

State Funds Final Expenditure Report (FER)

Joshua Dehnz

Regional Finance Consultant | Division of Local Finance



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Agenda

- 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 2
 - Step 4: Upload FER Related Documents
 - Step 5: Complete Other Year-End Reports
 - Step 6: Correct Error Messages and Submit
- Resources



Overview of the State Funds FER Process

What Is a Final Expenditure Report?

- The Final Expenditure Report (FER) captures financial reporting for all local, state, and federal funds.
- The local education agency (LEA) is required to complete a FER for each federal and state grant awarded through ePlan.
- The LEA is required to complete a State Funds FER to report all revenues and expenditures in each major fund.
- LEAs must submit all required FERs by October 1 of each year for the preceding fiscal year (July 1 - June 30). (T.C.A. § 49-3-316)

Why Are FERs Necessary?

- The data from the State Funds FERs is used in many ways.
 - Providing grant administrators and the department with insight into how funds are being managed
 - Preparing Annual Statistical Reports
 - Reporting to the National Center of Educational Statistics
 - Reporting to the United States Department of Education
 - Calculating per-pupil expenditures*
 - Calculating IDEA excess costs*
 - Calculating indirect cost rates*
 - Determining the costs of proposed legislation

Included in the State Funds FER

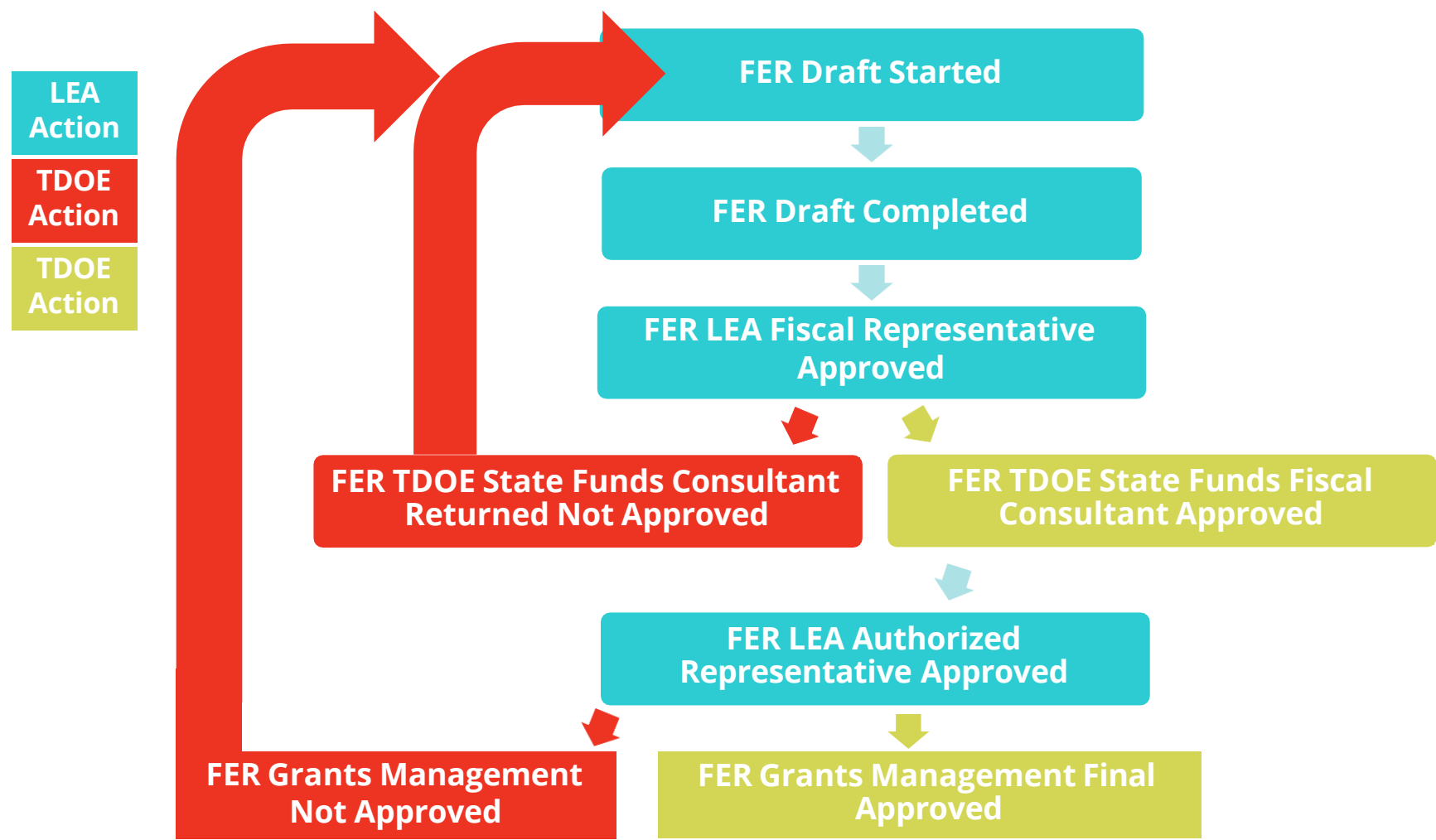
- Fund 141- General Purpose
- Fund 142- Federal Funds
- Fund 143- Central Cafeteria
- Fund 144 - Transportation
- Fund 145 - Other Special Revenue
- Fund 146 - Extended School Program
- Fund 156 - Education Debt Service
- Fund 177 – Education Capital Projects
- Fund 263 - Self-Insurance Fund
- Fund 333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

