/05/23
		Rescinds:	Issued: 03/17/14

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General

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

All approved requisitions will be submitted to the purchasing agent (superintendent, **finance director**, or principal) on forms provided by the purchasing agent.

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

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



LAKELAND SCHOOL SYSTEM

POLICIES AND PROCEDURES

Administration of Federal Education Programse

Aligned with the Requirements of the

New Uniform Grants Guidance

Revised 08/30/23

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I. Introduction

This manual sets forth the policies and procedures used by Lakeland School System (LSS) to administer federal funds. The manual contains the internal controls and grant management standards used by LSS to ensure that all federal funds are lawfully expended. It describes in detail LSS'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 LSS, as well as incumbent employees, are expected to review this manual to gain familiarity and understanding of LSS'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 Lakeland School System (LSS) 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 are 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

Lakeland School System will identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification will 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.

Lakeland School System identifies each federal program by project code within a separate federal or state program fund. Fund 142 is for federal programs and 145 is for state programs.

<https://comptroller.tn.gov/office-functions/la/resources/manuals.html>

Financial Reporting

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

All GAAP guidelines are followed. In addition to reporting in Eplan, the results are provided monthly to our school board and discussed with the school board at monthly meetings.

Accounting Records

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

Lakeland School System keeps separate records for each grant period. We keep electronic records in Eplan and Skyward, as well as some paper back-up documentation.

Internal Controls

Effective control and accountability will be maintained for all funds, real and personal property, and other assets. Lakeland School System will adequately safeguard all such property and will 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.

Lakeland School System (LSS) adheres to the internal controls inherent within the accounting procedures as established by the State of Tennessee for all school districts. LSS adheres to the Internal Control and Compliance Manual for Tennessee Municipalities. LSS follows GASB and FASB regulations relative to accounting processes and reporting. The Board supports the establishment and effectiveness of district internal controls as indicated in board policy 2.100 - through established efficient procedures for accounting, reporting, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

[LSS Board Policy 2.100 \(Fiscal Management Goals\)](#)

Budget Control

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

Prior to entering a purchase order, Lakeland School System verifies adequate budget dollars in each federal award for each expenditure. The Superintendent or Finance Director approves purchase orders before the Finance Director processes checks. The Finance Director provides the Superintendent and the Board with expenditure reports that detail the percentage of the budget expended monthly. All expenditures are recorded in Eplan monthly for reimbursement.

Cash Management

Lakeland School System will maintain written procedures to implement the cash management requirements found in EDGAR.

Lakeland School System'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. LSS continually monitors the activity within the Federal Projects fund to assure positive cash flow.

Allowable Costs

Lakeland School System will maintain written procedures for determining allowability of costs in accordance with EDGAR.

All requisitions must be approved by the Superintendent or designee. Unallowable requests for purchases are not approved.

B. Overview of the Financial Management/Accounting System

Lakeland School System contracts with Skyward to provide an accounting software that meets state and federal requirements. The software has modules in asset management, payroll, purchasing, and general ledger.

Budgets are loaded into the above system as soon as final approval is received. The budget is compared to Eplan to ensure accuracy. The Chief Financial Officer (CFO) is responsible for preparing and analyzing the budget, which will be uploaded into Skyward prior to July 1.

Accounts payables are entered by the School Bookkeepers and Finance Clerk through the accounting software. The Superintendent or designee approves all purchase orders in Skyward prior to the School Bookkeepers or Finance Clerk placing the order. Once an order is delivered and invoiced, the Finance Director processes checks for payment. A file from Skyward is exported and matched to the bank statement for check reconciliation. Under 2 C.F.R. §200.302, a recipient must track the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity. Lakeland School System meets these requirements by setting up project codes for each federal grant received. This prevents comingling of funds and provides more accountability.

Financial reports for federal grants are compiled by the Finance Director and verified by the Superintendent or Federal Programs Supervisor. In addition, the reports are prepared and submitted as specified by the financial reporting clause of each grant or contract award document. These reports include monthly and cumulative expenditures, project budgets, and a balance remaining column.

