

Final Expenditure Report (FER) Instructions

ePlan User Access

All users must have the correct ePlan user access role to access and complete the FER for a funding application. Users with existing ePlan access can verify current user access roles. To view existing access, visit ePlan.tn.gov, navigate to the **Address Book** and **LEA Role Contacts**.

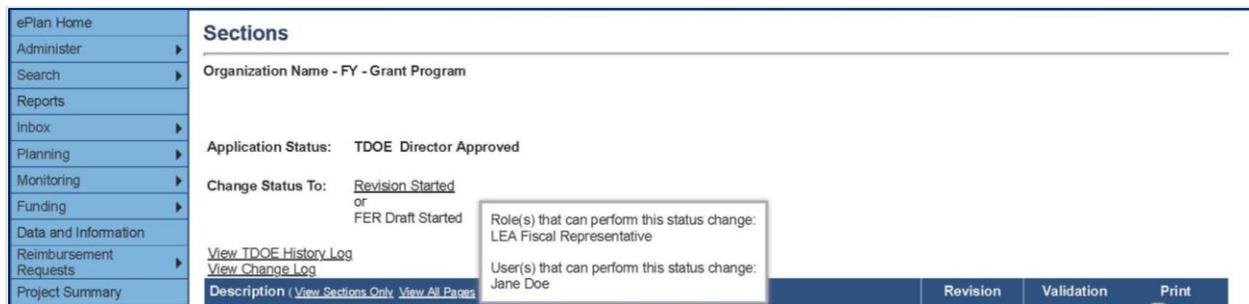
New ePlan users and existing ePlan users who need to request a User Access role must request the additional role using the applicable **ePlan User Access Form** (See eplan.tn.gov > TDOE Resources > User Access Forms). Users do not need to log in to ePlan to access *TDOE Resources* in ePlan. Follow the instructions on the *User Access Form*, then email the completed form to ePlan.Help@tn.gov to request additional access roles. User access requests may take up to two business days to process. Users will receive an email reply when access has been granted.

Below are the roles and the order of the status levels specific to the FER process.

ePlan Role	ePlan Function
LEA Fiscal Representative (CFO or treasurer)	Click FER Draft Started (or FER Revision Started for revisions) Respond to report questions, enter financial information
LEA Authorized Representative (Director of Schools) LEA Grant Program Director LEA Fiscal Representative LEA Fiscal Update	Respond to report questions, enter financial information in Draft Started status Click FER Draft Completed (or FER Revision Completed for revisions)
LEA Fiscal Representative	Click FER LEA Fiscal Representative Approved (or FER LEA Fiscal Representative Not Approved)
LEA Authorized Representative	Click FER LEA Authorized Representative Approved (or FER LEA Authorized Representative Not Approved)
FER Grants Management	The TDOE Staff member with the <i>FER Grants Management</i> role clicks FER Grants Management Approved (or FER Grants Management Returned Not Approved)

After each status change, ePlan automatically sends a notification email to all users in the LEA who have the ePlan role of the next step in the process. For example, after the *LEA Grant Program Director* clicks *Draft Completed*, ePlan automatically emails all users in the LEA with the role of *LEA Fiscal Representative*.

When hovering the cursor over **Change Status To** options in the FER, a tooltip appears that indicates the roles with access to make the status change. This tooltip lists the names of individual users associated with each permitted role.



Before Beginning

The FER cannot be initiated in ePlan if a budget revision or reimbursement request is incomplete. Complete and have approved any outstanding budget revisions. Delete any draft reimbursement requests. The final reimbursement can be requested with the FER for all grants excluding those in the Consolidated Funding Application. Complete all reimbursement requests for grants in the Consolidated Funding Application before starting the FER.

Overview of FER Sections

The Actual Revenue, Final Expenditures, and Balance Sheet sections must be completed in each FER.

Grant revenue received by the LEA must be reported in the Actual Revenue section. If additional revenue is being requested with completion of the FER, this also is to be reported in the actual revenue amount.

