

Final Expenditure Report (FER) Instructions

ePlan User Access

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

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

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

ePlan Role	ePlan Function
LEA Fiscal Representative (CFO or treasurer)	Click FER Draft Started (or FER Revision Started for revisions) Respond to report questions and enter financial information
LEA Authorized Representative (Director of Schools) LEA Grant Program Director LEA Fiscal Representative LEA Fiscal Update	Respond to report questions and 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 FER Grants Management role clicks FER Grants Management Approved (Or FER Grants Management Returned Not Approved)

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

When hovering over '**Change Status To**' options, a tooltip shows the roles permitted to make the status change and includes the names of individual users associated with each role.

<p>Application Status: TDOE State Funds Director Approved</p> <p>Change Status To: Revision Started or FER Draft Started</p> <p>View TDOE History Log View Change Log</p> <p>Description (View Sections Only View All Pages)</p>	<p>Role(s) that can perform this status change: LEA Fiscal Representative</p> <p>User(s) that can perform this status change: Gloria</p>
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Before Beginning

The FER cannot be initiated in ePlan if a grant budget revision or reimbursement request is incomplete. LEAs must complete and have approved any outstanding budget revisions. Next, it is recommended that LEAs make all necessary reimbursement requests before beginning the FER process. However, the final reimbursement request can be generated during the FER process, except for those grants in the Consolidated Funding Application (CFA) and any other grants designated annually by the department, for which requests must be completed and paid before starting the FER.

Overview of FER Sections

The Actual Revenue, Final Expenditures, and Balance Sheet sections must be completed in each FER, except for any individual State grants, such as the Public School Security grant and the VPK grant, which do not require the Balance Sheet section to be completed.

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

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

Assets, liabilities, and reserves as indicated on the LEA's Trial Balance for each grant must be reported in the Balance Sheet section. End-of-year reserves must be calculated based on the Trial Balance data.

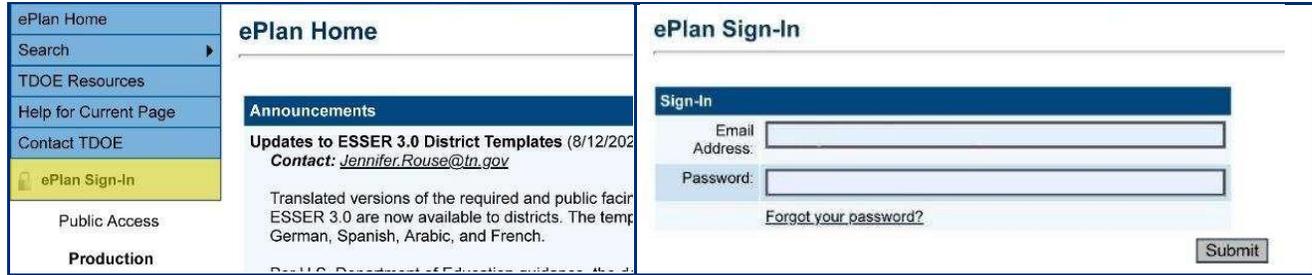
A Statement of Revenues, Statement of Expenditures, and Trial Balance generated from the LEA's accounting system as of June 30 for the individual program/grant, excluding state grants, must be uploaded into the FER Related Documents page. The same information, summarized by fund, must be uploaded into the State Funds FER. The information in these documents must match what is entered into the corresponding sections of the FER.

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

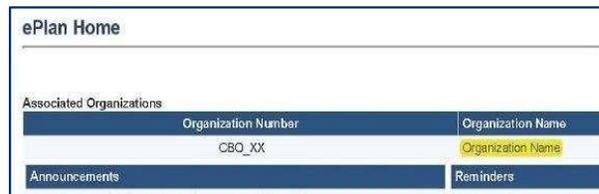
Note: Any final reimbursement requests that are generated upon completion and approval of the FER will be paid seven (7) to nine (9) days after the FER Grants Management Final Approved step has been completed.

FER Instructions

Log in to ePlan.tn.gov

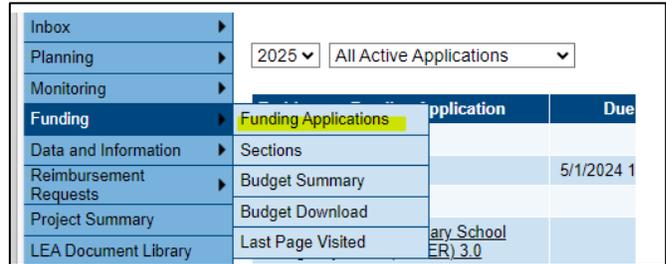


For users with roles in multiple organizations, click on the **Organization Name**.