C. Budgeting

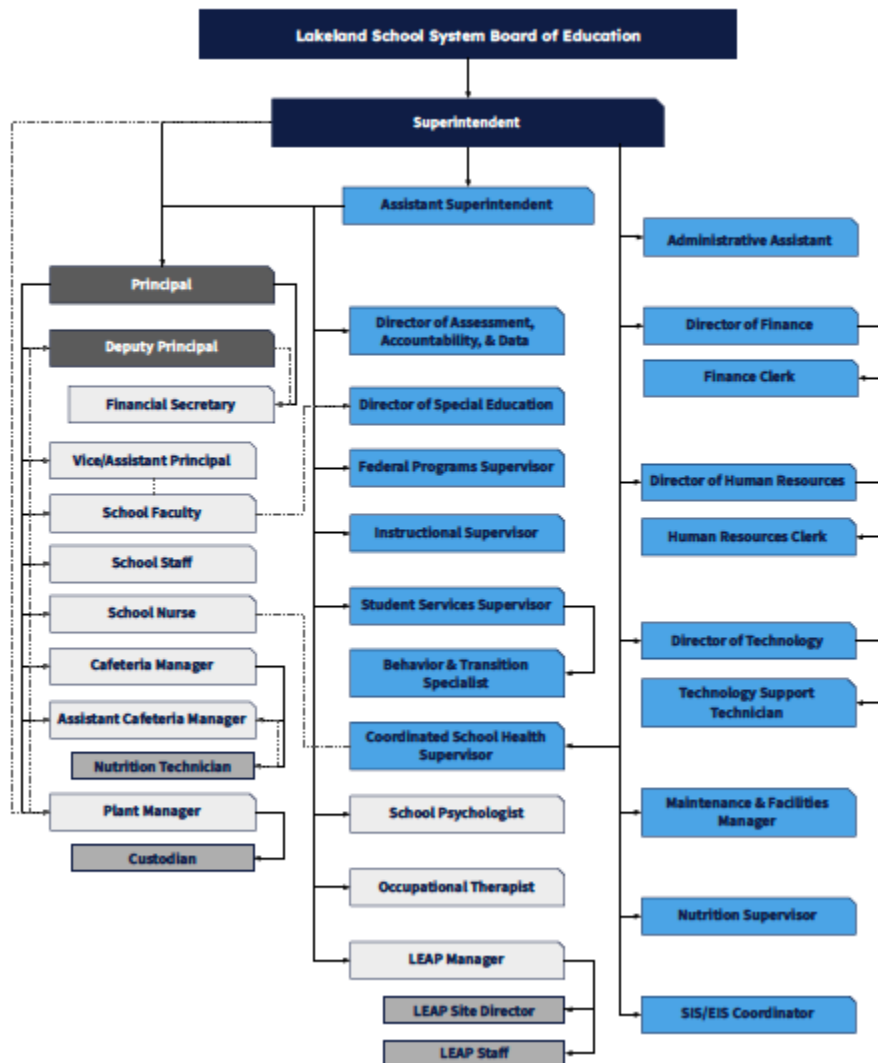
The Planning Phase: Meetings and Discussions

Before Receiving the Grant Award Letter: Discussions are held between the Superintendent, Assistant Superintendent, Federal Programs Supervisor, Finance Director, and building level administration to determine funding needs and priorities based on district goals and priorities. 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 done each fall, 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 in 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, Assistant Superintendent Federal Programs Supervisor, Finance Director, and school level administration. 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.

[LSS Board Policy 2.200 \(Annual Operating Budget\)](#)

Organizational Chart for Lakeland School System



Reviewing and Approving the Budget:

Lakeland School System's Budget Process for Federal Grants:

Based on feedback from the planning process, the Federal Programs Supervisor prepares an annual school-based budget and submits it to the Superintendent and Finance Director for review. By the early spring of each year, the Superintendent will work with the Finance Director to determine the allowability of recommended expenditures. If a cost is determined to be not allowable, then the Federal Programs Supervisor will make necessary adjustments to meet allowability.

[LSS Board Policy 2.200 \(Annual Operating Budget\)](#)

Once the Superintendent determines that all budgeted items are allowable, the budget is presented to the Lakeland Board of Education for final review and approval. Generally, the budget receives final approval by June 30.

