



State Funds Final Expenditure Report (FER)

Regional Finance Consultant | Division of Local Finance

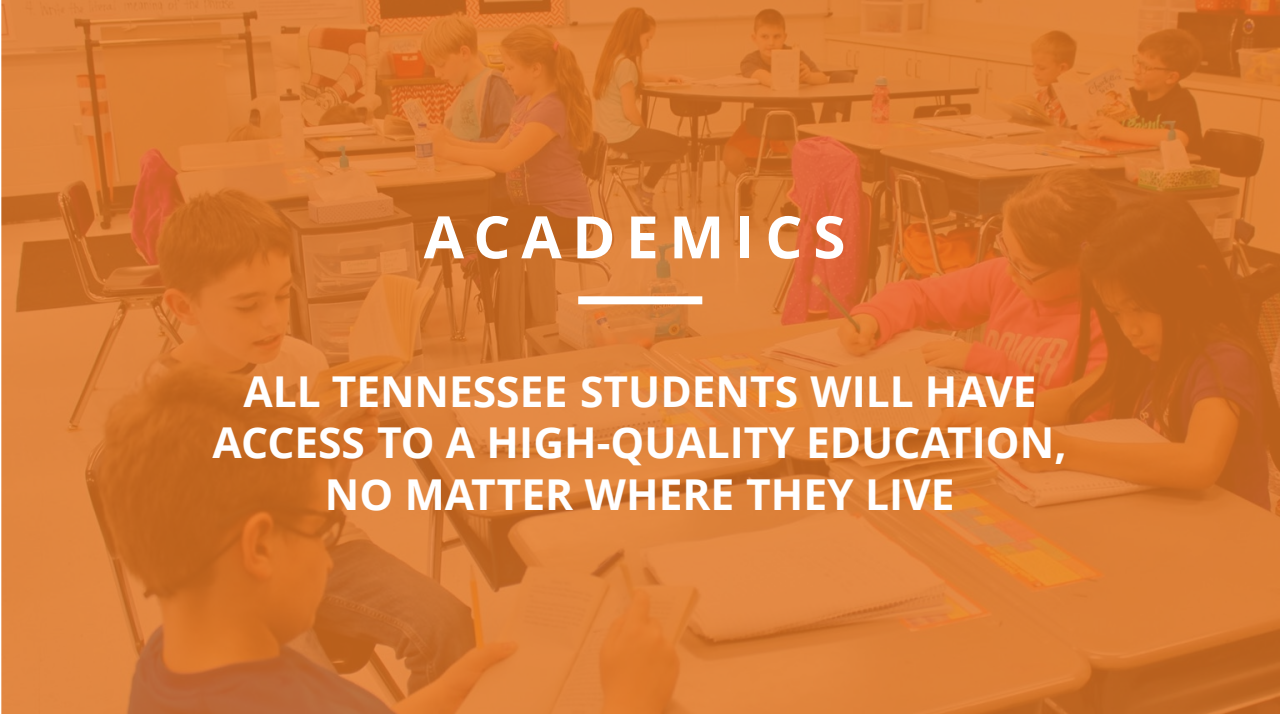
2024 Annual Fiscal Workshop





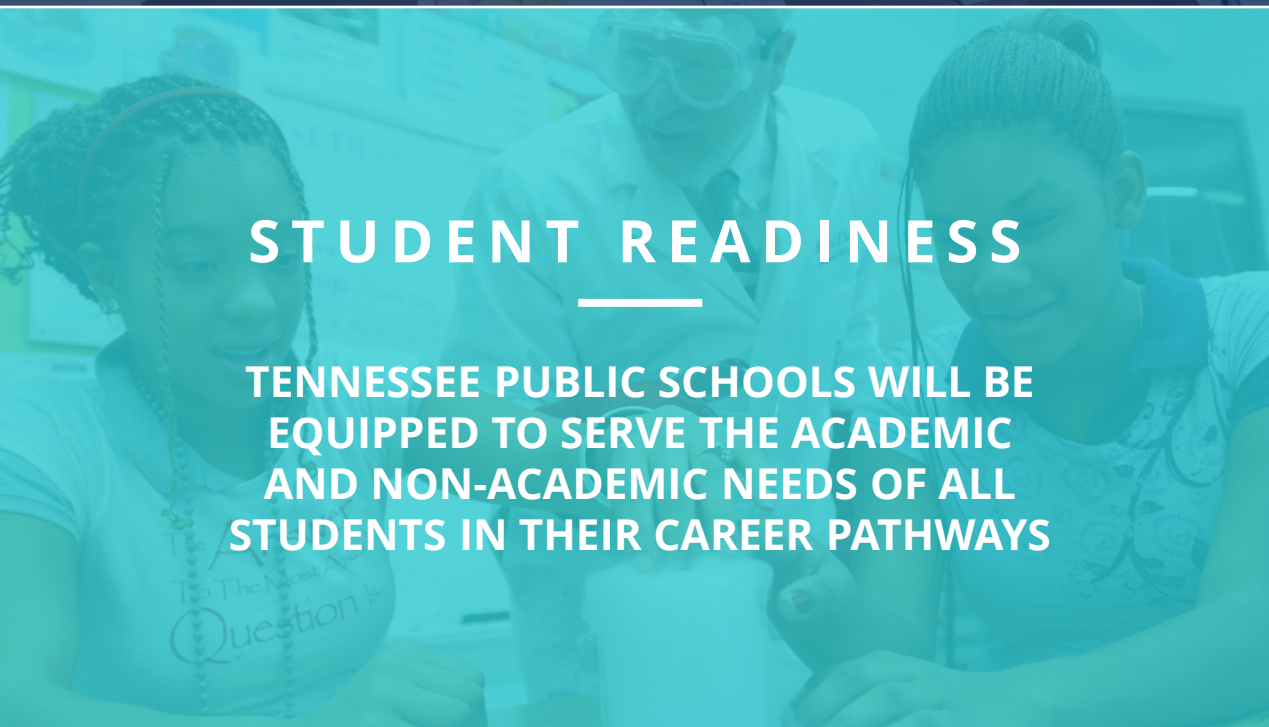
BEST FOR
ALL

We will set all students on a path to success.



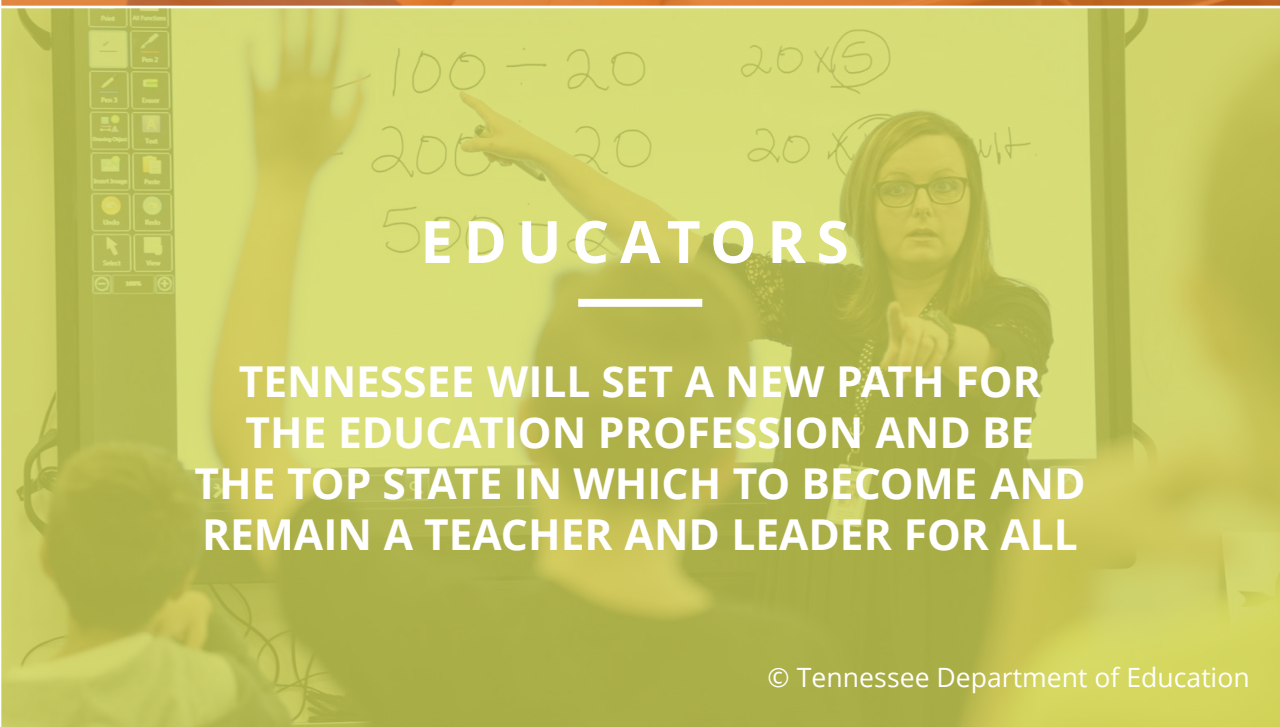
ACADEMICS

ALL TENNESSEE STUDENTS WILL HAVE ACCESS TO A HIGH-QUALITY EDUCATION, NO MATTER WHERE THEY LIVE



STUDENT READINESS

TENNESSEE PUBLIC SCHOOLS WILL BE EQUIPPED TO SERVE THE ACADEMIC AND NON-ACADEMIC NEEDS OF ALL STUDENTS IN THEIR CAREER PATHWAYS



