



**LAKELAND BOARD OF EDUCATION
WORK SESSION AGENDA
Monday, June 3, 2024, 5:45 PM
Lakeland City Hall / Board Room
10001 Highway 70
Lakeland, TN 38002**

- I. **CALL TO ORDER / MOMENT OF SILENCE / PLEDGE TO FLAG**
- II. **ROLL CALL**
- III. **CHAIR'S WELCOME**
- IV. **PUBLIC COMMENT (Limited to two (2) minutes per speaker.)**
- V. **REPORTS**
 - 1. Legislative Liaison Update
 - 2. Superintendent's Report
 - 3. Monthly Financial Summary
 - April 2024
- VI. **APPROVAL OF AGENDA**
- VII. **CONSENT AGENDA**
 - 1. Approval of Meeting Minutes: May 13, 2024 - Business Meeting
 - 2. Approval of Uniform Grant Guidance (UGG) Manual
 - 3. Approval of Internal Control Manual
 - 4. Approval of the FY 24-25 IDEA/ESEA Consolidated Funding Application
 - 5. Approval of 24-25 Annual Nutrition Form
 - 6. Approval of Update to 24-25 School Fees List
 - 7. Approval of Update to 24-25 Curriculum Materials
 - 8. Approval of Update to Policy 5.310 - Vacations and Holidays
 - 9. Approval of LPS Extracurricular Activities and Clubs
- VIII. **DISCUSSION / ACTION**
 - 1. Approval of Update to Disciplinary Hearing Officers
 - 2. Approval of Stipends for Custodial Staff
 - 3. Update to 23-24 School Board Calendar
 - 4. Update to 24-25 School Board Calendar
 - 5. Approval of Ad Hoc SSO Feedback Committee and Appointment of Board Liaison
 - 6. Superintendent Evaluation - June 2024
- IX. **ANNOUNCEMENTS**
- X. **ADJOURNMENT**

LAKELAND SCHOOL SYSTEM
Expense Summary
Report Period April 1, 2024 - April 30, 2024

PROGRAM	BUDGET AMOUNT	ADJUSTED BUDGET	YTD ACTIVITY	CURRENT ACTIVITY	ENCUMBRANCE	BALANCE	% EXPENDED
Regular Instruction Program	13,245,898.54	13,453,825.81	9,955,813.32	1,067,351.94	11,258.72	3,486,753.77	74.08%
Special Education Program	2,161,686.02	2,252,946.14	1,601,150.38	156,502.40	3,385.25	648,410.51	71.22%
Vocational Education	24,900.00	24,900.00	8,553.58	4,905.58	0.00	16,346.42	34.35%
Other (Bonus Pay)	542,263.74	862,761.50	484,965.81	10,121.81	0.00	377,795.69	56.21%
School Security	60,832.95	60,832.95	44,546.26	4,488.80	0.00	16,286.69	73.23%
Health Services	366,589.14	382,240.85	254,373.60	27,618.01	248.63	127,618.62	66.61%
Other Student Support	876,669.77	876,669.77	645,257.25	62,911.10	32.20	231,380.32	73.61%
Regular Instruction Program Support	672,445.38	737,445.38	564,422.62	54,177.15	5,942.76	167,080.00	77.34%
Special Education Program Support	457,058.21	473,058.21	340,375.42	40,199.19	0.00	132,682.79	71.95%
Technology	694,878.49	734,853.25	532,265.65	28,552.35	5,551.28	197,036.32	73.19%
Board of Education	612,950.00	612,950.00	549,170.32	17,559.83	620.00	63,159.68	89.70%
Office of the Superintendent	356,984.26	382,833.54	297,235.66	27,369.80	284.00	85,313.88	77.72%
Office of the Principal	1,722,159.61	1,744,923.96	1,338,383.90	125,921.22	0.00	406,540.06	76.70%
Fiscal Services	329,313.97	329,313.97	246,783.34	16,439.33	49.49	82,481.14	74.95%
Human Services/Personnel	274,904.03	349,364.57	231,579.16	22,732.03	0.00	117,785.41	66.29%
Operation of Plant	1,378,953.88	1,517,907.22	1,036,518.40	107,705.04	8,059.91	473,328.91	68.82%
Maintenance of Plant	408,817.15	630,172.55	502,368.95	49,016.25	0.00	127,803.60	79.72%
Transportation	650,000.00	945,000.00	666,661.54	65,292.45	0.00	278,338.46	70.55%
Summer Camp Food Service	0.00	26,147.95	0.00	0.00	0.00	26,147.95	0.00%
Regular Capital Outlay	164,400.00	80,046.00	33,300.00	3,700.00	35,646.00	11,100.00	86.13%
Transfers Out	3,663,790.00	663,790.00	663,790.00	663,790.00	0.00	0.00	100.00%
Federal Projects Regular Instruction	272,456.94	229,861.49	167,450.43	10,659.98	9,740.00	52,671.06	77.09%
Federal Projects Special Education	294,169.06	277,912.88	194,704.44	19,420.81	4,483.84	78,724.60	71.67%
Federal Programs Innovative Schools	0.00	447,485.19	110,086.05	451.50	17,692.23	319,706.91	28.55%
Federal Projects Other Student Support	51,745.50	56,060.50	42,669.13	4,593.38	0.00	13,391.37	76.11%
Federal Projects Regular Instruction Support	105,527.04	72,975.31	42,492.73	746.87	0.00	30,482.58	58.23%
Federal Projects Special Education Support	215,485.60	174,422.19	115,380.83	11,529.43	260.91	58,780.45	66.30%
Federal Projects Vocational	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00%
Federal Programs Technology	9,605.90	9,602.46	9,482.66	3,125.58	0.00	119.80	98.75%
Federal Programs Operation of Plant	0.00	7,500.00	105.99	0.00	0.00	7,394.01	1.41%
Food Service	692,700.00	1,137,678.13	721,086.78	81,630.40	3,643.41	412,947.94	63.70%
State Grants	0.00	171,821.91	147,542.29	21,135.89	0.00	24,279.62	85.87%
Before/After School Program	280,000.00	280,000.00	229,617.81	19,198.41	0.00	50,382.19	82.01%
Education Capital Projects	7,000,000.00	4,250,000.00	3,187,919.43	633,136.54	339,678.58	722,401.99	83.00%
GRAND TOTAL:	\$ 37,587,185.18	\$ 34,262,303.68	\$ 24,966,053.73	\$ 3,361,983.07	\$ 446,577.21	\$ 8,849,672.74	74.17%



LAKELAND BOARD OF EDUCATION

BUSINESS MEETING MINUTES

Monday, May 13, 2024, 5:45 PM

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

I. CALL TO ORDER / MOMENT OF SILENCE / PLEDGE TO FLAG

With a quorum present, the meeting was called to order on Monday, May 13, 2024, at 5:45 PM, by Vice-Chair Jeremy Burnett. Jeremy Burnett led a moment of silence and led the Pledge to the Flag.

II. ROLL CALL

Attendance Taken at 5:46 PM.

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

III. CHAIR'S WELCOME

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

No comments.

V. REPORTS

1. Legislative Liaison 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:

- Recognition of the LSS Music Teachers for the Best Communities for Music Education designation (one of eleven districts, sixth year in a row) / Nick Averwater from Amro Music
- Recognition of Band Director Brent Hopper for CMA Music Teacher of Excellence award

The following recognitions were made at the May Work Session:



LAKELAND BOARD OF EDUCATION

BUSINESS MEETING MINUTES

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- Recognition of Middle School Band / Band Director Brent Hopper
- Recognition of 2024 retirees: Brenda Bishop, Gail Stephens, Kimberly Clemens

3. Monthly Financial Summary

- **March 2024**

No comments.

VI. APPROVAL OF AGENDA

Deborah Thomas moved to bring the Approval of the Agenda to the floor for discussion, seconded by Keith Acton.

Jeremy Burnett (Vice-Chair) moved to add the Approval of 24-25 School Fees to the Consent Agenda.

Without objection, the change was made.

Jeremy Burnett (Vice-Chair) moved to add the Approval of New Policy 2.601 - Fundraising Activities [Second Reading] to the Consent Agenda.

Without objection, the change was made.

Jeremy Burnett (Vice-Chair) moved to remove the Approval of Update to FY 24-25 Stipend Schedules from the Discussion/Action Agenda.

Without objection, the change was made.

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

Thomas: Aye

VII. CONSENT AGENDA

- 1. Approval of Meeting Minutes: April 08, 2024**
- 2. Approval of Update to Policy 6.316 - Suspension**



LAKELAND BOARD OF EDUCATION

BUSINESS MEETING MINUTES

Monday, May 13, 2024, 5:45 PM

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- 3. Approval of 25-26 Instructional Calendar**
- 4. Approval of 24-25 School Board Calendar**
- 5. Approval of 24-25 Textbook Fines**
- 6. Approval of 24-25 School Meal Prices**
- 7. Approval of FY 23-24 Budget Amendments (05/24)**
- 8. Approval of 24-25 Protected Reading Lists**
- 9. Approval of FY 24-25 Capital Improvement Plan**
- 10. Approval of FY 24-25 Revisions to Original Budget (05/24)**
- 11. Approval of New Policy 2.601 - Fundraising Activities [Second Reading]**
- 12. Approval of 24-25 School Fees List**

Deborah Thomas moved to approve the items on the Consent Agenda as amended, seconded by Jeremy Burnett (Vice-Chair). **Motion carried.**

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

VIII. DISCUSSION / ACTION

- 1. Approval of Update to Policy 2.404 - School Support Organizations**

Jeremy Burnett (Vice-Chair) moved to bring the Update of Policy 2.404 - School Support Organizations to the floor for discussion, seconded by Keith Acton.

Superintendent Horrell recommended that the policy be tabled to allow for additional study and feedback.

Jeremy Burnett (Vice-Chair) moved to table the Update to Policy 2.404 - School Support Organizations, seconded by Michelle Childs. **Motion carried.**



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Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Thomas: Aye

2. Review Policy Manual: Section 6 (Second Half)

No action was taken.

IX. EXECUTIVE SESSION

The board took a recess and moved into executive session to discuss pending litigation at 6:04 p.m. The meeting resumed at 6:36 p.m.

X. ANNOUNCEMENTS

XI. ADJOURNMENT

There being no other business on which to take action, Keith Acton moved to adjourn the meeting, seconded by Michelle Childs. **Motion carried.**

Acton: Aye

Burnett (Vice-Chair): Aye

Childs: Aye

Thomas: Aye

The meeting was adjourned at 6:37 PM on Monday, May 13, 2024.
These minutes were approved on Monday, June 10, 2024.



LAKELAND BOARD OF EDUCATION

BUSINESS MEETING MINUTES

Monday, May 13, 2024, 5:45 PM

Lakeland City Hall / Board Room

10001 Highway 70

Lakeland, TN 38002

[Signature page follows]

Laura Harrison, Chair

ATTEST:

Dr. Ted Horrell, Superintendent

Jessica Millspaugh, Board Secretary



LAKELAND SCHOOL SYSTEM

POLICIES AND PROCEDURES

Administration of Federal Education Programs

Aligned with the Requirements of the

New Uniform Grants Guidance

Revised 04/18/2023

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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 Fund 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 \(Annual Operating Budget\)](#)

Lakeland School System Organizational Chart

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. To submit a travel request, begin the submission in Incident IQ [here](#). 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. To request travel expense reimbursement, follow the Employee Expense Reimbursement Request procedures found [here](#).