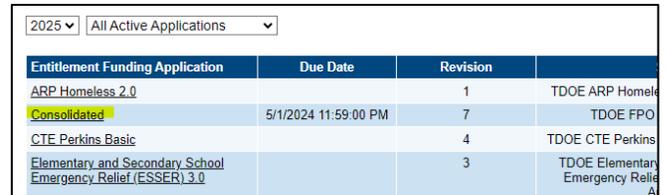
Organization Number	Organization Name
CBO_XX	Organization Name

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



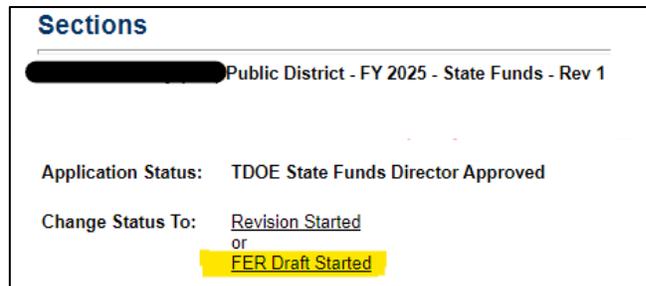
Application	Due
	5/1/2024 1

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



Entitlement Funding Application	Due Date	Revision	
ARP Homeless 2.0		1	TDOE ARP Homeless
Consolidated	5/1/2024 11:59:00 PM	7	TDOE FPO
CTE Perkins Basic		4	TDOE CTE Perkins
Elementary and Secondary School Emergency Relief (ESSER) 3.0		3	TDOE Elementary and Secondary School Emergency Relief (ESSER) 3.0

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



Public District - FY 2025 - State Funds - Rev 1

Application Status: TDOE State Funds Director Approved

Change Status To: Revision Started
or
FER Draft Started

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

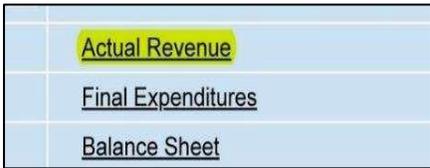
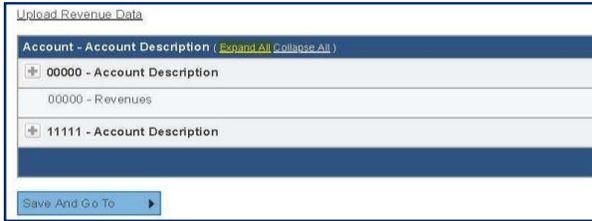
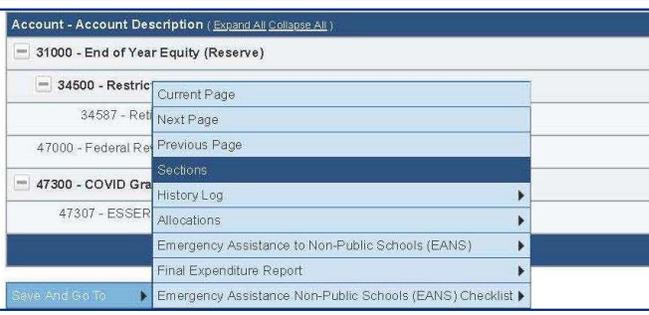
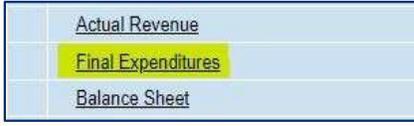
Status Change Confirmation

Organization Name - FY - Grant Program

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

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

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

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

The Final Expenditures page will be pre-populated* with the total amounts disbursed to the LEA. **Update any amounts as necessary** to match the final expenditures on the LEA's general ledger.

*Expenditures in the State Funds FER are not prepopulated and must be uploaded or manually entered.

Account Number	7100 - Regular Instruction Program	72100 - Health Services	72200 - Education Technology	72510 - Capital on or Plant	Total
Line Item Number					
Internet Connectivity 309			111.11		111.11
Software 47			1,111.11		1,111.11
Other Supplies and Materials 499		111.11		1,111.11	1,222.22
Regular Instruction Equipment 722	11,111.11				11,111.11
Total	11,111.11	111.11	1,222.22	1,111.11	13,655.55

When all amounts are updated, hover over the **Save And Go To** button and click on **Sections** to return to the **Sections** page.

Account - Account Description (Expand All Collapse All)

- 31000 - End of Year Equity (Reserve)
 - 34500 - Restriction
 - 34587 - Retention
 - 47000 - Federal Revenue
 - 47300 - COVID Grant
 - 47307 - ESSER
 - Emergency Assistance to Non-Public Schools (EANS)
 - Final Expenditure Report

Save And Go To

Under the **Funding Application** or **Grant Program Name** section, click the **Balance Sheet** link.

Note: State grants do not require the completion of the Balance Sheet in the FER.

Actual Revenue

Final Expenditures

Balance Sheet

Enter or upload amounts from the LEA's general ledger Trial Balance report into the Balance Sheet. The end-of-year reserves must be calculated. See **Calculating Ending Reserve Balances** in TDOE Resources > Fiscal - District Technical Assistance > Year-end Close One Pagers for more information.

