Montana

Office of Public Instruction

ESSER Guidance Sessions - November

Processing – Final Expenditure Report

Prepare, Prevent, and Respond

November 18, 2022

PRESENTERS

Wendi Fawns, ESSER/EANS Director
wendi.fawns@mt.gov or 406-437-8595

Rebecca Brown, ESSER Program Manager
rebecca.brown@mt.gov or 406-444-0783

Goals For This Session

- What is the Final Expenditure Report?
- Where to Find?
- How to Complete?
  - Create
  - Fill Out
  - Audit Trail
  - Submit
- Wrap-Up and OPI Resources
- Q&A

opi.mt.gov

What is the Final Expenditure Report (FER)?

- The Final Expenditure Report (FER) is the **last step** necessary to **close out** a grant
- It gets submitted at the end of the grant:
  - When all grant funds have been spent down, OR
  - When the grant period is ending
- For some grants, the FER ends one fiscal year and rolls remaining funds over to the next fiscal year.
- **For ESSER grants** specifically, the FER closes out the grant so that no further amendments or cash requests can be submitted.

What is the Final Expenditure Report (FER)?

- FERs for ESSER I (ESSER Fund and ESSER Related Services) must be submitted by **October 25, 2022**.

- If your ESSER I FERs have not been approved, you will not be able to draw down from ESSER II or ESSER III.

- If you haven't yet, submit your FERs for your ESSER I grant(s)!

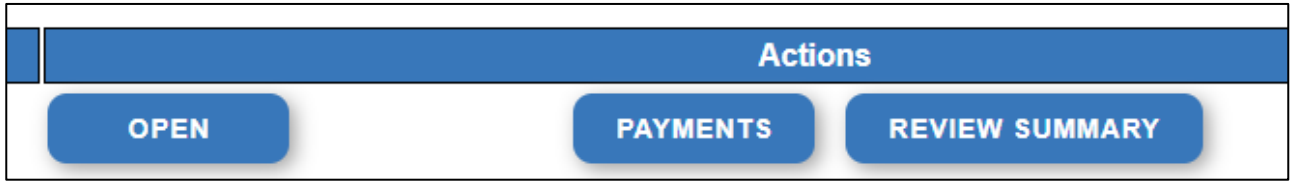
Before You Create an FER…

- You must have **at least one** Cash Request which has been approved and paid out before you can submit an FER.
  - We encourage you to fully spend down your grant using Cash Requests before submitting an FER.

- A Cash Request and an FER **cannot** be processed within the same month.

Where do I find the FER?

- On the E-Grants Access Select page…
- Click “Payments” button next to desired grant to see the Payment Summary