EDUCATORS

TENNESSEE WILL SET A NEW PATH FOR THE EDUCATION PROFESSION AND BE THE TOP STATE IN WHICH TO BECOME AND REMAIN A TEACHER AND LEADER FOR ALL



Agenda

- Final Amended Budget
- Overview of the FER Process
- Status of FER in ePlan
- Completing the State Funds FER
 - Step 1: FER Draft Started
 - Step 2: Data Uploads and Data Checks
 - Step 3: Balance FER Summary 1 and FER Summary 2
 - Step 4: Attach FER Related Documents
 - Step 5: Complete Other Year-End Reports
 - Step 6: Federal FER considerations
 - Step 7: Correct Error Messages and Submit
- Resources



Final Amended Budget



Final Amended Budget

- Enter the final amended budget as of June 30 into the State Funds application in ePlan.
- Do not enter a budget for Fund 142 Federal Projects.
- The final amended budget must be approved in ePlan prior to beginning the FER.
- Examine your data before uploading it to ensure it is correct and in the proper format for ePlan.
- Confirm that the **final budget** is being entered, not the final expenditures.

Final Amended Budget

- If planning to manually enter final expenditure data in the FER, ensure all line items for expenditures have a minimum budget of \$1.
- The final amendment budget may be entered when it is approved by the local legislative body.
- Do not delay entering the final amended budget.
- The final amended budget requires approval by only the LEA Authorized Representative (Director of Schools) and the TDOE State Funds Director.

What's my Budget Status?

Application Status
Not Started
Draft Started
Draft Completed
LEA Authorized Representative Approved
School Board Chair Approved
Fiscal Agent/County Clerk Approved
TDOE State Funds Director Approved

The school board chair and county clerk only approve the original budgets- not revisions.

Overview of the FER Process



What is a FER?

- The FER, or Final Expenditure Report, captures all financial reporting for Federal grants and State funds received for the fiscal year.
- The grantee is required to complete a FER for each federal and state grant received.
- The local education agency (LEA) is required to complete a State Funds FER to report all revenues and expenditures in each major fund.

Why are FERs Necessary?

- The data from FERs is used in many ways.
 - Providing grant administrators and the department with insight on how funds are being managed
 - Preparing Annual Statistical Reports
 - Reporting to the National Center of Educational Statistics and the United States Department of Education
 - Calculating Per Pupil Expenditures and Indirect Cost rates
 - Calculating carryover for federal grants
 - Determining the costs of proposed legislation

Included in the State Funds FER

- Fund 141- General Purpose
- Fund 142- Federal Funds
- Fund 143- Central Cafeteria
- Fund 144- Transportation
- Fund 145- Other Special Revenue
- Fund 146- Extended School Program
- Fund 156- Education Debt Service
- Fund 177- Capital Projects
- Fund 263- Self-Insurance Fund
- Fund 333- Private Purpose Trust
- Fund CHS- Charter Schools
- Other Year-End Reports

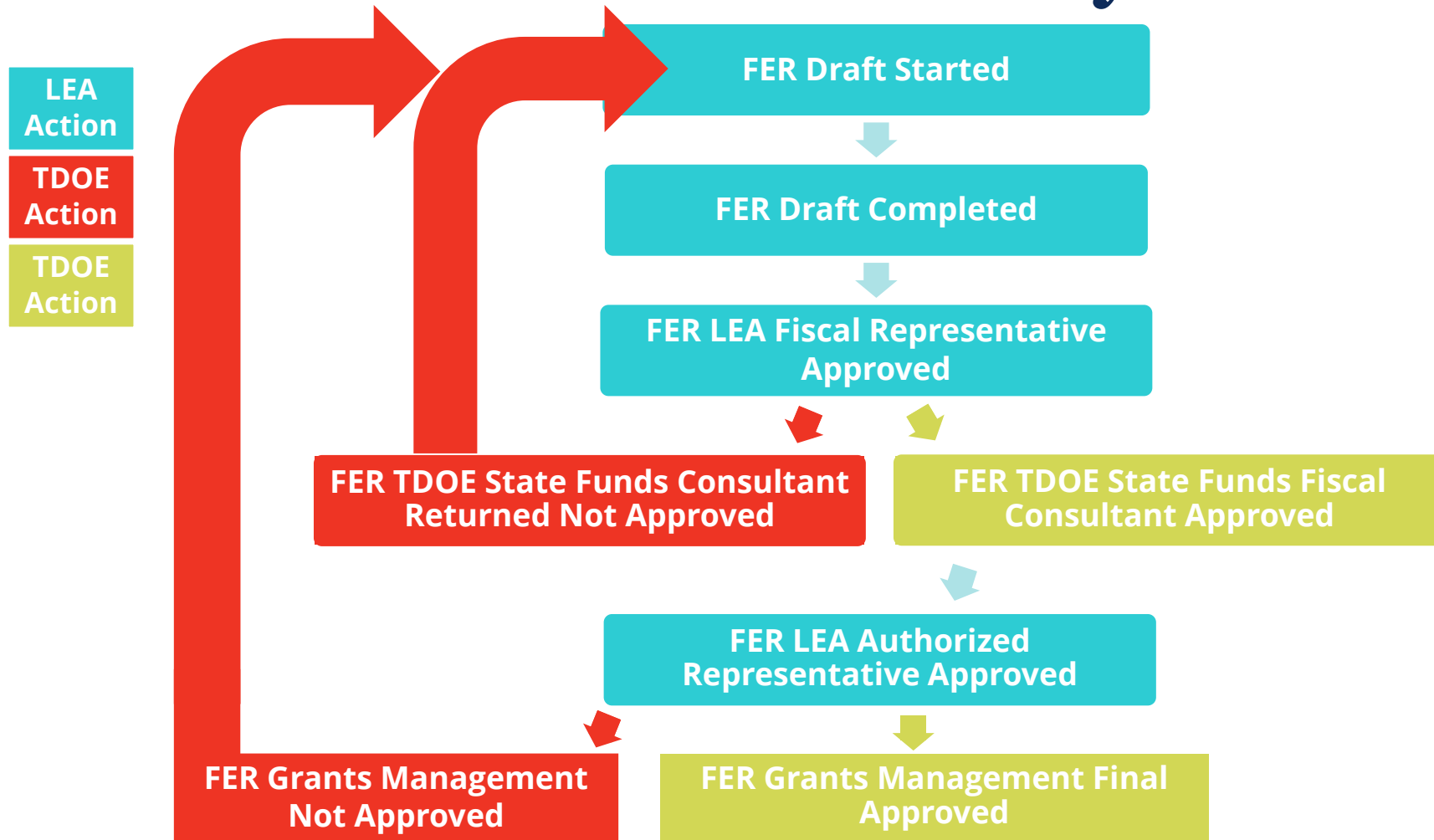
Most Common

Note: All funds will not be applicable to each LEA

Status of FER in ePlan



State Funds FER Status Cycle



Locating the Status in ePlan

- The status of the budget or FER will always be located at the top of the Sections page within the application. It reads:
 - Application Status:
 - Change Status To:
- See the complete status history by clicking on History Log in the Sections page of the FER.
 - Click View All Status/Comments
 - Includes complete history of actions
 - Includes comments entered by the department and/or the LEA

Sample History Log

Attention Needed	Date	User	Status (S)/Comment (C)
	FER final approved		Status changed to 'FER Grants Management Final Approved'.
	9/28/2023 4:14:24 PM		Status changed to 'FER LEA Authorized Representative Approved'.
	9/28/2023 3:56:52 PM		Status changed to 'FER TDOE State Funds Fiscal Consultant Approved'.
	9/28/2023 3:56:25 PM		Status changed to 'FER LEA Fiscal Representative Approved'.
	9/28/2023 3:52:13 PM		Status changed to 'FER Draft Completed'.
<input type="checkbox"/>	7/19/2023 9:07:30 AM		Agreed to "Once the applicant starts the Final Expenditure Report, no more revision data for the grants included in this application. By completing this status change, t
	FER draft started		Status changed to 'FER Draft Started'.
	Amended budget final approved		Status changed to 'TDOE State Funds Director Approved'.
	7/18/2023 4:23:52 PM		Status changed to 'LEA Authorized Representative Approved'.
	7/18/2023 4:19:54 PM		Status changed to 'Revision Completed'.
	10/28/2022 5:29:57 PM		Status changed to 'Revision Started'.
	Original budget final approved		Status changed to 'TDOE State Funds Director Approved'.
	10/12/2022 1:40:09 PM		Status changed to 'Fiscal Agent/County Clerk Approved'.
	10/12/2022 12:05:14 PM		Status changed to 'School Board Chair Approved'.
	10/11/2022 11:39:35 AM		Status changed to 'LEA Authorized Representative Approved'.
	10/11/2022 11:36:24 AM		Status changed to 'Draft Completed'.
	9/7/2022 8:02:09 AM		Status changed to 'Draft Started'.
	5/16/2022 9:31:45 AM		Status changed to 'Not Started'.