Balance Sheet

Public District - FY 2023 - Consolidated - Rev 3 - Consolidated Admin Post

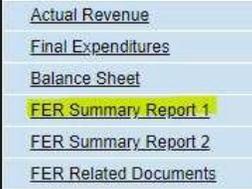
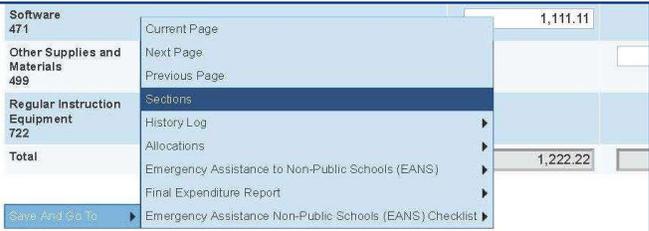
Go To

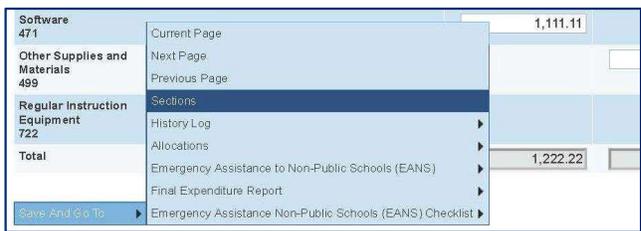
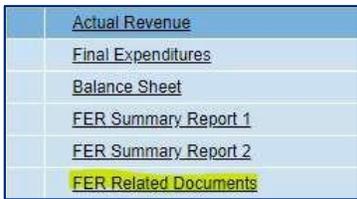
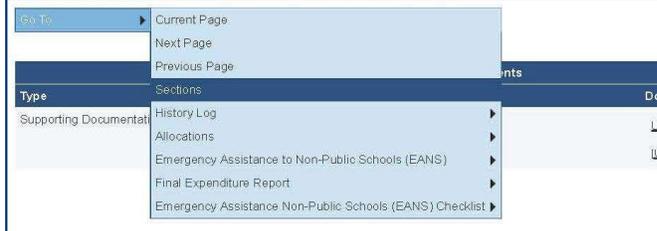
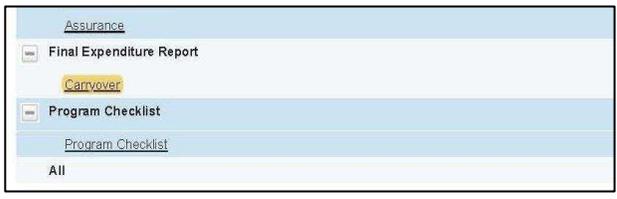
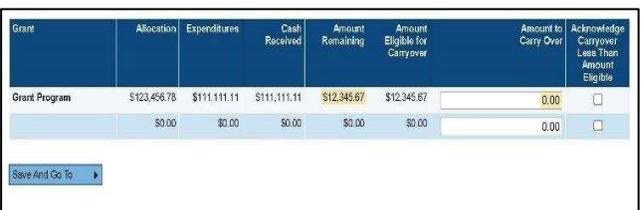
Account	Account Description	Amount
11120	Cash on Hand	0.00
11126	Cash in Bank	0.00
11140	Cash with Trustee	0.00
11160	Cash with Paying Agents	0.00
11180	Cash with Clerks, Register & Sheriff	0.00
11200	Inventories	0.00
11300	Investments	0.00
11410	Accounts Receivable	0.00
11430	Due from Other Government Agencies	0.00
11480	Due from Other Funds	0.00
11500	Prepaid Items	0.00
11550	Notes Receivable - Current	0.00
11590	Other Current Assets	0.00
11600	Other Fixed Assets	0.00

When all amounts are updated, hover over the **Save And Go To** button and click on **Sections**.

Software 471				1,111.11
Other Supplies and Materials 499				
Regular Instruction Equipment 722				
Total				1,222.22