Actual expenditures as reported in the LEA's accounting system must be reported in the Final Expenditures section. Please review what is reported in the Final Expenditures section for accuracy.

Assets, liabilities, and reserves as indicated on the LEA's Trial Balance for each grant must be reported in the Balance Sheet section. The End of Year Reserves must be calculated.

A Statement of Revenues, Statement of Expenditures, and Trial Balance generated from the LEA's accounting system as of June 30 for the individual program/grant must be uploaded into the FER Related Documents page. The information in these documents must match what is entered into the corresponding sections of the Final Expenditure Report.

Any remaining and allowable carryover amount must be entered on the Carryover page, as applicable.

Detailed instructions follow.

Note: Any final reimbursement requests that generate upon completion and approval of the FER will be paid 7-9 days after the FER Grants Management Final Approved step has been completed.

Instructions for FER

Log in to ePlan.tn.gov



ePlan Home

Announcements

Updates to ESSER 3.0 District Templates (8/12/2022)
Contact: Jennifer.Rouse@tn.gov

Translated versions of the required and public facilities ESSER 3.0 are now available to districts. The templates are available in English, Spanish, Arabic, and French.



ePlan Sign-In

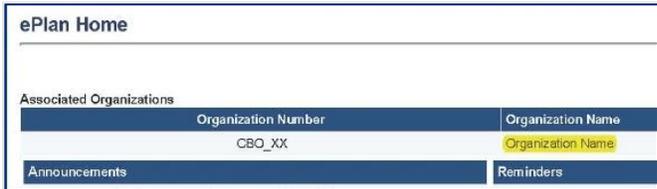
Sign-In

Email Address:

Password:

[Forgot your password?](#)

For users with roles in multiple organizations, click on the **Organization Name**.



Organization Number	Organization Name
CBO_XX	Organization Name

On the left-side navigation menu, select **Funding > Funding Applications**.



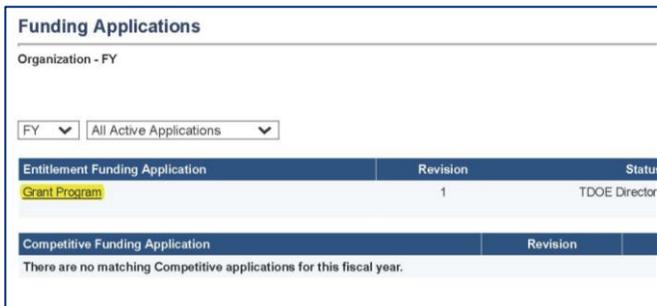
Reimbursement Requests

Organization Name - FY

FY: Grant Program:

Funding Applications	Available Budget	Total Available Amount
Sections	\$12,345.00	\$12,345.00

Click on the **Funding Application or Grant Program** name. Funding Applications are categorized as Entitlement Funding Applications and Competitive Funding Applications.



Funding Applications

Organization - FY

FY: All Active Applications:

Entitlement Funding Application	Revision	Status
Grant Program	1	TDOE Director

Competitive Funding Application

There are no matching Competitive applications for this fiscal year.

The Funding Application loads to the Sections page. On the Sections page, next to **Change Status To**: click on **FER Draft Started**.



Sections

Organization Name - FY - Grant Program

Application Status: TDOE Director Approved

Change Status To: [Revision Started](#) or **[FER Draft Started](#)**

[View TDOE History Log](#)
[View Change Log](#)

Description ([View Sections Only](#) [View All Pages](#))

All

A confirmation message appears. Read the message text and click the **check box** next to the message to acknowledge reading it. Then, click the **Confirm button**.