[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.
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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 the District Finance Clerk** 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 District Finance Clerk. 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**

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](#)

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

[State of TN Manuals](#)

[District Policy Manual](#)

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



**LAKELAND
SCHOOL SYSTEM**
— *Learn. Grow. Lead.* —

INTERNAL CONTROL MANUAL

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● INTRODUCTION

Lakeland School System has the responsibility to its taxpayers, ratepayers, and constituents to be good stewards of public monies and property. In our efforts to serve the public as Lakeland School System school board members or employees, Lakeland School System established this Internal Control Manual using state and federal directives, and widely recognized best practices

State of Tennessee statutes require the Comptroller's Office, Department of Audit to prescribe uniform accounting systems for entities that handle public funds. Those statutes require public officials to adopt and use the system designated by the Comptroller's Office. The Tennessee Legislature amended TCA Section 9-2-102 in 2015 to require local governments to establish and maintain internal controls in accordance with guidance issued by the U.S. Government Accountability Office (GAO). The guidance is titled *Standards for Internal Control in the Federal Government* (Green Book). The Green Book follows the format developed by the Committee of Sponsoring Organizations (COSO) which has been the gold standard of internal control for all entities except the federal government for several years.

The internal control system consists of three objectives and five main components.

THREE (3) OBJECTIVES OF INTERNAL CONTROLS:

1. **Reporting** – reliability
2. **Operations** – effective and efficient
3. **Compliance** – compliant with applicable laws, regulations, contracts and grant agreements

FIVE (5) MAIN COMPONENTS OF INTERNAL CONTROLS THAT ARE REQUIRED TO BE ADDRESSED:

1. Control Environment
2. Risk Assessment
3. Control Activities
4. Information and Communication
5. Monitoring

The purpose of this manual is to ensure that the objectives of reporting and compliance are established. The policies to achieve these objectives are derived from various financial best practices, state and federal laws, and regulations. Policies may be developed to suit the specific needs of Lakeland School System's functions and resources. Detailed procedures are developed and documented as a means for entities to comply with its established policies.

[Lakeland School System Organizational Chart](#)

● CONSIDERATIONS IN DEVELOPMENT OF INTERNAL CONTROLS

Internal control is defined as a process effected by an entity's oversight body, management, and other personnel that provides reasonable assurance Lakeland School System's objectives will be achieved. Before developing its Internal Control System (ICS), Lakeland School System as a whole and each department should determine its mission, strategic goals, and objectives, and then formulate a plan to achieve those objectives. The internal controls are policies and procedures put in place to help achieve those goals and objectives. By describing how the Lakeland School System and its departments expect to meet its various goals and objectives, using compensating controls to minimize risk, the entire Lakeland School System becomes more aware of expectations. Each department's internal control plan will be unique; however, it must be based on policies included in this guide which incorporate or reference other comprehensive state, federal or standard setting agency policies that have been adopted.

Constant monitoring of all components will ensure that the ICS (which must be reviewed and updated at least annually) is revised whenever changing conditions justify.

Since Lakeland School System's policies and procedures are the control activities for its internal control plans, it is important that they be reviewed in conjunction with the plans and referenced where appropriate. Everyone at Lakeland School System has a responsibility to ensure that internal controls operate effectively.

As directed by T.C.A. 9-18-102 (a) and in accordance with the guidance issued by Tennessee Comptroller's Office, the Lakeland School System has adopted this internal control manual. It is critical to note that the development and operation of the internal control system involves everyone in the organization. As such, management must ensure that the manual is shared with all of its employees. The manual is a work in process and will be assessed periodically.

The following sections document the five components of internal control and significant financial and compliance areas that are deemed high risk.

The Green Book states documentation is management's responsibility:

3.09 Management develops and maintains documentation of its internal control system.

3.10 Effective documentation assists in management's design of internal control by establishing and communicating the who, what, when, where, and why of internal control execution to personnel. Documentation also provides a means to retain organizational knowledge and mitigate the risk of having that knowledge limited to a few personnel, as well as a means to communicate that knowledge as needed to external parties, such as external auditors.

● FIVE COMPONENTS OF INTERNAL CONTROL

CONTROL ENVIRONMENT

Overview

The control environment is the foundation for all other components of internal control, providing discipline and structure. Moreover, management establishes the tone regarding the importance of internal control and the expected standards of conduct; and reinforces those expectations at various levels. Control environment factors include the integrity, ethical values and competence of Lakeland School System's personnel; the distribution of authority and responsibility; the development of its personnel; and the attention and direction provided by the governing body.

■ Objectives

1. The governing body and management should conduct business with integrity and ethical behavior.
2. The governing body and management should provide direction and oversight for Lakeland School System's internal control system.
3. The governing body and management should hire qualified and competent employees.
4. The governing body and management should establish structure, authority, and responsibility to hold individuals accountable for internal control responsibilities.

■ Policies

1. Conflicts of interest must be disclosed before business is conducted.
2. A code of Ethics has been adopted by the Board of Education and management and is reviewed annually with all employees.
3. The Board of Education has adopted a policy manual.
4. The Board of Education uses the budget process as a means of oversight with department heads.
5. Organizational charts are reviewed for needed changes in regard to authority and responsibility.

■ Procedures

- If there is a conflict of interest, the disclosure statement from the policy manual must be completed and signed in front of a witness and given to the appropriate supervisor.
- The policy manual and corresponding forms are available to all employees and board members on the Lakeland School System website.
- The Board of Education formally adopts an annual budget. The adopted budget is given to the City for approval by the Board of Commissioners.
- Lakeland School System adopted a policy manual based on TSBA guidelines. Those policies are reviewed and updated annually by the Board of Education.
- Monthly, the policy review committee reviews current policies and submits their findings to the Board of Education.
- Based on legislative changes, TSBA provides recommended policy updates.
- The Board of Education has adopted a personnel policy related to the recruitment and retention of highly-qualified employees for the Lakeland School System.
- All positions shall be approved through the budget process in accordance with the organizational plan submitted by the Superintendent.
- Lakeland School System's organizational chart is available on the system website to establish a defined chain of command.
- All positions require a job description and copies shall be maintained in the Superintendent's office.
- All Lakeland School System employees are required to complete annual online training and are encouraged to obtain additional professional and/or continuing education credits.

~~LSS Organizational Chart Image -- Removed and Linked on Page 1~~

RISK ASSESSMENT

Overview

Lakeland School System officials and management assess the risk of operations continually. The Lakeland School System has chosen to transfer the most common types of risk through the purchase of the following types of insurance:

- Property and Casualty
- Liability
- Errors and Omissions
- Worker Compensation
- Surety Bonds

There are some risks that cannot be anticipated as they relate to financial and compliance issues. We have assessed the following areas and identified certain risks that necessitate the development of internal control policies and procedures. Internal controls will not eliminate all risk but will help reduce risk to gain reasonable assurance that reporting and compliance objectives are met.

■ Objectives

1. Collections are complete, timely and accurate.
2. Disbursements are for valid Lakeland School System purposes and are properly recorded.
3. Assets are properly safeguarded.
4. Lakeland School System is in compliance with contractual, local, state and federal laws and regulations.

■ Significant Areas of Risk

- **Collections (General/ACH)**
 - Deposits not made within 3 days as required by law
 - Deposits not made intact
 - Funds not locked away until they are deposited
 - No segregation of duties in counting and preparing deposits
 - Receipts not coded to proper revenue codes
 - Receipts not assigned to appropriate funds
 - Unreconciled accounts
 - Comingling of funds
- **Disbursements/Drafts**
 - Broken law – expenditures must be appropriated
 - Owing late fees and penalties
 - Improper reporting in financial statements; inaccurate reporting for the governing body – monthly budget vs actual
 - Possible loss of school district funds; inappropriate disbursement; theft malfeasance
- **Safeguarding Assets**
 - Misuse or loss of assets, not just capital assets (ie. checking accounts, investment accounts, etc.).
 - Payback of grant funds
- **Reconciliation of Accounts**
 - Misuse or loss
 - Missing entries
- **Control of Investments**
 - Lower than expected rates of return
 - Assessed liability for OPEB investment fund subject to change based on school district policy
- **Debt Management**
 - Debt issuances not in compliance with state law
 - Violations of the policies of the OSLF
 - Additional effort with the annual budgetary practices
 - Potential for defaulting on principal and interest payments
- **Grant Management**
 - Grant requirements may have changed
 - The Finance Director is not made aware of the grant transactions

The significant areas of risk are identified above and policies and procedures will be documented in the next section to explain how Lakeland School System plans to implement internal controls to help reduce the risks associated with these areas of operations.

CONTROL ACTIVITIES

Overview

This section is where detailed implemented procedures are documented. The objectives, policies, and procedures are described for each of the significant areas identified in the Risk Assessment section.

▪ Collections (General/ACH)

Objectives

1. Collections are complete, timely, and accurate.
2. Collections are safeguarded.
3. Collections are recorded accurately and in a timely manner in the accounting system.

Policies

1. To receipt all revenues to the appropriate fund and revenue code.
2. To receipt all monies in compliance with the state statutes and intact.
3. Pre-numbered receipts are issued for all collections.
4. Two people are involved in the receipting/depositing process.
5. Each person involved in the receipting process has their own cash drawer.
6. All collections are recorded in the General Ledger (G/L).
7. Reconciliations are completed monthly.

Procedures

For Funds Collected at School

- Each person involved in the receipting process must have their own cash drawer.
- All monies collected are receipted on pre-numbered receipts.
- Money receipted at the school is counted by the employee who collects the funds and initials for accuracy. Money is then turned into the School Bookkeeper, who counts and prepares the deposit.
- Deposit slips are prepared in duplicate and initialed by the Bookkeeper; Separate school designee takes all school deposits to the bank.
- Funds are deposited daily, if possible, but no later than three (3) days after receipt. If funds are kept at school overnight, they must be kept in a secure location.
- Once deposit has been made, the bank receipt is given to the Bookkeeper and attached to the duplicate deposit slip.
- The Bookkeeper scans and attaches the electronic copy of the deposit slip in Skyward, assigns the proper revenue code, and receipts it to the G/L.

Procedures (continued)

For ACH collections

- Funds collected at board office are usually deposited via ACH. The School District Finance Director prints the remittance advice or verification of deposit and applies the proper revenue code before the Finance Clerk receipts to the G/L.

For Collections at Board Office

- Finance Director receives payments from Administrative Assistant who stamps “For Deposit Only.”
- The Finance Director or designee prepares the deposit slip in duplicate, initials, and makes a copy of the payment or stub.
- Administrative Assistant verifies the deposit slip and initials, then carries to the bank to execute deposit within three (3) days of receiving, and returns with the deposit receipt.
- The deposit receipt is initialed by the Administrative Assistant and attached to duplicate deposit slip.
- The Finance Director attaches the deposit and duplicate deposit slip to backup documentation and applies the proper revenue code. The Finance Clerk receipts to the GL.

▪ Disbursements/Drafts

Objectives

1. Disbursements are for a valid school system purpose and are necessary.
2. Disbursements are timely.
3. Disbursements are accurately coded and recorded in the accounting system.
4. Disbursements are legally appropriated.

Policies

1. Accounts Payables (A/P) are processed weekly.
2. More than one person reviews the A/P payment process.
3. Separate employees will code invoices and PO's, enter requisitions, and process check files.
4. A purchase order system is in place.
5. All vendor checks are mailed or deposited via ACH.

Procedures

- Before purchases are made, electronic purchase orders approved by the CFO are required.
- When purchases are received or a service is completed, the packing slips are matched with invoices by the School Bookkeepers or Finance Clerk and submitted to the Finance Director for payment.
- The Finance Director processes and prints the vendor checks and accounts payable reports.
- The Administrative Assistant or Finance Clerk matches the copies of the checks to invoices and mails the payments.
- At the end of the month, all checks are reconciled by the Finance Director. An outstanding check register is pulled and filed with the bank reconciliation.
- At year end, the School Bookkeepers, Finance Clerk, and Finance Director will review all of the previous years' accounts, prior year activity, and invoices received to help determine what is still outstanding.

▪ Safeguarding Assets

Objectives

1. Ensure school system assets are properly valued and protected.
2. Ensure cash, accounts receivable and other asset accounts are reconciled.
3. Ensure school system assets are protected against loss, misappropriation or theft.
4. Ensure inventory items are available when needed.
5. Ensure inventory is necessary and reasonable.
6. Ensure all capital assets and inventories are properly recorded.