Save And Go To

<p>Under the Funding Application or Grant Program Name section, click the <u>FER Summary Report 1</u> link.</p>																																																							
<p>The total assets must be equal to the sum of liabilities, reserves, and fund balance on this page. For more information, see Balancing Final Expenditure Reports for Summary Report 1 and Summary Report 2 in TDOE Resources > Fiscal-District Technical Assistance > Year-end One Pagers.</p> <p>For state-funded grants where the balance sheet is not required, FER Summary Report 1 is not applicable.</p>	 <table border="1"> <thead> <tr> <th>Account</th> <th>Account Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>11000</td> <td>Total Assets</td> <td>\$39,769,526.61</td> </tr> <tr> <td>31000</td> <td>Liabilities Reserves and Fund Balance</td> <td>\$39,769,526.61</td> </tr> </tbody> </table>	Account	Account Description	Amount	11000	Total Assets	\$39,769,526.61	31000	Liabilities Reserves and Fund Balance	\$39,769,526.61																																													
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<p>The beginning-of-the-year reserves, fund balance, and revenues must equal total expenditures and end-of-year reserves.</p> <p>See Balancing Final Expenditure Reports for Summary Report 1 and Summary Report 2 in TDOE Resources, Fiscal - District Technical Assistance, Year-end Close One Pagers for more information.</p>	 <table border="1"> <thead> <tr> <th>Account</th> <th>Account Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>300001</td> <td>Beginning of Year Reserves and Fund Balance</td> <td>\$0.00</td> </tr> <tr> <td>47000</td> <td>Total Operating Revenues</td> <td>\$3,073,082.76</td> </tr> <tr> <td>48000</td> <td>Total Other Revenue</td> <td>\$0.00</td> </tr> <tr> <td>49000</td> <td>Total Other Sources</td> <td>\$0.00</td> </tr> <tr> <td>49999</td> <td>Total Revenues</td> <td>\$3,073,082.76</td> </tr> <tr> <td colspan="2">Grand Total Available Funds:</td> <td>\$3,073,082.76</td> </tr> <tr> <td colspan="3">Expenditures</td> </tr> <tr> <td>70000</td> <td>Total Operating Expenditures</td> <td>\$3,073,082.76</td> </tr> <tr> <td>73300</td> <td>Total Community Services</td> <td>\$0.00</td> </tr> <tr> <td>73400</td> <td>Total Childhood Education</td> <td>\$0.00</td> </tr> <tr> <td>78100</td> <td>Total Regular Capital Outlay</td> <td>\$0.00</td> </tr> <tr> <td>80000</td> <td>Total Debt Service</td> <td>\$0.00</td> </tr> <tr> <td>91300</td> <td>Total Education Capital Projects</td> <td>\$0.00</td> </tr> <tr> <td>99100</td> <td>Total Transfers / Other Uses</td> <td>\$0.00</td> </tr> <tr> <td>99999</td> <td>Grand Total Expenditures</td> <td>\$3,073,082.76</td> </tr> <tr> <td>30000</td> <td>End of Year Reserves and Fund Balance</td> <td>\$0.00</td> </tr> <tr> <td colspan="2">Total Expense / End of Year Reserve / Fund Balance:</td> <td>\$3,073,082.76</td> </tr> </tbody> </table>	Account	Account Description	Amount	300001	Beginning of Year Reserves and Fund Balance	\$0.00	47000	Total Operating Revenues	\$3,073,082.76	48000	Total Other Revenue	\$0.00	49000	Total Other Sources	\$0.00	49999	Total Revenues	\$3,073,082.76	Grand Total Available Funds:		\$3,073,082.76	Expenditures			70000	Total Operating Expenditures	\$3,073,082.76	73300	Total Community Services	\$0.00	73400	Total Childhood Education	\$0.00	78100	Total Regular Capital Outlay	\$0.00	80000	Total Debt Service	\$0.00	91300	Total Education Capital Projects	\$0.00	99100	Total Transfers / Other Uses	\$0.00	99999	Grand Total Expenditures	\$3,073,082.76	30000	End of Year Reserves and Fund Balance	\$0.00	Total Expense / End of Year Reserve / Fund Balance:		\$3,073,082.76
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<p>When FER Summary Report 2 is balanced, hover over the Save And Go To button and click on Sections.</p>																									
<p>Click the FER Related Documents link.</p>																									
<p>Click on Upload New to attach the Statement of Revenue, Statement of Expenditures, and Trial Balance reports from the LEA's accounting system. Upload other supporting documentation, as necessary.</p>																									
<p>For each document, click the Select button to attach the appropriate file, enter the file name in the Document Name field, and click the Create button.</p>																									
<p>Hover over the Go To button and click on Sections.</p>																									
<p>On the Sections page, click on Carryover under the Final Expenditure Report section.</p>																									
<p>Enter the amount you wish to carry over in the Amount to Carry Over field. In most cases, this will be the Amount Eligible for Carryover. If you want to carry over less than the eligible amount, enter that specific amount in the Amount to Carry Over field and then check the box to acknowledge the carryover amount being less</p>	 <table border="1" data-bbox="812 1669 1453 1879"> <thead> <tr> <th>Grant</th> <th>Allocation</th> <th>Expenditures</th> <th>Cash Received</th> <th>Amount Remaining</th> <th>Amount Eligible for Carryover</th> <th>Amount to Carry Over</th> <th>Acknowledge Carryover Less Than Amount Eligible</th> </tr> </thead> <tbody> <tr> <td>Grant Program</td> <td>\$123,456.78</td> <td>\$111,111.11</td> <td>\$111,111.11</td> <td>\$12,345.67</td> <td>\$12,345.67</td> <td>0.00</td> <td><input type="checkbox"/></td> </tr> <tr> <td></td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>\$0.00</td> <td>0.00</td> <td><input type="checkbox"/></td> </tr> </tbody> </table>	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"/>
Grant	Allocation	Expenditures	Cash Received	Amount Remaining	Amount Eligible for Carryover	Amount to Carry Over	Acknowledge Carryover Less Than Amount Eligible																		
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00	<input type="checkbox"/>																		

than the eligible amount. When the FER is approved by the state, the carryover amount that the LEA indicated will automatically populate in the next fiscal year's grant application.