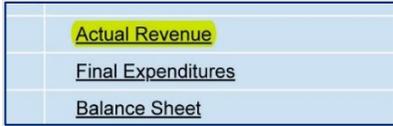
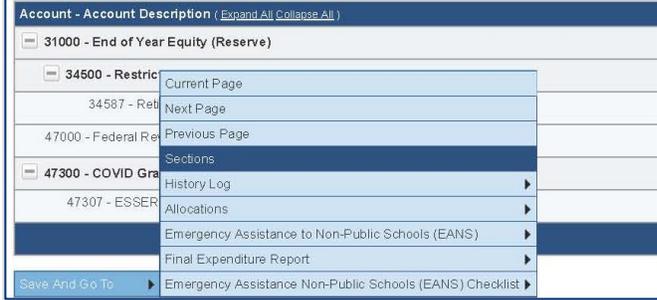
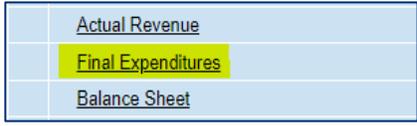
Status Change Confirmation

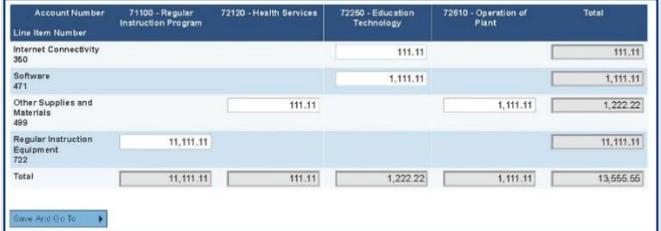
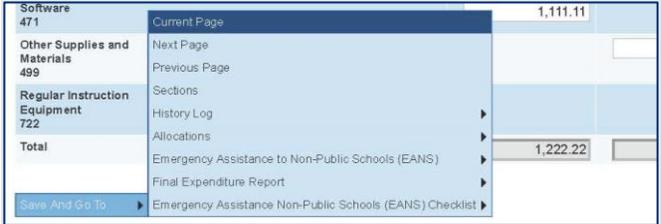
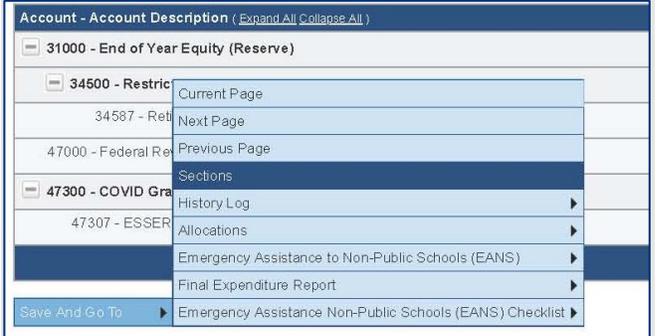
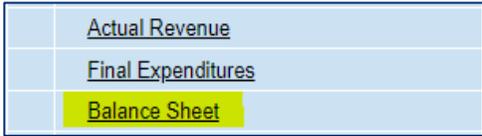
Organization Name - FY - Grant Program

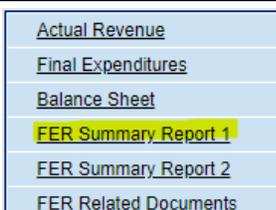
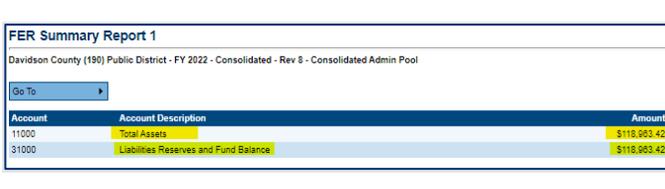
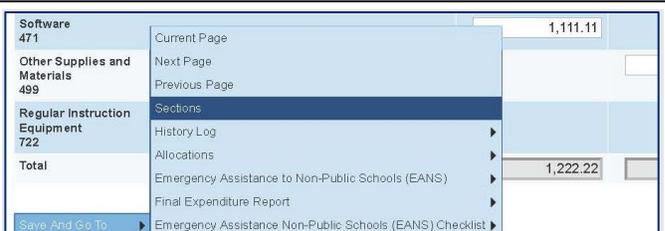
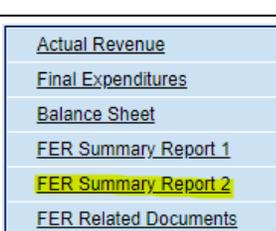
Once the applicant starts the Final Expenditure Report, no more revisions may be made to this Funding Application. Furthermore, the applicant may not create any additional Reimbursement Requests for the grants in this Funding Application. By completing this status change, the applicant acknowledges and agrees to be bound by these terms.

