Maryville City Schools
833 Lawrence Avenue
Maryville, TN 37803

BOARD OF EDUCATION **5:30 PM, October 15, 2018**
REGULAR MEETING **MONTGOMERY RIDGE INTERMEDIATE SCHOOL**

I. CALL TO ORDER **CHAIRMAN POPE**
MOMENT OF SILENCE
PLEDGE OF ALLEGIANCE – Abby Paszek, 7th grade student

II. UPDATE FROM MONTGOMERY RIDGE INTERMEDIATE SCHOOL – Kevin Myers, Principal

III. ADOPT AGENDA

IV. COMMENTS FROM THE PUBLIC ON AGENDA ITEMS

V. CONSENT AGENDA ITEMS
1. Approve Minutes of September 17, 2018, meeting (Attachment)
2. Approve Board Policy Manual Section 1 – School Board Operations – Second Reading

VI. AGENDA ITEMS
1. Consider FY19 Budget Amendment #1 (Attachment B1)

2. Consider Board Policy Manual Section 2 – Fiscal Management – First Reading (Attachment B2)

VII. REPORTS FROM DIRECTOR OF SCHOOLS

VIII. RECOGNITION OF STAFF AND STUDENTS

IX. COMMENTS FROM BOARD MEMBERS

X. ADJOURN

Upcoming meeting date:
November 5, 2018 – 5:30 pm, Foothills Elementary School
December 10, 2018 – 5:30 pm, Maryville High School

	General Purpose Schools-Revenue Account Name	Proposed Budget 2018-2019	Budget Amendment #1	Revised Budget 2018-2019
40110	Current Property Tax-County	$ 11,009,823		$ 11,009,823
40120	Trustee Collections-Prior Yr	$ 278,500		$ 278,500
40125	Trustee Collections-Bankruptcy	$ 66,500		$ 66,500
40130	Circuit/C&M Collections-Pr Yrs	$ 70,000		$ 70,000
40140	Interest and Penalty	$ 45,000		$ 45,000
40162	Payment in Lieu of Taxes-Local	$ 85,000		$ 85,000
40163	Payment in Lieu of Taxes-KCDC	$ 12,600		$ 12,600
40210	Local Option Sales Tax	$ 7,900,991		$ 7,900,991
40270	Business Tax	$ 160,000		$ 160,000
40275	Mixed Drink Tax	$ 95,000		$ 95,000
40350	Interstate Telecomm Tax	$ 11,000		$ 11,000
40610	Current Property Tax-City	$ 9,222,500		$ 9,222,500
41110	Marriage Licenses	$ 2,800		$ 2,800
43511	Tuition - Regular Day Students	$ 575,000		$ 575,000
43513	Tuition - Summer School	$ 1,500		$ 1,500
44110	Interest Earned (LGIP Investment)	$ 133,000		$ 133,000
44120	Lease/Rentals	$ 6,000		$ 6,000
44146	E-Rate Funding	$ 65,000		$ 65,000
44170	Miscellaneous Refunds	$ 1,000		$ 1,000
44570	Contributions & Gifts	$ 15,000		$ 15,000
44990	Other Local Revenues	$ 275,000		$ 275,000
46511	Basic Education Program	$ 22,707,000		$ 22,707,000
46550	Driver Education			$ -
46590	Other State Education Funds (Safety)	$ 547,363	$ -	$ 547,363
46610	Career Ladder Program	$ 151,000		$ 151,000
46582	Interstate Telecom	$ -		$ -
46980	Other State Grants	$ -		$ -
46981	Safe Schools Grant	$ 43,600		$ 43,600
47143	Education of Handicapped IDEA	$ 51,000	$ 10,069	$ 61,069
47590	Other Federal through State	$ -		$ -
49800	Operating Transfers *1,234,390	$ -		$ -
49999	Appropriated Fund Balance	$ 400,000	$ 1,234,390	$ 1,634,390
	Total General Purpose School Fund	$ 53,931,177	$ 1,244,459	$ 55,175,636

	Account Name	Approved Budget *2018-2019*	Budget Amendment *#1*	Revised Budget *2018-2019*
Regular Education Instruction - 71100				
71100 116	Teachers (274 FTE) * Addt'l $110,000 added	$18,202,071.00		$18,202,071
71100 117	C.L. Program * All staff except SPED & Director	$119,900.00		$119,900
71100 128	Homebound Teachers	$21,888.00		$21,888
71100 163	Educational Assistants (96 FTE) Added ESL + 2 MHS (WBL)	$1,152,395.00	($57,849)	$1,094,546
71100 189	Other Salaries & Wages (11 FTE) *nurses +extra	$385,213.00		$385,213
71100 195	Substitute Teachers	$295,687.00		$295,687
71100 201	Social Security	$1,237,950		$1,237,950
71100 204	State Retirement	$1,846,630.00		$1,846,630
71100 206	Life Insurance	$10,640.00		$10,640
71100 207	Medical Insurance	$3,318,854.00		$3,318,854
71100 212	Medicare	$289,549		$289,549
71100 217	Retirement-Hybrid Stabilization	$0	$30,000	$30,000
71100 299	Other Fringe Benefits	$102,814.00		$102,814
71100 399	Other Contracted Services	$80,000.00		$80,000
71100 429	Inst. Supplies & Materials *Read to Be Ready $3,555	$500,000.00		$500,000
71100 449	Textbooks-Bound	$31,000.00		$31,000
71100 430	Textbooks-Electronic	$23,000.00		$23,000
71100 499	Other Supplies & Materials	$6,000.00		$6,000
71100 535	Fee Waivers	$91,601.00		$91,601
71100 599	Other Charges	$5,000.00		$5,000
71100 722	Regular Instruction Equip.	$1,581,612.00		$1,581,612
	Total Regular Education Instruction	$29,301,804		$29,273,955

	Account Name	Approved Budget *2018-2019*	Budget Amendment *#1*	Revised Budget *2018-2019*
Special Education Instruction - 71200				
71200 116	Teachers (40 FTE) + $50.000 Addt'l	$2,669,361.00		$2,669,361
71200 117	C.L. Program	$8,000.00		$8,000
71200 128	Homebound Teachers	$10,000.00		$10,000
71200 163	Educational Assistants (66 FTE)	$1,429,777.00		$1,429,777
71200 171	Speech Pathologists (4 FTE) Moved Hemphill to federal	$225,298.00		$225,298
71200 201	Social Security	$269,231.00		$269,231
71200 204	State Retirement	$341,698.00	($11,000)	$330,698
71200 206	Life Insurance	$2,538.00		$2,538
71200 207	Medical Insurance	$790,574.00		$790,574
71200 212	Medicare	$62,965		$62,965
71200 217	Retirement-Hybrid Stabilization	$0	$11,000	$11,000
71200 299	Other Fringe Benefits	$17,080.00		$17,080
71200 312	Contracts w/Private Agencies	$20,000.00		$20,000
71200 429	Instructional Supplies & Materials	$7,500.00	$10,069	$17,569
71200 499	Other Supplies & Materials	$10,000.00		$10,000
71200 725	Special Education Equipment	$5,000.00		$5,000
	Total Special Education Instruction	$5,869,022		$5,879,091