Completing the FER

Step 1: FER Draft Started



FER Draft Started

- Before you can begin the State Funds FER, the status of the application must be “TDOE State Funds Director Approved”.★
- To start the FER, click “FER Draft Started”.

★ Application Status: TDOE State Funds Director Approved

Change Status To: Revision Started
or
FER Draft Started

Clicking “Revision Started” Will Delay FER

- **WARNING:** Clicking “Revision Started” instead of “FER Draft Started” will delay starting the FER.
- This will send the application back through the revision process which will require all approvals to be made.
 - LEA Fiscal Representative
 - LEA Authorized Representative
 - TDOE State Funds Director Approved

Outstanding Reimbursement Requests

- The FER cannot be started if there are any outstanding reimbursement requests.
- Delete or complete any draft reimbursement requests to begin the FER.
- **Tip:** Submit final reimbursements timely as not to delay the year-end process and FER:



- **June 7** Requests that **require** documentation
- **June 14** Requests that **do not require** documentation
- Payments generally take seven to ten days at peak times.

Ready to Click “FER Draft Started”?

- Click “FER Draft Started” after:
 - End of fiscal year
 - All application revisions complete
 - No intent to further revise budgets
 - No pending reimbursement requests
 - End of year entries have been made

Status: FER Draft Started

- LEA is now in the FER workflow
 - No more budget or application revisions allowed
 - May not create any new reimbursement requests
- Each grant section now contains:
 - Actual Revenue
 - Final Expenditures
 - Balance Sheet
 - FER Summary Report 1
 - FER Summary Report 2
 - FER Related Documents
- Formula grants have an additional FER section that includes Carryover.

Status: FER Draft Started



141 - General Purpose

[Actual Revenue](#)

[Final Expenditures](#)

[Balance Sheet](#)

[FER Summary Report 1](#)

[FER Summary Report 2](#)

[FER Related Documents](#)

[Budget](#)

[Budget Overview](#)

[3% Fund Balance Test](#)

[Maintenance of Effort Test](#)

[Related Documents](#)

[Exportable Revenue Report](#)

Completing the FER

Step 2: Data Uploads and Data Checks



Status: FER Draft Started

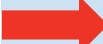

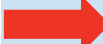


- You have clicked FER Draft Started and are ready for data uploads.
- Reporting of revenues, expenditures, and balance sheet is required for all grants within the State Funds FER application.
- Manual data entry may be done.
- For multiple entries, using the upload feature saves time and reduces errors.

Preparing the Uploads



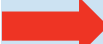




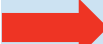


- To upload the financial data into ePlan, create a file from your local accounting system.
- Directions to convert files to ePlan format are located in TDOE Resources.
- If your accounting system does not have the option to create an upload file, use the Budget Upload Template available in ePlan TDOE Resources.

Preparing the Uploads: ePlan Resources

Templates for Uploading into ePlan

-   [Budget Upload Template](#)
-   [Converting Accounting Software to ePlan Upload](#)
-  [Uploading Budgets into ePlan](#)

Year-end Close One Pagers

-  [Balancing Final Expenditure Reports - Summary Reports 1 & 2](#)
-  [Calculating Ending Reserve Balances](#)
-   [Directions to Download Files from Flexgen](#)
-   [Directions to Download Files from Nextgen](#)
-  [Final Expenditure Report Scenarios](#)
-   [Preparing an Excel File for Uploading into ePlan](#)
-  [Uploading Data into ePlan Final Expenditure Reports](#)

Preparing the Uploads

	A	B	C	D	E	F	G	H
1	District Number	Reporting Year	AFR	Account	Expenditure Object	Fund	Sub Fund	Amount
2								
3								
	AFR for FER and BUD for budget							
5								
6								

8

Required Columns



Tip: When creating the upload file, to increase the speed of the upload, you may want to remove any rows with zero "0" amounts.

Preparing the Uploads

- Examine your data before beginning the uploads.
- Include USDA commodities in Fund 143 revenue and expenditures.
 - This will already be included if you posted the year-end journal entry.
- Revenue, expenditure, and balance sheet amounts should be entered, including “cents”.
- If uploading, amounts may be rounded in the file from your accounting system. This is OK but may cause balancing issues.
 - Totals may be out of balance by a dollar or more.
 - Manually adjust in ePlan to balance.

Uploading Revenue

- [Uploading Data into ePlan Final Expenditure Reports](#)
- ePlan>TDOE Resources>Fiscal-District Technical Assistance>Year-end Close and Final Expenditure Reporting
- Steps to upload revenue:
 - Click “Actual Revenues” and then “Upload Revenue Data.”
 - Click “Choose file.”
 - Once the file is chosen, click “Create.”
 - Click “Process Revenue Upload.”
 - Actual revenue is now loaded into the FER.
 - Verify the total to determine if any line items did not upload. If the total is not correct, verify that each category and line item is correct.

Uploading Revenue Data

1



Actual Revenue

Save And Go To ▶

[Upload Revenue Data](#)


Account - Account Description ([Expand All](#) [Collapse All](#))


<input type="checkbox"/>	44000 - Other Local Revenue
<input type="checkbox"/>	47000 - Federal Revenues
<input type="checkbox"/>	49000 - Other Sources

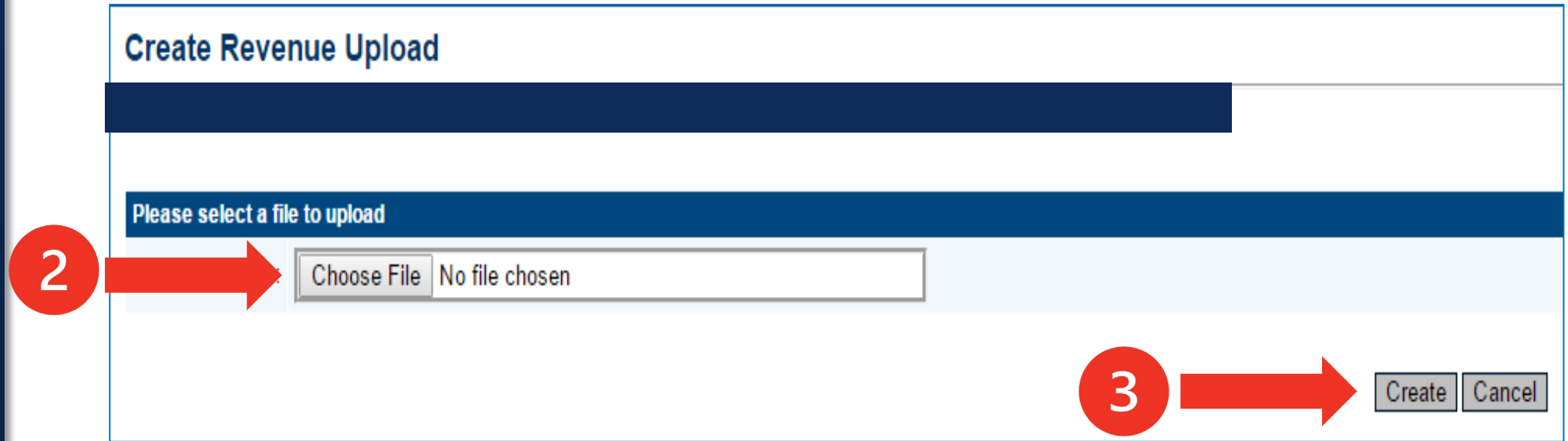
Choose File and Create

Create Revenue Upload

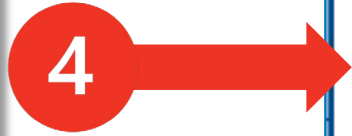
Please select a file to upload

2  Choose File No file chosen

3  Create Cancel



Process Revenue Upload



Revenue Upload

[Process Revenue Upload](#)

[Delete Revenue Upload](#)

Revenue Upload Functions	Description
View Messages	View validation errors with the revenue upload file.
Preview Changes	View the changes that will be made to the grant revenue.
Upload Data File	Upload a new revenue file to replace the current one.
View Data File	View the current revenue file.