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

The State Funds FER has Other Year-end Reports that the LEA must complete prior to submitting the FER. Please see Appendix A.

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](#)

Once both Summary Reports are balanced, check for validation messages on the **Sections** page. Click on **Messages**.

- Errors will prevent you from completing the FER. Resolve all errors.
- Review warnings and address any issues as applicable.

Validation Messages

[Messages](#)

Validation Messages

Public District - FY 2024 - CTE Perkins Basic - Rev 1

[Return To Sections Page](#)

CTE Perkins Basic

Actions | [FER Related Documents](#)

Review: The optional Related Document (ASR) Additional Supporting Documents has not been uploaded. Please be certain this is the intention. Warning

Click on the **Return to Sections Page** link.

[Return To Sections Page](#)

Click on **FER Draft Completed**.

Change Status To: FER Draft Completed

or

[FER Cancelled](#)

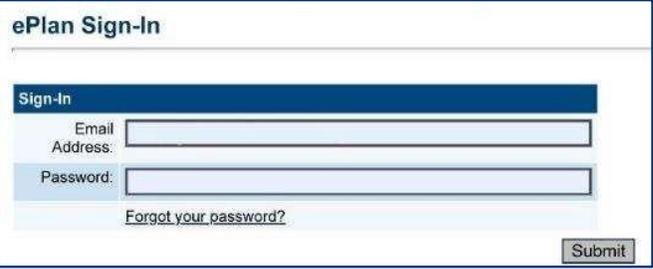
If the LEA Fiscal Representative completed the FER, the status should be changed to LEA Fiscal Representative Approved. If someone else completes the FER, the LEA Fiscal Representative must review it for accuracy before granting approval. Next, the LEA Authorized Representative will review and approve the FER.

The **State Funds FER** has an intermediate approval step. The TDOE regional finance consultant will review the FER after the LEA Fiscal Representative approves it. If corrections are needed, the consultant will return the FER to the LEA Fiscal Representative. If there are no corrections to make, the consultant will click on FER TDOE State Funds Fiscal Consultant Approved. The FER will then require approval by the LEA Authorized Representative.

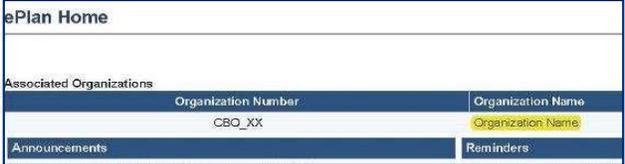
Instructions for LEA Fiscal Representative to Approve FER

Log in to ePlan.tn.gov





Click on the **Organization Name**.



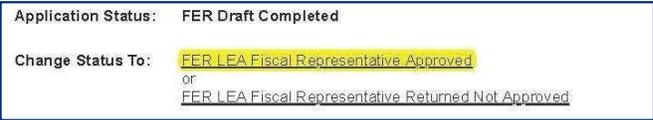
On the left-side navigation menu, select **Funding > Funding Application**.



Click on the **Grant Program Name**.

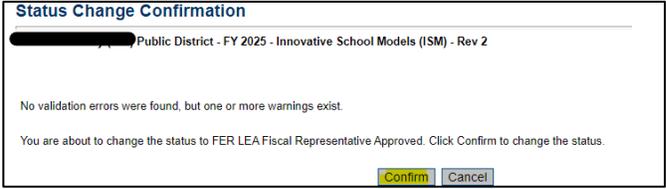


Next to **Change Status To**, click on **FER Fiscal Representative Approved**.



Click the **Confirm** button.

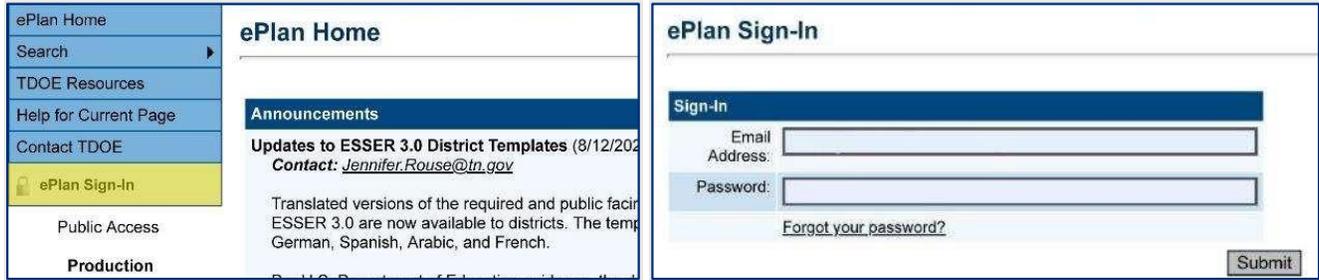
Once the LEA Fiscal Representative has approved the FER, the LEA Authorized Representative will follow the Instructions for the Authorized Representative to Approve the FER.