Most Common

Note: Not all funds will be applicable to each LEA

Status of FER in ePlan

State Funds FER Status Cycle



Locating the Status in ePlan

- The status of the FER will always be located at the top of the Sections page within the application.
- 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, the
	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 State Funds FER

Step 1: FER Draft Started

Ready to Click “FER Draft Started”?

- Click “FER Draft Started” in the State Funds application only after:
 - end of fiscal year;
 - year-end accruals, Tennessee Investment in Student Achievement (TISA) On-behalf payments, and other adjusting entries have been made on the LEA’s general ledger;
 - all payments initiated by the state have been fully processed;
 - Example: final TISA payment, paid parental leave.
 - no intent to further revise budgets; and
 - the final amended budget has been entered by the LEA and approved by the state.

FER Draft Started

- To 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 the 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
 - LEA Fiscal Representative
 - Department State Funds Director Approved

Status: FER Draft Started

- The LEA is now in the FER workflow.
 - No more budget or application revisions allowed
 - May not create any new reimbursement requests
- Each Fund section now contains:
 - Actual Revenue,
 - Final Expenditures,
 - Balance Sheet,
 - FER Summary Report 1,
 - FER Summary Report 2, and
 - 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 items is required for all applicable funds within the State Funds FER.
- 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, removing any rows with zero "0" amounts may increase the speed of the upload.

Preparing the Uploads

- Examine your data before beginning the uploads.
- Ensure all necessary year-end adjustments are included, such as for receivables and payables.
 - Will be included if you have already posted the journal entries to your books.
- Revenue, expenditure, and balance sheet amounts should be entered, including “cents.”
- Do not enter negative revenues or expenditures. 
- If uploading, amounts may be rounded in the file from your accounting system. This is okay, 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 amounts were not uploaded. If the total is not correct, review the total in each category to find the discrepancy.

Uploading Revenue Data

1



Actual Revenue

Save And Go To ▶

Upload Revenue Data

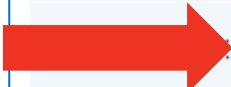
Account - Account Description ([Expand All](#) [Collapse All](#))


+	44000 - Other Local Revenue
+	47000 - Federal Revenues
+	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

4



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 been loaded into the Actual Revenue page in error.
 - There should **NOT** be amounts in the Reserve accounts on the Actual Revenues page.
- Ensure all accrued revenues are included.
- Ensure that indirect costs transferred to Fund 141 are reported in 49800 Transfers In.
- Ensure that Summer Learning Camp revenue has been split by percentage to State and Federal accounts.

Actual Revenue Data Checks

- Ensure that TISA On-behalf Payments are reported in Fund 141.
- Ensure USDA Commodities Revenue is reported in Fund 143.
- **Tip:** Revenue will not upload into the FER if the account number used on your general ledger is not approved for use in ePlan.
 - Contact your fiscal consultant for help with assigning account codes.