	Account Name	Approved Budget *2018-2019*	Budget Amendment *#1*	Revised Budget *2018-2019*
Vocational Education Instruction - 71300				
71300 116	Teachers (14 FTE)	$939,961.00		$939,961
71300 117	C.L. Program	$0.00		$0
71300 163	Educational Assistants	$0.00		$0
71300 189	Other Salaries & Wages	$0.00		$0
71300 201	Social Security	$58,278.00		$58,278
71300 204	State Retirement	$95,202.00		$95,202
71300 206	Life Insurance	$559.00		$559
71300 207	Medical Insurance	$167,496.00		$167,496
71300 212	Medicare	$13,630.00		$13,630
71300 217	Retirement-Hybrid Stabilization	$0.00	$1,500	$1,500
71300 299	Other Fringe Benefits	$5,600.00		$5,600
71300 399	*Other Contracted Services ***$15,000 Work Based Learning*			$0
71300 429	Instr. Supplies & Materials * $10,000 NSFY Mini Grant	$2,000.00		$2,000
71300-499	Other Supplies & Materials * *7,300 Work Based Learning*	$0.00		$0
71300 524	*Inservice/ Staff Development * 2,700 Work Based Learning*			$0
71300 730	Vocational Instruction Equipment	$0.00		$0
	Total Vocational Ed Instruction	$1,282,726		$1,284,226

	Account Name	Approved Budget *2018-2019*	Budget Amendment *#1*	Revised Budget *2018-2019*
Other Student Support - 72130				
72130 117	C.L. Program	$0.00		$0
72130 123	Guidance Personnel (11 FTE)	$958,357.00		$958,357
72130 161	Secretary(s) (1 FTE)	$29,716.00		$29,716
72130 189	Other Salaries & Wages (FRC) (.93 FTE) move to 73300	$0.00		$0
72130 201	Social Security	$61,261		$61,261
72130 204	State Retirement	$85,873.00		$85,873
72130 206	Life Insurance	$453.00		$453
72130 207	Medical Insurance	$134,256.00		$134,256
72130 212	Medicare	$14,327		$14,327
72130 299	Other Fringe Benefits	$4,929.00		$4,929
72130 322	Evaluation & Testing	$3,000.00		$3,000
72130 399	Other Contracted Services (FRC moved to 73300) *** 3 SRO's w/city	$3,000.00	$212,000	$215,000
72130 499	Other Supplies & Materials (FRC moved to 73300)	$1,000.00	($1,000)	$0
72130 524	Inservice/Staff Development (FRC moved to 73300)	$1,500.00	($1,500)	$0
72130 599	Other Charges (FRC moved to 73300)	$1,500.00	($1,500)	$0
	Total Other Student Support	$1,299,172		$1,507,172

	Account Name	Approved Budget *2018-2019*	Budget Amendment *#1*	Revised Budget *2018-2019*
Regular Education Support - 72210				
72210 105	Supervisor (.50 FTE) *Read to Be Ready $3,150	$59,869.00		$59,869
72210 117	Career Ladder Program	$0.00		$0
72210 129	Librarians (8 FTE)	$566,224.00		$566,224
72210 161	Secretary (2 FTE)	$90,938.00		$90,938
72210 162	Clerical Personnel (1FTE)	$26,896.00		$26,896
72210 163	Educational Assistants (8 FTE)	$141,568.00		$141,568
72210 189	Other Salaries & Wages (1.60 FTE) *Added Roger + .20 Melanie	$131,702.00		$131,702
72210 201	Social Security	$61,652		$61,652
72210 204	State Retirement	$89,198.00		$89,198
72210 206	Life Insurance	$520.00		$520
72210 207	Medical Insurance	$180,433.00		$180,433
72210 212	Medicare	$14,419		$14,419
72210 299	Other Fringe Benefits	$3,774.00		$3,774
72210 336	Musical Instrument Repairs	$12,076.00		$12,076
72210 355	Travel *Read to Be Ready	$0.00		$0
72210 399	Other Contracted Services (Moved SRO's to 72130 / Juv. Det. Center)	$241,500.00	($215,000)	$26,500
72210 432	Library Books	$95,000.00		$95,000
72210 499	Other Supplies & Materials	$74,000.00		$74,000
72210 524	Inservice/Staff Development	$145,000.00		$145,000
72210 599	Other Charges	$21,000.00		$21,000
72210-790	Other Equipment	$40,000.00		$40,000
	Total Regular Education Support	$1,995,769		$1,780,769

	Account Name	Approved Budget *2018-2019*	Budget Amendment *#1*	Revised Budget *2018-2019*
Special Education Support - 72220				
72220 105	Supervisor (1 FTE)	$67,156		$67,156
72220 117	Career Ladder Program	$0.00		$0
72220 124	Psychological Personnel (4 FTE)	$262,973		$262,973
72220 201	Social Security	$21,720		$21,720
72220 204	State Retirement	$32,813.00		$32,813
72220 206	Life Insurance	$176.00		$176
72220 207	Medical Insurance	$41,520.00		$41,520
72220 212	Medicare	$5,080		$5,080
72220 217	Retirement-Hybrid Stabilization	$0	$1,300	$1,300
72220 299	Other Fringe Benefits	$2,100.00		$2,100
72220 307	Communication	$2,200.00		$2,200
72220 355	Travel	$2,000.00		$2,000
72220 499	Other Supplies & Materials	$9,500.00		$9,500
72220 524	Inservice/Staff Development	$10,000.00		$10,000
				$0
	Total Special Education Support	$457,238		$458,538

	Account Name	Approved Budget *2018-2019*	Budget Amendment *#1*	Revised Budget *2018-2019*
Technology - 72250				
72250 105	Supervisor/Coordinator of Technology (1FTE)	$ 78,106		$78,106
72250 120	Computer Programmers (3 FTE)	$ 132,870		$132,870
72250 189	Other Salaries & Wages (summer help)	$ 16,000		$16,000
72250 201	Social Security	$ 14,073		$14,073
72250 204	State Retirement	$ 23,132		$23,132
72250 206	Life Insurance	$ 150		$150
72250 207	Medical Insurance	$ 60,384		$60,384
72250 212	Medicare	$ 3,292		$3,292
72250 299	Other Fringe Benefits	$ 1,400		$1,400
72250 307	Communication	$ 1,560		$1,560
72250 317	Data Processing Services (City Portion) $2,500	$ 30,000		$30,000
72250 350	Internet Connectivity (E-rate)	$ 65,000		$65,000
72250 336	Maintenance & Repair-Equipment			$0
72250 470	Cabling * Annual Fiber Cost $ 20,649		$ 20,649	$20,649
72250 471	Software	$ 70,000		$70,000
72250 499	Other Supplies & Materials	$ 10,000		$10,000
72250 524	Inservice/Staff Development	$ -		$0
72250 599	Other Charges			$0
72250 790	Other Equipment	$ 15,000		$15,000
	Total Technology	$ 520,967		$ 541,616

	Account Name	Approved Budget *2018-2019*	Budget Amendment *#1*	Revised Budget *2018-2019*
Office of the Principal - 72410				
72410 104	Principal(s) (7 FTE)	$765,309.00		$765,309
72410 117	Career Ladder Program	$0.00		$0
72410 119	Accountant/Bookkeepers (4 FTE)	$135,313.00		$135,313
72410 139	Assistant Principal(s) (13 FTE)	$1,137,664.00		$1,137,664
72410 161	Secretary(s) (8 FTE)	$222,357.00		$222,357
72410 162	Clerical Personnel (11 FTE)	$246,212.00		$246,212
72410 201	Social Security	$155,975		$155,975
72410 204	State Retirement	$210,160.00		$210,160
72410 206	Life Insurance	$1,292.00		$1,292
72410 207	Medical Insurance	$461,463.00		$461,463
72410 212	Medicare	$36,488		$36,488
72410 217	Retirement-Hybrid Stabilization	$0	$4,400	$4,400
72410 299	Other Fringe Benefits	$15,750.00		$15,750
72410 307	Communication	$25,000.00		$25,000
72410 399	Other Contracted Services	$1,000.00		$1,000
72410 435	Office Supplies	$12,000.00		$12,000
72410 499	Other Supplies & Materials	$0.00		$0
72410 524	Inservice/Staff Development	$15,000.00		$15,000
72410 599	Other Charges	$0.00		$0
	Total Office of the Principal	$3,440,983		$3,445,383