Instructions for LEA Authorized Representative to Approve FER

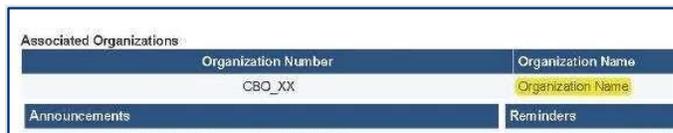
The LEA Authorized Representative will **log into ePlan**. On the left-side navigation menu, select **Funding>Funding Applications**. Click on the **Grant Program Name**. Next to **Change Status To**, click on **LEA FER Authorized Representative Approved**.

Log in to ePlan.tn.gov



The screenshot shows the ePlan Home page on the left with a navigation menu where 'ePlan Sign-In' is highlighted. The main content area displays an announcement about ESSEr 3.0 District Templates. To the right is the ePlan Sign-In page with fields for Email Address and Password, and a 'Submit' button.

Click on the **Organization Name**.



The screenshot shows a table titled 'Associated Organizations' with columns for Organization Number and Organization Name. The row for 'CBO_XX' has 'Organization Name' highlighted in yellow. Below the table are buttons for 'Announcements' and 'Reminders'.

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



The screenshot shows the ePlan Home page with the navigation menu on the left. 'Funding' is selected, and 'Funding Applications' is highlighted in yellow.

Click on the **Grant Program Name**.



The screenshot shows a table of 'All Active Applications'. The 'Entitlement Funding Application' section has a row for 'Grant Program' with 'Revision' 1 and 'Status' 'TDOE Director' highlighted in yellow. Below is a section for 'Competitive Funding Application' with a message: 'There are no matching Competitive applications for this fiscal year.'

After reviewing the FER and if in agreement, click on **FER Authorized Representative Approved**.



The screenshot shows the 'Application Status' field set to 'FER LEA Fiscal Representative Approved'. The 'Change Status To' dropdown has 'FER LEA Authorized Representative Approved' highlighted in yellow, with other options like 'FER LEA Authorized Representative Returned Not Approved' visible.

Click the **Confirm** button.



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

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



The screenshot shows the 'Application Status' field set to 'FER LEA Authorized Representative Approved'. The 'Change Status To' dropdown has 'FER Grants Management Final Approved' highlighted in yellow, with other options like 'FER Grants Management Primary Approved' visible.