Upon approval by the Lakeland Board of Education, a copy is presented to the City of Lakeland's Finance Officer to present to the Lakeland Board of Commissioners for approval. Once approved by the Lakeland Board of Commissioners, it is sent back to the Finance Director where it is loaded into the accounting system.

After Receiving the grant award letter

Upon receipt of the grant award letter, the Superintendent or Program Administrator will meet with the Finance Director, Assistant Superintendent, Federal Programs Supervisor, and building level administration 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:

Amendments to budgets are initiated by the Superintendent or designee in Eplan. Once the amendments are approved by the Chief Financial Officer, CORE Consultant, and Superintendent, then a copy of the amended budget is given to the Lakeland School Board for approval. Once approved by the school board, the computer budget is modified; and, only then does spending occur.

Budget Control

Lakeland School System monitors its financial performance by comparing and analyzing actual results with budgeted results. **Reports are provided monthly to the Lakeland School Board that compare budget with actual expenditures. These reports are public record and can be accessed by anyone. In addition, specific reports are generated upon request. The Finance Director and the Federal Programs Supervisor analyze the reports of comparisons on a monthly basis and provide a copy of expenditures to the Assistant Superintendent and Superintendent. If any potential area of concern is noted, the Superintendent and/or others involved are immediately notified to ensure no significant differences occur. Corrective actions could include budget amendments, program reevaluation, and error correction.**

Accounting Records

All electronic accounting records are kept in Skyward. Copies of monthly expenditure reports are kept by the Finance Director; and all accounts payables are kept in the Finance Director's office. Records are retained in compliance with the Internal and Compliance Manual. Journal entries are made within the accounting system by the Finance Clerk and are approved within software by the Finance Director. All transactions are reconciled with the bank statement monthly by the Finance Director and signed off on by the Superintendent. These statements are kept in a binder in the Finance Director's office. The district follows the State of Tennessee Uniform Chart of Accounts, if applicable.

D. 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 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 Superintendent, Assistant Superintendent, Federal Programs Supervisor, and building administrators 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 benefited, 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 each year. **Lakeland School System does not currently utilize indirect cost. All charges are direct cost.**

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 Superintendent and Director of Academics and Exceptional Learning 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 superintendent and the Director of Academics and Exceptional Learning 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 generally 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.

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 the 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
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
Fundraising and investment management costs	2 C.F.R. § 200.442
Gains and losses on disposition of depreciable assets	2 C.F.R. § 200.443
General costs of government	2 C.F.R. § 200.444
Goods and services for personal use	2 C.F.R. § 200.445
Idle facilities and idle capacity	2 C.F.R. § 200.446
Insurance and indemnification	2 C.F.R. § 200.447
Intellectual property	2 C.F.R. § 200.448
Interest	2 C.F.R. § 200.449
Lobbying	2 C.F.R. § 200.450
Losses on other awards or contracts	2 C.F.R. § 200.451
Maintenance and repair costs	2 C.F.R. § 200.452
Materials and supplies costs, including costs of computing devices	2 C.F.R. § 200.453
Memberships, subscriptions, and professional activity costs	2 C.F.R. § 200.454
Organization costs	2 C.F.R. § 200.455
Participant support costs	2 C.F.R. § 200.456
Plant and security costs	2 C.F.R. § 200.457
Pre-award costs	2 C.F.R. § 200.458
Professional services costs	2 C.F.R. § 200.459

Proposal costs	2 C.F.R. § 200.460
Publication and printing costs	2 C.F.R. § 200.461
Rearrangement and reconversion costs	2 C.F.R. § 200.462
Recruiting costs	2 C.F.R. § 200.463
Relocation costs of employees	2 C.F.R. § 200.464
Rental costs of real property and equipment	2 C.F.R. § 200.465
Scholarships and student aid costs	2 C.F.R. § 200.466
Selling and marketing costs	2 C.F.R. § 200.467
Specialized service facilities	2 C.F.R. § 200.468
Student activity costs	2 C.F.R. § 200.469
Taxes (including Value Added Tax)	2 C.F.R. § 200.470
Termination costs	2 C.F.R. § 200.471
Training and education costs	2 C.F.R. § 200.472
Transportation costs	2 C.F.R. § 200.473
Travel costs	2 C.F.R. § 200.474
Trustees	2 C.F.R. § 200.475

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

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

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

[LSS Board Policy 2.600 \(Bonded Employees\)](#)

[LSS Board Policy 5.110 \(Compensation Guides and Contracts\)](#)

[LSS Board Policy 2.401 \(Gifts and Bequests\)](#)

[LSS Board Policy 3.600 \(Insurance Management\)](#)

[LSS Board Policy 6.709 \(Student Fees and Fines\)](#)

[LSS Board Policy 2.402 \(Investment Earnings\)](#)

[LSS Board Policy 2.703 \(Audits\)](#)

[LSS Board Policy 2.804 \(Expenses and Reimbursements\)](#)

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).

