

## Frequently Asked Questions About the Final Expenditure Report (FER)

### General

**1. What is a FER?**

FER stands for “Final Expenditure Report,” which is a Tennessee Department of Education (TDOE) requirement for private schools to complete for the Emergency Assistance to Non-Public School (EANS) program. The term “final expenditures” is referencing your school’s final expenditures for CRRSA EANS (EANS 1.0) as of TDOE’s fiscal year 2021 end, which was on June 30.

**2. How does the FER work?**

The FER is completed in ePlan and will automatically calculate the revenue you have received from reimbursements as of June 30, as well as any Carryover amount you may have. The total amount allotted for contracted services is also included in the Carryover amount. A guidance document for the FER can be found [here](#).

**3. When is the FER due?**

The FER is due December 31, 2021.

**4. Can I submit the FER after the due date?**

No, the fiscal team asks that you stick to the due date.

### Reimbursement Requests

**1. Am I able to submit a reimbursement request now?**

No new reimbursement requests should be submitted until the FER is approved.

**2. After the FER is approved, will we be able to submit reimbursement requests for items for which we turned in a school-approved purchase order?**

Yes, the FER for FY21 considers the reimbursement requests that were paid on or before June 30, 2021, as well as the contracted services amount.

**3. If we received a reimbursement payment after June 30, should it be included in the FER?**

No, the FER only considers payments you received as of June 30, 2021.

**4. What will happen if our pending reimbursement doesn't process by December 31?**

The TDOE fiscal team is working on processing reimbursement requests as soon as possible. It is likely that reimbursements will be paid by December 31.

**5. If a school-approved purchase order was submitted before July 1, 2021, but reimbursement was received after that date, is the amount included in the FER revenue column?**

No, the FER would only populate reimbursements received as of June 30, 2021.

6. **If a school-approved purchase order was submitted after July 1, 2021, but before July 27, 2021, is this amount included in the FER revenue?**

No, the FER populates reimbursements received as of June 30, 2021.

Description	Will the Reimbursement Amount Be Included in the FER Revenue?
Reimbursement is received on or before June 30, 2021	Yes
Reimbursement is received after June 30, 2021	No
PO was submitted before July 1, 2021, but reimbursement was received after that date	No

### **Contracted Services**

1. **How do contracted services funds affect this report?**

The amount you have allotted for contracted services in your budget will be automatically included in the Carryover.

2. **I have an approved reimbursement request, but it is not in “paid” status. Do I need to complete the FER assuming that the reimbursement is not on the way and not to be included in this FER?**

The FER cannot be submitted if there is a reimbursement request that is not in “paid” status. You will need to wait until the reimbursement is in “paid” status before you can submit the FER.

3. **If we are using the funds for contracted services for the current school year, do we only submit paid-to-date amounts by December 31 and carryover the balance?**

ePlan calculates the amount of Carryover, which includes the total amount you have allotted for contracted services. Amounts that have already been paid to a vendor by TDOE do not factor into the FER.

### **Carryover**

1. **Do we record the contracted services amount in the carryover?**

No, you will not have to record the contracted services amount in the Carryover, as ePlan will automatically calculate the Carryover amount for you. The total amount you have allotted for contracted services will be included.

2. **If we have carryover funds, will we be able to use those at some point in the future?**

If the amount you have remaining in Carryover is only contracted services, then you would not be able to use those funds in the future since TDOE is using those funds to pay the vendors. If the amount you have remaining is for reimbursement requests that haven’t been submitted, you would be able to use those funds in the future if you submitted a school-approved purchase order for the item(s) by November 30, 2021. If you did not submit a purchase order by that date, then you would not be able to use those funds in the future.

**3. If we did not already purchase or order anything prior to June 30, 2021, can these carryover funds be used?**

As long as you submitted a school-approved purchase order to TDOE by November 30, 2021, then you will be able to submit a reimbursement request until September 30, 2023. The amount of your contracted services is included in the Carryover amount, and you would not be able to use those funds. TDOE is using the contracted services funds to pay the vendors directly.

**Budget Revisions**

**1. Will budget revisions need to be approved prior to the submission of the FER?**

Yes, budget revisions need to be in “TDOE Project Director Approved” status or ePlan will not allow the submission of the FER.