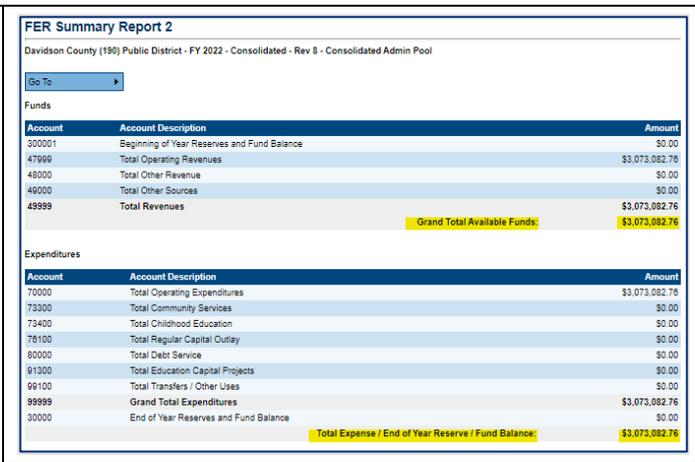
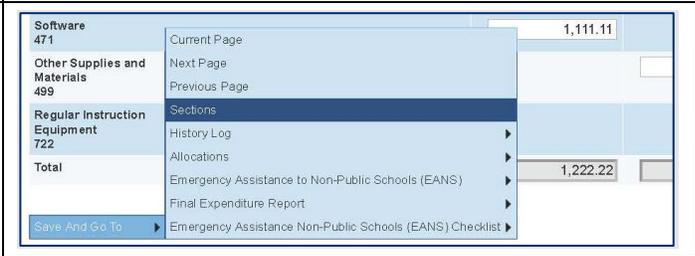
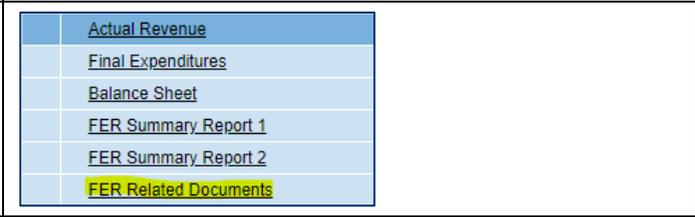
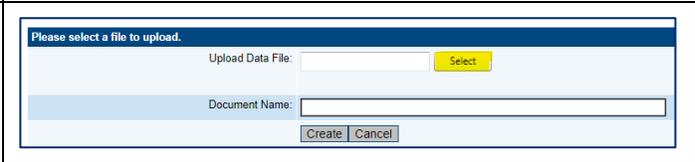
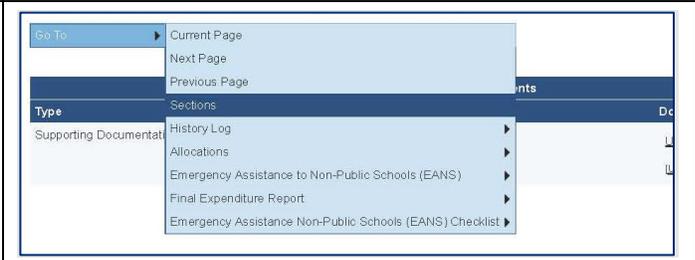
You are about to change the status to FER Draft Started. Check the box and Click Confirm to change the status.