	Account Name	Approved Budget *2018-2019*	Budget Amendment *#1*	Revised Budget *2018-2019*
Community Services - 73300				
73300 105	Supervisor (1 FTE)	$84,798.00		$84,798
73300 189	Other Salaries & Wages (FRC)	16,000.00		$16,000
73300 201	Social Security	$6,290.00		$6,290
73300 204	State Retirement	$8,938.00		$8,938
73300 206	Life Insurance	$27.00		$27
73300 207	Medical Insurance	$7,548.00		$7,548
73300 212	Medicare	$1,471.00		$1,471
73300 299	Other Fringe Benefits	$350.00		$350
73300 355	Travel	$0.00		$0
73300 399	Other Contracted Services (FRC)	$0.00	$3,000	$3,000
73300 499	Other Supplies & Materials (FRC $1,000)	$500.00	$1,000	$1,500
73300 524	Inservice/Staff Development	$500.00	$1,500	$2,000
73300 599	Other Charges (FRC $945)	$0.00	$1,500	$1,500
	Total Community Services	$126,422		$133,422

	Account Name	Approved Budget *2018-2019*	Budget Amendment *#1*	Revised Budget *2018-2019*
Early Childhood Education - 73400				
73400 105	Supervisor/Director	$0.00		$0
73400 116	Teachers (2 FTE)	$127,758.00		$127,758
73400 163	Educational Assistants (3.33FTE)	$60,775.00		$60,775
73400 201	Social Security	$11,806		$11,806
73400 204	State Retirement	$13,726.00		$13,726
73400 206	Life Insurance	$80.00		$80
73400 207	Medical Insurance	$24,119.00		$24,119
73400 212	Medicare	$2,761		$2,761
73400 299	Other Fringe Benefits	$718.00		$718
73400 429	Instructional Supplies & Materials *increase 1,500	$4,000.00	$1,500	$5,500
73400 499	Other Supplies & Materials	$2,000.00		$2,000
73400 524	Inservice/Staff Development *decrease 1,500	$2,000.00	($1,500)	$500
73400 599	Other Charges	$0.00		
	Total Early Childhood Education	$249,743		$249,743

	Account Name	Approved Budget *2018-2019*	Budget Amendment *#1*	Revised Budget *2018-2019*
Regular Capital Outlay-76100				
76100 707	Building Improvements	$550,000.00		$550,000
76100 799	Other Capital Outlay *School Expansion $1,234,390	$1,206,671.00	$1,234,390	$2,441,061
	Total Regular Capital Outlay	$1,756,671.00		$2,991,061
	Total General Purpose School Fund	$ 53,931,177	$ 1,244,459	$ 55,175,636

	Maryville City School System Central Cafeteria 2018-2019		
Fund 143		**APPROVED Budget *2018-2019***	**Budget Amendment *#1***
Revenues			
43521	Lunch Payments - Children	$1,058,883.00	
43522	Lunch Payments - Adults	$60,000.00	
43523	Income from Breakfast	$14,000.00	
43525	A La Carte Sales	$46,200.00	
44110	Interest Earned	$4,500.00	
44990	Other Local Revenue	$44,500.00	
44990	Other Local Revenue-SFSP	$75,000.00	
46520	School Food Service - Matching	$18,980.00	
47111	USDA - Lunch Reimbursement	$715,000.00	
47112	USDA - Commodities	$161,027.00	
47113	USDA - Breakfast Reimbursement	$191,000.00	
47114	USDA - Other	$1,000.00	
47114	HHFKA-USDA	$0.00	
49999	Appropriated Fund Balance	$0.00	$200,000.00
	Total Revenues	**$2,390,090.00**	**$2,590,090.00**
Expenditures			
73100 105	Supervisor	$51,611.00	
73100 165	Cafeteria Personnel (39 FTE)	$792,952.00	
73100 189	Other Salaries & Wages	$25,000.00	
73100 201	Social Security	$53,809.00	
73100 204	State Retirement	$46,212.00	
73100 206	Life Insurance	$430.00	
73100 207	Medical Insurance	$159,426.00	
73100 212	Medicare	$11,838.00	
73100 299	Other Fringe Benefits	$7,350.00	
73100 355	Travel	$5,000.00	
73100 399	Other Contracted Services	$15,000.00	
73100 422	Food Supplies	$925,000.00	
73100 469	USDA Commodities	$161,027.00	
73100 499	Other Supplies & Materials	$75,000.00	
73100 524	Inservice/Staff Development	$12,500.00	
73100 599	Other Charges	$17,935.00	
73100 710	Food Service Equipment	$30,000.00	$200,000.00
	Total Expenditures	**$2,390,090.00**	**$2,590,090.00**

Maryville City School System				
Federal Funds	**2018-2019**			
		APPROVED Budget *2018-2019*	**E-Plan Amendments**	**Revised Budget *2018-2019***
Federal Project-Carl Perkins 15.01 - 710 (State 800)				
Vocational Education				
Total Grant $ 55,119.13				
47131	Vocational Program Improvement	$ 49,042.53	$ 6,076.60	$ 55,119.13
	Total Revenues	$ 49,042.53	$ 6,076.60	$ 55,119.13
			Oct-18	
71300 429	Instructional Supplies & Materials	$ 21,775.00		$ 21,775.00
71300 730	Vocational Equipment	$ 7,180.49	$ 136.18	$ 7,316.67
72130 355	Travel	$ 11,160.00	$ (136.18)	$ 11,023.82
72130 524	Inservice/Staff Development (PD)	$ 4,569.05	$ 4,576.60	$ 9,145.65
72230 524	Inservice/Staff Development	$ 4,357.99	$ 1,500.00	$ 5,857.99
	Total Expenditures	$ 49,042.53	$ 6,076.60	$ 55,119.13

Maryville City School System				
Federal Funds	**2018-2019**			
		APPROVED Budget *2018-2019*	**E-Plan Amendments**	**Revised Budget *2018-2019***
FA27:N34Federal Project - Title I 15.01 - 711 (State 100)				
Improving Basic Programs Operated by LEAs				
Total Grant - $ 811,150.65				
47141	ESEA Title I & Title II (Funds Pooled)	$ 813,985.01	$ (2,834.36)	$ 811,150.65
	Total Revenues	$ 813,985.01	$ (2,834.36)	$ 811,150.65
			Oct-18	
71100 163	Educational Assistants	$ 739,157.00	$ (3,214.34)	$ 735,942.66
71100 201	Social Security	$ 45,828.00	$ (177.94)	$ 45,650.06
71100 204	State Retirement	$ 1,365.00	$ (0.58)	$ 1,364.42
71100 206	Life Insurance	$ 29.00	$ (0.20)	$ 28.80
71100 207	Medical Insurance	$ 7,496.00	$ 651.52	$ 8,147.52
71100 212	Medicare	$ 10,718.16	$ (41.94)	$ 10,676.22
71100 299	Other Fringe Benefits	$ 252.00		$ 252.00
71100 429	Instructional Supplies & Materials *Homeless	$ 1,000.00		$ 1,000.00
72130 599	Other Charges (1% set aside)	$ 8,139.85	$ (50.88)	$ 8,088.97
	Other Charges			
	Total Expenditures	$ 813,985.01	$ (2,834.36)	$ 811,150.65