Policies

1. Finance Director reconciles all bank and investment accounts on a monthly basis within 15 days of receipt of a bank statement.
2. Bank accounts are appropriately collateralized.
3. All bank accounts are held in the School System's name.
4. All assets with a value of \$100 or more must be tagged.
5. The School System keeps an asset and inventory log that is updated as assets are acquired and disposed of.

Procedures

- Finance Director reconciles all bank and investment accounts monthly and gives to Superintendent for review and approval.
- All reconciliations are kept in Finance Director's office.
- All employees who handle school monies are bonded and all accounts are in the School System's name and properly collateralized.
- When new assets are acquired, the designated employees record them on the appropriate list (inventory or capital assets). If the item is over \$100, he/she will affix an asset tag.
- When items are determined to be surplus, destroyed, or need to be sold, the Technology Department is responsible for editing the inventory and asset logs.
- Annually, the Technology designee and Finance Director will review the fixed asset listing. The fixed asset list is provided to auditors annually.

▪ Reconciliation of Accounts

Objectives

1. Ensure that all bank and investment accounts are recorded and reconciled.
2. Ensure that change funds are secure and properly accounted for.

Policies

1. Finance Director reconciles all bank and investment accounts on a monthly basis within 15 days of receipt of the bank statement.
2. Cash drawers are locked.
3. All accounts are accounted for in the general ledger.

Procedures

- Monthly, the Finance Director reconciles all general ledger accounts with the bank statements.
- CFO reviews and approves all reconciliations.
- All signed reconciliations are filed in the Finance Director's office.
- All cash drawers are counted down daily and locked.
- Deposits are made within the three (3) day rule and verified by multiple employees.
- All accounts (assets, liabilities, revenues, and expenditures) are listed within the accounting software.
- The State of Tennessee's Uniform Chart of Accounts is used, and all active account numbers are in the accounting software.
- Trial balances are periodically pulled and reviewed by the Finance Director.

▪ Control of Investments

Objectives

1. Ensure investments are safe and in accordance with adopted investment policy.
2. Ensure that investments are authorized and provide for maximum returns with minimum risks.
3. Ensure investments comply with legal requirements.
4. Ensure investments are recorded accurately.

Policies

1. The Superintendent is authorized to invest excess funds of Lakeland School System.
2. Interest earned shall be credited to the appropriate funds and revenue codes.

Procedures

Other Post-Employment Benefits (OPEB)

- The Board of Education approves OPEB trust contributions as part of the annual budget. Upon Superintendent's approval, the Finance Director issues payment to the OPEB trust.
- The School System has an actuarial at least every two (2) years, and annually, auditors record OPEB liability.

LGIP (Local Government Investment Pool)

- Funds invested in the LGIP, with Superintendent's approval, can be wired between the School System's account and the LGIP.
- All interest earned on the LGIP is receipted into the proper fund and revenue code.
- The LGIP statement is printed monthly and reconciled by the Finance Director.
- The reconciliation is given to the CFO to verify and approve.
- Signed reconciliation statements are kept in the Finance Director's office.

▪ Debt Management

Objectives

1. Ensure that state and federal regulations are understood and followed in regard to issuance of debt.
2. Ensure that all grant regulations are understood and followed in regard to issuance of debt.
3. Ensure that note disclosures in the financial statements contain all required elements.

Policies

1. All debt issuances are made in compliance with state law
2. All transfers are examined to ensure they do not meet qualifications to be classified as debt.
3. All debt issuances will only be made after approval of the Board of Education.

Procedures

- LSS complies with all legal requirements for notices and public meetings related to issuing debt.
- In the interest of transparency, all associated costs (including interest, issuance, continuing, and one-time) are disclosed in a timely manner.
- Professionals involved in debt transactions are required to disclose any conflicts of interest.

▪ Grant Management

Objectives

1. Ensure that all grant requirements are met.
2. Ensure that all grant transactions are properly recorded.
3. Ensure that matching funds are available and approved.

Policies

1. Every department must notify the Finance Director when a grant application is submitted and awarded.
2. All grant applications must be approved by the Superintendent, and all grants with matching requirements must be approved by the Board of Education prior to submission of the application.
3. Once awarded, a detailed budget is prepared outlining the grant.
4. Grant management responsibilities are assigned to an appropriate employee for every grant.

Procedures

- Appropriate personnel complete grant application and submit to Superintendent for approval. If the grant requires matching funds or maintenance of effort, the application must be approved by the Board of Education and budgeted for in annual budget or via budget amendments.
- A copy of the grant application and award letter is given to Finance Director. The Finance Director assigns a project code specific to the grant for tracking in the accounting system.
- The awarded grant has an approved budget detail in E-Plan and that budget is entered into school system accounting software. If any amendments need to be made to the grant budget, state approval is required.
- The Superintendent assigns grant management responsibilities to the appropriate employee. The Finance Director submits grant reimbursement requests. Grant reimbursements are issued through ACH and receipted to the G/L. The grant manager reviews grants periodically to ensure that funds are properly expended.

INFORMATION AND COMMUNICATION

Overview

Management has the responsibility to adequately communicate information to both internal and external parties. It is important that employees know the objectives, policies and procedures management has established and what the expectations are for internal controls. External stakeholders may also seek information regarding objectives and reliable financial information.

Objectives

1. Necessary information for achieving the entity's objectives is available and used.
2. Necessary information for achieving the entity's objectives is internally communicated by management.
3. Necessary information for achieving the entity's objectives is externally communicated by management.

Policies

1. Information maintained in a format should be communicated in that same format. For example, if the general ledger is maintained on computer, the monthly budget to actual reports should be provided through a computer-generated report from that software package.
2. Reliable and accurate information from Lakeland School System must be communicated to the people who need it in a timely and useful format.
3. Because the credibility of Lakeland School System, its Board of Education, and its employees is at stake whenever information is released to outside parties, management should be confident the information being released is accurate and in compliance with policies and procedures.
4. The Board of Education communicates the types of information required to achieve their objectives and mitigate risk.

Procedures

- The staff of Lakeland School System is required to submit quality information that allows the Board of Education to make informed decisions and evaluate whether the school system is achieving its objectives.
- Lakeland School System clearly defines lines of communication through the policy manual and organizational chart.
- The internal control manual is available to all staff via the Lakeland School System website.
- Lakeland School System abides by Tennessee's Open Records laws for communicating with external parties, which includes the redaction of sensitive information.
- System generated reports pulled from various software programs are available in both electronic and printed formats.
- Information presented to the Board of Education is provided on a monthly basis and is also available upon request

MONITORING

Overview

The internal control system changes as technology, staff, objectives and policies change. Management is charged with continually monitoring the internal control system to determine if it is operating as designed and to ensure the policies are being followed.

Objectives

1. To practice activities that monitor the internal control system and evaluate the results.
2. To address deficiencies noted in the internal control system in a timely manner.

Policies

1. To ensure that internal controls do not deteriorate and continue to work as designed over time, an annual risk assessment will be conducted by Lakeland School System.
2. To establish more efficient and effective operations over time.
3. To ensure that accurate and reliable financial information is used in decision-making.

Procedures

- Monitor internal control through built-in monitoring activities and separate periodic evaluations and document the results.
- Evaluate differences to determine if:
 1. Changes in internal control have occurred but have not been documented
 2. Internal control has not been properly implemented
 3. Internal control design changes are needed.
- All accounts with financial institutions (checking, savings, investment, etc.) will be reconciled to the general ledger within 15 days of receipt of any statement from the financial institution.
- The above reconciliation will include a listing of outstanding checks and will be reviewed by the Superintendent.
- Reports comparing actual to budget amounts for revenues and expenditures will be generated monthly and reviewed by those in a position of authority over financial operations. Those in a position of authority include, but are not limited to, the Bookkeeper, Finance Director, CMFO, CFO, Superintendent, and Board of Education.

● SUMMARY

The framework of this manual complies with the state requirements and was created using the Green Book as guidance. This manual will be reviewed annually and updated as needed. All members of Lakeland School System will be required to abide by the policies and procedures outlined in this manual and it will be made available for reference on the school system website.

In turn, Lakeland School System will abide by the Internal Control and Compliance Manual for Governmental Entities and other Audited Entities in Tennessee issued by the Comptroller. This policy manual does not supersede the requirements outlined in the Administration of Federal Education Programs Uniform Grant Guidance policy manual. Application of the policies and procedures will default to whichever policy manual is most stringent in its requirements.

SUPPLEMENTARY INFORMATION

[UGG Policy Manual](#)

State or Local regulations, rules, and policies

[TN State Board of Education Rules and Regulations](#)

[Education Department General Administrative Regulations \(EDGAR\)](#)

[Internal Control and Compliance Manual \(12/2015\)](#)

[TN Internal School Uniform Accounting Policy Manual](#)

[Lakeland School System Policy Manual](#)

FY24 Consolidated Application Approval for IDEA/ESEA
School Year 2024-25

LEA # 797 LEA Name (Legal Name of Agency): Lakeland School System

LEA # <u>797</u>	LEA Name (Legal Name of Agency): Lakeland School System
LEA Legal Making Address	
Street Address. <u>10001 U.S. Highway 70</u>	
City <u>Lakeland</u> State <u>TN</u> Zip <u>38002</u>	

Consolidated Project begins July 1, 2024 and ends June 30, 2025.

The facts, figures, and representations made in this application, including exhibits, attachments, and assurances herein, are true and correct to the best of my knowledge.

The Board of Education has reviewed and approved this project year application for filing.
This action is recorded in the official minutes of the Agency’s Board meeting held on the date entered below:

June 10, 2024
Board Meeting Date

Director of Schools (Signature)

W. Edward Horrell, III

Director of Schools (Print Name)

Date Signed

Board of Education Official (Signature)

Laura Harrison

Board of Education Official (Print Name)

Date Signed

School Year 2024-25 Agreement to Administer the School Nutrition Program(s)

School Breakfast Program- Child Nutrition Grant (CFDA 10.553)
National School Lunch Program- Child Nutrition Grant (CFDA 10.555)
Seamless Summer Option- Child Nutrition Grant (CFDA 10.555)
Afterschool Snack Program- Child Nutrition Grant (CFDA 10.555)
Special Milk Program- Child Nutrition Grant (CFDA 10.556)

This Agreement (“Agreement”) exists to achieve the purposes of: (1) the Richard B. Russell National School Lunch Act, as amended (42 U.S.C. 1751-1760) and regulations governing the National School Lunch Program (7 CFR 210 and 245) and (2) the Child Nutrition Act of 1966, as amended (7 U.S.C. 1771 – 1985), and regulations governing the School Breakfast Program (7 CFR 220 and 245) and (3) the Special Milk Program for Children (7 CFR 215); (4) Public Law 105 – 336 authorizing reimbursement for snacks, (5) Public Law 85-478, as amended authorizing the Seamless Summer Option (formerly known as the Seamless Summer Food Service Program; (6) Public Law 108-265 to amend the National School Lunch Act and Child Nutrition Act of 1966 to provide children with increased access to food and nutrition assistance, to simplify program operations and improve program management; (7) Public Law 111-296 the Healthy, Hunger Free Kids Act of 2010; (8) 2 CFR Part 225 (formerly Office of Management and Budget (OMB) Circular A-87) which stipulates allowable and unallowable expenses in the non-profit School Nutrition Program; (9) Tennessee Code Annotated (T.C.A.) Title 49, Chapter 6, Part 23 governing the operation of the School Nutrition Programs within the state of Tennessee; and (10) State Board of Education rules, regulations, and minimum standards for the operation of the public school system, Chapter 0520-01-06 governing the operation of the School Nutrition Programs within the State of Tennessee.

The Tennessee Department of Education, hereinafter referred to as the "State Agency (SA)," and the School Food Authority (SFA), listed below, hereinafter referred to as the "SFA" agree to comply with the conditions of this Agreement which are based on public laws, regulations, statutes, policies, procedures and best practices that govern the School Nutrition Programs to be operated by the SFA.