Actual Revenue Data Checks

- Clear out any End of Year Equity (Reserve) amounts that may have loaded into the Actual Revenue page in error.
 - There should **NOT** be amounts in the Reserves lines on the Actual Revenues page.
- Funds transferred for indirect costs to Fund 141 are reported in 49800 Transfers In.
- Summer Camp revenue has been split by percentage to State and Federal accounts.
- USDA Revenue is included.
- **Tip:** Check totals against your general ledger as you go.
 - Revenue totals by category and overall total
 - Expenditures by category and overall total
 - Reserve



Uploading Final Expenditures

- [Uploading Data into ePlan Final Expenditure Reports](#)
- ePlan>TDOE Resources>Fiscal-District Technical Assistance>Year-end Close and Final Expenditure Reporting
- Steps to upload Final Expenditures:
 - Click on “Final Expenditures” and then “Upload Expenditure Data.”
 - Click “Choose file.”
 - Once the file is chosen, click “Create.”
 - Click “Process Grant Expenditures Upload.”
 - Actual expenditures are now loaded into the FER.
 - Verify the grand total and category totals to determine if any line items did not upload.
 - If totals are not correct, verify that each line item is correct.

Final Expenditures- Manual Entry

- **Note:** When manually entering expenditures, you may not enter an amount into a line item where nothing was budgeted.
 - Solution: Revise the budget to put at least \$1 in that line item.
 - Solution: Use the upload feature to pull the expenditure through.

Expenditures Data Checks

- Career Ladder charges are reported in Fund 141 General Purpose, object code 117.
- Retirement-Hybrid Stabilization charges are reported in object code 217, **not** 299 Other Fringe Benefits.
- USDA commodities are reported in Fund 143 Central Cafeteria, object code 469.
- Indirect Costs are reported in object code 504.
- Funds transferred to a charter school are reported as Transfers Out in 99100 590.

Uploading Balance Sheet

- [Uploading Data into ePlan Final Expenditure Reports](#)
- ePlan>TDOE Resources>Fiscal-District Technical Assistance>Year-end close and Final Expenditure Reporting
- Steps to upload Balance Sheet:
 - Click “Actual Balance Sheet”
 - Click “Upload Balance Sheet Data”
 - Click “Choose File”
 - Click “Create”
 - Click “Process Revenue Upload”
 - The balance sheet is now loaded into the FER.

Uploading Balance Sheet

- Steps to upload Balance Sheet (continued):
 - Verify that each line matches the trial balance from the accounting system.
 - If the amounts are not correct, make changes on the Balance Sheet page.
 - The beginning reserves and fund balance will automatically carry over from the previous year's FER.
 - The beginning reserve or fund balance may be adjusted to account for audit and other transactions that were made to the reserve or fund balance. Enter these amounts into the adjustment column.

Balance Sheet Data Checks

- End of year reserve has been calculated and input correctly.
- Career Ladder reserve matches the Career Ladder year-end report.
- All line items match the trial balance report.
- Do not have negative reserves.

Additional Items for State Funds - 142

- Fund 142 Federal Projects reporting
 - No final amended budget required.
 - Only report actuals (revenues, expenditures, balance sheet).
- \$1 has been preloaded into the budget for each expenditure line item.
- All Federal grants combined and reported in Fund 142
 - Facilitates state and federal reporting and ensures that all grants are captured, and none are double-counted.
 - Complete individual grant FERs before completing this section.
 - Year-end adjustments may affect the total amounts being reported.

Reminder: Include Summer Camp Revenue on State Funds FER

- Summer Camp FERs due October 1st
 - Revenues must be split between state and federal sources.
 - Contact your Regional Finance Consultant for the federal percentages.
 - Federal percentages will be posted in ePlan>TDOE Resources>District-Fiscal Technical Assistance> Summer Learning Camp 2024 Economically Disadvantaged Percentages.
 - Summer Learning Transportation grant is 100% state-funded.

Completing the FER

Step 3: Balance FER Summary 1 and FER Summary 2



Balancing FER- Summary Report 1

- After keying or uploading FER data and resolving any errors, ensure that the FER is balanced.
- FER Summary 1: Do Total Assets equal the sum of Liabilities, Reserves, and Fund Balance?
- If not in balance, correct the errors on Balance Sheet so the FER may be completed.
- **Common error: If the data upload report is pulled from the accounting system before books are closed, the upload will pull the reserve from the previous year. That reserve must be adjusted to the new end-of-year reserve amount.**

When Uploading Prior to Closing Books

- Ensure that FER assets and liabilities match the balance sheet's ending balances. Then, the closing fund balance account in each fund must be adjusted to the new July 1 balance.
- Adjusting End of Year Reserves
 - **39000** (Unassigned Fund Balance) must be adjusted in Fund 141.
 - **34555** (Restricted for Education) must be adjusted. In the State Funds FER, this should be the sum of the ending reserve for all 142 sub-funds.
 - Input individual ending reserve amounts within the Consolidated Funding Application and in other separate federal funding applications.

When Uploading Prior to Closing Books

- Adjustments (continued):
 - **34570** (Restricted for Operation of Non-Instructional Services) must be adjusted in Fund 143.
- 141 Example:
 - If you upload prior to closing books, the beginning balance in **39000** (Unassigned Fund Balance) will upload and must be changed to its new July 1 balance.

Balancing FER- Summary Report 1

- Calculated new July 1 balance:

\$1,800,000	39000- Beginning balance
+ \$6,500,000	Total revenues
+\$50,000	Transfers in
- \$6,200,000	Total expenditures
<u>-\$150,000</u>	Transfers out
\$2,000,000	39000- July 1 balance

- Enter the calculated July 1 reserve balances into the State Funds FER and federal grants FERs.

Balancing FER- Summary Report 2

- Summary Report 2: Total funds must equal total expenditures. What does this mean?
- This calculation ensures that beginning reserves plus total revenues equal to the total expenditures plus ending reserves.
- If total revenues, expenditures, and ending reserves match balances from your financial statements but Summary Report 2 is not balanced, then ensure **that beginning reserves match beginning reserve balances from the balance sheet.**

Balancing FER- Summary Report 2

	Amount
	\$16,703.00
	\$2,848,429.00
	\$0.00
	\$0.00
	\$2,848,429.00
Grand Total Available Fund	\$2,865,132.00

	Amount
	\$0.00
	\$2,691,138.00
	\$0.00
	\$0.00
	\$92,109.00
	\$0.00
	\$81,885.00
	\$2,865,132.00
	\$0.00
Total Expense / End of Year Reserve / Fund Balance:	\$2,865,132.00

ePlan TDOE Resource

- [Balancing Final Expenditure Reports- Summary Reports 1 and 2](#)
- ePlan>TDOE Resources>Fiscal-District Technical Assistance>Year-end Close and Final Expenditure Reporting

Completing the FER

Step 4: Upload FER Related Documents



Required FER Related Documents

- Required documentation must:
 - Come from the LEA's accounting system
 - Be as of June 30 of the reporting year
 - Match the information in the FER
- Required FER-related document uploads:
 - Statement of Expenditures
 - Statement of Revenues
 - Trial Balance Sheet
 - **Note:** Fund 142 financial reports uploaded into the State Funds FER must document all federal funds combined, not as individual grants



Required Documents - Good Examples

- All statements should be summarized
- Statement of Revenue
 - Totals match what is reported on the FER Actual Revenue page
- Statement of Expenditure
 - Fund 142 summarized by fund by object
 - Totals match what is reported on the FER Final Expenditures page
- Trial Balance
 - Should be approximately 1-3 pages
 - Summarized by fund
 - Detailed revenues and expenditures are not needed
 - Include assets, liabilities, and reserves