Maryville City School System				
Federal Funds	**2018-2019**			
		APPROVED Budget *2018-2019*	**E-Plan Amendments**	**Revised Budget *2018-2019***
Federal Project - Title III, Part A 15.01 - 714 (State 300)				
English as a Second Language				
Total Grant - $ 19,254.33				
			Oct-18	
47146	Title III-ELL	$ 14,870.00	$ 4,384.33	$ 19,254.33
	Total Revenues	$ 14,870.00	$ 4,384.33	$ 19,254.33
71100 163	Educational Assistants	$11,682.00		$11,682.00
71100 189	Other Salaries & Wages	$2,000.00		$2,000.00
71100 201	Social Security	$813.00		$813.00
71100 204	State Retirement	$200.00		$200.00
71100 212	Medicare	$175.00		$175.00
71100 429	Instructional Supplies & Materials	$0.00	$4,384.33	$4,384.33
72210 524	Inservice/Staff Development	$0.00		$0.00
72710 315	Contracts w/vehicle owners	$0.00		$0.00
	Total Expenditures	$ 14,870.00	$4,384.33	$ 19,254.33

Maryville City School System				
Federal Funds	**2018-2019**			
		APPROVED Budget *2018-2019*	**E-Plan Amendments**	**Revised Budget *2018-2019***
Federal Project - IDEA, Part B 15.01 - 716 (State 900)				
Education of the Handicapped				
Total Grant - $ 1,063,310				
47143	Education of the Handicapped	$ 1,058,575.00	$ 4,735.00	$ 1,063,310.00
	Total Revenues	$ 1,058,575.00	$ 4,735.00	$ 1,063,310.00
			Oct-18	
71200 116	Teachers (4 FTE)	$ 193,803.00	$ 554.68	$ 194,357.68
71200 128	Homebound Teachers			
71200 163	Educational Assistants (7 FTE)	$ 150,633.00	$ (902.09)	$ 149,730.91
71200 171	Speech Pathologists	$ 195,677.00	$ (20,457.52)	$ 175,219.48
71200 201	Social Security	$ 30,919.00	$ 1,231.53	$ 32,150.53
71200 204	State Retirement	$ 52,289.00	$ 1,256.65	$ 53,545.65
71200 206	Life Insurance	$ 409.00	$ 151.00	$ 560.00
71200 207	Medical Insurance	$ 132,858.00	$ 25,566.00	$ 158,424.00
71200 212	Medicare	$ 7,231.00	$ 288.07	$ 7,519.07
71200 299	Other Fringe Benefits	$ 2,800.00	$ 2,010.00	$ 4,810.00
71200 429	Instructional Supplies			$ -
72130 599	Other Charges	$ -		$ -
72220 189	Other Salaries & Wages (2 FTE)	$ 204,116.00	$ (495.99)	$ 203,620.01
72220 201	Social Security	$ 12,310.00	$ 314.44	$ 12,624.44
72220 204	State Retirement	$ 10,215.00	$ (25.26)	$ 10,189.74
72220 206	Life Insurance	$ 39.00	$ 1.00	$ 40.00
72220 207	Medical Insurance	$ 15,096.00	$ (3,780.00)	$ 11,316.00
72220 212	Medicare	$ 2,880.00	$ 72.49	$ 2,952.49
72220 299	Other Fringe Benefits	$ 1,400.00	$ (1,050.00)	$ 350.00
72220 399	Other Contracted Services	$ 45,900.00	$ -	$ 45,900.00
72220 499	Other Supplies	$ -		$ -
72220 524	Inservice/Staff Dev.			$ -
72710 729	Transportation Equipment			$ -
	Total Expenditures	$ 1,058,575.00	$ 4,735.00	$ 1,063,310.00

Maryville City School System				
Federal Funds	**2018-2019**			
		APPROVED Budget *2018-2019*	**E-Plan Amendments**	**Revised Budget *2018-2019***
Federal Project - IDEA Preschool 15.01 - 717 (State 910)				
Education of the Handicapped				
Total Grant - $ 32,984				
47143	Education of the Handicapped	$ 31,285.00	$ 1,699.00	$ 32,984.00
	Total Revenues	$ 31,285.00	$ 1,699.00	$ 32,984.00
			Oct-18	
71200 163	Educational Assistants (2 FTE)	$ 29,070.00	$ 1,704.88	$ 30,774.88
71200 201	Social Security	$ 1,795.00	$ (4.60)	$ 1,790.40
71200 212	Medicare	$ 420.00	$ (1.28)	$ 418.72
71200 429	Instructional Supplies & Materials			
	Total Expenditures	$ 31,285	$ 1,699	$ 32,984

Maryville City Board of Education

Section 2 – Fiscal Management

Descriptor Code	Policy Title	Issued Date
2.100	Fiscal Management Goals	11/05/18
Budget		
2.200	Annual Operating Budget	11/05/18
2.201	Line Item Transfer Authority	11/05/18
2.300	Comparability of Services	11/05/18
Revenue		
2.400	Revenues	11/05/18
2.401	Gifts and Bequests	11/05/18
2.402	Investment Earnings	11/05/18
2.403	Surplus Property	11/05/18
2.404	School Support Organizations	11/05/18
2.500	Deposit of Funds	11/05/18
2.600	Bonded Employees	11/05/18
2.601	Fundraising Activities	11/05/18
Accounting		
2.700	Accounting System	11/05/18
2.701	Financial Reports and Records	11/05/18
2.702	Inventories	11/05/18
2.703	Audits	11/05/18
Expenditures and Purchasing		
2.800	Expenditure of Funds	11/05/18
2.801	Petty Cash Accounts	11/05/18
2.802	Payroll Procedures	11/05/18
2.804	Expenses and Reimbursements	11/05/18
2.805	Purchasing	11/05/18
2.8051	Credit Cards/Credit Line	11/05/18
2.806	Bids and Quotations	11/05/18
2.808	Purchase Orders and Contracts	11/05/18
2.809	Vendor Relations	11/05/18
2.900	Student Activity Funds Management	11/05/18

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Fiscal Management Goals**	**2.100**	11/05/18
		Rescinds: **4.1**	Issued: **09/19/16**

The Board assumes responsibility, within its financial capabilities, for providing at public expense all items of equipment, supplies, and services that may be required in the interest of education in the schools under its jurisdiction.[1]

The Board seeks to achieve the following fiscal management goals:

1. To develop budgets that will achieve the greatest educational returns in relation to dollars expended;

2. To establish levels of funding which will provide quality education for the system's students;

3. To establish maximum efficiency in all areas of fiscal management; and

4. To establish efficient procedures for accounting, reporting, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

Legal References

1. TCA 49-3-314 (c); *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-23, *et. seq.*

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Annual Operating Budget**	**2.200**	11/05/18
		Rescinds: **4.2**	Issued: **09/19/16**

All school system budgets are the operational plans stated in financial terms for the fiscal year beginning July 1st ending June 30th the following year.

PREPARATION PROCEDURES

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

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

- Programs to meet the needs of the entire student body;
- Staffing arrangements adequate for proposed programs;
- Maintenance of the district's equipment and facilities; and
- Efficiency and economy.[1]

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

HEARING AND REVIEWS

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

ADOPTION PROCEDURE

The Board shall adopt a budget and submit it to the City Council. The Director of Schools shall file with the Commissioner of Education a copy of the budget within ten (10) days after its adoption.[3]

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-19
2. TCA 49-2-301(b)(1)(Z); TRR/MS 0520-01-02-.13(2)(a)

Cross References

Role of the Board of Education 1.101
Executive Committee 1.301

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Line Item Transfer Authority**	**2.201**	11/05/18
		Rescinds: **4.2**	Issued: **09/19/16**

Line-item transfers within major categories and transfers between major categories shall be made upon the recommendation of the Director of Schools and approval by the Board.