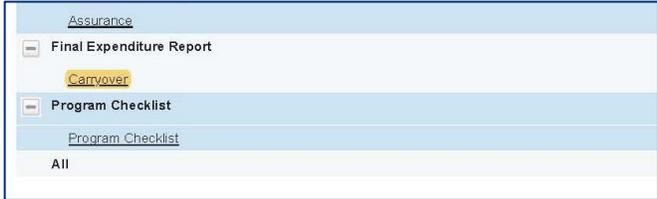
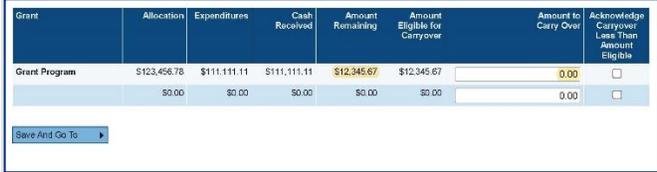
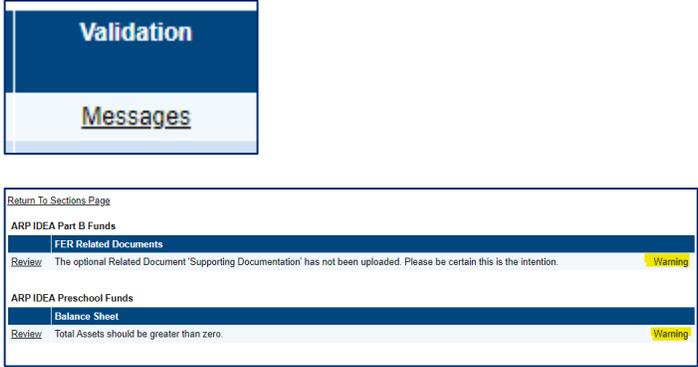
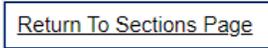
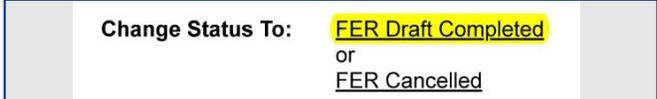
Upon confirmation, ePlan redirects back to the **Sections** page of the FER report.

<p>Under the Funding Application or Grant Program Name section, click the Actual Revenue link.</p>	
<p>Click on Expand All and choose the correct revenue code. Enter the total revenue received by the LEA plus the revenue expected to be received upon completion and approval of the FER.</p>	
<p>Hover the cursor over the Save and Go To button and click on Sections to navigate back to the Sections page.</p>	
<p>Under the Funding Application or Grant Program Name section, click the Final Expenditures link.</p>	