The State Agency (SA)

- a. Agrees that to the extent of funds available, it shall reimburse the SFA in connection with meals, snacks and milk served to children in the indicated program(s) in schools, institutions or sites included in the Agreement and/or amended Agreement during the effective period of this Agreement; agrees that during any fiscal year, the amount of reimbursement paid to the SFA for meals and snacks served to children in each school, institution or site shall not exceed the amount equal to the number of meals or snacks by types (free, reduced, paid), served to children, multiplied by the assigned rates;
- b. Agrees that it will supply, in writing or electronically, to the SFA's School Nutrition Program Administrator, all changes, additions and deletions to federal and state regulations and policies of the Tennessee Department of Education and State Board of Education that govern the operation of the programs;
- c. Will operate in accordance with U.S. Department of Agriculture policy, which prohibits discrimination on the basis of race, color, national origin, sex, age, or disability;
- d. Reserves the right to disallow any claim for reimbursement, to withhold School Nutrition funds and/or to recover any School Nutrition funds which are used in a manner that is not in accordance with federal and state laws and regulations or the terms of this Agreement;
- e. Shall execute this Agreement.

The School Food Authority (SFA)

- a. Application. An official of an SFA shall make written application to the State Agency (SA) for any school in which it desires to operate the Program. Applications shall provide the State Agency (SA) with sufficient information to determine eligibility. The SFA shall also submit for approval a Free and Reduced Price Policy Statement in accordance with part 245 of Chapter 7 of the Code of Federal Regulations.
- b. Agreement. The Parties establish this Agreement, as each SFA approved to participate in the program is required under 7 CFR 210.9 to enter into a written agreement with the State Agency (SA) that may be amended as necessary. Nothing in the preceding sentence shall be construed to limit the ability of the State Agency (SA) to suspend or terminate this Agreement in accordance with 7 CFR 210.25. The SFA and participating schools under its jurisdiction, shall comply with all provisions of 7 CFR parts 210, 215, 220 and 245. This Agreement shall provide that each SFA shall, with respect to participating schools under its jurisdiction:
 1. Maintain a nonprofit school nutrition program and observe the requirements for and limitations on the use of nonprofit school nutrition program revenues set forth in 7 CFR 210.14 and limitations on any competitive school food service as set forth in 7 CFR 210.11 and T.C.A. § 49-6-2307;
 2. Limit its net cash resources in the School Nutrition Program to an amount that does not exceed three (3) months average expenditures for its nonprofit School Nutrition Program or such

other amount as may be approved by the SA in accordance with 7 CFR 210.19 (a); agrees that indirect costs may be recovered from the School Nutrition Program only from a reserve fund that exceeds three (3) months' operating expenses as outlined in T.C.A. § 49-6- 2305 Reserve Fund;

3. Maintain a system of financial accounting as prescribed under 7 CFR 210.14, 220.13 and 225;
4. Comply with uniform administrative requirements, cost principles, and audit requirements of federal awards in 2 CFR part 200 as applicable;
5. Serve meals, during meal periods, which meet the requirements for food components and dietary standards as prescribed in 7 CFR 210.10 and 220.8;
6. Price meals as a unit;
7. Serve meals free or at a reduced price to all children who are determined by the local educational agency to be eligible for such meals under 7 CFR part 245;
8. Comply with the requirements of Provision 2, the Community Eligibility Provision, and reimbursement alternatives if applicable.
9. Claim reimbursement at the assigned rates only for reimbursable free, reduced price, and paid meals served to eligible children in accordance with 7 CFR parts 210 and 220. Agree that the SFA official who electronically signs the claim shall be responsible for reviewing and analyzing meal counts to ensure accuracy as specified in 7 CFR 210.8 and 220.9 governing claims for reimbursement. Acknowledge that failure to submit accurate claims will result in the withholding of payments, suspension or termination of the program as specified in 7 CFR regulations. Acknowledge that if failure to submit accurate claims reflects embezzlement, willful misapplication of funds, theft or fraudulent activity the penalty specified in 7 CFR 210.26 and 220.19 shall apply;
10. Count the number of free, reduced price and paid reimbursable meals served to eligible children at the point of service, or through another counting system if approved by the State Agency (SA);
11. Submit claims for reimbursement in accordance with 7 CFR 210.8 and 220.11;
12. Comply with the requirements of the United States Department of Agriculture regulations regarding nondiscrimination (7 CFR parts 15, 15a, 15b);
13. Not discriminate against any child because of his or her eligibility for free or reduced price meals in accordance with the approved Free and Reduced Price Policy Statement;

The program applicant hereby agrees that it will comply with:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d et seq.);

- ii. Title IX of the Education Amendments of 1972 (20 U.S.C. § 1681 et seq.);
- iii. Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794);
- iv. Age Discrimination Act of 1975 (42 U.S.C. § 6101 et seq.);
- v. Title II and Title III of the Americans with Disabilities Act (ADA) of 1990 as amended by the ADA Amendment Act of 2008 (42 U.S.C. 12131-12189);
- vi. Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency. (August 11, 2000);
- vii. All provisions required by the implementing regulations of the Department of Agriculture (USDA) (7 CFR Part 15 et seq.);
- viii. Department of Justice Enforcement Guidelines (28 CFR Part 35, 42, and 50.3);
- ix. Food and Nutrition Services (FNS) directives and guidelines, to the effect that, no person shall, on the grounds of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied benefits of, or otherwise be subject to discrimination under any program or activity for which the program applicant receives Federal financial assistance from USDA; and hereby gives assurance that it will immediately take measures necessary to effectuate this Agreement.
- x. The USDA non-discrimination statement that in accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs).

This assurance is given in consideration of and for the purpose of obtaining any and all Federal financial assistance, grants, and loans of Federal funds, reimbursable expenditures, grant, or donation of Federal property and interest in property, the detail of Federal personnel, the sale and lease of, and the permission to use Federal property or interest in such property or the furnishing of services without consideration or at a nominal consideration, or at a consideration that is reduced for the purpose of assisting the recipient, or in recognition of the public interest to be served by such sale, lease, or furnishing of services to the recipient, or any improvements made with Federal financial assistance extended to the Program applicant by USDA. This includes any Federal agreement, arrangement, or purchase or rental of food service equipment or any other financial assistance extended in reliance on the representations and agreements made in this assurance.

By accepting this assurance, the Program applicant agrees to compile data, maintain records, and submit reports as required, to permit effective enforcement of nondiscrimination laws and permit authorized USDA personnel during hours of program operation to review and copy such records, books, and accounts, access such facilities and interview such personnel as needed to ascertain compliance with the nondiscrimination laws. If there are any violations of this assurance, the Department of Agriculture, FNS, shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the Program applicant, its successors, transferees, and assignees as long as it receives assistance or retains possession of any assistance from USDA. The person or persons whose signatures appear below are authorized to sign this assurance on the behalf of the



14. Enter into an agreement with United States Department of Agriculture to receive donated foods as required by 7 CFR part 250;
15. Maintain, in the storage, preparation and service of food, proper sanitation and health standards in conformance with all applicable state and local laws and regulations, and comply with the food safety requirements of § 210.13 and 220.13;
16. Accept and use, in as large quantities as may be efficiently utilized in its nonprofit school food service, such foods as may be offered as a donation by the United States Department of Agriculture;
17. Maintain necessary facilities for storing, preparing and serving food;
18. Upon request, make all accounts and records pertaining to its school food service available to the State Agency (SA) and to FNS, for audit or review, at a reasonable time and place. Such records shall be retained for a period of 3 years after the date of the final Claim for Reimbursement for the fiscal year to which they pertain, except that if audit findings have not been resolved, the records shall be retained beyond the 3 year period as long as required for resolution of the issues raised by the audit;
19. Maintain files of currently approved and denied free and reduced price applications, which must be readily retrievable by school.
20. Maintain files of the names of children currently approved for free meals through direct certification with the supporting documentation, as specified in 7 CFR 245.6(b)(5) of Chapter 7 of the Code of Federal Regulations which must be readily retrievable by school. Documentation for direct certification must include information obtained directly from the appropriate state or local agency, or other appropriate individual, as specified by FNS, that:
 - i. A child in the Family, as defined in § 245.2 of Chapter 7 of the Code of Federal Regulations, is receiving benefits from SNAP, FDPIR or TANF, as defined in § 245.2 of this chapter; if one child is receiving such benefits, all children in that family are considered to be directly certified;
 - ii. The child is a homeless child as defined in § 245.2 of Chapter 7 of the Code of Federal Regulations;
 - iii. The child is a runaway child as defined in § 245.2 of Chapter 7 of the Code of Federal Regulations;
 - iv. The child is a migrant child as defined in § 245.2 of Chapter 7 of the Code of Federal Regulations; or
 - v. The child is a Head Start child as defined in § 245.2 of Chapter 7 of the Code of Federal

Regulations.

21. Retain the individual applications for free and reduced price meals and meal supplements submitted by families for a period of 3 years after the end of the fiscal year to which they pertain or as otherwise specified under paragraph (b)(17) of 7 CFR 245.2.
 22. No later than December 31 of each year provide the State Agency (SA) with a list of all elementary schools under its jurisdiction in which 50 percent or more of enrolled children have been determined eligible for free or reduced price meals as of the last operating day the preceding October. In addition, each SFA shall provide, when available for the schools under its jurisdiction, and upon the request of a sponsoring organization of day care homes of the Child and Adult Care Food Program, information on the boundaries of the attendance areas for the elementary schools identified as having 50 percent or more of enrolled children certified eligible for free or reduced price meals.
- c. Afterschool care requirements. Those SFAs with eligible schools (as defined in 7 CFR 210.10(n)(1)) that elect to serve meal supplements during afterschool care programs, shall agree to:
1. Serve meal supplements which meet the minimum requirements prescribed in 7 CFR 210.10;
 2. Price the meal supplement as a unit;
 3. Serve meal supplements free or at a reduced price to all children who are determined by the SFA to be eligible for free or reduced price school meals under 7 CFR part 245;
 4. If charging for meals, the charge for a reduced price meal supplement shall not exceed 15 cents;
 5. Claim reimbursement at the assigned rates only for meal supplements served in accordance with this Agreement;
 6. Claim reimbursement for no more than one meal supplement per child per day;
 7. Review each afterschool care program two times a year; the first review shall be made during the first four weeks that the school is in operation each school year, except that an afterschool care program operating year round shall be reviewed during the first four weeks of its initial year of operation, once more during its first year of operation, and twice each school year thereafter; and
 8. Agree to provide organized, regularly scheduled activities in a structured and supervised environment, including an educational or enrichment activity; and
 9. Comply with all requirements of 7 CFR 210, except that, claims for reimbursement need not be based on "point of service" meal supplement counts (as required by 7 CFR 210.9(b)(9)).
- d. Seamless Summer Option (SSO). Those SFAs with eligible schools that elect to serve meals and

meal supplements with the seamless summer option, shall agree to:

1. feed children in low-income areas during the summer months (or during extended breaks of a year-round school schedule). The National School Lunch Act at 42 USC 1761(a)(8) allows public and non-profit school food authorities/ Local Educational agency (SFA/LEA) participating in the National School Lunch Program (NSLP) and School Breakfast Program (SBP) to operate the Seamless Summer Option. The SFA/LEA will follow requirements, where applicable, in the NSLP and SBP regulations at 7 CFR Parts 210, 220 and 225 for this option.
2. apply with the location and description of the option site, percentage of Free/Reduced price meals, type of site and method of advertisement;
3. adhere to the special provisions of the Seamless Summer Option, which are described in the following sections(4-23)
4. demonstrate financial and administrative capability for Program operations and accepts final financial and administrative responsibility for total Program operations at all sites;
5. follow SSO policy (established in the body of regulations, instructions, handbooks, and other written guidance) to choose SSO sites.
6. Restricted Open Site is an open site initially (open to all children through age 18 in the community), but later restricted by the district for security, safety or control reasons;
7. Closed enrolled a site of which is open to only enrolled children, as opposed to the community at large, which at least 50 percent of enrolled children at the site are eligible for free or reduced-price school meals under National School Lunch Program and School Breakfast Program, as determined by approval of application in accordance with [7 CFR 225.15\(f\)](#), or on the basis of documentation the site meets the definition of "Areas in which poor economic conditions exist, referred to as area eligible.
8. the SFA will not claim any meals under the seamless option at any site without receiving prior approval from the State Agency(SA);
9. all persons meeting the definition of Children in the Summer Food Service Program (SFSP) federal regulations at 7 CFR 225.2 are eligible to participate. This includes all persons in the community who are 18 years of age and under and (as defined at 7 CFR 225.2) those persons over age 18 who meet the State Agency (SA) definition of mentally or physically disabled persons;
10. the SFA/LEA will follow NSLP meal service requirements for lunch or snacks (7 CFR 210.10) and SBP meal service requirements (7 CFR 220.8) for breakfast. With State Agency (SA) approval, the SFA/LEA may serve a supper meal, using applicable NSLP meal service requirements for lunches.
11. meals will be counted at the point of service.