Budget amendments that include an increase in revenue shall be made with the approval of City Council.

Budget amendments for federal programs require approval from the appropriate program director, the Board, and Tennessee Department of Education.

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Comparability of Services**	**2.300**	11/05/18
		Rescinds:	Issued:

In order to ensure comparability of services[1] from local and state funds in all of its schools, the Board shall ensure that:

1. A system wide salary schedule is adopted annually;

2. Teachers, principals, and support personnel are assigned to schools on an equivalent basis according to grade levels and need; and

3. Curriculum materials and instructional supplies are provided to schools on an equivalent basis according to grade levels and need.

The Director of Schools shall develop procedures to ensure compliance with this policy and state and federal requirements regarding the comparability of services.

Legal References

1. 20 USCA § 6321

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Revenues**	**2.400**	11/05/18
		Rescinds: **4.3**	Issued: **09/19/16**

General

Any money collected by any school shall be documented with a receipt.

The schools may receive funds collected from activities and for events held at or in connection with the school, including contracts with other schools for interschool events. To be included in this accounting are all monies collected from lunch rooms, athletics, entertainments, school clubs, fees, concessions, and all fundraising activities. Each principal shall determine the reconciliation method to be used for all events which require a ticket.[1]

The purchase of items intended for resale for profit through the schools shall be subject to sales tax based on the purchase price to the vendor providing the service or item. Resale items not intended to generate a profit shall be determined by the principal.[2]

FEES

School fees may be expended only for the purposes for which they were collected. The school shall not require any student to pay a fee to the school for any purpose, except as authorized by the Board. No fees shall be required of any student as a condition to attend the school or use its equipment.[3] School fees shall be waived for students who receive free or reduced-price lunches.[4] No student will be penalized for nonpayment of any school fee.

FINES

A student will be held responsible for the cost of replacing any materials or property which the student loses or damages,[6] including textbooks, library books, equipment, and buildings. All money collected as fines shall be placed in the internal school fund.

TUITION INCOME

Tuition collected from nonresident students shall be placed in the district general purpose fund.

RENTAL INCOME

All money collected for use of a particular school facility or other school property shall be placed in the internal school fund.

GRANTS

Grants for educational purposes made available by the state and/or federal government may be sought by the school system but only when the conditions of their availability are in harmony with the purposes and policies of the Board and the laws of the state and county. Principals may apply for and receive grants, but funds must be recorded in a separate restricted fund account.[7]

Legal References

1. TCA 49-2-110(a)
2. TCA 67-6-102 (77)-(79)
3. TCA 49-6-3001(a); TCA 49-2-110(c)
4. TCA 49-2-114
5. TCA 37-10-101, 102
6. Tennessee Internal School Uniform Accounting Policy Manual; Section 4-39

Cross References

Fundraising Activities 2.601
Student Activity Funds Management 2.900
Compensation Guides & Contracts 5.110
Attendance of Non-Resident Students 6.204
Student Fees and Fines 6.709

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Gifts and Bequests**	**2.401**	11/05/18
		Rescinds: **4.3**	Issued: **09/19/16**

General

The Director of Schools is authorized to accept gifts to the school system and may designate others to accept gifts for particular schools on behalf of the Board.[1]

In instances where the Director of Schools or his/her designee doubts the appropriateness or usefulness of an offered gift, the gift may be declined, or the matter referred to the Board.

In accepting gifts and donations, the following shall apply:

1. Unless otherwise expressly specified in writing, all property contributed, given, or otherwise placed on school premises shall for all intents and purposes be a gift and shall become school system property subject to the same controls and regulations that govern the use of other school-owned property.

2. Contributions of equipment or services that may involve major costs for installation, maintenance, or initial or continuing financial commitments from school funds shall be presented by the Director of Schools ' office for Board consideration and approval.

3. Individuals or organizations wanting to contribute supplies or equipment shall consult with school officials about the feasibility of accepting such contributions.

Legal References

1. TCA 49-6-2006(a)

Cross References

Staff Conflicts of Interest 5.601
Staff Gifts and Solicitations 5.605
Student Gifts 6.710

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Investment Earnings**	**2.402**	11/05/18
		Rescinds: **4.3**	Issued: **09/19/16**

The building principal, with consent of the Director of Schools, is authorized to invest excess funds of the school in savings accounts.[1] Interest earned on general fund accounts shall be credited to general fund revenue. Interest earned on restricted fund accounts shall be credited to revenue in each restricted account.

School food service funds shall be kept separate from other school funds, and interest earned on food service fund deposits shall be credited to food service revenue.

All funds shall be deposited into accounts fully protected by sufficient collateral.

Legal References

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

Cross References

Deposit of Funds 2.500
Food Service Management 3.500

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Surplus Property**	**2.403**	11/05/18
		Rescinds: **4.3**	Issued: **09/19/16**

The Director of Schools shall prepare a list of unusable items for Board approval.[1] The list shall contain the following information: name of item, date of purchase, and reason for disposal.

All unusable items shall be sold to the highest bidder after advertising in a newspaper of general circulation or an online government auction site at least seven (7) days prior to the sale.

Surplus property which has no value or has a value of less than two hundred fifty dollars ($250) may be disposed of without the necessity of bids. In order for such disposal without bids, the principal of the school with the surplus property, the Director of Schools, and the chair of the Board must all agree in written form that the property is of no value or is of less value than two hundred fifty dollars ($250).[2]

If reasonable attempts to dispose of surplus properties fail to produce monetary return to the system, the Board shall approve other methods of disposal.[3]

DISPOSITION OF EQUIPMENT PURCHASED WITH FEDERAL DOLLARS[4]

When equipment that was purchased with federal dollars is no longer needed for the original project or program or for other activities currently or previously supported by a federal agency, disposition of the equipment shall be made as follows:

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

2. Items of equipment with a current per unit fair market value in excess of $5,000 may be retained or sold, and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.

Legal References

1. TCA 49-6-2006(b)(3); TCA 49-6-2208
2. TCA 49-6-2007
3. TCA 12-2-403(a)
4. EDGAR Title 34, Part 80.32(e)(1)-(2)

Cross References

Duties of Officers 1.201
Inventories 2.702
Textbooks 4.401

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**School Support Organizations**	**2.404**	11/05/18
		Rescinds: **4.13**	Issued: **09/19/16**

General

Only a group or organization that has entered into a written cooperative agreement with the Board may use the name, mascot, or logo of a school or the school district to solicit or raise money, materials, property, securities, services, or other things of value.[1]

A civic organization operating concessions or parking at school-sponsored events is not a school support organization subject to this policy.

REPORTING AND RECORDS

The Director of Schools or his/her designee shall annually post a list of organizations that are recognized as school support organizations on the school district's web site.

Any forms, annual reports, or financial statements submitted shall be open to public inspection as a public record.

PROCEDURES

The Director of Schools shall create procedures to oversee the relationship between the Board and any school support organization. These procedures shall include, at a minimum, the following:

1. Any agreement between the Board and a school support organization shall be in writing and signed by the Director of Schools /designee and an authorized agent of the school support organization seeking authorization. This agreement shall contain, at a minimum, the following provisions:

    a. An agreement to abide by any policies and procedures regarding school support organizations; and

    b. An agreement to indemnify the Board, the Director of Schools, and all other agents of the local education agency for the actions of the school support organization.