<p>The Final Expenditures page will be pre-populated* with the amounts disbursed. Update the amounts to reflect final expenditures as posted to the LEA's general ledger.</p> <p>*Expenditures in the State Funds FER must be uploaded or manually entered.</p>																																														
<p>When all amounts are updated, hover over the Save And Go To button and click on Current Page to save the changes.</p>																																														
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<p>Under the Funding Application or Grant Program Name section, click the Balance Sheet link.</p>																																														
<p>Enter or upload amounts from the LEA's general ledger Trial Balance report into the Balance Sheet. The End of Year Reserves must be calculated. See Calculating Ending Reserve Balances in TDOE Resources, Fiscal – District Technical Assistance, Year-end Close One Pagers for more information.</p>	 <table border="1" data-bbox="813 1358 1474 1682"> <thead> <tr> <th>Account</th> <th>Account Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr><td>11120</td><td>Cash on Hand</td><td>0.00</td></tr> <tr><td>11130</td><td>Cash in Bank</td><td>0.00</td></tr> <tr><td>11140</td><td>Cash with Trustees</td><td>0.00</td></tr> <tr><td>11150</td><td>Cash with Paying Agents</td><td>0.00</td></tr> <tr><td>11180</td><td>Cash with Clerks, Register & Sheriff</td><td>0.00</td></tr> <tr><td>11200</td><td>Inventories</td><td>0.00</td></tr> <tr><td>11300</td><td>Investments</td><td>0.00</td></tr> <tr><td>11410</td><td>Accounts Receivable</td><td>0.00</td></tr> <tr><td>11430</td><td>Due from Other Government Agencies</td><td>0.00</td></tr> <tr><td>11440</td><td>Due from Other Funds</td><td>0.00</td></tr> <tr><td>11600</td><td>Prepaid Items</td><td>0.00</td></tr> <tr><td>11800</td><td>Notes Receivable - Current</td><td>0.00</td></tr> <tr><td>11890</td><td>Other Current Assets</td><td>0.00</td></tr> <tr><td>11900</td><td>Other Fixed Assets</td><td>0.00</td></tr> </tbody> </table>	Account	Account Description	Amount	11120	Cash on Hand	0.00	11130	Cash in Bank	0.00	11140	Cash with Trustees	0.00	11150	Cash with Paying Agents	0.00	11180	Cash with Clerks, Register & Sheriff	0.00	11200	Inventories	0.00	11300	Investments	0.00	11410	Accounts Receivable	0.00	11430	Due from Other Government Agencies	0.00	11440	Due from Other Funds	0.00	11600	Prepaid Items	0.00	11800	Notes Receivable - Current	0.00	11890	Other Current Assets	0.00	11900	Other Fixed Assets	0.00
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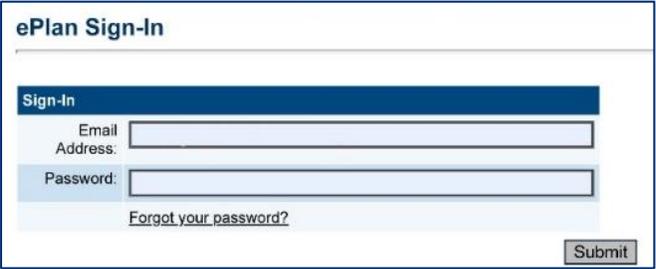
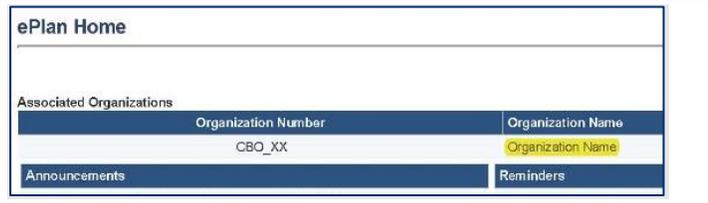
<p>When all amounts are updated, hover over the Save And Go To button and click on Sections.</p>										
<p>Under the Funding Application or Grant Program Name section, click the FER Summary Report 1 link.</p>										
<p>The Total Assets must equal the total of Liabilities, Reserves, and Fund Balance on this page. See Balancing Final Expenditure Reports for Summary Report 1 and Summary Report 2 in TDOE Resources, Fiscal-District Technical Assistance, Year-end One Pagers for more information.</p>	 <table border="1"> <thead> <tr> <th>Account</th> <th>Account Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>11000</td> <td>Total Assets</td> <td>\$118,983.42</td> </tr> <tr> <td>31000</td> <td>Liabilities Reserves and Fund Balance</td> <td>\$118,983.42</td> </tr> </tbody> </table>	Account	Account Description	Amount	11000	Total Assets	\$118,983.42	31000	Liabilities Reserves and Fund Balance	\$118,983.42
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<p>When this page is balanced, hover over the Save And Go To button and click on Sections.</p>										
<p>Under the Funding Application or Grant Program Name section, click the FER Summary Report 2 link.</p>										