Trial Balance: Good Example 1

AccountNumber	Account Description	Beginning Balance	YTD Debits	YTD Credits	Ending Balance
11140	Cash With Trustee	9,902,983.56	37,317,065.18	34,999,771.23	12,220,277.51
11410	Accounts Receivable	0.00	1,022,528.14	599,625.00	422,903.14
11430	Due From Other Governments	1,369,009.90	598,356.40	1,369,009.90	598,356.40
11820	Cash Shortage	26,766.95	0.00	0.00	26,766.95
14100	Estimated Revenues	0.00	38,927,462.32	0.00	38,927,462.32
14200	Unliquidated Encumbrances (Control)	0.00	2,331,868.37	2,015,391.11	316,477.26
14500	Expenditures - Current Year (Control)	0.00	34,577,711.23	1,219,533.20	33,358,178.03
14600	Exp Chgd To Reserve For Prior Yrs Enc	0.00	263,110.55	3,164.00	259,946.55
	Total Assets	11,298,760.41	115,038,102.19	40,206,494.44	86,130,368.16
	Total Assets and Deferred Outflows of Resource	11,298,760.41	115,038,102.19	40,206,494.44	86,130,368.16
21200	Accrued Payroll	(8,013.09)	8,013.09	0.00	0.00
21310	Income Tax Withheld And Unpaid	4,388.91	1,528,113.66	1,535,606.87	(3,104.30)
21320	Social Security Tax - Transition to Work	11,425.86	2,791,041.48	2,801,099.88	1,367.46
21325	Employee Medicare Deduction - Transition to Work	2,812.14	654,644.08	657,136.32	319.90
21330	Tcrs-Cert 99049	(489,019.61)	2,410,198.79	2,334,454.70	(413,275.52)
21340	Ameritas Dental	0.00	219,509.47	234,254.99	(14,745.52)
21341	Medical Insurance	(855,893.84)	4,852,067.59	4,919,787.00	(923,613.25)
21342	Horace Mann/USAb	0.00	4,205.48	3,554.33	651.15
21343	Trustmark	0.00	55,398.98	58,414.16	(3,015.18)
21344	Usable Life/Bankruptcy	0.00	158,038.58	171,543.60	(13,505.02)
21345	LegalShield/Delta Dental	0.00	5,370.15	5,742.00	(371.85)
21348	Am. General/Trustmark	0.00	13,667.49	13,600.55	66.94
21349	Ameritas-Vision Care	(8,429.74)	59,602.10	54,967.04	(3,794.68)
21350	Horace Mann-403b	0.00	11,260.00	12,120.00	(860.00)
21352	Tcrs-Class 85000/Hospital Wing/Amer. Gen. - Transition to Work	(35,502.92)	441,773.44	442,566.63	(36,296.11)
21353	Aig Valic-403b	0.00	46,404.96	48,969.96	(2,565.00)
21354	E.D. Jones - 403b	0.00	14,925.00	15,350.00	(425.00)
21355	Bankruptcy	0.00	21,825.00	22,019.00	(194.00)
21356	Child Support	0.00	10,095.00	10,930.00	(835.00)
21357	Hm-Auto Ins	0.00	1,497.92	2,891.02	(1,393.10)



1

2

Trial Balance: Good Example 2



FUND: 01 - GENERAL FUND

FUNCTION	OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
LEDGER TYPE: 1 - ASSETS				
FUND: 01 - GENERAL FUND				
11120 - Cash on Hand	\$100.00	\$16,000.00	\$16,000.00	\$100.00
11140 - Cash w Trustee	\$181,104,767.86	\$2,143,908,633.93	\$2,166,296,160.90	\$158,717,240.89
11200 - Inventories	\$5,873,591.41	\$5,516,974.72	\$5,952,755.58	\$5,437,810.55
11300 - Investments - LGIP	\$12,904,334.63	\$3,097,191.70	\$0.00	\$16,001,526.33
11410 - Accounts Receivable	\$58,993,093.70	\$58,169,753.77	\$61,528,629.32	\$55,634,218.15
11430 - Due From State of Tennessee	\$10,666,655.00	\$0.00	\$1,333,335.00	\$9,333,320.00
11440 - Due from Other Government Funds	\$84,201,858.54	\$346,580,654.47	\$270,400,721.96	\$160,381,791.05
11600 - Prepaid Items	\$586,150.00	\$0.00	\$586,150.00	\$0.00
** TOTAL FUND: 01 - GENERAL FUND **	\$354,330,551.14	\$2,557,289,208.59	\$2,506,113,752.76	\$405,506,006.97
** TOTAL LEDGER TYPE: 1 - ASSETS **	\$354,330,551.14	\$2,557,289,208.59	\$2,506,113,752.76	\$405,506,006.97
LEDGER TYPE: 5 - EXPENDITURES				
** TOTAL LEDGER TYPE: 5 - EXPENDITURES **	\$0.00	\$1,215,657,493.82	\$1,215,657,493.82	\$0.00
** TOTAL ASSETS AND OTHER DEBITS **	\$354,330,551.14	\$3,772,946,702.41	\$3,721,771,246.58	\$405,506,006.97
LEDGER TYPE: 2 - LIABILITIES				
FUND: 01 - GENERAL FUND				
21100 - Accounts Payable	\$23,409,452.46	\$420,354,347.50	\$414,754,962.89	\$17,810,067.85
21200 - Accrued Payroll	\$29,711,063.63	\$29,711,063.63	\$31,098,449.34	\$31,098,449.34
21310 - Income Tax Withheld and Unpaid	\$666.00	\$46,689,583.00	\$46,700,280.00	\$11,363.00
21320 - Social Security Tax	\$1,802,694.72	\$84,547,202.91	\$84,644,924.95	\$1,900,416.76
21325 - EMPLOYEE MEDICARE DEDUCTION	\$419,105.71	\$20,097,037.86	\$20,126,718.94	\$448,786.79
21330 - Retirement Contributions	\$10,594,833.40	\$96,973,770.58	\$95,035,709.65	\$8,656,772.47
21340 - Employee Deductions	\$386,450.20	\$829,645,743.42	\$829,835,542.55	\$576,249.33
21500 - Due to Other Government Funds	\$0.00	\$168,238,517.33	\$168,238,517.33	\$0.00



Required Documents - Bad Examples

- 30-page Trial Balance report
- Excel files
- Not in summary form
- Report totals do not match the totals on the FER pages

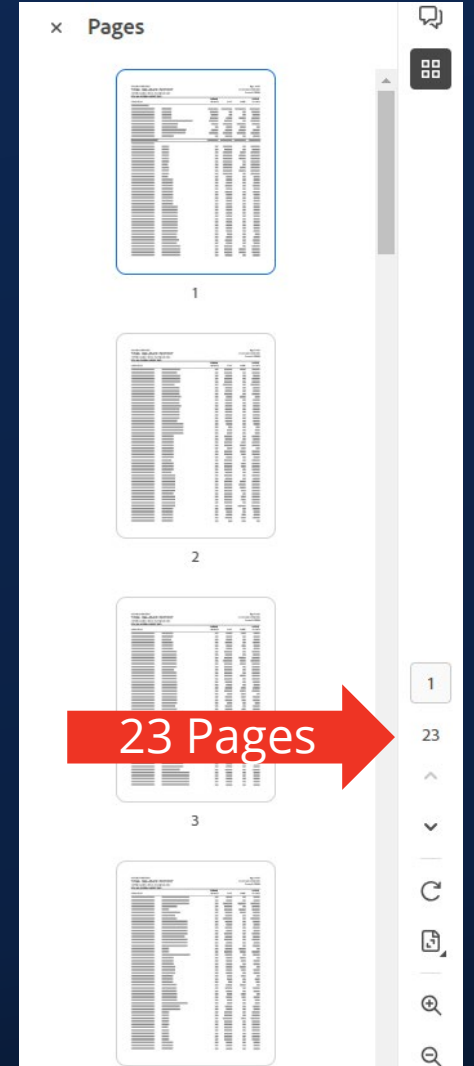
Trial Balance: Bad Example



FUND: 141 - GENERAL PURPOSE FUND

ACCOUNT NO		OPENING BALANCE	DEBIT	CREDIT	CLOSING BALANCE
LEDGER TYPE: 1 - ASSETS					
141-11130-00000-000-0000-0000	CASH IN BANK	30,750,682.91	123,571,886.90	120,421,740.94	33,900,828.87
141-11130-00000-000-0000-5005	CASH IN BANK	-554,403.69	0.00	0.00	-554,403.69
141-11130-00000-000-0000-6211	CASH IN BANK	-42,348.48	0.00	0.00	-42,348.48
141-11130-00000-000-0000-9311	CASH IN BANK	-319,218.93	6,347.85	29,981.37	-342,852.45
141-11335-00000-000-0000-0000	INVESTMT IN TRUST - HYBRID STABILIZATION	1,405,511.00	400,000.00	0.00	1,805,511.00
141-11410-00000-000-0000-0000	ACCOUNTS RECEIVABLE	48,975.63	1,947,875.69	1,765,275.96	231,575.36
141-11410-00090-000-0000-0000	A/R - Retiree Insurance	0.00	2,592.28	2,592.28	0.00
141-11430-00000-000-0000-0000	DUE FROM TOWN OF COLLIERVILLE	52,684.26	54,565.71	52,684.26	54,565.71
141-11435-00000-000-0000-0000	DUE FROM OTHER GOVERNMENTS	6,115,918.82	6,293,881.28	6,115,918.82	6,293,881.28
141-11600-00000-000-0000-0000	PRE-PAID TRAVEL	0.00	13,192.00	0.00	13,192.00
** TOTAL LEDGER TYPE: 1 - ASSETS **		\$37,457,801.52	\$132,290,341.71	\$128,388,193.63	\$41,359,949.60
LEDGER TYPE: 5 - EXPENDITURES					
141-71100-11600-110-0008-0000	TEACHERS	0.00	3,401,521.89	0.00	3,401,521.89
141-71100-11600-110-0050-0000	TEACHERS	0.00	398,930.25	0.00	398,930.25
141-71100-11600-110-0055-0000	TEACHERS	0.00	3,107,674.34	2,444.19	3,105,230.15
141-71100-11600-110-0060-0000	TEACHERS	0.00	7,996,680.33	58,286.41	7,938,393.92
141-71100-11600-110-0063-0000	TEACHERS	0.00	2,875,483.02	33,959.32	2,841,523.70
141-71100-11600-110-0065-0000	TEACHERS	0.00	3,118,225.61	0.00	3,118,225.61
141-71100-11600-110-0165-0000	Teachers	0.00	2,392,787.40	0.00	2,392,787.40
141-71100-11600-110-0168-0000	TEACHERS	0.00	4,349,924.84	1,932.56	4,347,992.28
141-71100-11600-110-0183-0000	TEACHERS	0.00	2,317,500.34	11,435.30	2,306,065.04
141-71100-11600-110-0190-0000	TEACHERS	0.00	2,655,905.88	0.00	2,655,905.88
141-71100-11600-110-1000-0000	Teachers	0.00	2,000.00	0.00	2,000.00
141-71100-11700-110-0008-0000	CAREER LADDER	0.00	4,000.00	0.00	4,000.00