2. Prior to entering into any agreement, a school support organization shall submit the following to the Director of Schools/designee:[2]

    a. Documentation confirming the school support organization's status as a nonprofit organization, foundation, or a chartered member of a nonprofit organization or foundation;

b. A written statement of the goals and objectives of the group or organization;

c. The principal contact's telephone and address as well as the telephone number, address, and position of each officer of the group or organization; and

d. A copy of the school support organization's written policy specifying reasonable procedures for accounting, controlling, and safeguarding any money, materials, property, securities, services, or other things of value collected or disbursed by it.

3. The Director of Schools shall designate a date prior to the beginning of the regular school year for the school support organization to submit a form to the Director of Schools or his/her designee which verifies the information previously provided by the school support organization as correct, or if the information is no longer correct, that date shall be the deadline for any corrections.[3]

4. The school support organization shall abide by all applicable federal, state, and local laws, ordinances, and regulations in its activities.

5. The school support organization shall maintain a copy of its charter, bylaws, minutes, and documentation of its recognition as a nonprofit organization.

6. The school support organization shall maintain financial records for a period of at least four (4) years.

7. The school support organization shall operate within the applicable standards and guidelines set by a related state association, if applicable, and shall not promote, encourage, or acquiesce in any violation of student or team eligibility requirements, conduct codes, or sportsmanship standards.

8. The school support organization's officers shall ensure that school support organization funds are safeguarded and are spent only for purposes related to the stated goals and objectives of the organization.

9. The school support organization shall obtain the approval of the Director of Schools/designee before undertaking any fundraising activity. The Director of Schools/designee shall consider, at a minimum, the following when approving or denying a request by a school support organization to engage in a fundraising activity:[4]

   a. Whether the fundraising activity, as scheduled, conflicts with the fundraising activity of the school district or an individual school within that district; and

   b. Whether the fundraising activity is consistent with the goals and mission of the school or school district.

10. The school support organization shall provide access to all books, records, and bank account information for the school support organization to officials of the local school Board, local school principal, or auditors of the office of the comptroller of the treasury upon request.

11. A school representative cannot act as a treasurer or bookkeeper for a school support organization or be a signatory on the checks for a school support organization. A majority of the voting members of any school support organization board should not be composed of school representatives.[5]

The Director of Schools may enact procedures to suspend or revoke the authorization of any school support organization for a failure to abide by the policies and procedures regarding school support organizations.

OPERATION OF A SCHOOL BOOKSTORE

The principal of a school may enter into an agreement with a recognized school support organization for the operation of a bookstore located on school grounds, which makes direct sales to students and faculty, pursuant to procedures promulgated by the Director of Schools. These procedures shall provide, at a minimum, the following:

1. One hundred percent (100%) of the profits of the operation of the bookstore are used for support of the school; and

2. The school support organization provides the school with the relevant collection documentation required pursuant to the provisions of state law.[6]

The Director of Schools may provide such other procedures and forms as he or she deems necessary.

CONCESSIONS AND PARKING

The principal of a school may agree to allow an authorized school support organization to operate and collect money for a concession stand or parking at a related school academic, arts, athletic, or social event on school property without the prior approval of the Director of Schools or his/her designee. Any money payable to the school pursuant to the agreement with the principal will be considered school support group funds and not student activity funds if the school support organization provides the school with the relevant collection documentation required by the student activity funds manual produced by the state.

Legal References

1. TCA 49-2-604(a)
2. TCA 49-2-604(b)(1)
3. TCA 49-2-604(b)(1)(B)
4. TCA 49-2-604(b)(2)
5. TCA 49-2-604(g)
6. TCA 49-2-110

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Deposit of Funds**	**2.500**	11/05/18
		Rescinds: **4.4**	Issued: **09/19/16**

Central Office

All income payable to the Board will be deposited to official depository banks.

Individual Schools

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

The principal shall deposit funds daily if possible, but no later than three (3) days after being received.[1] Deposit slips must be completed in duplicate. All checks should be listed individually on the deposit slip or an attached list, itemizing the name of the payer and the amount. The validated duplicate deposit slip or the duplicate deposit slip with deposit receipt attached should be given to the bookkeeper.

Monies collected at the building level must be deposited to one of four bank accounts:[2]

1. Internal School Fund/Restricted Accounts;
2. District Food Service Account;
3. District Continuing Childcare Program Account; or
4. Savings.

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*, Sections 4-22, 6-1, 6-2
2. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-2, 6-1, 6-2

Cross References

Student Activity Funds Management 2.900
Food Service Management 3.500

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Bonded Employees**	**2.600**	11/05/18
		Rescinds: **4.5**	Issued: **09/19/16**

General

Designated employees who are responsible for school monies shall be bonded in order to indemnify the school system against the loss of any funds.[1]

The Board shall determine the amount of the bond, giving consideration to the total amount of money and/or property that is handled in each school.[2]

Legal References

1. TCA 8-19-101 through 103, TCA 49-2-110(a)(1)
2. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-21

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Fundraising Activities**	**2.601**	11/05/18
		Rescinds: **4.3**	Issued: **09/19/16**

General

The following general guidelines shall be followed:[1]

1. Fundraising activities shall be authorized by the Board and shall be for the purpose of supplementing funds for established school programs and not for supplementing funds which are the responsibility of the public.

2. Any commission payable by companies shall be paid in the form of reduced prices to the students or paid into the activity fund of the school for use by the school. No school employee shall personally benefit from any fundraising activity.

3. The principal must obtain written approval from the Director of Schools or his/her designee for all fundraising activities, including online fundraising activities, that involve the participation of the general student population in the marketing process of the fundraising effort. All other fundraising activities, including online fundraising activities, must have written approval from the principal and comply with all administrative procedures issued by the Director of Schools. The authorization request shall contain the following information:[2]

    a. A list of the proposed fundraising activities;

    b. Purpose of the fundraising activity;

    c. Proposed uses of funds raised;

    d. Expected student involvement in fundraising activity (school-wide or individual class or club); and

    e. Margin of profit and how it is to be paid to the school.

4. The Director of Schools shall determine whether or not the activity will benefit the school, contribute to the welfare of the student body, and supplement, not replace, funds necessary to fulfill the Board's required contributions.

5. No grade in a subject or course shall be affected by a student's participation in a fundraising activity.

6. No quotas shall be imposed on students involved, and their efforts shall be voluntary. Students who do not participate in fundraising activities shall not be punished or discriminated against in any way.

This policy shall not be construed as preventing a teacher from using instructional or informational materials even though the materials might include reference to a brand, a product, or a service.

ONLINE FUNDRAISING

Individual schools may establish school-wide online fundraising accounts. The accounts must meet all fundraising requirements established by the Board and the *Tennessee Internal School Uniform Accounting Policy Manual.* The principal or his/her designee of each school shall have access to the established fundraising account to ensure all funds are properly accounted for, and the information is recorded in the school's accounting records by the designated personnel. Online fundraising shall not be used on behalf and for the benefit of an outside party.

Employees shall not engage in online fundraising in their official capacity as district employees nor make any reference to non-school sponsored fundraisers, online or otherwise, that would lead another to believe such activity is an approved school fundraiser.

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-30
2. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-32

Cross References

School Support Organization 2.404
Student Activity Funds Management 2.900
Staff Gifts and Solicitations 5.605

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Accounting System**	**2.700**	11/05/18
		Rescinds: **4.6**	Issued: **09/19/16**

Central Office

The Director of Schools shall maintain a system of accounting arranged according to the regulations prescribed by the Commissioner of Education that provides a detailed and accurate account of all receipts and disbursements of the schools.[1]

Individual Schools

The principal of each school shall be responsible for the management of all internal accounts under his/her jurisdiction in accordance with the *Tennessee Internal School Uniform Accounting Policy Manual.*[2]

Legal References

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

Cross References

Petty Cash Accounts 2.801
Student Activity Funds Management 2.900

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Financial Reports and Records**	**2.701**	11/05/18
		Rescinds: **4.6**	Issued: **09/19/16**

FINANCIAL REPORTS

The Director of Schools shall deliver a quarterly report indicating all receipts and expenditures to the School Board and City Council.[2] Each report shall show the amount of the annual appropriation, the amount expended by account to date, the amount encumbered, and the free balance in each account.