Appendix A: Other Year-End Reports

<p>Expenditures by Other Agencies</p> <p>Enter by function code the expenditures made by other government agencies for the benefit of the schools. Examples include:</p> <ol style="list-style-type: none"> 1) School resource officers (SROs) who are paid by the county sheriff department or city police department (72100). 2) Capital projects paid by the county general fund, such as roof replacement, HVAC replacement, school bus purchase, etc. (91300). 	<table border="1"> <thead> <tr> <th></th> <th style="text-align: right;">Amount</th> </tr> </thead> <tbody> <tr><td>71100 - Regular Instruction Program</td><td style="text-align: right;">0.00</td></tr> <tr><td>71150 - Alternative Instruction Program</td><td style="text-align: right;">0.00</td></tr> <tr><td>71200 - Special Education Program</td><td style="text-align: right;">0.00</td></tr> <tr><td>71300 - Vocational Education Program</td><td style="text-align: right;">0.00</td></tr> <tr><td>71400 - Student Body Education Program</td><td style="text-align: right;">0.00</td></tr> <tr><td>71600 - Adult Education Program</td><td style="text-align: right;">0.00</td></tr> <tr><td>72100 - Students</td><td style="text-align: right;">3,635,094.75</td></tr> <tr><td>72200 - Instructional Staff</td><td style="text-align: right;">0.00</td></tr> <tr><td>72300 - General Administration</td><td style="text-align: right;">0.00</td></tr> <tr><td>72410 - School Administration-Ots of Principal</td><td style="text-align: right;">0.00</td></tr> <tr><td>72510 - Business Administration</td><td style="text-align: right;">0.00</td></tr> <tr><td>72520 - Human Services/Resources/Personnel</td><td style="text-align: right;">0.00</td></tr> <tr><td>72600 - Operation & Maintenance of Plant</td><td style="text-align: right;">0.00</td></tr> <tr><td>72710 - Student Transportation</td><td style="text-align: right;">0.00</td></tr> <tr><td>72810 - Other Support Services - Central and Other</td><td style="text-align: right;">0.00</td></tr> <tr><td>73100 - Food Service</td><td style="text-align: right;">0.00</td></tr> <tr><td>73300 - Community Services</td><td style="text-align: right;">0.00</td></tr> <tr><td>73400 - Early Childhood Education</td><td style="text-align: right;">0.00</td></tr> <tr><td>76100 - Regular Capital Outlay</td><td style="text-align: right;">0.00</td></tr> <tr><td>80000 - Education Debt Service</td><td style="text-align: right;">0.00</td></tr> <tr><td>91300 - Education Capital Projects</td><td style="text-align: right;">68,500,174.13</td></tr> <tr><td>99000 - Other Uses/Transfers</td><td style="text-align: right;">0.00</td></tr> <tr><td>Total</td><td style="text-align: right;">\$72,135,268.88</td></tr> </tbody> </table>		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-Ots 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
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<p>Expenditures for School Indebtedness</p> <p>Enter the total principal and interest paid on debt, the total amount paid by schools directly to creditors, and the total amount paid by schools to local governments. You may need to contact your local funding body for this information.</p>	<p>Expenditures for School Indebtedness</p> <p>Public District - FY 2023 - State Funds - Rev 3 - Other Year-End Reports</p> <p>Go To <input type="text"/></p> <table border="1"> <thead> <tr> <th></th> <th style="text-align: right;">BD - Bonded Debt</th> </tr> </thead> <tbody> <tr><td>51050 - School Principal Paid/Retired on Bonds/Notes</td><td style="text-align: right;">355,000.00</td></tr> <tr><td>51060 - Interest Paid on School Bonds/Notes</td><td style="text-align: right;">170,413.00</td></tr> <tr><td>51090 - Total Amount Paid from Schools to Creditors</td><td style="text-align: right;">125,000.00</td></tr> <tr><td>510901 - Total Amount Paid from Schools to Primary Government</td><td style="text-align: right;">0.00</td></tr> <tr><td>51000 - School Debt Expenditures Paid by Local Non-Educational Agencies</td><td style="text-align: right;">\$400,413.00</td></tr> </tbody> </table>		BD - Bonded Debt	51050 - School Principal Paid/Retired on Bonds/Notes	355,000.00	51060 - Interest Paid on School Bonds/Notes	170,413.00	51090 - Total Amount Paid from Schools to Creditors	125,000.00	510901 - Total Amount Paid from Schools to Primary Government	0.00	51000 - School Debt Expenditures Paid by Local Non-Educational Agencies	\$400,413.00																																				
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<p>School Indebtedness</p> <p>Input the initial debt balance as of July 1, 20xx, the principal paid down or retired, and any new bonds or notes issued during the current fiscal year in which you are completing the FER. Record debt held by the school district or on behalf of the school district by the local government. You may need to contact the local funding body for this information. The principal paid that is reported in 51020 must match the principal payments reported on the Expenditures for School Indebtedness report in 51050.</p>	<p>School Indebtedness</p> <p>Public District - FY 2023 - State Funds - Rev 3 - Other Year-End Reports</p> <p>Go To <input type="text"/></p> <table border="1"> <thead> <tr> <th></th> <th style="text-align: right;">BD - Bonded Debt</th> </tr> </thead> <tbody> <tr><td>51010 - School Debt Outstanding - 7/1</td><td style="text-align: right;">3,906,000.00</td></tr> <tr><td>51020 - School Principal Paid/Retired on Bonds/Notes</td><td style="text-align: right;">355,000.00</td></tr> <tr><td>51030 - New Bonds/Notes Issued</td><td style="text-align: right;">0.00</td></tr> <tr><td>51040 - Net Indebtedness for Schools - 06/30</td><td style="text-align: right;">\$3,551,000.00</td></tr> </tbody> </table>		BD - Bonded Debt	51010 - School Debt Outstanding - 7/1	3,906,000.00	51020 - School Principal Paid/Retired on Bonds/Notes	355,000.00	51030 - New Bonds/Notes Issued	0.00	51040 - Net Indebtedness for Schools - 06/30	\$3,551,000.00																																						
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<p>Non-Centralized Cafeteria</p> <p>LEAs with non-centralized cafeteria systems must provide the total cafeteria expenditures, total cafeteria equipment costs, and the total USDA non-centralized commodities. If your LEA has a centralized cafeteria, report school nutrition revenue and expenditures in Fund 143.</p>	<p>Non Centralized Cafeteria</p> <p>Public District - FY 2023 - State Funds - Rev 3 - Other Year-End Reports</p> <p>Go To <input type="text"/></p> <table border="1"> <tbody> <tr><td>81000 - Total Cafeteria Expenditures</td></tr> <tr><td>82000 - Cafeteria Equipment Expenditures</td></tr> <tr><td>84100 - USDA Non-Centralized Commodities</td></tr> <tr><td>85000 - Net Cafeteria Expenditures</td></tr> </tbody> </table>	81000 - Total Cafeteria Expenditures	82000 - Cafeteria Equipment Expenditures	84100 - USDA Non-Centralized Commodities	85000 - Net Cafeteria Expenditures																																												
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Appendix A: Other Year-End Reports