Expenditures ←



Additional FER Related Documents

- Additional optional uploads:
 - Proof of journal entries not captured on year-end reports
 - Documentation to explain any discrepancies in the year-end reports compared to ePlan entries

Upload FER Related Documents

- Click “FER Related Documents”
- Upload required documents and any optional documents by clicking “Upload New”
- Click “Select”
- Attach the file
- Enter the document name
- Click “Create”
- Repeat this process for all uploads

Actual Revenue
Final Expenditures
Balance Sheet
FER Summary Report 1
FER Summary Report 2
FER Related Documents

Optional Documents	
Document Template	Document/Link
	Upload New

Please select a file to upload.

Upload Data File: [Select](#)

Document Name:

[Create](#) [Cancel](#)

Completing the FER

Step 5: Complete Other Year-End Report



Other Year-End Reports

- Other Year-End Reports included in the State Funds FER:
 - Expenditure by Other Agencies
 - Expenditure for School Indebtedness
 - School Indebtedness
 - Non-Centralized Cafeteria
 - Student Activity Funds
 - Tuition
 - Career Ladder



Other Year-End Reports

- **Coming Soon:** Other Year-End Reports
 - Indirect Cost Data Collection
 - Excess Cost Data Collection
- The State Fund FER will not be approved until ALL “Other Year-End Reports” that apply to the LEA have been completed.

Expenditures by Other Agencies

- Record expenditures made by other government agencies for the benefit of the schools.
- Enter by major function code (71100, 71200, etc.).
- Examples
 - School nurses paid by county health department (72100)
 - School resource officers paid by county sheriff's department or city police department (72100)
 - Capital projects paid through county general fund, such as roof replacement, HVAC replacement, etc. (91300)
- Please be thoughtful and complete as applicable.
- Complete comments section to describe expenditure.

Expenditures by Other Agencies

Sumner County (830) Public District - FY 2022 - State Funds - Rev 5 - Other Year-End Reports

Go To 

	Amount
71100 - Regular Instruction Program	0.00
71150 - Alternative Instruction Program	0.00
71200 - Special Education Program	0.00
71300 - Vocational Education Program	0.00
71400 - Student Body Education Program	0.00
71600 - Adult Education Program	0.00
72100 - Students	3,635,094.75
72200 - Instructional Staff	0.00
72300 - General Administration	0.00
72410 - School Administration-Ofe of Principal	0.00
72510 - Business Administration	0.00
72520 - Human Services(Resources)/Personnel	0.00
72600 - Operation & Maintenance of Plant	0.00
72710 - Student Transportation	0.00
72810 - Other Support Services - Central and Other	0.00
73100 - Food Service	0.00
73300 - Community Services	0.00
73400 - Early Childhood Education	0.00
76100 - Regular Capital Outlay	0.00
80000 - Education Debt Service	0.00
91300 - Education Capital Projects	68,500,174.13
99000 - Other Uses(Transfers)	0.00
Total	\$72,135,268.88

Other Year-End Reports

- **Expenditures for School Indebtedness**
 - Resembles a statement of expenditures for debt.
 - Enter total principal and interest paid on debt.
 - Enter total amount paid by schools directly to creditors.
 - Enter total amount paid by schools to local government agency.
 - Enter this information for all types of debt listed.
 - ePlan will total automatically.

Other Year-End Reports

Expenditures for School Indebtedness

Sumner County (\$30) Public District - FY 2016 - State Funds - Rev 2 - Other Year-End Reports

Go To

	BD - Bonded Debt	CL - Capitalized Leases	LP - Other Loans Payable	NP - Notes Payable	Total
51050 - School Principal Paid/Retired on Bonds/Notes	12,013,629.00				\$12,013,629.00
51060 - Interest Paid on School Bonds/Notes	7,107,367.50	0.00	0.00	0.00	\$7,107,367.50
51090 - Total Amount Paid from Schools to Creditors	0.00	0.00	0.00	0.00	\$0.00
510901 - Total Amount Paid from Schools to Primary Government	0.00	0.00	0.00	0.00	\$0.00
51000 - School Debt Expenditures Paid by Local Non-Educational Agencies	\$19,120,996.50	\$0.00	\$0.00	\$0.00	\$19,120,996.50

Matches School Indebtedness 51020

Other Year-End Reports

- **School Indebtedness**

- Beginning balance of debt as of July 1, 2023
- Principal paid down/retired during FY24
- New bonds or notes issued in FY24
- Ending balance of debt as of June 30, 2024
- Record debt held by the school district or by the local government on behalf of the school district.
- Principal paid on this report should equal the principal payments reported on the Expenditures for School Indebtedness Report.

Other Year-End Reports

School Indebtedness

Sumner County (830) Public District - FY 2016 - State Funds - Rev 2 - Other Year-End Reports

Go To

	BD - Bonded Debt	CL - Capitalized Leases	LP - Other Loans Payable	NP - Notes Payable	Total
51010 - School Debt Outstanding - 7/1	167,895,787.00	0.00	0.00	0.00	\$167,895,787.00
51020 - School Principal Paid/Retired on Bonds/Notes	12,013,629.00				
51030 - New Bonds/Notes Issued	0.00	0.00	0.00	0.00	\$0.00
51040 - Net Indebtedness for Schools - 6/30	\$155,882,158.00	\$0.00	\$0.00	\$0.00	\$155,882,158.00

Matches Expenditures for School Indebtedness 51050

Other Year-End Reports

▪ **Non-Centralized Cafeteria**

- Only for those systems without centralized cafeteria reporting
 - Alamo
 - Lake County
 - Richard City
 - Robertson County
- Report:
 - Total cafeteria expenditures
 - Cafeteria equipment expenditures
 - USDA commodities
- All other LEAs will report school nutrition revenue and expenditures in Fund 143.

Other Year-End Reports

Non Centralized Cafeteria

Oneida (761) State Agency - FY 2016 - State Funds - Rev 4 - Other Year-End Reports

Go To

	<i>Amount</i>
81000 - Total Cafeteria Expenditures	600,413.01
82000 - Cafeteria Equipment Expenditures	15,676.30
84100 - USDA Non-Centralized Commodities	3,750.18
85000 - Net Cafeteria Expenditures	\$588,496.89

Other Year-End Reports

- **Student Activity Fund**

- Report General Fund revenue and expenditures.
- Report Restricted Fund revenue and expenditures.
- Report Board allocations to General and/or Restricted Funds.
 - These are funds transferred from the General Purpose School Fund to individual school activity fund accounts.
 - Example: \$200 per teacher required by statute that many districts transfer to the schools.

Other Year-End Reports

Student Activity Funds

Oneida (761) State Agency - FY 2016 - State Funds - Rev 4 - Other Year-End Reports

Go To

	Amount
87000 - General Fund Income Per School Books	61,280.68
87100 - General Fund Income BOE Allocations	70,200.00
88000 - General Fund Expenditures Per School Books	58,533.32
89000 - Restricted Fund Income Per School Books	548,853.58
89100 - Restricted Fund Income BOE Allocations	70,200.00
90000 - Restricted Fund Expenditures Per School Books	578,039.68

Other Year-End Reports

- **Tuition**
 - Report tuition paid to an out of state school district.
 - Only applied to Johnson County Schools in FY24.