[LSS Board Policy 2.804 \(Expenses and Reimbursements\)](#)

Local Travel Policies

All travel by the employees of the Lakeland School System must be pre-approved by the Superintendent. Section 1 of the travel expense report must be completed and approved prior to scheduling any travel. It is the responsibility of the employee making the request to make all travel arrangements including paying any applicable fees such as registration unless prearranged with the Superintendent's Administrative Assistant.

[LSS Travel Request Form](#)

Helpful Questions for Determining Whether a Cost is Allowable

In addition to the cost principles and standards described above, the Superintendent and the Director of Academics and Exceptional Learning 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, the superintendent and the instructional specialist 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, the Superintendent, Director of Academics and Exceptional Learning, and

building administrators should review data when making purchases to ensure that federal funds meet these areas of concern.

E. Federal Cash Management Policy/Procedures

Lakeland School System 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 non federal funds.

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

The Finance Director will request funds without prior approval since all spent funds go through a thorough process BEFORE being spent. The Federal Programs Supervisor and Finance Director review reports frequently to ensure the spending/requests are accurate.

Consistent with state and federal requirements, Lakeland School System will maintain source documentation supporting the federal expenditures such as invoices, time sheets, payroll stubs, etc., and will make such documentation available for the TDOE review upon request.

Reimbursements of actual expenditures do not require interest calculations.

Advances: **Lakeland School System does not receive 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.

F. 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 time frame 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.

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.

Lakeland School System 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).

Lakeland School System 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 period. The Superintendent, Assistant Superintendent and Finance Director 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 Superintendent.

G. 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.

Although very unlikely, if a grant were to generate income, then the proceeds would be identified with special revenue codes in the sub fund that identifies solely the federal grant involved.

III. Procurement System

Lakeland School System maintains the following purchasing procedures.

A. Responsibility for Purchasing

[LSS Board Policy 2.800 \(Expenditure of Funds\)](#)

[LSS Board Policy 2.805 \(Purchasing/Purchasing Authority\)](#)

Purchasing is initiated by employees of the Lakeland School System, as delegated by the Director of Academics and Exceptional Learning. The Superintendent or Finance Director approves requested purchases.

The Finance Clerk is responsible for processing contracts and purchase orders. The ultimate authority over purchases is delegated to the Superintendent or Finance Director, which is indicated in the approval of a purchase order in Skyward.

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. 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."

- Procurement Documents
 - [LSS Board Policy 2.808 \(Purchase Orders and Contracts\)](#)
 - [LSS Board Policy 2.807 \(Requisitions\)](#)
 - **Purchase orders are used for all purchases**
 - **Procurement of purchase order happens after the department head calls/emails the Grant Administrator, Bookkeeper, Finance Clerk, or Finance Director to initiate the process. Once determined there is enough money in the line item, then the Superintendent or Finance Director approves the purchase order in Skyward. A copy of the purchase order is attached to the order form or original email, along with a copy of the check where final payment was issued. These documents are scanned and attached in Skyward. The purchase order system used by the Lakeland School System pre-numbers the purchase orders to help prevent errors.**

- Information required for purchase orders
 - [LSS Board Policy 2.808 \(Purchase Orders and Contracts\)](#)
 - **Should include a description of the services to be performed or goods to be delivered;**
 - **A location where the services are to be performed or goods to be delivered:**
 - **The appropriate dates of service or delivery.**
 - **Account number**
 - **Person receiving the goods**
 - **Documentation and logs are kept in a computerized format and paper format in the school and central office.**
- Responsibilities
 - **Purchase orders are initiated by the department heads or their designees.**
 - **Purchase orders are typed by the Grant Administrator, Bookkeeper, or Finance Clerk, and then final approval rests with the Superintendent or Finance Director.**
 - **Contracts are approved by the Lakeland School Board, Superintendent, or Finance Director.**

Purchases over \$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.