<p>Student Activity Funds</p> <p>Report School General and Restricted Fund(s) revenue and expenditures, and Board allocations to General and/or Restricted Funds. Board allocations are funds transferred from Fund 141 General Purpose to individual schools. An example is the \$200 per teacher for instructional supplies and materials required by Tennessee Investment in Student Achievement (TISA) that many districts transfer to the schools.</p>	<p>Student Activity Funds</p> <p>Public District - FY 2023 - State Funds - Rev 3 - Other Year-End Reports</p> <p>Go To</p> <ul style="list-style-type: none"> 87000 - General Fund Income Per School Books 87100 - General Fund Income BOE Allocations 88000 - General Fund Expenditures Per School Books 89000 - Restricted Fund Income Per School Books 89100 - Restricted Fund Income BOE Allocations 90000 - Restricted Fund Expenditures Per School Books 																										
<p>Tuition</p> <p>If applicable, enter the total tuition paid to out-of-state school districts.</p>	<p>Tuition</p> <p>Public District - FY 2023 - State Funds - Rev 3 - Other Year-End Reports</p> <p>Go To</p> <ul style="list-style-type: none"> 77000 - Tuition Paid to Out of State LEAs 																										
<p>Career Ladder</p> <p>In Fund 141 General Purpose, the Career Ladder reserves must be adjusted annually. In most systems, this balance is in the account 34560 - Restricted for Instruction. The beginning and ending reserve balances in this report must match those reported in the Fund 141 Balance Sheet. For guidance on how to calculate Career Ladder reserve balances, refer to TDOE Resources > Fiscal District Technical Assistance > Year-end Close and Final Expenditure Reporting > Calculating Ending Reserve Balances.</p>	<p>Career Ladder</p> <p>Public District - FY 2023 - State Funds - Rev 3 - Other Year-End Reports</p> <p>Go To</p> <table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>34560 - Equity from Previous Year</td> <td>\$471.33</td> </tr> <tr> <td>Adjustments</td> <td>0.00</td> </tr> <tr> <td>Adjusted Reserve</td> <td>\$471.33</td> </tr> <tr> <td>49910 - Revenue: Career Ladder Salary Supplement</td> <td>\$15,481.47</td> </tr> <tr> <td colspan="2">ADJUSTED RESERVE PLUS REVENUE</td> </tr> <tr> <td colspan="2">Expenditures</td> </tr> <tr> <td>CEO Payments</td> <td>1,000.00</td> </tr> <tr> <td>Payments to Regular (Full Time) Personnel</td> <td>9,500.00</td> </tr> <tr> <td>Payments to Retired (120 day) Personnel</td> <td>1,200.00</td> </tr> <tr> <td>Total Payments</td> <td>\$11,700.00</td> </tr> <tr> <td>Object Code 117 (Source: FER)</td> <td>\$11,700.00</td> </tr> <tr> <td>34560 - Career Ladder Supplement Equity (End of Year)</td> <td></td> </tr> </tbody> </table>	Description	Amount	34560 - Equity from Previous Year	\$471.33	Adjustments	0.00	Adjusted Reserve	\$471.33	49910 - Revenue: Career Ladder Salary Supplement	\$15,481.47	ADJUSTED RESERVE PLUS REVENUE		Expenditures		CEO Payments	1,000.00	Payments to Regular (Full Time) Personnel	9,500.00	Payments to Retired (120 day) Personnel	1,200.00	Total Payments	\$11,700.00	Object Code 117 (Source: FER)	\$11,700.00	34560 - Career Ladder Supplement Equity (End of Year)	
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<p>Indirect Cost Data Collection</p> <p>In the first section, all LEAs will enter their attendance director's annual salary and benefits. They will also enter the workers' compensation insurance rate assigned to clerical staff. The remaining sections of the report will only open for the appropriate LEAs to enter the requested information. The second section applies to LEAs with the top ten ADMs in the state, and the third section applies to LEAs with a non-centralized cafeteria.</p>	<p>Indirect Cost Data Collection</p> <p>Public District - State Funds - Rev 2 - Other Year-End Reports</p> <p>Indirect Cost Data Entry (Enter Data from FY 2025)</p> <table border="1"> <tbody> <tr> <td>Attendance Director Salary</td> <td>*</td> <td><input type="text"/></td> </tr> <tr> <td>Attendance Director Benefits</td> <td>*</td> <td><input type="text"/></td> </tr> <tr> <td>Workers Compensation Clerical Rate - Ex: Clerical rate of 0.47 will be entered as 0.47.</td> <td>*</td> <td><input type="text"/></td> </tr> </tbody> </table> <p><input type="checkbox"/> Is this LEA in the top ten of ADMs in the State for 2024-25? (The fields in this section will only be available to those LEAs in this category.)</p> <p><input type="checkbox"/> Did the LEA have a Non-Centralized Cafeteria during 2024-25? (The fields in this section will only be available to those LEAs in this category.)</p>	Attendance Director Salary	*	<input type="text"/>	Attendance Director Benefits	*	<input type="text"/>	Workers Compensation Clerical Rate - Ex: Clerical rate of 0.47 will be entered as 0.47.	*	<input type="text"/>																	
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