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<p>When this page is balanced, hover over the Save And Go To button and click on Sections</p>	 <p>Software 471 1,111.11</p> <p>Other Supplies and Materials 499</p> <p>Regular Instruction Equipment 722</p> <p>Total 1,222.22</p> <p>Save And Go To</p> <ul style="list-style-type: none"> Current Page Next Page Previous Page Sections History Log Allocations Emergency Assistance to Non-Public Schools (EANS) Final Expenditure Report Emergency Assistance Non-Public Schools (EANS) Checklist 																																																						
<p>Click the FER Related Documents link.</p>	 <ul style="list-style-type: none"> Actual Revenue Final Expenditures Balance Sheet FER Summary Report 1 FER Summary Report 2 FER Related Documents 																																																						
<p>Click on Upload New to attach the Statement of Revenue, Statement of Expenditures, and Trial Balance reports from the LEA's accounting system. Upload other supporting documentation as necessary.</p>	 <p>Additional Documents</p> <table border="1"> <thead> <tr> <th>Document Template</th> <th>Document/Link</th> </tr> </thead> <tbody> <tr> <td></td> <td>Upload New</td> </tr> </tbody> </table>	Document Template	Document/Link		Upload New																																																		
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<p>For each of the documents, click the Select button to attach the appropriate file and enter the name of the file in the Document Name field. Then click the Create button.</p>	 <p>Please select a file to upload.</p> <p>Upload Data File: <input type="button" value="Select"/></p> <p>Document Name: <input type="text"/></p> <p><input type="button" value="Create"/> <input type="button" value="Cancel"/></p>																																																						
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<p>On the Sections page, click on Carryover under the Final Expenditure Report section.</p>	
<p>Enter the same amount under the Amount Remaining column into the Amount to Carry Over column. If the grant does not allow carryover, this amount may be zero.</p> <p>Click the Save And Go To button and select Sections.</p>	
<p>Once both Summary Reports are balanced, check for validation messages on the Sections page. Click on Messages.</p> <ul style="list-style-type: none"> • Errors will prevent you from completing the FER. Resolve all errors. • Review warnings and address any issues as applicable. 	
<p>Click on the Return to Sections Page link.</p>	
<p>Click on FER Draft Completed.</p>	
<p>If the Fiscal Representative has completed the draft, also change the status to Fiscal Representative Approved. Otherwise, the Fiscal Representative will follow the Instructions for Fiscal Representative to Approve FER.</p>	
<p>Once the Fiscal Representative has approved the FER, the Authorized Representative will follow the Instructions for Authorized Representative to Approve FER.</p>	

Instructions for Fiscal Representative to Approve FER

Log in to ePlan.tn.gov

		
<p>Click on the Organization Name.</p>		
<p>On the left-side navigation menu, select Funding > Funding Applications.</p>		
<p>If the FER was completed by someone other than the Fiscal Representative, the Fiscal Representative must first review the information for accuracy prior to approving the FER.</p>		
<p>Next to Change Status To: click on FER Fiscal Representative Approved.</p>		
<p>Click the Confirm button.</p>		
<p>Once the Fiscal Representative has approved the FER, the Authorized Representative will follow the Instructions for Authorized Representative to Approve FER.</p>		

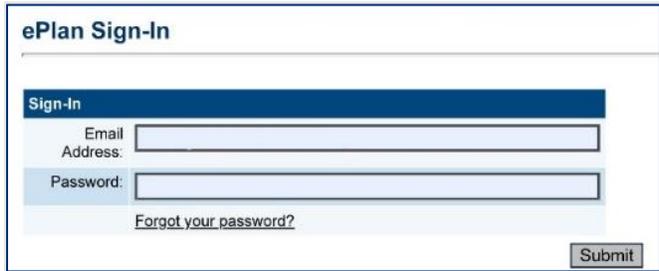
Instructions for Authorized Representative to Approve FER

The Authorized Representative will **log into ePlan** and click on the **Organization Name**. On the left-side navigation menu, select **Funding > Funding Applications**. Under **Entitlement Funding Application**, click on the **Grant Program Name**. Next to **Change Status To:** click on **FER Authorized Representative Approved**.