12. second meals are not reimbursable and may not be claimed.
 13. production and menu records will be maintained that show compliance with meal requirements;
 14. the designated lunch period will be between the hours of 10 a.m. and 2 p.m., unless otherwise exempted by FNS (such as supper service that would not occur during these hours).
 15. the SFA/LEA may allow “offer versus serve” meals at SSO sites.
 16. Off-site consumption of meals shall not be allowed, except as part of an authorized scheduled event, such as a planned field trip, or if the site is approved to operate non-congregate operating in rural areas.
 17. the number and types of meals will comply with to SFSP requirements at 7 CFR 225.16(b), as described below in sections #18-23.
 18. All sites except camps or migrant sites: With State Agency (SA) approval, the SFA/LEA may serve up to two meals at all sites. Meal service may include breakfast, lunch, snack, or supper. The SFA/LEA may not claim both lunch and supper meals at the same site on the same day.
 19. there will be no charge for meals served to eligible participants.
 20. meals at all approved SSO sites, except camps, will be served free to all children in accordance with 7 CFR 225.6(e)(4) of the SFSP regulations.
 21. the SFA/LEA may claim meals at the “free” rates prescribed by USDA for the NSLP (including snacks) and the SBP. Supper meals, if permitted by the State Agency (SA), may be claimed at the free rate for NSLP lunches. All lunches and suppers served under this amendment will receive the standard commodity support rate available for the NSLP. SSO sites that qualify for the severe need breakfast rate will continue to receive this differential.
 22. on the monthly claim filed with the State Agency (SA), the SFA/LEA must identify meals served at SSO sites separately from other NSLP or SBP meals served at other sites.
 23. the SFA/LEA will review the meal counting, claiming, and meal pattern compliance within the three (3) weeks of starting operations for all sites that are newly approved to operate the Seamless Summer Feeding Option or that are operated by non-SFA/LEA personnel.
- e. The Fresh Fruit and Vegetable Program (FFVP) allows selected schools to receive reimbursement for the cost of making free fresh fruits and vegetables available to students during the school day. The following conditions must be met:
1. these fresh fruits and vegetables must be provided separately from the lunch or breakfast meal, in one or more areas of the school during the official school day;
 2. all schools that participate in the FFVP are required to widely publicize within the school the availability of free fresh fruits and vegetables;

3. schools with the highest free and reduced price enrollment will be selected;
4. yearly training with any updates shall be available to all FFVP schools;
5. selected schools must meet the following criteria: be an elementary school, represent the highest percentage of students certified for free and reduced price benefits, participate in the NSLP, complete an annual application and/or update for the FFVP;
6. a per-student allocation of \$50-\$75 per year will be made;
7. provide a serving of fruit or vegetable only to teachers who are directly responsible for serving the fruit or vegetable;
8. submit a monthly claim for reimbursement;
9. may use no more than 10% of your school's total grant for administrative costs;
10. receive reimbursement for the costs of purchasing, preparing, and serving fresh fruits and vegetables to children in your schools.

The SA and the SFA mutually agree that:

- a. Schools or sites may be added or deleted by amending this Agreement as the need arises and references herein to schools or sites within the SFA shall be deemed to include all schools or sites as added through the Site Application.
- b. Both shall cooperate with USDA officials and contractors conducting evaluations and research in the School Nutrition Programs.
- c. For the purpose of this Agreement, the following terms will mean respectively:
 1. *Adult*: means a person who is (1) a staff member or employee of a school, including all faculty, supervisory and other personnel and (2) not under 21 chronological years of age in non-profit Residential Child Care Institutions (RCCIs) and (3) not a student of high school grade or under as determined by the state education agency in schools as defined in 7 CFR 210.2;
 2. *Child*: means (a) a student of high school grade or under as determined by the state education agency, who is enrolled in an educational unit of high school grade or under as described in paragraph (a) and (b) of the definition *school* including students who are mentally or physically disabled as defined by the state and who are participating in a school program established for the mentally or physically disabled; or (b) a person under 21 chronological years of age who is enrolled in an institution or center as described in paragraph (c) of the definition of school or (c) for purposes of reimbursement for meal supplements served in after school care programs, an individual enrolled in an after school care program operated by an eligible school who is twelve (12) years of age or under or in the case of migrant workers and children with disabilities, not more than eighteen (18) years of age or under;

3. *Meals*: means food served at a school under the indicated programs which meets the applicable nutritional requirements set forth in the regulations and policies; *Meals* include breakfast, lunch or snack;
 4. *Non-profit School Nutrition Program*: means meal service operated by the SFA for the benefit of children, all of the income from which is used solely for the operation or improvement of such meal service and for no other purpose;
 5. *School*: (a) an educational unit of high school grade or under, recognized as part of the educational system in the state and operating under public or non-profit private ownership in a single building or complex of buildings; (b) any public or non-profit private classes of pre-primary grade when they are conducted in the aforementioned schools; or (c) any public or non-profit, private residential child care institution, or distinct part of such institution, which operates principally for the care of children, and, if private, is licensed to provide residential child care services under the appropriate licensing code by the state or a subordinate level of the government, with the exception of residential summer camps, which participate in the Summer Food Service Program for Children, Job-corps Centers funded by the Department of Labor, and private foster homes; the term "Residential Child Care Institution" includes, but is not limited to: homes for the mentally, emotionally, or physically impaired, and unmarried mothers and their infants; group homes; half-way houses; orphanages; temporary shelters for abused children and for runaway children; long term care facilities for chronically ill children; and juvenile detention centers; a long term care facility is a hospital, skilled nursing facility, intermediate care facility, or distinct part thereof, which is intended for the care of children confined for thirty (30) days or more;
 6. *School food authority*: means the governing body which is responsible for the administration of one or more schools, institutions or sites, and which has the legal authority to operate the NSLP, the SBP, the SMP, the SSO and/or the ASSP therein.
- d. This Agreement is effective for the programs as approved in the electronic application for the period commencing July 1 and ending the following June 30; the Agreement will be permanent for each school year thereafter unless legislation changes and new requirements are added and/or deleted. This must be signed by the Director of Schools and maintained at the SFA level. Approval in the Tennessee: Meals, Accounting, and Claiming (TMAC) system will be made as soon as SFAs submit the appropriate information through the TMAC system.
 - e. The SFA/LEA shall comply with all requirements of 7 CFR 245.6(f) when disclosing students' free and reduced price eligibility status without parental consent. This includes the requirement that SFAs/LEAs may only disclose such information to persons determined to be "directly connected" with the administration or enforcement of a federal education program, state education program, state health program, or a means-tested nutrition program, as well as to persons directly connected with the Comptroller General Office or law enforcement for an authorized activity. Eligibility information shall not be made generally available to all school officials. Only individuals with a legitimate "need to know" to provide a service or carry out an authorized activity may access or use eligibility information. Teachers, guidance counselors, principals, or other school officials who are not providing assistance under the appropriate statutory or regulatory requirements

cannot have access to eligibility information. The SFA/LEA is responsible for determining whether it is legally permissible and appropriate for an individual to have access to and/or disclose students' free and reduced price eligibility information.

- f. State agencies, SFAs/LEAs, and schools must also ensure data systems, records, and other means of accessing a student's eligibility status are limited to officials directly connected with administration or enforcement of federal or state program or activity. Online data systems shall have a masking or de-identification capability to prevent unauthorized access to free and reduced price eligibility status.
- g. The State Agency (SA) may withhold Federal School Nutrition funds from the SFA when there is evidence of material non-compliance with the terms and conditions of this Agreement; the State Agency (SA) may also withhold Federal School Nutrition funds for failure of the SFA to take corrective action within sixty (60) days of notification of non-compliance as a result of a USDA mandated review, an Additional Administrative Review (AAR) or Technical Assistance (TA) Review; the State Agency (SA) may terminate this Agreement with the SFA immediately upon receipt of evidence that the terms and conditions of this Agreement or any of the regulations specified herein have not been fully complied with the SFA; any termination of the Agreement by the State Agency (SA) shall be in accordance with applicable laws and regulations.
- h. The terms of this Agreement shall not be modified or changed in any way other than by written amendment, agreed to in writing by both parties hereto.

Policy Statement for Providing Free and Reduced Price Meals to Students

This document is part of the Agreement between the SFA and the SA to administer the School Nutrition Programs.

The SFA accepts responsibility for providing **free and reduced price meals and/or free milk and afterschool snacks** to eligible children in the schools under its jurisdiction.

The SFA assures the Tennessee Department of Education that the school district will uniformly implement the following policies to administer the program(s) in schools under its jurisdiction. In fulfilling these responsibilities, the SFA agrees to the following provisions:

- A. Serve meals free to children from households whose income is at or below the free meal eligibility scale listed in the current income eligibility guidelines, or whose participation in SNAP (formerly Food Stamp Program) or Families First also called Temporary Assistance for Needy Families (TANF) or the Food Distribution Program on Indian Reservations (FDPIR) qualifies them for direct certification for free meals, or whose migrant, homeless, runaway or foster child status or other federally-approved status as described in a policy memorandum issued by the United States Department of Agriculture, entitles them for categorical eligibility for free meals;
- B. Serve meals at a reduced price to children from households whose income is at or below the reduced price meal eligibility scale listed in the current income eligibility guidelines and/or use other available resources for the student co-pay for reduced price breakfast meals (\$.30 per meal) or paid meals to serve breakfast meals at no charge to students who are eligible for reduced price meals or paid meals;
- C. Set reduced price charges for lunch and breakfast at or below the maximum reduced price allowed by regulations and below the full price of the lunch or breakfast. Reduced price charges for lunch shall be set at \$.40 or less, reduced price breakfast shall be served free of charge to qualifying students using the state allocation provided under Session Law 21-345 or at \$.30 or less and reduced price snacks shall be served at \$.15 or less;
- D. Ensure food is not used as a means of rewarding or punishing students for any purpose;
- E. Ensure no physical segregation of, nor any other discrimination against, any child because of his/her inability to pay the full price. The names of children eligible to receive free or reduced price meals shall not be distributed, published, posted, or announced in any manner, and there shall be no overt identification of any such children by use of special tokens, tickets, identification numbers or any other means. Further assurance is given that children eligible for free or reduced price meals shall not be required to:
 - 1. Work for their meals;

2. Use separate dining room areas;
 3. Go through a separate serving line;
 4. Enter the dining room through a separate entrance;
 5. Eat meals at a different time;
 6. Eat a meal different from the one sold to children paying the full price.
- F. Operate the School Nutrition Programs so that no child shall be discriminated against on the basis of race, color, national origin, sex, age, or disability.
- G. Authorize the School Nutrition Administrator/Designee to serve as the Determining Official for the LEA; the Determining Official shall determine student's meal eligibility status based on the 2023-2024 eligibility guidelines. This official agrees that information on the application will be used to determine the child's eligibility for only those benefits designated by the parent/guardian. The determining official is also authorized to make decisions about extending school meal benefits to students residing in households where other students are directly certified for free meals and who are subsequently eligible to receive them based USDA guidance. (Note: The Determining Official may not serve as the Hearing Official. See Item K.)
- H. Develop and make available to each child's parent or guardian, a letter as outlined herein, including a household application for free or reduced price meals, at the beginning of each school year. The school system must develop a procedure and keep it on file for disseminating applications (school packets, email, website, or combination, etc.). This procedure must define if applications will be paper or electronic and how they will be returned. Parents will be responsible for completing a household application and returning it to the school or Board of Education for review. Such applications and documentation of action taken will be maintained for three (3) years after the end of the school year to which they pertain. Applications are effective for one year. Any parent enrolling a child in a school for the first time, at any time during the year, shall be provided an application for meal benefits. If a child transfers from one school to another under the jurisdiction of the LEA, his eligibility for free or reduced price meal will be transferred to, and honored by, the receiving school. Parents or guardians will be notified, within 10 working days, of the acceptance or denial of their applications. Children will be served meals immediately upon the submission of a complete application; children whose applications are approved for free meal benefits shall not incur charges during the application processing period.