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 the totals are not correct, check each line item amount.

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

- Report all Career Ladder charges in:
 - Fund 141 General Purpose
 - Appropriate functions
 - Do not put the total amount in 71100
 - Object code 117
- Report Retirement-Hybrid Stabilization charges in:
 - Fund 141 General Purpose
 - Appropriate functions
 - Do not put the total amount in 71100
 - Object code 217, **not 299 Other Fringe Benefits**

Expenditures Data Checks

- U.S. Department of Agriculture (USDA) commodities are reported in 143 73100 469.
- Indirect Costs are reported in 99100 504.
- Funds transferred out to a charter school are reported in 99100 590.
- TISA On-behalf Payments are reported in 141 XXXXX 595.
 - Charge to the appropriate function.
 - For the correct amounts of on-behalf payments to record, refer to the memo that your LEA will receive from the department in July.

Uploading Balance Sheet

- ePlan> TDOE Resources> Fiscal-District Technical Assistance> Year-end close and Final Expenditure Reporting > [Uploading data into the ePlan Final Expenditure Reports](#)
- 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 FER Balance Sheet page.
 - The beginning reserves/fund balance will automatically carry over from the previous year's FER.
 - The beginning reserve/fund balance may be adjusted in the FER to account for any audit adjustments and other transactions that were made to the reserve or fund balance.

Balance Sheet Data Checks

- End-of-year reserves have been calculated and input correctly.
- Career Ladder reserve matches the Career Ladder year-end report.
- All line items match the trial balance report.
- Should not have negative reserves.
 - Exception: Career Ladder reserve may be negative.

State Funds – Fund 142

- Fund 142 Federal Projects reporting
 - No budget required
 - Only report actuals (revenues, expenditures, balance sheet) (*see 2 C.F.R. § 200.302*)
- \$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
 - Complete individual grant FERs before completing this section.
 - Year-end adjustments may affect the total amounts being reported.

Completing the FER

Step 3: Balance FER Summary 1 and 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:** The end-of-year reserves have not been adjusted. Reserves must be adjusted in the FER to the June 30 reserve balance.

Balancing FER- Summary Report 1

- When uploading prior to closing your books, the ending fund balance account in each fund in the FER must be adjusted to the calculated closing balance.
- Adjusting End of Year Reserves – common reserves
 - **34560** Restricted for Instruction (Career Ladder)
 - **39000** Unassigned Fund Balance
 - **34555** Restricted for Education
 - In the State Funds FER, this should be the sum of the ending reserve for all 142 subfunds.
 - Input ending reserve amounts, if any, within the individual Consolidated Funding Application grants and in other separate federal funding applications.
 - **34570** Restricted for Operation of Non-Instructional Services

Balancing FER- Summary Report 1

- Example: Calculated new July 1 reserve 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 appropriate FER Balance Sheets.

Balancing FER- Summary Report 1

- Example of a Balanced FER Summary Report 1

FER Summary Report 1

FY 2024 - State Funds - Rev 4 - 141 - General Purpose

Go To ▶

Account	Account Description	Amount
11000	Total Assets	\$5,877,553.00
31000	Liabilities Reserves and Fund Balance	\$5,877,553.00

Balancing FER- Summary Report 2

- Summary Report 2: Total beginning reserves plus revenues must equal 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

Funds

Account	Account Description	Amount
300001	Beginning of Year Reserves and Fund Balance	\$4,620,205.00
47999	Total Operating Revenues	\$12,055,326.00
48000	Total Other Revenue	\$0.00
49000	Total Other Sources	\$1,045,404.00
49999	Total Revenues	\$13,100,730.00
Grand Total Available Funds:		\$17,720,935.00

Expenditures

Account	Account Description	Amount
70000	Total Operating Expenditures	\$11,544,112.00
73300	Total Community Services	\$0.00
73400	Total Childhood Education	\$492,732.00
76100	Total Regular Capital Outlay	\$23,949.00
80000	Total Debt Service	\$91,239.00
91300	Total Education Capital Projects	\$0.00
99100	Total Transfers / Other Uses	\$25,899.00
99999	Grand Total Expenditures	\$12,177,931.00
30000	End of Year Reserves and Fund Balance	\$5,543,004.00
Total Expense / End of Year Reserve / Fund Balance:		\$17,720,935.00

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, and
 - match the information in the FER.
- See [FER Instructions](#).
- Required FER-related document uploads:
 - Statement of Expenditures
 - Statement of Revenues
 - Trial Balance Report
- **Note:** Fund 142 financial reports uploaded into the State Funds FER must document all federal funds combined, and not document individual grants.