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

advertise in a newspaper of general circulation in the county for vendors and shall update the list of vendors following the advertisement.”

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

- Procurement Documents
 - [LSS Board Policy 2.800 \(Expenditure of Funds\)](#)
 - [LSS Board Policy 2.808 \(Purchase Orders and Contracts\)](#)

Procurement of purchase order happens after the department head or designee calls/emails the Grant Administrator, Bookkeeper, Finance Clerk, or Finance Director to initiate the process. Once determined there is enough money in the line item, then the Superintendent or Finance Director approves the purchase order in Skyward. A paper copy of the purchase order is printed and attached to the order form or original email, along with a copy of the check where final payment was issued. These documents are kept by the Finance Director until the end of the school year. Then, they are boxed and put into storage and retained for 10 years, which is required by the comptroller. The purchase order system used by the Lakeland School System pre-numbers the purchase orders to help prevent errors.

- Information required for purchase orders
 - [LSS Board Policy 2.808 \(Purchase Orders and Contracts\)](#)
 - **Should include a description of the services to be performed or goods to be delivered;**
 - **A location where the services are to be performed or goods to be delivered:**
 - **The appropriate dates of service or delivery.**
 - **Account number**
 - **Person receiving the goods**
 - **Documentation and logs are kept in a computerized format and paper format in the school and central office.**
- Responsibilities
 - **Purchase orders are initiated by the department heads or their designees.**

- **Purchase orders are typed by the Grant Administrator, Bookkeeper, or Finance Clerk, and then final approval rests with the Superintendent or Finance Director.**
 - **Contracts are approved by the Lakeland School Board or Superintendent.**
- Required Number and Types of Quotations
 - [LSS Board Policy 2.806 \(Bids and Quotations\)](#)
 - Bids are received by the administrative assistant to the Superintendent
 - 3 competitive bids are required unless buying off state contract or piggybacking.
 - These bids must be received before a purchase order, requisition, or contract is made

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.

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).

[LSS Board Policy 2.806 \(Bids & Quotations\)](#)

Noncompetitive Proposals (Sole Sourcing)

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

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

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

Contracts by counties, cities, metropolitan governments towns, utility districts and other municipal and public corporations of the state, for legal services, fiscal agent, financial advisor or advisory services, educational consultant services and similar services by professional persons or groups of high ethical standards, shall not be based upon competitive bids, but shall be awarded on the basis of recognized competence and integrity. The prohibition against

competitive bidding in this section shall not prohibit any entity enumerated from interviewing eligible persons or groups to determine the capabilities of such persons or groups.

[LSS Board Policy 2.806 \(Bids & Quotations\)](#)

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

Lakeland School System has two purchasing cards, one for each school held by the plant managers. The cards have restrictions on where they can be used and are reconciled with our district credit card statement monthly.

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

Lakeland School System will 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

Lakeland School System will 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, Lakeland School System will not preclude potential bidders from qualifying during the solicitation period.

Solicitation Language

Lakeland School System will 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

Lakeland School System will 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, Lakeland School System shall enter into state and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services.

Agreements are entered into only after ensuring they are legal and beneficial for the school system.

Use of Federal Excess and Surplus Property

Lakeland School System 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.

Since we are permitted to procure surplus government property without competitive bidding, our board encourages and actively seeks opportunities to find surplus property. This is not only for cost saving reasons but for assisting fellow governmental entities.

Debarment and Suspension

Lakeland School System 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.

Lakeland School System 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/>.

Maintenance of Procurement Records

Lakeland School System will 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.

All documents related to procurement are kept for the time specified by law.

Time and Materials Contracts

Lakeland School System 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, LSS must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

Lakeland School System does not do time and materials contracts.

Settlements of Issues Arising Out of Procurements

Lakeland School System 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.

Protest Procedures to Resolve Dispute

Lakeland School System 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.

Disagreements are brought before the School Board immediately. The bidders are told this in the initial bid solicitation.

F. Conflict of Interest Requirements

Standards of Conduct

In accordance with 2 C.F.R. §200.18(c)(1), Lakeland School System 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.