Use data from the state agency's Direct Certification Technology System to issue meal benefits to students who are directly certified for free meals and to notify the students' households of free meal benefits and allow the household the opportunity to decline free meal benefits should they choose to do so.

Public Law 111-296 allows certification of a foster child for free meals, without application, if the local educational agency or other child nutrition program institution obtains documentation from an

appropriate state or local agency indicating the status of the child as a foster child whose care and placement is the responsibility of the state or that the foster child has been placed with a caretaker household by a court. The foster child is categorically eligible and may be certified without an application. Households with foster and non-foster children may choose to include the foster child as a household member, as well as any personal income earned by the foster child, on the same household application that includes their non-foster children. This will streamline the application process and may help the foster family's non-foster children qualify for free or reduced price meals based on household size and income.

In processing the application, the LEA would certify the foster child for free meals, and then make an eligibility determination for the remainder of the household based on the household's income (including personal income earned by the foster child) or other categorical eligibility information reported on the application. Foster payments received by the family from the placing agency are not considered income and do not need to be reported. The presence of a foster child in the household does not convey eligibility for free meals to all children in the household in the same manner as FNS, Temporary Assistance for Needy Families (TANF), Food Distribution Program.

When an application is denied, parents or guardians will be provided written notification in a language that parents and guardians can understand, to the extent practicable, which shall include the following:

1. Reason for the denial of benefits, (for example: income in excess of allowable limits or incomplete application).
 2. Notification of the right to appeal the denial of benefits.
 3. Specific instructions on how to appeal.
 4. Statement reminding parents that they may reapply for free and reduced price benefits at any time during the school year. (Note: The reasons for ineligibility shall be properly documented and retained on file at the LEA level.)
- I. Select and verify by November 15 the eligibility of a sample of the approved free and reduced price applications on file as of October 1. The SFA further agrees to maintain the following records relative to verification for a period of three (3) years:
1. Total number of applications on file as of October 1st.
 2. Documentation of the sample selection.
 3. Summary of all verification activities and outcomes.
- J. Conduct a second party review of applications to ensure the applications are complete and benefits are accurately issued if a computerized system is not used.
- K. Identify individuals within the district who are authorized to serve as liaisons in the following areas:

- Migrant
- Homeless/Runaway
- HeadStart
- EvenStart
- FosterChild

These liaisons will be authorized to provide official, accurate information to the SFA's determining official for the purpose of determining categorical eligibility for students who meet pre-established criteria.

- L. Designate a Hearing Official to establish and use a fair hearing procedure under which:
1. A household can appeal a decision made on the original application.
 2. A household can appeal an adverse action made because of verification of an application.
 3. The SFA can challenge the continued eligibility of any child. During the appeal and hearing, the child who was determined to be eligible based on the application submitted will continue to receive free or reduced price meals or free milk.

The Hearing Official must be someone not involved in the original eligibility determination. It is suggested that the Hearing Official hold a position at a higher administrative level than that of the Determining Official.

Hearing Procedure

Prior to initiating the hearing procedure, the school official, the parent(s) or the guardian may request a conference to provide an opportunity for the parent(s)/guardian(s) and school official(s) to discuss the situation, present information, obtain an explanation of data submitted in the application and the decisions rendered. Such a conference shall not in any way prejudice nor diminish the right to a fair hearing.

The designated hearing official shall ensure that the hearing procedure provides the following for both the household and the LEA:

1. A publicly- announced, simple method for making an oral or written request for a hearing;
2. An opportunity to be assisted or represented by an attorney or other person;
3. An opportunity to examine, prior to and during the hearing, the documents, and records presented to support the decision under appeal;
4. Reasonable promptness and convenience in scheduling a hearing and adequate notice as to its time and place;

5. An opportunity to present oral or documentary evidence and arguments supporting a position without undue interference;
 6. An opportunity to question or refute any testimony or other evidence and to confront and cross examine any adverse witness(s);
 7. That the hearing will be conducted, and the decision be made by an official who did not participate in the decision under appeal (or any previous conference);
 8. That the decision of the hearing official will be based on the oral and documentary evidence presented at the hearing and entered into the hearing record;
 9. That the parties concerned, and any designated representative thereof be notified in writing of the decision;
 10. That for each hearing, a written record be prepared, including the decision under appeal, any documentary evidence and a summary of any oral testimony presented at the hearing, the decision of the hearing official and the reasons therefore, and a copy of the notification to the parties concerned of the hearing official's decision; and,
 11. That such written record must be retained for a period of three (3) years after the close of the school year to which it pertains; these records must be made available for examination by the parties concerned or their designees at any reasonable time and place during such period.
- M. Submit a public/press release annually to notify the public of the process for applying for free and reduced price meal benefits or maintain a copy of the press release from the state which is issued statewide. At such time during the course of the year the LEA is informed of major employers contemplating or experiencing large layoffs, or other conditions that would result in loss of income to households, the LEA will provide specific information about applying for free or reduced price school meal benefits to employees whose children may be enrolled in the LEA. In addition, the LEA agrees to provide such a public release whenever there is a change in eligibility criteria, unless specifically exempted from doing so.
- N. Establish a written procedure to collect money from children who pay for their meals and milk and to account for the number of free, reduced price, and full price and alternate meals served. The procedure described will be used so that no other child in the school will be aware of such procedure or the identity of the children receiving free or reduced price meals or free milk.
- O. Submit to the Tennessee Department of Education, School Nutrition Program, Andrew Johnson Tower, 710 James Robertson Parkway, Nashville, TN 37243-0389, any revisions to the administrative procedures outlined in this policy statement before implementation. Such changes will be effective only upon approval by the department. All changes in eligibility criteria must be publicly announced in the same manner used at the beginning of the school year.

Agreement to Administer the School Nutrition Program(s) for Local Education Agencies/ SFAs School Year 2024-25

My signature below indicates that I understand and agree to all the terms and conditions contained in the 2023-24 Agreement and Free and Reduced Price Policy Statement to operate the School Nutrition Program(s) and will ensure all school personnel abide with the provisions set forth in the Agreement and Policy Statement.

Lakeland School System 797
 _____ _____
 [Name of SFA] [SFA Agr #]
 System UEI Number: EY4DZFWP77C6 Indirect Cost Rate: N/A

On behalf of the School Food Authority:

Director of Schools:

W. Edward Horrell, III _____ _____
 [Print] [Signature] [Date]

School Nutrition Program Administrator:

Patricia Williams *Patricia Williams* 5/22/2024
 [Print] [Signature] [Date]

On behalf of the Tennessee Department of Education:

State Director, School Nutrition Program:

Joshua Nunnally _____ _____
 [Print] [Signature] [Date]

NOTE: This signature page must be provided in conjunction with the electronic renewal of the agreement between the SFA and the Tennessee Department of Education, to administer the School Nutrition Program(s). After completing the automated Agreement renewal process, reviewing the Agreement and the Policy Statement, please sign in blue ink and upload to the application packet in the Tennessee: Meals, Accounting, and Claiming (TMAC) system.

Local Agriculture Products Compliance Plan School Year 2024-25

T.C.A § 49-6-2303-6

Lakeland School System	797
[Name of SFA]	[SFA Agr #]

I/we certify to the Tennessee Commissioner of Education that the School Nutrition Program was implemented according to this plan for compliance and that we will make efforts to:

- Make available to our school nutrition program local agriculture products, freshness and transportation cost to be considered
- Allow flexible bidding process to assist farmers to bid competitively on portions of a given bid, rather than the entire bid
- Require that all food provided for public school use meet or exceed food safety standards for commercial food operations

Each local school board shall submit this plan for compliance 60 days prior to the beginning of the school year. In subsequent school year, each local school board shall submit modifications to this plan 60 days prior to the beginning of the school year.

On behalf of the School Food Authority:

Director of Schools:

W. Edward Horrell, III		
[Print]	[Signature]	[Date]

School Board Chairperson:

Laura Harrison		
[Print]	[Signature]	[Date]

NOTE: This signature page must be provided in conjunction with the electronic renewal of the agreement between the SFA and the Tennessee Department of Education, to administer the School Nutrition Program(s). After reviewing the Local Agriculture Products Compliance Plan, please sign in blue ink and upload to the application packet in the Tennessee: Meals, Accounting, and Claiming (TMAC) system.



Last Updated 05/13/24

Lakeland School System Fees List

REQUIRED FEES FOR 2024-25

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 \$400	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 \$375	Boys Basketball Fee	Boys Basketball
Lakeland Preparatory	Not to exceed \$300	Boys Lacrosse Fee	Boys Lacrosse
Lakeland Preparatory	Not to exceed \$400	Boys Lacrosse Fee	Boys Lacrosse
Lakeland Preparatory	Not to exceed \$450	Boys Soccer Fee	Boys Soccer
Lakeland Preparatory	Not to exceed \$550	Boys Soccer Fee	Boys Soccer
Lakeland Preparatory	\$250	Chess Club Fee	Chess Club
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 \$20	DECA Membership Fee	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



Last Updated 05/13/24

Lakeland School System Fees List

REQUIRED FEES FOR 2024-25

School	Required Fee	Purpose	Activity / Program
Lakeland Preparatory	\$275	Football Fee	Football
Lakeland Preparatory	Not to exceed \$375	Football Fee	Football
Lakeland Preparatory	Not to exceed \$275	Girls Basketball Fee	Girls Basketball
Lakeland Preparatory	Not to exceed \$375	Girls Basketball Fee	Girls Basketball
Lakeland Preparatory	Not to exceed \$300	Girls Lacrosse Fee	Girls Lacrosse
Lakeland Preparatory	Not to exceed \$400	Girls Lacrosse Fee	Girls Lacrosse
Lakeland Preparatory	Not to exceed \$450	Girls Soccer Fee	Girls Soccer
Lakeland Preparatory	Not to exceed \$550	Girls Soccer Fee	Girls Soccer
Lakeland Preparatory	Not to exceed \$250	Golf Fee	Golf
Lakeland Preparatory	\$14	HOSA Membership Fee	CTE Student Organization (Health Sciences)
Lakeland Preparatory	\$14	HOSA Membership Fee	CTE Student Organization (Health Science)
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	\$40	National Honor Society Membership Fee	NHS
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 \$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)
Lakeland Preparatory	\$300	Softball Fee	Softball
Lakeland Preparatory	Not to exceed \$400	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



Last Updated 05/13/24

Lakeland School System Fees List

REQUIRED FEES FOR 2024-25

School	Required Fee	Purpose	Activity / Program
Lakeland Preparatory	Not to exceed \$20	TSA Membership	CTE Student Organization (STEM and A/V Production)
Lakeland Preparatory	Not to exceed \$20	TSA Membership Fee	CTE Student Organization (STEM)
Lakeland Preparatory	\$250	Volleyball Fee	Volleyball
Lakeland Preparatory	Not to exceed \$350	Volleyball Fee	Volleyball
Lakeland Preparatory	Not to exceed \$325	Winter Guard Fee	Winter Guard
Lakeland Preparatory	Not to exceed \$300	Wrestling Fee	Wrestling