Required Documents - Good Examples

- All statements provided in the State Funds FER must be summarized.
- Statement of Revenue
 - Summarized to revenue codes
 - Totaled by major fund
 - Totals match what is reported on the FER Actual Revenue page
- Statement of Expenditure
 - Each fund summarized by object code
 - Totaled by function and by major fund
 - Totals match what is reported on the FER Final Expenditures page



Required Documents - Good Examples

- Trial Balance
 - Should be approximately 1-3 pages
 - Summarized by fund
 - Detailed revenues and expenditures are not needed
 - Include assets, liabilities, and reserves

- Please name the document uploads with an appropriate title:
 - 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
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LEDGER TYPE: 5 - EXPENDITURES

** TOTAL LEDGER TYPE: 5 - EXPENDITURES **	\$0.00	\$1,215,657,493.82	\$1,215,657,493.82	\$0.00
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** TOTAL ASSETS AND OTHER DEBITS **	\$354,330,551.14	\$3,772,946,702.41	\$3,721,771,246.58	\$405,506,006.97
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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

1

2

3



1

3





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
- The uploaded document is not titled properly.
 - Bad example of title for Statement of Revenue: “FER Revenue, Expenditures, and Trial Balance”
- The required upload contains all three required documents and is uploaded three times.
- The report has handwritten totals or does not include totals pulled from the accounting system.

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

23 Pages

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

	Other Year-End Reports
	<u>Expenditures by Other Agencies</u>
	<u>Expenditures for School Indebtedness</u>
	<u>School Indebtedness</u>
	<u>Non Centralized Cafeteria</u>
	<u>Student Activity Funds</u>
	<u>Tuition</u>
	<u>Career Ladder</u>
	<u>Excess Cost Data Collection</u>
	<u>Indirect Cost Data Collection</u>

Other Year-End Reports

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.) or other major roll-up code, as available.
- Examples
 - School nurses paid by county health department (report in 72100)
 - School resource officers paid by county sheriff's department or city police department (report in 72100)
 - Capital projects paid through county general fund, such as roof replacement, HVAC replacement, etc. (91300)
- Please be thoughtful and complete as possible.

Other Year-End Reports

Expenditures for School Indebtedness

- Resembles a statement of expenditures for debt
- Enter the following information for all types of debt listed, as applicable:
 - Total principal and interest paid on debt
 - Total amount paid from schools directly to creditors
 - Total amount paid from schools to local government agency
- ePlan will total automatically

Other Year-End Reports

Expenditures for 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
51050 - School Principal Paid/Retired on Bonds/Notes	12,013,629.00	Matches School Indebtedness 51020			\$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

Other Year-End Reports

School Indebtedness

- Beginning balance of debt as of July 1, 2024
- Principal paid down/retired during FY25
- New bonds or notes issued in FY25
- Ending balance of debt as of June 30, 2025
- 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 LEAs without centralized cafeteria reporting
 - Alamo City School
 - Richard City Special School District
 - Robertson County Schools
- Report:
 - Total cafeteria expenditures
 - Cafeteria equipment expenditures
 - USDA commodities

Other Year-End Reports

Non Centralized Cafeteria

FY 2024 - State Funds - Rev 3 - Other Year-End Reports

Go To 

	Amount
81000 - Total Cafeteria Expenditures	546,671.21
82000 - Cafeteria Equipment Expenditures	0.00
84100 - USDA Non-Centralized Commodities	33,903.60
85000 - Net Cafeteria Expenditures	\$580,574.81

Other Year-End Reports

- All other LEAs are required to report school nutrition revenue and expenditures in Fund 143.
- To record the receipt of USDA commodities in your accounting system, make the following journal entry:

Account Number	Account Title	Debit Amount	Credit Amount
73100-469	USDA Commodities Expense	[\$Amount]	
47112	USDA Commodities Revenue		[\$Amount]

Other Year-End Reports

Student Activity Fund

- Report General Fund revenues and expenditures
- Report Restricted Fund revenues and expenditures
- Report Board allocations to General and/or Restricted Funds
 - Funds paid from Fund 141 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

Public District - FY 2024 - State Funds - Rev 5 - Other Year-End Reports

Go To 

	Amount
87000 - General Fund Income Per School Books	158,198.66
87100 - General Fund Income BOE Allocations	111,220.00
88000 - General Fund Expenditures Per School Books	58,853.72
89000 - Restricted Fund Income Per School Books	753,093.87
89100 - Restricted Fund Income BOE Allocations	111,220.00
90000 - Restricted Fund Expenditures Per School Books	907,534.05

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 2024 - State Funds - Rev 2 - Other Year-End Reports

Go To ▶

	Amount
77000 - Tuition Paid to Out of State LEAs	55,917.24

Other Year-End Reports

Career Ladder Report

- Total payments entered on this report must match the amount reported in all 117 object codes on the FER Final Expenditures page.
- 34560 End of the Year Equity on this report must match the amount in 34560 on the FER Balance Sheet.
- Do not include the CEO supplement payment on the Career Ladder Report.
 - If this field shows up on the CL Report, enter zero (\$0.00).

Other Year-End Reports

Excess Cost Data Collection

What percent of 2023-2024 Title I instructional funds expended were spent on grades K-8?

Total 2023-24 Annual Salaries of Educational Assistants in grades K-8 (all funds)

Total 2023-24 Annual Salaries of Educational Assistants in grades 9-12 (all funds)

Total 2023-24 Annual Salaries of Social Workers in grades K-8 (all funds)

Total 2023-24 Annual Salaries of Social Workers in grades 9-12 (all funds)

Total 2023-24 funds spent on Vocational Instruction in 71300 and 72230 in grades K-8 (all funds)

Other Year-End Reports

Indirect Cost Data Collection

Applies to All LEAs

Indirect Cost Data Entry (Enter Data from 2024-2025)

Attendance Director Salary
Attendance Director Benefits
Workers Compensation Clerical Rate - Ex: Clerical rate of 0.47 will be entered as 0.47.

Applies to LEAs in Top Ten of ADMs

☒ Is this LEA in the top ten of ADMS in the State for 2024-2025? The fields in this section will only be available to those LEAs in this category.)

Finance Director's Total Salary
Finance Director's Benefits
HR Director's Total Salary
HR Director's Benefits
Technology Director's Total Salary
Technology Director's Benefits

Applies to LEAs with Non-Centralized Cafeteria

☐ Did the LEA have a Non-Centralized Cafeteria during 2024-2025? The fields in this section will only be available to those LEAs in this category.)

Other Year-End Reports Checklist



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.



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 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
 History Log	History Log Create Comment	
 Allocations	Allocations	
 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	Messages Messages Messages

Submit the FER

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)

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.

Go To	Current Page	
This checklist is a means	Next Page	DOE and LEAs regarding the
	Previous Page	he application and mark each section Needed, the application will be
	Sections	Items. The LEA should check for n
	History Log	LEA will resubmit the application f
	Allocations	ion Needed will be approved.
	141 - General Purpose	
No comments have been added	142 - Federal Funds	
Checklist Description (1)	143 - Central Cafeteria	
	144 - Transportation	
	Other Year-End Reports	
	State Funds Checklist	State Funds Checklist

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](#)