[LSS Board Policy 2.809 \(Vendor Relations\)](#)

[LSS Board Policy 1.107 \(Board Member Conflict of Interest\)](#)

[LSS Board Policy 1.108 \(Nepotism\)](#)

[LSS Board Policy 1.106 \(Code of Ethics/Conduct of Interest Disclosure Statement\)](#)

[LSS Board Policy 1.106a \(Code of Ethics/Conduct of Interest Disclosure Statement\)](#)

Organizational Conflicts

Organizational conflicts of interest mean 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).

Disciplinary Actions

[LSS Board Policy 5.501 \(Complaints and Grievances\)](#)

Mandatory Disclosure

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

[LSS Board Policy 2.809 \(Vendor Relations\)](#)

In the case of potential conflict, Lakeland School System will notify the applicable federal awarding agency.

G. Contract Administration

Lakeland School System 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.

[LSS Board Policy 2.808 \(Purchase Orders and Contracts\)](#)

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

C. [LSS Board Policy 2.702 \(Inventories\)](#)

D. Inventory Records

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

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

District & Federal Programs Inventory Process

- **Property that is sold - funds recouped or 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 claims 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 by school staff and the district technology designee at each school. All items are accounted for in Skyward. If items are missing, then a thorough search is conducted until found or reported as stolen.**

E. 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 at year-end by the Technology Department. Inventory is also updated as items are either added or removed.

F. [LSS Board Policy 2.702 \(Inventories\)](#)

G. [Property/Equipment Maintenance](#)

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

Lakeland School System property is to be used for school system purposes only. Personal use of school property inventory is not permitted. If any item is broken, a work order is submitted to the appropriate department for repair.

H. [LSS Board Policy 3.300 \(Equipment and Supplies Management\)](#)

I. [Lost or Stolen Items](#)

Lakeland School System 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 computing devices are allowed to be taken off-site. The Technology Department is responsible for maintaining a check list of such property assigned to an employee. The staff is responsible for safeguarding property in their care. Computing property is tagged by the Technology Department with a bar code tag identifying the item as property of the school district. Equipment that is lost or stolen is reported to the Technology Department as soon as the item is noticed missing. A thorough search is conducted, and when appropriate, a police and insurance report is filed. All employees that take home their computer devices are required to purchase laptop insurance through the Lakeland School System.

Annual agreements are signed at individual schools and staff is responsible for safeguarding said property.

[LSS Board Policy 4.406 \(Acceptable Use Policy\)](#)

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 Lakeland School System 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 Principal's Office and/or Technology Department and 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.

J. [LSS Board Policy 3.205 \(Security\)](#)

K. [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.

[LSS Board Policy 2.403 \(Surplus Property Sales\)](#)

V. Written Compensation Policies

A. Time and Effort

Time and Effort Standards

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. C.F.R. § 200.430(i)(1). In addition, employees who are paid from state and local funds, but whose salaries are used for cost sharing or matching must also keep time and effort documentation. 2 C.F.R. § 200.430(i)(4).

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. In accordance with 2 C.F.R. § 200.430(i)(1), these records must:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into official records;
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass both federally assisted and all other activities compensated by the District on an integrated basis;
- Comply with the established accounting policies and practices of the District and
- Support the distribution of the employee's salary or wages among specific activities or costs objectives.

Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards, but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed. 200.430(i)(1)(viii).

Time and Effort Procedures

In order to meet the above requirements, all employees who must complete time and effort forms must submit either a semi-annual certification or a personnel activity report (PAR) as required below. The type of form depends on the number of cost objectives that an employee works on.

A cost objective is a program, function, activity, award, organizational subdivision, contract, or work unit of which cost data are described and from which provision is made to

accumulate and measure the cost of processes, products, jobs, capital projects, etc. 2 C.F.R. § 200.28.

All employees who work on a single cost objective must complete a semi-annual certification. The semi-annual certification must be:

1. Completed at least every six (6) months;
2. Be signed by the employee or the supervisor with direct knowledge of the work being performed;
3. Reflect an after-the-fact distribution of the actual activity; and
4. Account for the total activity for which each employee is compensated.