Tuition	
Johnson County (460) Public District - FY 2016 - State Funds - Rev 2 - Other Year-End Reports	
<input type="text" value="Go To"/>	
	Amount
77000 - Tuition Paid to Out of State LEAs	<input type="text" value="37,358.00"/>

Career Ladder Report

Description	Amount		Total
34560 - Equity from Previous Year	\$22,368.14		
Adjustments	0.00		
Adjusted Reserve	\$22,368.14		
46610 - Revenue: Career Ladder Salary Supplement:	\$289,936.33		
ADJUSTED RESERVE PLUS REVENUE			\$312,304.47
Expenditures	Career Ladder Supplement	Benefit Rate	Career Ladder Supplement Plus Benefits
CEO Payments	1,000.00	18.11 %	\$1,181.10
Payments to Regular (Full Time) Personnel	183,534.86	18.11 %	\$216,773.02
Payments to Retired (120 day) Personnel	3,400.00	1.45 %	\$3,449.30
Total Payments	\$187,934.86		\$221,403.42
Object Code 117 (Source: FER)	\$187,934.86		
34560 - Career Ladder Supplement Equity (End of Year)			\$90,901.05

Matches the beginning reserve on the balance sheet

Match

Matches the year-end reserve on the balance sheet

☰ **12. Expenditures by Other Agencies**

12.01 All applicable expenditures made by other agencies to benefit the schools are reported.

12.02 Debt Service is not included. Any debt paid by other agencies on behalf of the LEA should be reported in Expenditures for School Indebtedness.

☰ **13. Expenditures for School Indebtedness**

13.01 Principal paid on debt reported here matches principal paid on School Indebtedness Report.

13.02 Principal and interest paid are reported by type of debt.

☰ **14. School Indebtedness**

14.01 Principal paid on debt reported here matches principal paid on Expenditures for School Indebtedness Report.

14.02 New debt issued is reported by correct type of debt.

Other Year-End Reports Checklist



☰ **15. Non-centralized Cafeteria**

15.01 Commodity value reported on line 84100.

15.02 This report is only applicable to LEAs with non-centralized cafeterias (Richard City, Alamo, Lake, and Robertson). All other LEAs should report in Fund 143 Central Cafeteria.

☰ **16. Student Activity Funds**

16.01 Both General and Restricted Fund revenues and expenditures reported. Expenditures of board allocations are included in these amounts.

16.02 Board allocations reported as General and/or Restricted.

16.03 Board allocations should not be higher than student activity income or expenditures (if so they are not included in the totals).

16.04 No board allocations were sent to schools.

☰ **17. Tuition**

17.01 Only tuition paid to other states is reported. This only applies to Johnson County.

☰ **18. Career Ladder**

18.01 Only the amount of the career ladder supplements is reported; benefits are excluded.

18.02 Payments to retirees on 120-day contracts are reported on appropriate line.

18.03 CEO supplement is reported on appropriate line.

18.04 Payments reported by LEA equal or approximate the sum of object code 117 reported on Final Expenditures page. This amount automatically populates on the bottom of the Career Ladder report.

18.05 The Career Ladder reserve amount is correctly reported on the balance sheet in reserve account 34560 Restricted for Instruction (Career Ladder).

Completing the FER

Step 6: Federal FER Considerations

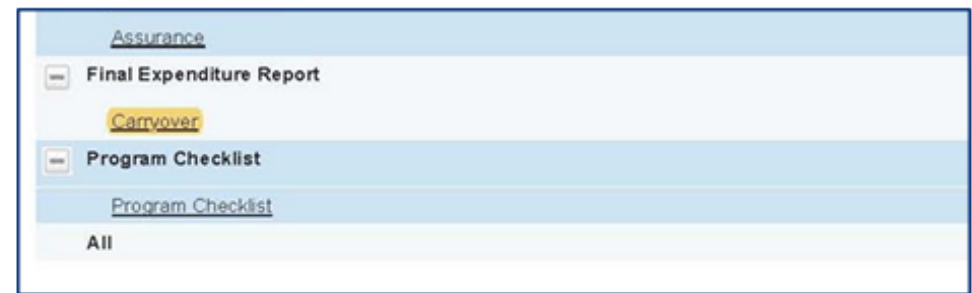


Federal FER Considerations

- Revenues and Expenditures
 - Should equal each other at the end of the year
 - If there is negative cash (Expenditures > Revenues), be sure that you have made all reimbursements and/or “Due from Other Governments” entries.
 - If there is positive cash (Revenues > Expenditures), you may have requested too much. Contact your regional consultant for next steps.

Carryover

On the Sections page, click on **Carryover** under the Final Expenditure Report section.



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.

Click the **Save And Go To** button and select **Sections**.

Grant	Allocation	Expenditures	Cash Received	Amount Remaining	Amount Eligible for Carryover	Amount to Carry Over	Acknowledge Carryover Less Than Amount Eligible
Grant Program	\$123,456.78	\$111,111.11	\$111,111.11	\$12,345.67	\$12,345.67	0.00	<input type="checkbox"/>
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	<input type="checkbox"/>

Save And Go To ▶

Completing the FER

Step 7: Correct Error Messages and Submit



Validation Messages

- After all data has been entered, check the validation messages.
 - View all messages from the “Sections” page.
 - Click on “Messages” to see the warning or error.
 - **Errors** prevent you from submitting the FER and must be corrected.
 - **Warnings** are information for your review and will not prevent you from submitting FER.

Description (View Sections Only View All Pages)	Validation
All	Messages
<input type="checkbox"/> History Log	
History Log	
Create Comment	
<input type="checkbox"/> Allocations	
Allocations	
<input type="checkbox"/> 141 - General Purpose	Messages
Actual Revenue	
Final Expenditures	Messages
Balance Sheet	
FER Summary Report 1	
FER Summary Report 2	
FER Related Documents	Messages
Budget	
Budget Overview	
3% Fund Balance Test	
Maintenance of Effort Test	
Related Documents	
Exportable Revenue Report	

Validation Messages

- **Tip:** Click on the message hyperlinks to take you to the problem.



- You can have negative assets, negative liabilities, and/or negative reserves.
- You cannot have negative revenues or expenditures.

Click FER Draft Complete

- To submit the FER click “FER Draft Complete.”
- The Director of Schools must click “LEA Authorized Representative Approved.”
- The FER will then go to the assigned Regional Finance Consultant for review.

Change Status To:	FER Draft Completed or <u>FER Cancelled</u>
--------------------------	--

Comments

- If the FER is not approved, it will be returned with comments for corrections.
- Comments can be found in two places:
 - History Log page
 - Checklist page
- Review and correct the items as needed.
 - Contact your Regional Finance Consultant with any questions.
- Resubmit the FER.

Checklist

- Review the various checklists for each fund within the State Fund application by clicking on the checklist section.
- These are basic requirements that must be met during the review process.
- The checklist includes common reasons the FER may be returned.

The screenshot shows a web application interface. On the left, there is a navigation menu with a 'Go To' dropdown menu. The dropdown menu is open, showing options: 'Current Page', 'Next Page', 'Previous Page', 'Sections', 'History Log', 'Allocations', '141 - General Purpose', '142 - Federal Funds', '143 - Central Cafeteria', '144 - Transportation', 'Other Year-End Reports', and 'State Funds Checklist'. A red arrow points to the 'State Funds Checklist' option. To the right of the navigation menu, there is a 'Checklist Description' section. The description is partially visible and reads: 'This checklist is a means... DOE and LEAs regarding the... he application and mark each section Needed, the application will be... items. The LEA should check for n... LEA will resubmit the application for... ion Needed will be approved.'

Fund 141 Checklist

Checklist Description [\(Collapse All\)](#) [Expand All](#)



1. Fund 141 - General Purpose

1.01 LEA uploaded the correct financial reports as requested in FER Related Documents.

1.02 Total revenues reported on the Actual Revenue page match the uploaded statement of revenues report.

1.03 Revenues are reported in the appropriate accounts on the Actual Revenue page.

1.04 No reserve amounts are reported on the Actual Revenue page.

1.05 Funds transferred from federal projects for indirect costs are reported in 49800 Transfers In.

1.06 Total expenditures reported on the Final Expenditures page match the uploaded statement of expenditures report.

1.07 Object code 217 reflects payments made to the Stabilization Reserve Trust on behalf of non-federal employees.

1.08 Expenditures recorded in category 72250 reflect only district-level expenditures (districts technology support personnel, routers, district servers,














1.09 Any funds transferred to a charter school are reported as Transfers Out in 99100 590 on the Final Expenditures page.

1.10 Balance Sheet items are reported and match the uploaded trial balance report.

1.11 Adjustments to the Beginning of Year Reserves on the Balance Sheet have been made and match the uploaded trial balance report.