FINANCIAL RECORDS

General

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

Individual Schools

Each principal shall maintain all financial records as required by regulation and applicable state and federal law.

Legal References

1. TCA 49-2-206(b)(5)
2. TCA 49-2-301(b)(1)(S)
3. *Tennessee Internal School Uniform Accounting Policy Manual* Section 3-2, Section 4-26
4. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 3-4

Cross References

School District Records 1.407
Food Service Management 3.500

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Inventories**	**2.702**	11/05/18
		Rescinds:	Issued:

General

The Director of Schools shall establish an accurate inventory procedure for all school real and personal (e.g. material and equipment) property, and this system shall be implemented at each school and system facility. Administrative personnel shall ensure that a physical count of all such property is taken at the end of each fiscal year, and this inventory shall be properly entered on the appropriate records for accounting purposes.[1]

EQUIPMENT PROCURED WITH FEDERAL DOLLARS[2]

Property records of equipment purchased with federal dollars must be maintained that include:

1. a description of the property;
2. a serial number or other identification number;
3. the source of property;
4. who holds title;
5. the acquisition date;
6. the cost of the property;
7. the percentage of Federal participation in the cost of the property;
8. the location, use, and condition of the property; and
9. any ultimate disposition data including the date of disposal and sale price of the property.

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

The Director shall establish procedures that meet all federal requirements, including guidelines for the purchasing, inventorying, security, and disposition of all equipment purchased with federal funds.

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-23 - Section 4-25
2. 2 CFR § 200.311-.315

Cross References

Surplus Property Sales 2.403
Security 3.205
Equipment & Supplies Management 3.300

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Audits**	**2.703**	11/05/18
		Rescinds: **4.6**	Issued: **09/19/16**

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

The Director of Schools shall furnish or make copies of the audit available to the proper authorities as prescribed by law.[2]

AUDIT FINDINGS[3]

A corrective action plan shall be developed to address any findings on the annual audit. The plan shall include the following:

1. Name(s) of the individual responsible for implementing the plan;
2. The correct action taken or planned; and
3. Anticipated completion date.

The plan shall be submitted to the Office of the Comptroller of the Treasury.

Legal References

1. TCA 49-2-112; TCA 49-2-110(a)
2. TRR/MS 0520-01-02-.13(3)(d)
3. TCA 9-3-407

Cross References

Fundraising Activities 2.601
Student Activity Funds Management 2.900

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Expenditure of Funds**	**2.800**	11/05/18
		Rescinds: **4.8**	Issued: **09/19/16**

Central Office

All expenditures shall be approved by the Board or the director of schools when authorized. No expenditures shall be made except on an approved purchase order, invoice, or contract. No expenditure may be authorized or made which exceeds the appropriation of any fund of the budget as adopted or amended, and expenditures or encumbrances will not be authorized, made, or incurred in excess of any fund balance. The director of schools shall develop federal grant expenditure and cash management procedures that comply with all federal laws and regulations.[1]

Individual Schools

Internal activity funds shall be expended in accordance with the *Tennessee Internal School Uniform Accounting Policy Manual.* Restricted account expenditures require the account sponsor's approval prior to expense. No checks shall be written to employees from the internal school activity fund account. Any supplemental compensation owed to the Board for extracurricular activities must be processed through the director of schools' office in the same manner as salary and other payroll payments.

Employees who authorize or contract for any obligation in violation of this policy shall assume personal responsibility for the payment of the obligation, shall be subject to dismissal from employment, and shall be subject to applicable civil and criminal proceedings. Any obligation, authorization for expenditure, or expenditure made in violation of the law and this policy shall be illegal and void.[3]

Legal References

1. 2 C.F.R. § 200.403
2. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 5-22
3. *Tennessee Internal School Uniform Accounting Policy Manual,* Section 5-17

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Petty Cash Accounts**	**2.801**	11/05/18
		Rescinds: **4.8**	Issued: **09/19/16**

General

In order to facilitate refunds and minor purchases, the central office and the individual schools in the system may maintain petty cash funds.[1] These funds will be used for the payment of permissible and properly itemized bills for materials, supplies, or services under conditions calling for immediate payments. The Board shall determine the maximum amount to be available in any fund.

The Director of Schools/designee shall be responsible for disbursing and accounting for money from the central office fund. The principal in each school shall have the same responsibility regarding individual school funds.

Expenditures against these funds must be itemized and will be charged to the applicable budget code.

Itemized expenditures from the individual school funds shall be maintained and kept on file at each school. Expenditures made from the central office fund shall be itemized and kept on file in the Director of Schools' office.

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*; Sections 5-16, 5-17

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Payroll Procedures**	**2.802**	11/05/18
		Rescinds: **4.9**	Issued: **09/19/16**

General

The regularly scheduled payday for all employees shall be the third of each month. When the third falls on a weekend or holiday, checks shall be delivered on the last workday preceding the third. Direct deposit is mandatory for all employees of Maryville City Schools.

Payroll procedures shall be as follows:

1. All certified personnel shall be paid on twelve (12) month installments.

2. All support personnel shall be paid on twelve (12) month installments.

PAYROLL DEDUCTIONS

Specific approval by the Board is required for payroll deductions, except as otherwise provided by law.[1]

An employee may terminate any salary deduction upon written notification to the director of schools/designee.[2]

Legal References

1. TCA 50-1-308
2. TCA 8-50-702(b)(3); TCA 49-5-608

Cross References

Compensation Guides and Contracts 5.110
Insurance Management 3.600

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Expenses and Reimbursements**	**2.804**	11/05/18
		Rescinds: **4.10**	Issued: **09/19/16**

The Board shall review expense allowances and reimbursement guidelines on an annual basis.

The Director of Schools shall develop procedures and forms to ensure consistency and transparency with the implementation of this policy.

SCHOOL and DISTRICT PERSONNEL

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

Expenses for travel will be reimbursed when the travel has the advance authorization of the Director of Schools. Requests for reimbursements shall be submitted to the Director of Schools' office.

The Board shall be responsible for all expenses pertaining to staff development. Student activity funds shall not be used for this purpose.[1]

BOARD MEMBERS

The members of the Board shall be paid for transportation, lodging, meals, and other pertinent expenses when traveling on business for the Board.

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 5-18
2. TCA 49-2-2001(c)

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Purchasing**	**2.805**	11/05/18
		Rescinds:	Issued:

General

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

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

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

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

Central Office[2]

PURCHASING OF SURPLUS PROPERTY

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

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

COOPERATIVE PURCHASING

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

ONLINE PURCHASING

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

1. Prior authorization must be obtained from the director of schools before setting up new online accounts, and schools shall maintain a list of accounts.

2. Online purchases must be for school purposes and made in accordance with established policies and procedures. School employees are prohibited from making personal purchases even with the intent of reimbursing the school system. School employees are prohibited from using a school's tax exempt status for personal purchases of any kind.[3]

3. The availability of money for the fund/account in question should be determined before purchase orders are approved.

4. All purchase orders must be properly filled out and approved prior to a purchase.

5. Price quotes should be obtained where possible and/or practical and retained with other purchase documentation.

PURCHASING WITH FEDERAL GRANT FUNDS

Before grant funds are obligated or expended, the director of schools or his/her designee shall review the cost of a proposed expenditure and determine if it is an allowable use of federal grant funds.[4] The director will minimize the time that elapses between the transfer and disbursement of funds once an expenditure is approved.