All employees who work on multiple cost objectives must complete PARs that support the distribution of their salaries /wages that meet the following standards:

1. Reflect an after-the-fact distribution of the actual activity;
2. Account for the total activity for which each employee is compensated;
3. Are prepared at least monthly & coincide with one or more pay periods; and
4. Are signed by the employee.

The Lakeland School System uses semi-annual certifications. The principal of the school for which the employee is assigned will sign the semi-annual certifications, and these are completed at the end of each semester.

Supervisor's

Certification / Assurance

I assure that the employees listed below are devoting **100%** of their work time to allowable activities under Title

I-A funds derived from Every Student Succeeds Act for the period beginning _____ and ending _____.

Names of Employee	Position	Names of Employee	Position

estimates. All necessary adjustments must be made such that the final amount charged to the federal award is accurate, allowable, and properly allocated.

The Finance Director prepares a monthly statement of expenditures with budget comparison. The statement is approved and presented by the Superintendent to the school board members for review. This is done monthly.

All department budgets are reconciled with the system and city budgets at the end of each fiscal year. All time and effort certifications are reviewed bi-annually for accuracy and appropriate signatures and dates.

Employee Exits

[LSS Board Policy 5.200](#) (Separation Practices for Tenured Teachers)

[LSS Board Policy 5.201](#) (Separation Practices for Non-Tenured Teachers)

[LSS Board Policy 5.202](#) (Separation Practices for Non-Certified Employees)

B. 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));

[LSS Board Policy 5.106](#) (Application and Employment)

(2) the extent to which employees may provide professional services outside the District (2 C.F.R. §200.430(c));

[LSS Board Policy 5.607](#) (Non-school Employment)

(3) the provision of fringe benefits, including leave and insurance, (2C.F.R.§200.431)); (4) the use of recruiting expenses to attract personnel (2 C.F.R. §200.463(b)); and (5) reimbursement for relocation costs. 2C.F.R. §200.464.

[LSS Board Policy 5.300](#) (Short Term Leaves of Absence)

[LSS Board Policy 5.301](#) (Emergency and Legal Leave)

[LSS Board Policy 5.302](#) (Sick Leave)

[LSS Board Policy 5.303](#) (Personal and Professional Leave)

[LSS Board Policy 5.304](#) (Long Term Leave of Absence for Professional Personnel)

[LSS Board Policy 5.305](#) (Family and Medical Leave)

[LSS Board Policy 5.306](#) (Military Leave)

[LSS Board Policy 5.307](#) (Physical Assault Leave)

[LSS Board Policy 5.309](#) (Legislative Leave)

[LSS Board Policy 5.310](#) (Vacations and Holidays)

(4) the use of recruiting expenses to attract personnel (2 C.F.R. § 200.463(b));

[LSS Board Policy 5.801](#) (Superintendent Recruitment and Selection)

and (5) reimbursement for relocation costs. 2 C.F.R. § 200.464.

VI. Record Keeping

A. Record Retention

Lakeland School System 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.

All Lakeland School System records are kept in compliance with the Internal Control and Compliance Manual for Tennessee Municipalities, which is longer than the Federal requirement of 5 years. When records are no longer needed, they are shredded for disposal.

[LSS Board Policy 2.701](#) (Financial Records and Reports)

B. Collection and Transmission of Records

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

[LSS Board Policy 2.701](#) (Financial Records and Reports)

C. Access to Records

Lakeland School System 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

End users who interface with sensitive information are required to change passwords frequently. When any request is made for a copy of a school record, the individual must fill out the Request of Records form, show their driver's license and/ photo ID, and social security number.

[LSS Board Policy 6.600](#) (Student Records)

[LSS Board Policy 6.602](#) (Student Records Inspection and Correction Procedures)

[LSS Board Policy 1.407](#) (School Board Records)

[LSS Board Policy 6.601](#) (Student Records Annual Notification of Rights)

VII. **Subrecipient Monitoring**

In the event that Lakeland School System 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.

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 \(EDGAR\)](#)

[Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards \(2 C.F.R. Part 200\)](#)

[USDE's Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards \(2 C.F.R. Part 3474\)](#)

[Federal program statutes, regulations, and guidance](#)

[State of TN Manuals](#)

[District Policy Manual](#)

[District regulations, rules, and policies](#)