Lakeland School System Fees List

REQUESTED FEES FOR 2024-25

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	\$200	½ Credit Per Session Fee	Credit Recovery
Lakeland Preparatory	\$50	5 Day Art (All Grades)	Art
Lakeland Preparatory	\$20	5th Grade Art and 6th Grade MAPS Rotation Art	Art
Lakeland Preparatory	\$10	AAPPL Language Test	French
Lakeland Preparatory	\$25	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	\$25	AAPPL Language Test	Spanish
Lakeland Preparatory	\$97	Advanced Placement (AP) Exam Fee	Various
Lakeland Preparatory	\$98	Advanced Placement (AP) Exam Fee	Various
Lakeland Preparatory	\$20	Art Fee	Art
Lakeland Preparatory	\$80	Autodesk Inventor Certification	STEM III
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	\$20	Course Fee	Introduction to Theatre
Lakeland Preparatory	\$20	Course Fee	Acting
Lakeland Preparatory	\$20	Course Fee	Tech Theatre
Lakeland Preparatory	\$50	Device Protection Fee	School-wide
Lakeland Preparatory	\$40	Instructional Technology Fee	School-wide



Lakeland School System Fees List

REQUESTED FEES FOR 2024-25

School	Requested Fee	Purpose	Course
Lakeland Preparatory	\$25	Lab fee	Chemistry
Lakeland Preparatory	\$25	Lab fee	Biology
Lakeland Preparatory	\$30	Lab fee	AP Environmental Science
Lakeland Preparatory	\$40	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	Lab Fee	Chemistry
Lakeland Preparatory	\$25	Lab Fee	Biology
Lakeland Preparatory	\$25	Lab Fee	Earth Science
Lakeland Preparatory	\$30	Lab Fee	Anatomy and Physiology
Lakeland Preparatory	\$30	Lab Fee	Physics
Lakeland Preparatory	\$40	Lab Fee	AP Biology
Lakeland Preparatory	\$40	Lab Fee	AP Chemistry
Lakeland Preparatory	\$25	Lab Fee	CTE STEM I
Lakeland Preparatory	\$25	Lab Fee	CTE STEM II
Lakeland Preparatory	\$25	Lab Fee	CTE STEM III
Lakeland Preparatory	\$25	Local Dual Credit Wellness Course Exam Fee	Wellness
Lakeland Preparatory	\$96	Microsoft Office Specialist Certification	CTE Entrepreneurship
Lakeland Preparatory	\$10	MS Science Lab Fee	All MS Science Courses
Lakeland Preparatory	\$32	OSHA 10 Certification Fee	CTE
Lakeland Preparatory	\$25	PE Uniform Fee	PE
Lakeland Preparatory	Not to exceed \$60	Pre-Engineering and Robotics Certification	STEM II
Lakeland Preparatory	\$60	Pre-Engineering and Robotics Certification	CTE STEM II
Lakeland Preparatory	\$10	Recorder Fee	Music (5th Grade)



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Lakeland School System Fees List

REQUESTED FEES FOR 2024-25

School	Requested Fee	Purpose	Course
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	\$20	Theater Fee	Theater

School	Requested Fee	Purpose	Course/Activity	New Fee	Notes
LPS	\$10	AAPPL Language Test	French	\$25	
LPS	Not to exceed \$10	AAPPL Language Test	Spanish I Honors	\$25	This can all be listed in one line as Spanish
LPS	Not to exceed \$15	AAPPL Language Test	Spanish II Honors	\$25	
LPS	Not to exceed \$25	AAPPL Language Test	Spanish III Honors		
LPS	\$97	Advanced Placement (AP) Exam Fee	Various	\$98	
LPS	\$20	High School Art Fee	Art	\$50	
LPS	\$200	1/2 Credit Per Session Fee	Credit Recovery	\$200	
LPS	\$30	Course Fee	Introduction to Theatre		Delete
LPS	\$20	Course Fee	Acting		
LPS	\$20	Course Fee	Tech Theatre		
LPS	\$25	Lab Fee	Chemistry		
LPS	\$25	Lab Fee	Biology		
LPS	\$25	Lab Fee	Earth Science		
LPS	\$30	Lab Fee	Anatomy and Physiology		
LPS	\$30	Lab Fee	Physics		
LPS	\$40	Lab Fee	AP Biology		
LPS	\$40	Lab Fee	AP Chemistry		
LPS	\$30	Lab Fee	AP Environmental Science	\$40	
LPS	\$25	Lab Fee	CTE STEM I		
LPS	\$25	Lab Fee	CTE STEM II		
LPS	\$25	Lab Fee	CTE STEM III		
LPS	\$25	Lab Fee	CTE: Health Science Education		
LPS	\$25	Lab Fee	CTE: Medical Therapeutics		
LPS	\$25	Local Dual Credit Wellness Course Exam Fee	Wellness		
LPS	\$36	Microsoft Office Specialist Certification	CTE Entrepreneurship		
LPS	\$32	OSHA 10 Certification Fee	CTE		
LPS	Not to exceed \$60	Pre-Engineering and Robotics Certification	STEM II	\$60	
LPS	\$60	Autodesk Inventor Certification	STEM III		
LPS	Not to exceed \$20	DECA Membership Fee	CTE Student Organization (Entrepreneurship)	\$20	
LPS	\$14	HOSA Membership Fee	CTE Student Organization (Health Science)	\$15	
LPS	Not to exceed \$50	International Thespian Society (High School)	Theatre		
LPS	Not to exceed \$50	Knowledge Bowl Team Fees	Knowledge Bowl Club		
LPS	\$50	Parking Fee	Administrative		
LPS	Not to exceed \$25	PSAT Exam Fee	PSAT Test	\$25	
LPS	Not to exceed \$20	Skills USA Membership Fee	CTE Student Organization (Criminal Justice & A/V Production)	\$20	Delete A/V Production
LPS	\$40	National Honor Society Membership Fee	National Honor Society HS		
LPS	Not to exceed \$20	TSA Membership Fee	CTE Student Organization (Stem)	\$10	Add A/V Production

Grade 11 Curriculum							
Publisher/Vendor	Curriculum	Course/Subject	Grades	Type of Material	Core/Supplemental/Teacher Resource	Links	Notes
BFW/ TN Book Company	The Language of Composition Essential Voices, Essential Skills for the AP Course	AP English Language and Composition	9-12	Digital/Print	Core	The Language of Composition, 4th Edition BFW Publishers	
Savvas/TN Book Company	United States History Reconstruction to the Present TN Edition	U.S. History	9-12	Digital/Print	Core	Tennessee Social Studies Standards	
McGraw Hill/TN Book Company	American History AP Edition	AP U. S. History	9-12	Digital/Print	Core	Brinkley, American History, AP Edition, ©2023, 16e	
BFW/TN Book Company	Ways of the World	AP World History Modern (Update)	9-12	Digital /Print	Core	Ways of the World for the AP® World History Modern Course Since 1200 C.E., 5th Edition BFW Online Store	
McGraw Hill/TN Book Company	Glencoe Physics: Principles and Problems	Physics	9-12	Digital	Core	Glencoe Physics: Principles and Problems © 2017	one year only due to upcoming science adoption
Pearson/TN Book Company	Marieb Human Anatomy and Physiology	Anatomy and Physiology	9-12	Digital	Core	Marieb Human Anatomy and Physiology Savvas Learning Company	one year only due to upcoming science adoption
McGraw Hill/TN Book Company	Glencoe Earth Science: Geology, The Environment and The Universe	Earth Science	9-12	Digital	Core	Glencoe Earth Science © 2017	one year only due to upcoming science adoption
Pearson/TN Book Company	Campbell Biology	AP Biology	9-12	Digital/Print	Core	Campbell Biology	
Pearson/TN Book Company	Chemistry The Central Science AP Edition	AP Chemistry	9-12	Digital/Print	Core	Chemistry: The Central Science, 15th edition	
McGraw Hill/TN Book Company	Tonal Harmony	AP Music Theory	9-12	Digital/Print	Core	Tonal Harmony, 9th Edition	
Code HS	AP Computer Science A (Nitro)	AP Computer Science A	9-12	Digital	Core	Course Catalog CodeHS	
Pearson/TN Book Company	Blitzer Precalculus	PreCalculus AP PreCalculus	9-12	Digital/Print	Core	Blitzer Precalculus 7th Edition Savvas Learning Company	
Pearson/TN Book Company	Elementary Statistics Picturing the World	Statistics	9-12	Digital/Print	Core	Elementary Statistics: Picturing the World	
BFW/TN Book Company	The Practice of Statistics for the AP Course	AP Statistics	9-12	Digital/Print	Core	The Practice of Statistics for the AP® Course, 7th Edition BFW Publishers	
Cengage/TN Book Company	Forensics	Criminal Justice III	9-12	Digital/Print	Core	Forensic Science: Fundamentals & Investigations, 3rd Edition - 9780357124987 - Cengage	
Cengage/TN Book Company	Essentials of Psychology	Psychology	9-12	Digital/Print	Core	Essentials of Psychology, 7th Edition - 9781337612395 - Cengage	
Savvas/TN Book Company	Realidades 4	Spanish IV AP Spanish Language and Culture	9-12	Digital/Print	Core	Realidades Digital Edition ©2014—Savvas (formerly Pearson K12 Learning)	
Vista Higher Learning/TN Book Company	Temas	AP Spanish Language and Culture (update)	9-12	Digital/Print	Core	https://learn.vistahigherlearning.com/temas2024/index.html	New text
Savvas/TN Book Company	Realidades 4	Spanish IV	9-12	Digital/Print	Core	Realidades Digital Edition ©2014 - Savvas (formerly Pearson K12 Learning)	Remains the same
Cengage/TN Book Company	World Civilizations	Ancient History (update)	9-12	Digital/Print	Core	https://www.cengage.com/c/world-civilizations-8e-adler/9781305959873/	Prior adopted text is out of print

Lakeland Board of Education

Monitoring: Review: Annually, in February	Descriptor Term: Vacations and Holidays	Descriptor Code: 5.310	Issued Date: 06/10/24
		Rescinds: 5.310	Issued: 06/12/23

1 **VACATIONS**

2 Vacations and Holidays will be granted to regular, full-time employees subject to the following
3 provisions:

4 **General Provisions**

- 5 1. Temporary and part-time employees are not eligible for vacation.
- 6 2. New twelve (12) month employees will be advanced a full year of vacation time once the
7 employee has completed three (3) months of continuous service. This amount will be prorated
8 at the discretion of the superintendent if the employee starts after July 1 of a fiscal year.
9 Beginning in July of subsequent years, vacation time will be accrued according to the schedule
10 below.
- 11 3. An employee that worked full-time in a Shelby County School/Central Office during the 2013-
12 2014 school year and now works full-time for the Municipal School District is not considered a
13 new employee.
- 14 4. An employee who resigns or terminates from the Municipal School district shall be paid for
15 any unused earned vacation leave, provided the employee has completed six (6) months of
16 service. Any days advanced are not considered earned and shall not be paid out.
- 17 5. Full-time classified employees will receive two (2) annual days per year to be used for personal
18 business in addition to earned sick leave. These days are earned (1) per semester. Full-time
19 classified employees on the maximum step of an LSS salary schedule will receive an additional
20 third annual day. There are no provisions for this day to carry over to the next fiscal year.
- 21 6. Full-time certified employees will receive two (2) days per year in addition to earned sick leave
22 to be used for personal business. These days are earned (1) per semester. Full-time certified
23 employees on the maximum step of an LSS salary schedule will receive an additional third
24 personal day. Three (3) unused days may be converted to sick days.