Log in to ePlan.tn.gov

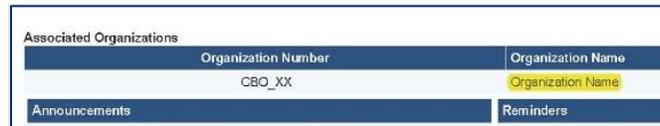


The screenshot shows the ePlan Home page. On the left is a navigation menu with options: ePlan Home, Search, TDOE Resources, Help for Current Page, Contact TDOE, ePlan Sign-In (highlighted), Public Access, and Production. The main content area has an 'Announcements' section with the title 'Updates to ESSER 3.0 District Templates (8/12/2021)' and contact information for Jennifer.Rouse@tn.gov. Below the announcement, it states that translated versions of the required and public facility ESSER 3.0 are now available to districts in German, Spanish, Arabic, and French.



The screenshot shows the ePlan Sign-In page. It features a 'Sign-In' section with input fields for 'Email Address' and 'Password'. A 'Forgot your password?' link is located below the password field. A 'Submit' button is positioned at the bottom right of the sign-in area.

Click on the **Organization Name**.



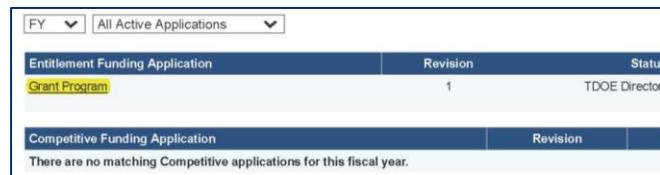
The screenshot shows a table titled 'Associated Organizations'. The table has columns for 'Organization Number' and 'Organization Name'. One row is visible with 'CBO_XX' in the first column and 'Organization Name' in the second. Below the table are two buttons: 'Announcements' and 'Reminders'.

On the left-side navigation menu, select **Funding > Funding Applications**.



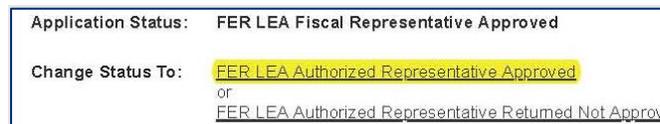
The screenshot shows the ePlan Home page with the 'Funding' menu item selected in the left navigation menu. The main content area shows 'Organization Name - FY' and an 'Announcements' section with the title 'Updates to ESSER 3.0 District Templates (8/12/2021)'. A 'Reminders' section is also visible with a 'Dates to Remember (8/5/2021)' and a note about cases to be updated.

Click on the **Grant Program Name**.



The screenshot shows a table of 'All Active Applications'. The table has columns for 'Entitlement Funding Application', 'Revision', and 'Status'. One row is highlighted with 'Grant Program' in the first column, '1' in the second, and 'TDOE Director' in the third. Below the table, there is a section for 'Competitive Funding Application' with a note: 'There are no matching Competitive applications for this fiscal year.'

After reviewing the FER and if in agreement, next to **Change Status To:** click on **FER Authorized Representative Approved**.



The screenshot shows the 'Application Status' dropdown menu. The current status is 'FER LEA Fiscal Representative Approved'. The 'Change Status To:' dropdown is open, showing options: 'FER LEA Authorized Representative Approved' (highlighted), 'or', and 'FER LEA Authorized Representative Returned Not Approved'.

Click the **Confirm** button.



The screenshot shows a 'Status Change Confirmation' dialog box. It displays 'Organization Name - FY - Grant Program' and a message: 'No validation errors were found, but one or more warnings exist. You are about to change the status to FER LEA Authorized Representative Approved. Click Confirm to change the status.' There are 'Confirm' and 'Cancel' buttons at the bottom.

Once the application status is **FER LEA Authorized Representative Approved**, the FER is submitted. The final step is for TDOE to click FER Grants Management Approved.

If any remaining expenditures were reported with the FER, the final reimbursement, including the voucher number, can be found by clicking the ePlan **Reimbursement Request** tab.



The screenshot shows the 'Application Status' dropdown menu with 'FER LEA Authorized Representative Approved' selected and highlighted. The 'Change Status To:' dropdown is open, showing options: 'FER Grants Management Final Approved', 'or', 'FER Grants Management Primary Approved', 'or', and 'FER Grants Management Returned Not Approved'.