No person officially connected with or employed by the school system 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. A real or apparent conflict of interest arises 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. Upon discovery of any potential conflict, the director shall disclose the potential conflict to the federal awarding agency in writing.[5]

Legal References

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

Cross References

Executive Committee 1.301
Credit Cards/Credit Lines 2.8051
Purchase Orders and Contracts 2.808
Conflict of Interest 5.601

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Credit Cards/Credit Lines**	**2.8051**	11/05/18
		Rescinds: **4.8**	Issued: **09/19/16**

District credit cards shall be maintained by the Director of Schools/designee through procedures developed and maintained in the district office for the purchase of appropriate goods and services for district or school related purposes only.[1] The credit card will be kept in a secure location, and the account number will remain confidential.

Card users shall be held accountable for appropriate use of credit cards/credit lines. Unauthorized use of a credit card/credit line shall be grounds for disciplinary action, including termination of employment. Cash advances using district credit cards are prohibited.

Any school employee that purchases items with the credit card or any approved credit line must follow the procedures outlined below:

- Original receipts for each purchase must be turned into bookkeeper within three working days of purchase;
- If the credit card is used to pay for a conference or training, a copy of the registration form must be turned in;
- The bookkeeper or a separate employee must check off on purchases and the physical inventory that is purchased;
- All purchases must be district or school related purchases; and
- Under no circumstances will the credit card/credit line be used to make personal purchases.

Legal References

1. *Tennessee Internal School Uniform Accounting Procedure Manual*, Section 4-8

Cross References

Executive Committee 1.301
Purchasing 2.805
Purchase Orders and Contracts 2.808

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Bids and Quotations**	**2.806**	11/05/18
		Rescinds: **4.11**	Issued: **09/19/16**

All purchases of supplies, materials, equipment, and contractual services in excess of ten thousand dollars ($10,000), including those of individual schools, shall be based on competitive bids.[1] These bids shall be solicited by advertisement in a newspaper of general circulation within the school system. The purchasing agent shall advertise for bids and receive quotations. The advertisement may be waived by the purchasing agent in an emergency.[2]

All purchases of ten thousand dollars ($10,000) or less, including those of individual schools, may be made in the open market without newspaper notice, but shall, whenever possible, be based on at least three (3) competitive bids.[2]

The lowest and/or best bid shall be accepted, provided the purchaser reserves the right to reject any or all bids or any part of any bid and, if applicable, to accept the bid which is best as evidenced by reasons relative to the purpose of the purchase.[3] Any bid may be withdrawn prior to the scheduled time for the opening of bids. Any bid received after the time and date specified shall not be considered.

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

EXEMPTIONS FROM COMPETITIVE BIDDING

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

Insurance purchased through a plan authorized and approved by an organization of governmental entities representing cities and counties shall also be exempted.[4]

Legal References

1. TCA 49-2-203(a)(3)
2. TCA 49-2-203(a)(3)(A)-(B); TCA 49-2-206(b)(2)
3. TCA 49-2-203(a)(3)(c)
4. TCA 29-20-407

Cross References

Executive Committee 1.301
Consultants 1.303
Conflict of Interest 5.601

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Purchase Orders and Contracts**	**2.808**	11/05/18
		Rescinds:	Issued:

General

All purchases made by the school system shall be by purchase order, invoice, or formal contract.

Purchase orders will include the following essentials:

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

All contracts, including those of individual schools, will meet all requirements of state and federal laws, rules, and regulations.[1]

Legal References

1. TCA 49-2-203(a)(3); *Tennessee Internal School Uniform Accounting Policy Manual*, Section 5-10; TCA 49-2-206(b)(2)

Cross References

Consultants 1.303
Purchasing 2.805
Credit Cards/Credit Lines 2.8051
Conflict of Interest 5.601

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Vendor Relations**	**2.809**	11/05/18
		Rescinds:	Issued:

General

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

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

Individual Schools [2]

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

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

Vendors' visitations to schools shall not be permitted to interfere with the normal instructional and learning process.

Legal References

1. TCA 49-6-2003
2. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-32

Cross References

Visitors to the Schools 1.501
Advertising & Distribution of Materials in Schools 1.806
Fundraising Activities 2.601
Staff Gifts and Solicitations 5.605

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Annually, in September	**Payment Procedures**	**2.810**	11/05/18
		Rescinds:	Issued:

Central Office

The Director of Schools shall approve all claims for payment prior to their submission to the Board.[1]

As operating procedure, the Director of Schools shall present to the Board each month a list of bills for payment. The list will be supported by invoices and vouchers.[2]

Individual Schools

Schools may obligate themselves for the purchase of equipment, supplies, or services, provided payments are completed by June 30th of the current school year or a plan for future payments has been made by the principal and approved by the Board.

Legal References

1. TCA 49-2-206(b)(3)
2. TCA 49-2-206(b)(5)

Cross Reference

Executive Committee 1.301

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Monitoring: **Review: Biennially in September**	Descriptor Term: **Student Activity Funds Management**	Descriptor Code: **2.900**	Issued Date: 11/05/18
		Rescinds: **4.12**	Issued: **09/19/16**

Individual Schools

The activity funds of each school shall include athletic and student organization funds and any other fund belonging to any student group, class, or activity.

Whatever the source, all student activity funds shall be under the jurisdiction of the Board and under the specific control of the school principal. Contracts with fundraising agencies must comply with Board policy and be approved in writing by the Director of Schools.

Principals and/or sponsors who knowingly authorize/allow unapproved fundraising activities shall be subject to disciplinary action.[1]

Student activity funds shall be deposited in respective school activity accounts. Proper records of receipts and disbursements shall be maintained in accordance with the *Tennessee Internal School Uniform Accounting Policy Manual.*[2]

Revenue raised for specific purposes must be expended for that purpose unless otherwise authorized in writing by both the activity group sponsor and the principal.[3]

An annual audit of the account and records of all student activity funds shall be conducted as a part of the audit of all other district funds.[4]

Any unencumbered class or activity funds automatically revert to the general activity fund of the school when a class graduates or an activity is discontinued.

Funds derived from activities sponsored by parent-teacher associations, parent-teacher organizations, or other support organizations are not subject to this policy unless such funds are in sole custody of the school.[5] Such organizations shall comply with the provisions of state law.[6]

Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*, Sections 4-31, 4-32
2. TCA 49-2-110(d); *Tennessee Internal School Uniform Accounting Policy Manual*, Section 5-2 through 5-9
3. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-1 through 4-3
4. TCA 49-2-112(a)(1)-(2)
5. TCA 49-2-110(f)
6. TCA 49-2-601 through 611

Cross References

Fundraising Activities 2.601
Gifts 6.710

Maryville City Board of Education

Monitoring:	Descriptor Term:	Descriptor Code:	Issued Date:
Review: Biennially in September	**Student Activity Funds Management**	**2.900**	11/05/18
		Rescinds: **4.12**	Issued: **09/19/16**

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Legal References

1. *Tennessee Internal School Uniform Accounting Policy Manual*, Sections 4-31, 4-32
2. TCA 49-2-110(d); *Tennessee Internal School Uniform Accounting Policy Manual*, Section 5-2 through 5-9
3. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 4-1 through 4-3
4. TCA 49-2-112(a)(1)-(2)
5. TCA 49-2-110(f)
6. TCA 49-2-601 through 611

Cross References

Fundraising Activities 2.601
Gifts 6.710