1.12 The amounts reported in the End of Year Reserves on the Balance Sheet are correctly calculated based on the uploaded trial balance report.

ePlan TDOE Resources for FER

-  Fiscal - District Technical Assistance
 - Grand Division Technical Assistance Meeting Material
 - 2023 Annual Fiscal Workshop
 - Cross-Cutting Fiscal Materials
-  Templates for Uploading into ePlan
 -  [Budget Upload Template](#)
 -  [Converting Accounting Software to ePlan Upload](#)
 -  [Uploading Budgets into ePlan](#)
-  Year-end Close One Pagers
 -  [Balancing Final Expenditure Reports - Summary Reports 1 & 2](#)
 -  [Calculating Ending Reserve Balances](#)
 -  [Directions to Download Files from Flexgen](#)
 -  [Directions to Download Files from Nextgen](#)
 -  [Final Expenditure Report Scenarios](#)
 -  [Preparing an Excel File for Uploading into ePlan](#)
 -  [Uploading Data into ePlan Final Expenditure Reports](#)

Final Expenditure Report Instructions

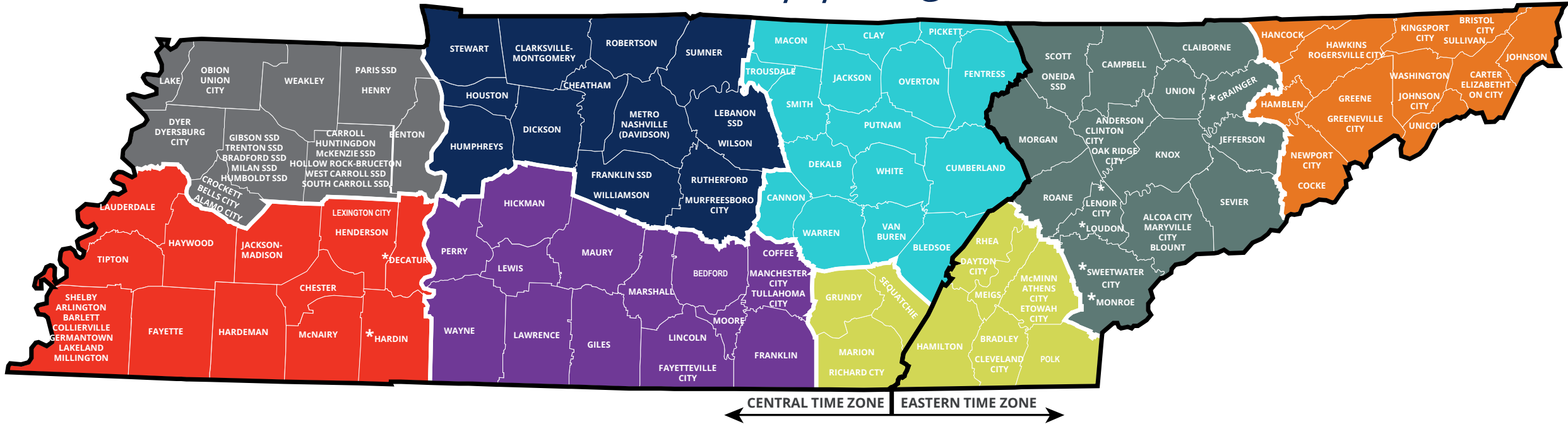
- [FER Instructions](#) located in ePlan.
- ePlan>TDOE Resources>Fiscal-District Technical Assistance>Year-end Close and Final Expenditure Reporting

Resources



Regional Finance Consultant District Map

As of 11/1/2023



Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Joshua Dehnz	Meribeth Carpenter	Rob Mynhier	Brian Trisdale	Jasmine Taylor	Taffe Bishop	Shelby Ownbey	Jill Lewis
Joshua.Dehnz@tn.gov	Meribeth.B.Carpenter@tn.gov	Robert.Mynhier@tn.gov	Brian.Trisdale@tn.gov	Jasmine.Taylor@tn.gov	Taffe.Bishop@tn.gov	Shelby.Ownbey@tn.gov	Jill.Lewis@tn.gov

*Districts that are assigned to a finance consultant in a different CORE region.

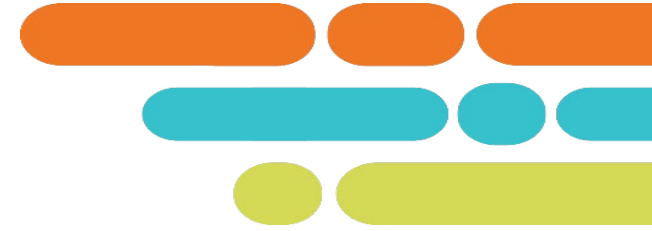
Regional Finance Consultant District Assignment

As of 11/1/2023

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Joshua Dehnz	Meribeth Carpenter	Rob Mynhier	Brian Trisdale	Jasmine Taylor	Taffe Bishop	Shelby Ownbey	Jill Lewis
Joshua.Dehnz@tn.gov	Meribeth.B.Carpenter@tn.gov	Robert.Mynhier@tn.gov	Brian.Trisdale@tn.gov	Jasmine.Taylor@tn.gov	Taffe.Bishop@tn.gov	Shelby.Ownbey@tn.gov	Jill.Lewis@tn.gov
Districts: Alamo City Bells City Benton County Bradford SSD Carroll County Crockett County Dyer County Dyersburg City Gibson County SSD Henry County Hollow Rock-Bruceton SSD Humboldt SSD Huntingdon SSD Lake County McKenzie SSD Milan SSD Obion County Paris SSD South Carroll SSD Trenton SSD Union City Weakley County West Carroll SSD	Districts: Achievement Schools Arlington SSD Bartlett SSD Chester County Collierville SSD Fayette County Germantown SSD Hardeman County Haywood County Henderson County Jackson-Madison County Lakeland SSD Lauderdale County Lexington City McNairy County Millington Shelby County Tipton County WTSD	Districts: Cheatham County Charter Schools Commission Dickson County Dept. of Children Services Dept. of Corrections Franklin SSD Houston County Humphreys County Lebanon SSD Metro-Nashville Montgomery County Murfreesboro City Robertson County Rutherford County Stewart County Sumner County TN School for Blind Williamson County Wilson County *Jackson County	Districts: Alvin York Institute Bledsoe County Cannon County Clay County Cumberland County DeKalb County Fentress County Macon County Overton County Pickett County Putnam County Smith County Trousdale County Van Buren County Warren County White County *Sequatchie County	Districts: Bedford County Coffee County Fayetteville City Franklin County Giles County Hickman County Lawrence County Lewis County Lincoln County Manchester City Marshall County Maury County Moore County Perry County Tullahoma City Wayne County *Decatur County *Hardin County	Districts: Athens City Bradley County Cleveland City Dayton City Etowah City Grundy County Hamilton County Marion County McMinn County Meigs County Polk County Rhea County Richard City *Lenoir City *Loudon County *Monroe County *Sweetwater City	Districts: Alcoa City Anderson County Blount County Campbell County Claiborne County Clinton City Jefferson County Knox County Maryville City Morgan County Oak Ridge Oneida SSD Roane County Scott County Sevier County TSDK Union County	Districts: Bristol City Carter County Cocke County Elizabethton City Greene County Greeneville City Hamblen County Hancock County Hawkins County Johnson City Johnson County Kingsport City Newport City Rogersville City Sullivan County Unicoi County Washington County *Grainger County

*Districts that are assigned to a finance consultant in a different CORE region.

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Resources

- **Tennessee Department of Education** [Education \(tn.gov\)](https://education.tn.gov)
- **Tennessee State Board of Education** [Rules, Policies and Guidance \(tn.gov\)](https://rules.tn.gov)
- **ePlan TDOE Resources** <https://eplan.tn.gov/>
- **Tennessee Comptroller of the Treasury** [Comptroller of the Treasury - Comptroller.TN.gov](https://comptroller.tn.gov); [Manuals \(tn.gov\)](https://manuals.tn.gov)
- **Tennessee Consolidated Retirement System** <https://treasury.tn.gov/Retirement/Information-and-Resources/TCRS-Overview-and-Self-Service>
- **Tennessee General Assembly** [Legislation - TN General Assembly](https://legis.tn.gov)
- **County Technical Assistance Service (CTAS) Record Retention** <https://www.ctas.tennessee.edu/eli/departments-education-records>
- **Electronic Code of Federal Regulations** [eCFR :: Home](https://www.ecfr.gov)
- **Tennessee Code Annotated** [Tennessee Code Unannotated – Free Public Access | Main Page \(lexis.com\)](https://www.legis.tn.gov/research/tn-code-annotated)

Fraud, Waste or Abuse

Citizens and agencies are encouraged to report fraud, waste, or abuse in State and Local government.

NOTICE: This agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity which you consider to be illegal, improper or wasteful, please call the state Comptroller's toll-free Hotline:

1-800-232-5454

Notifications can also be submitted electronically at:

comptroller.tn.gov/hotline