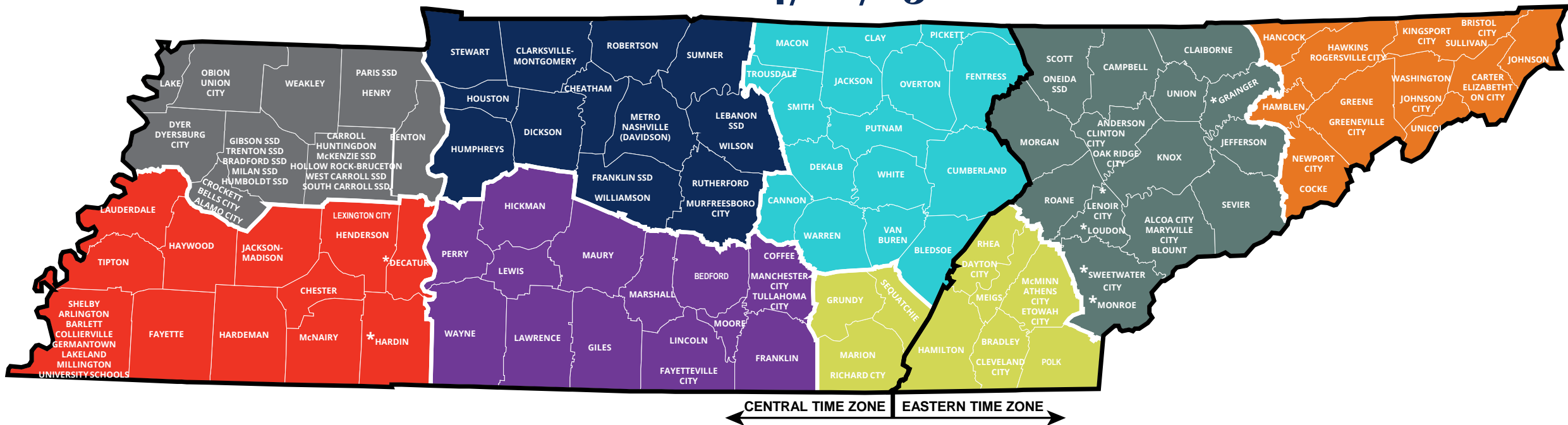
Final Expenditure Report Instructions

- [FER Instructions](#) are 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 4/22/25



Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Cindy Smith	Meribeth Carpenter	Rob Mynhier	Joshua Dehnz	Open Position	Taffe Bishop	Shelby Ownbey	Jill Lewis
Cindy.Smith@tn.gov	Meribeth.B.Carpenter@tn.gov	Robert.Mynhier@tn.gov	Joshua.Dehnz@tn.gov	Temporarily Assigned to Multiple Consultants*	Taffe.Bishop@tn.gov	Shelby.Ownbey@tn.gov	Jill.Lewis@tn.gov

*District assigned to a finance consultant in a different CORE region. *See list on next page for temporary assignments.

Regional Finance Consultant District Assignment

As of 4/22/2025

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Cindy Smith	Meribeth Carpenter	Rob Mynhier	Joshua Dehnz	Open Position	Taffe Bishop	Shelby Ownbey	Jill Lewis
Cindy.Smith@tn.gov	Meribeth.B.Carpenter@tn.gov	Robert.Mynhier@tn.gov	Joshua.Dehnz@tn.gov	Temporarily Assigned to Multiple Consultants+	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 University Schools WTSD +Hardin County	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 +Decatur County +Perry 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 +Lawrence County +Lewis County +Maury County +Wayne 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 Tulahoma 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 +Coffee County +Franklin County +Manchester City +Tulahoma 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 +Giles County +Hickman County +Marshall County +Moore 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 +Bedford County +Fayetteville City +Lincoln County

*Districts assigned to a finance consultant in a different CORE region. +Districts temporarily assigned to a finance consultant in a different CORE region.

Finance Division Contacts



Chief Financial Officer

Maryanne.Durski@tn.gov

Director of Local Finance

Holly.Kellar@tn.gov

Director of Local Disbursements

Spencer.Yonce@tn.gov

LEA Data Support

Karen.Justice@tn.gov

Finance Data Analyst

Rachel.Salsman@tn.gov

Regional Finance Consultants

Taffe.Bishop@tn.gov

(423) 677-1405

Meribeth.B.Carpenter@tn.gov

(629) 259-0693

Joshua.Dehnz@tn.gov

(423) 358-9630

Jill.Lewis@tn.gov

(629) 259-1645

Robert.Mynhier@tn.gov

(615) 238-1008

Shelby.Ownbey@tn.gov

(629) 215-0412

Cindy.Smith@tn.gov

(731) 571-4548

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.policiesandguidance.tn.gov)
- **ePlan TDOE Resources** 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.lexis.com)

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