25 **Twelve (12) Month Employees**

- 26 1. Any full-time twelve (12) month employee who is employed by Lakeland School System will
27 be granted vacation based on the following schedule:

<u>Length of Service Vacation Accrued</u>	<u>Monthly Basis</u>
29 One (1) year, but less than three (3) years.....	1.00
30 (Maximum of 12 days per year)	
31 Three (3) years, but less than five (5) years.....	1.25
32 (Maximum of 15 days per year)	

- 1 Five (5) years or more..... 1.67
- 2 (Maximum of 20 days per year)
- 3 2. Vacation is accrued monthly and the accumulated amount of vacation appears on the
- 4 employee’s Employee Portal on the LSS website. All eligible employees may accrue up to a
- 5 maximum of twenty-five (25) vacation days.
- 6 3. Vacation leave is accrued while an employee is in paid status, but does not accrue while an
- 7 employee is in an unpaid status.
- 8 4. Holidays are not paid to employees who are in an unpaid status.
- 9 5. Designated Municipal School district holidays that fall within the vacation schedule are not to
- 10 be counted as vacation days. Full-time, twelve-month employees will be paid for fourteen (14)
- 11 paid holidays that will be determined annually and reflected on the payroll calendar and paid
- 12 during the corresponding payroll period.
- 13 6. Ten (10) additional vacation days will be built into the employee’s work calendar. These days
- 14 may or may not correspond with the work calendars of employees working less than 12 months
- 15 according to the needs of the system and the role of the employee. These days are not paid out
- 16 if the employee resigns and are not for the employee’s use. The employee must be in active
- 17 paid status the day before and after these additional vacation days in order to receive pay for
- 18 this time period.
- 19 7. Vacation schedules that shall be approved by the employee’s immediate supervisor should be
- 20 planned in such a way that the operational procedures are not interrupted.

Full-time classified employees working less than twelve (12) months

- 22 1. Schedule – Ten (10) paid holidays will be determined annually and reflected on the payroll
- 23 calendar and paid during the corresponding payroll period. Ten (10) vacation days are built
- 24 into the employee’s work calendar, so as to reduce the number of unpaid days throughout the
- 25 school year. These days are not paid out if the employee resigns and are not for the employee’s
- 26 use.
- 27 2. The employee must work the day before and after a paid holiday in order to be paid for the
- 28 holiday; or
- 29 3. The employee uses such paid leave time as he/she is entitled to based upon employment status
- 30 to cover the day before and after a paid holiday.

Full-time certified employees working less than twelve (12) months

- 32 1. Employees shall earn 1 vacation day for every 20 days worked and those days are distributed
- 33 throughout the employee’s work calendar. These days are not paid out if the employee resigns
- 34 and are not for the employee’s use.



24-25 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.



24-25 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.



24-25 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.



24-25 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.
Science Club	6th-8th	The Science Club is a 6-8 grade club. Students will experiment with the Magic of Science at 105 meeting!



24-25 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 (flags, 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.



24-25 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.



24-25 HIGH SCHOOL CLUBS

Club	Grades Involved	Description
Chess Club	9-12	<p>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.</p>



Laura Harrison
Board Chair

Jeremy Burnett
Board Vice-Chair

Keith Acton
Board Member

Michelle Childs
Board Member

Deborah Thomas
Board Member

Ted Horrell
Superintendent

2024-2025 Lakeland School Board Meeting Dates

August 2024	September 2024	October 2024	November 2024	December 2024	January 2025
5 Work Session <i>5:45pm Lakeland City Hall</i>	9 Business Meeting <i>5:45pm Lakeland City Hall</i>	7 Business Meeting <i>5:45pm Lakeland City Hall</i>	4 Business Meeting <i>5:45pm Lakeland City Hall</i>	2 Work Session <i>5:45pm Lakeland City Hall</i>	13 Business Meeting <i>5:45pm Lakeland City Hall</i>
12 Business Meeting <i>5:45pm Lakeland City Hall</i>				9 Business Meeting <i>5:45pm Lakeland City Hall</i>	

February 2025	March 2025	April 2025	May 2025	June 2025	July 2025
3 Business Meeting <i>5:45pm Lakeland City Hall</i>	3 Work Session <i>5:45pm Lakeland City Hall</i>	7 Work Session <i>5:45pm Lakeland City Hall</i>	5 Work Session <i>5:45pm Lakeland City Hall</i>	2 Work Session <i>5:45pm Lakeland City Hall</i>	7 Work Session <i>5:45pm Lakeland City Hall</i>
	10 Business Meeting <i>5:45 pm Lakeland City Hall</i>	14 Business Meeting <i>5:45 pm Lakeland City Hall</i>	12 Business Meeting <i>5:45pm Lakeland City Hall</i>	9 Business Meeting <i>5:45pm Lakeland City Hall</i>	14 Business Meeting <i>5:45pm Lakeland City Hall</i>

****Meeting dates, times and location are subject to change. Meeting dates, times and agendas will always be posted in advance at <http://www.lakelandk12.org/>**



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Superintendent

Board of Education of Lakeland School System

Superintendent Evaluation June 2024

OVERALL EVALUATION	Member 1	Member 2	Member 3	Member 4	Member 5	Question Average
OBJECTIVE 1: SCHOOL CULTURE & INSTRUCTIONAL PROGRAM						5.15
OBJECTIVE 2: MANAGEMENT AND OPERATIONS						5.35
OBJECTIVE 3: COLLABORATION WITH FAMILIES AND COMMUNITY						5.48
OBJECTIVE 4: INTEGRITY, FAIRNESS AND ETHICS						5.69
OBJECTIVE 5: SUPERINTENDENT – BOARD RELATIONSHIP						5.33
OBJECTIVE 6: STUDENT OUTCOMES AND ACHIEVEMENT						5.24
Board Member Average	6.00	5.80	4.90	5.76	4.40	
Total Evaluation Average						5.37

Rating Scale

- 6 – Greatly Exceeds Expectations
- 5 – Exceeds Expectations
- 4 – Commendable
- 3 – Satisfactory
- 2 – Needs Improvement
- 1 – Not Evident

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OBJECTIVE 1: SCHOOL CULTURE & INSTRUCTIONAL PROGRAM	Member 1	Member 2	Member 3	Member 4	Member 5	Question Average
Develops positive staff morale and loyalty to the system.	6	6	5	5	4	5.2
Treats all personnel fairly and with respect.	6	6	5	6	5	5.6
Recruits and assigns highly qualified personnel.	6	5	3	5	4	4.6
Delegates authority to staff members appropriately.	6	6	4	5	4	5.0
Student and staff accomplishments are recognized and celebrated.	6	5	4	6	4	5.0
Multiple opportunities to learn are available to all students.	6	6	4	5	5	5.2
Technologies are used in teaching and learning.	6	6	4	5	5	5.2
Professional development promotes a focus on student learning consistent with the school vision and goals.	6	5	4	5	4	4.8
Barriers to student learning are identified, clarified, and addressed.	6	6	5	5	4	5.2
Diversity is considered in developing learning experiences.	6	6	5	6	4	5.4
Student learning is assessed using a variety of techniques.	6	6	5	5	5	5.4
OBJECTIVE 1 Member Average	6.00	5.73	4.36	5.27	4.36	
TOTAL OBJECTIVE 1 Average						5.15

Rating Scale

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- 5 – Exceeds Expectations
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OBJECTIVE 2: MANAGEMENT AND OPERATIONS	Member 1	Member 2	Member 3	Member 4	Member 5	Question Average
Ensures the maintenance of school property and the safety of personnel and property.	6	6	6	6	5	5.8
Problems are confronted and resolved in a timely manner.	6	5	5	6	5	5.4
Provides accurate and timely reports to the board on the financial condition of the school system.	6	6	5	6	5	5.6
Operational plans and procedures to achieve the vision and goals of the school are in place.	6	5	3	6	5	5.0
Confidentiality and privacy of school records are maintained.	6	6	6	6	5	5.8
There is an effective use of technology to manage school operations.	6	5	4	5	4	4.8
Budget is fiscally responsible and addresses the needs of students, personnel, and curriculum.	6	6	5	6	5	5.6
Recognizes and maximizes faculty and staff strengths.	6	6	3	5	4	4.8
OBJECTIVE 2 Member Average	6.00	5.63	4.63	5.75	4.75	
TOTAL OBJECTIVE 2 Average						5.35

Rating Scale

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OBJECTIVE 3: COLLABORATION WITH FAMILIES AND COMMUNITY	Member 1	Member 2	Member 3	Member 4	Member 5	Question Average
A high visibility, active involvement, and communication with community are a priority.	6	6	5	6	6	5.8
Relationships with community leaders are identified and nurtured.	6	6	5	6	4	5.4
Available community resources are secured to help the school solve problems and achieve goals.	6	6	5	6	4	5.4
Partnerships are established with area businesses and community groups to strengthen programs and support school system goals.	6	6	3	6	4	5.0
Is an effective spokesperson for the school system.	6	6	6	6	5	5.8
Models high professional standards to the community.	6	6	6	6	5	5.8
Opportunities for staff to develop collaborative skills are provided.	6	6	5	6	4	5.4
Establishes procedures that encourage two-way communication with parents and community members.	6	5	5	6	4	5.2
OBJECTIVE 3 Member Average	6.00	5.88	5.00	6.00	4.50	
TOTAL OBJECTIVE 3 Average						5.48

Rating Scale

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OBJECTIVE 4: INTEGRITY, FAIRNESS AND ETHICS	Member 1	Member 2	Member 3	Member 4	Member 5	Question Average
Demonstrates a personal and professional code of ethics.	6	6	6	6	6	6.0
Demonstrates values, beliefs, and attitudes that inspire others to higher level of performance.	6	6	5	6	5	5.6
Serves as a role model.	6	6	6	6	5	5.8
Accepts responsibility for school operations.	6	6	5	6	4	5.4
Uses the influence of the office to enhance the educational program rather than for personal gain.	6	6	6	6	5	5.8
Treats people fairly, equitably, and with respect.	6	6	6	6	4	5.6
Protects rights and confidentiality of students and staff.	6	6	6	6	4	5.6
Fulfills legal and contractual obligations.	6	6	6	6	5	5.8
Applies laws and procedures fairly, wisely, and considerately.	6	6	6	6	4	5.6
OBJECTIVE 4 Member Average	6.00	6.00	5.78	6.00	4.67	
TOTAL OBJECTIVE 4 Average						5.69

Rating Scale

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OBJECTIVE 5: SUPERINTENDENT – BOARD RELATIONSHIP	Member 1	Member 2	Member 3	Member 4	Member 5	Question Average
Keeps all board members informed on issues, needs, and operation of the school system.	6	5	4	5	3	4.6
Keeps board informed of employment, promotion, and dismissal of personnel.	6	5	5	6	5	5.4
Has a harmonious relationship with the board.	6	5	6	5	4	5.2
Seeks and accepts constructive criticism of one's work.	6	5	4	5	3	4.6
Supports board policy and actions to the public and staff.	6	6	6	5	4	5.4
Remains impartial to the board, treating all board members alike.	6	6	6	6	4	5.6
Refrains from criticism of individual or group members of the board.	6	6	6	6	5	5.8
Goes immediately to the board when he feels an honest, objective difference of opinion exists between any members of the board, in an earnest effort to resolve such difference immediately.	6	6	6	6	5	5.8
Bases position with regard to matters discussed by the board upon principle and is willing to maintain that position without regard of its popularity until an official position has been reached, after which time the superintendent supports the decision of the board, as long as he remains in its employ.	6	6	6	6	4	5.6
OBJECTIVE 5 Member Average	6.00	5.56	5.44	5.56	4.11	
TOTAL OBJECTIVE 5 Average						5.33

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OBJECTIVE 6: STUDENT OUTCOMES AND ACHIEVEMENT	Member 1	Member 2	Member 3	Member 4	Member 5	Question Average
Develops, implements, and monitors continuous improvement in student achievement.	6	6	5	6	5	5.6
Pursues new and innovative learning strategies or methods that improve student achievement.	6	6	4	6	3	5.0
Uses student and data indicators to identify and eliminate programs and initiatives that are ineffective or inefficient.	6	6	4	6	3	5.0
Implements intervention strategies for identified students not meeting performance standards, as measured by interval assessments or progress monitoring.	6	6	5	6	4	5.4
Report to the school board the status of projected student achievement and instructional program effectiveness via electronic reports or board presentations at least four times a year.	6	6	3	6	5	5.2
OBJECTIVE 6 Member Average	6.00	6.00	4.20	6.00	4.00	
TOTAL OBJECTIVE 6 Average						5.24

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