Vendor 0000023560 001

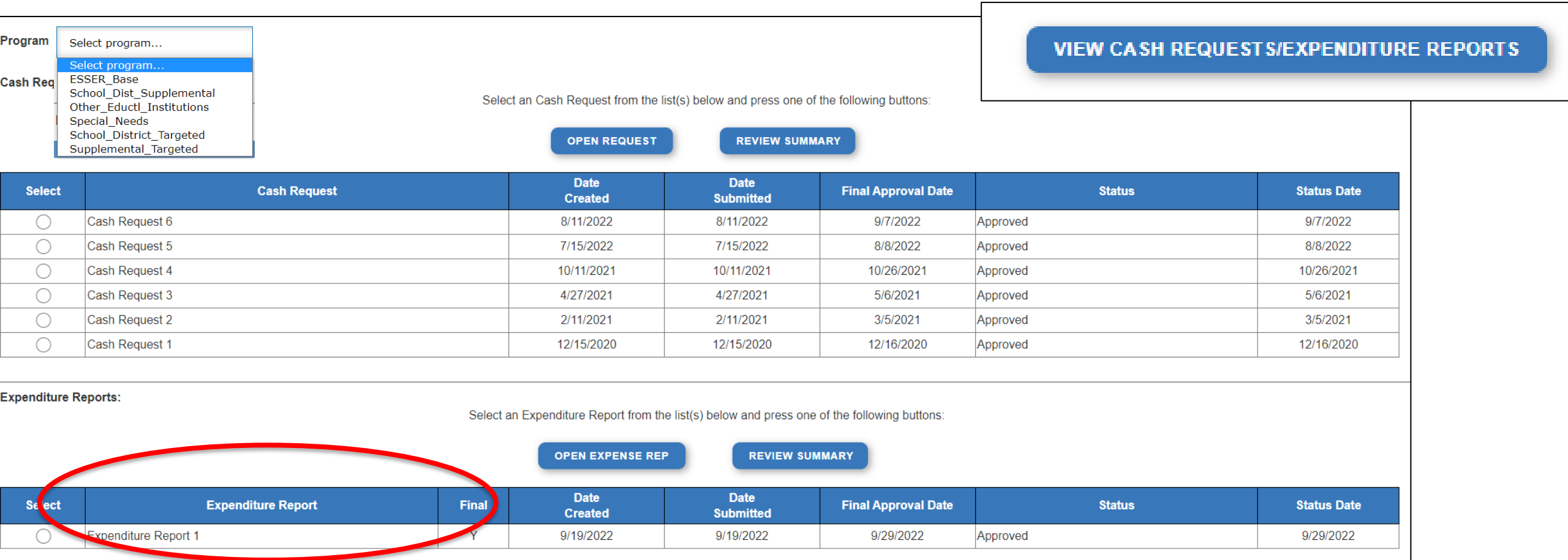
VIEW CASH REQUESTS/EXPENDITURE REPORTS

Payment Summary as of 8/5/2022

	ESSER_Fund
Current Grant Year Allocation	$71,623
(+/-) Adjustments	$0
(+/-) Consortiums	$20,865
(+/-) Transfers	$0
Total Funds Available	$92,488
Approved Budget --Original Application	$92,488
Anticipated Payments	
Auto-Scheduled	$0
Cash Requests	$92,488
Total	$92,488
Pending Payments	
Auto-Scheduled	$0
Approved Cash Requests	$0
Total	$0
Completed Payments	
Auto-Scheduled	$0
Cash Requests	$92,488
Total	$92,488
Remaining Payments	
Auto-Scheduled	$0
Cash Requests	$0
Total	$0
Final PER Status	

Where do I find the FER?

- Click the "View Cash Requests/Expenditure Reports" button.
- Expenditure Reports are in this menu below all your Cash Requests.



Select	Cash Request	Date Created	Date Submitted	Final Approval Date	Status	Status Date
○	Cash Request 6	8/11/2022	8/11/2022	9/7/2022	Approved	9/7/2022
○	Cash Request 5	7/15/2022	7/15/2022	8/8/2022	Approved	8/8/2022
○	Cash Request 4	10/11/2021	10/11/2021	10/26/2021	Approved	10/26/2021
○	Cash Request 3	4/27/2021	4/27/2021	5/6/2021	Approved	5/6/2021
○	Cash Request 2	2/11/2021	2/11/2021	3/5/2021	Approved	3/5/2021
○	Cash Request 1	12/15/2020	12/15/2020	12/16/2020	Approved	12/16/2020

Select	Expenditure Report	Final	Date Created	Date Submitted	Final Approval Date	Status	Status Date
○	Expenditure Report 1	Y	9/19/2022	9/19/2022	9/29/2022	Approved	9/29/2022

How do I create a new FER?

- Select “Create” button (not shown in this screenshot)

Program ESSER_Fund

Cash Requests:

Select an Cash Request from the list(s) below and press one of the following buttons:

OPEN REQUEST REVIEW SUMMARY

Select	Cash Request	Date Created	Date Submitted	Final Approval Date	Status	Status Date
○	Cash Request 6	8/11/2022	8/11/2022	9/7/2022	Approved	9/7/2022
○	Cash Request 5	7/15/2022	7/15/2022	8/8/2022	Approved	8/8/2022
○	Cash Request 4	10/11/2021	10/11/2021	10/26/2021	Approved	10/26/2021
○	Cash Request 3	4/27/2021	4/27/2021	5/6/2021	Approved	5/6/2021
○	Cash Request 2	2/11/2021	2/11/2021	3/5/2021	Approved	3/5/2021
○	Cash Request 1	12/15/2020	12/15/2020	12/16/2020	Approved	12/16/2020

Expenditure Reports:

Select an Expenditure Report from the list(s) below and press one of the following buttons:

OPEN EXPENSE REP REVIEW SUMMARY

Select	Expenditure Report	Final	Date Created	Date Submitted	Final Approval Date	Status	Status Date
○	Expenditure Report 1	Y	9/19/2022	9/19/2022	9/29/2022	Approved	9/29/2022

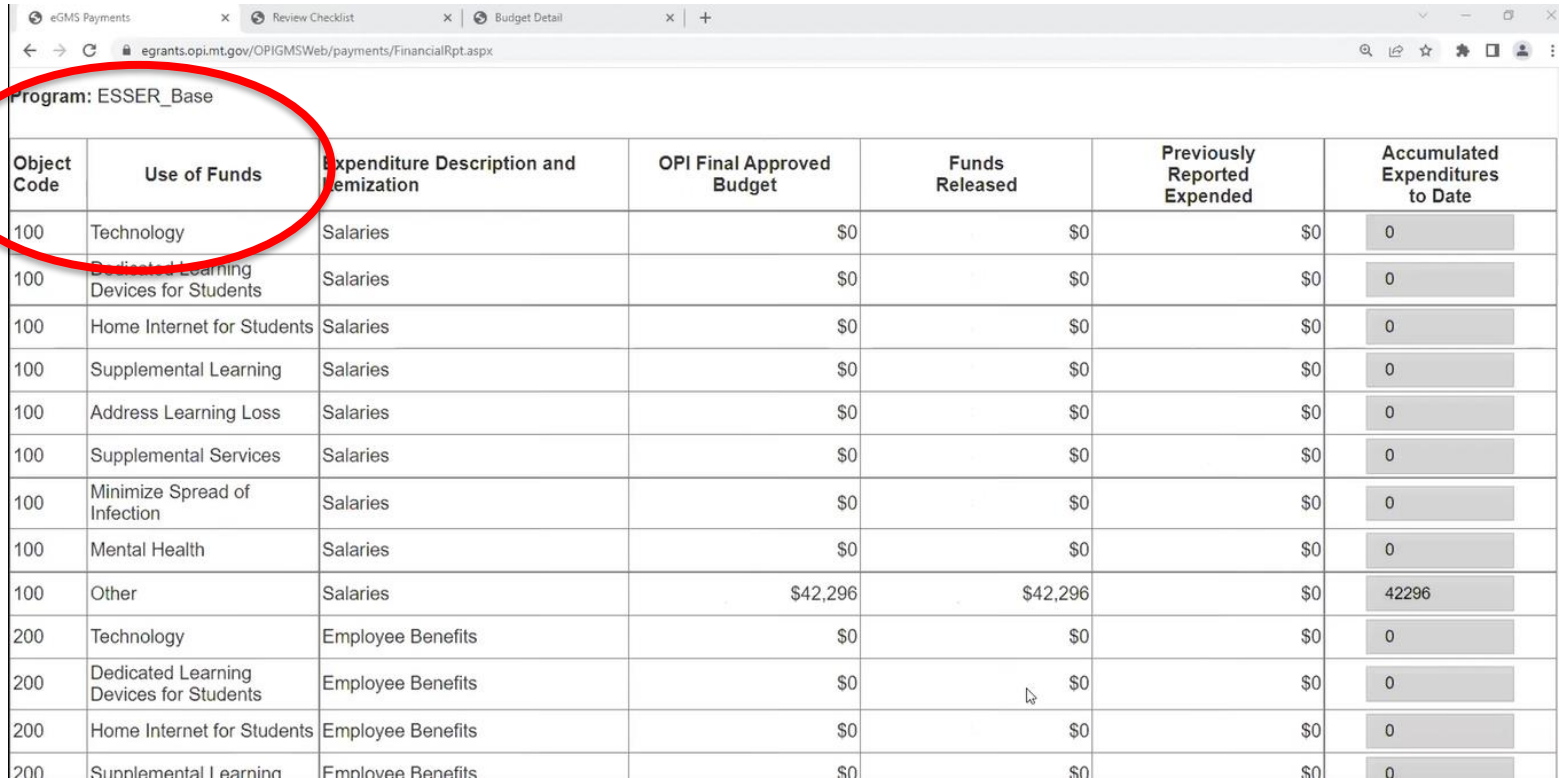
Important Parts Of The FER

- **Object Code** & each **Use of Funds** within the Object Code(s) – all possible categories within the budget
- **Expenditure Description and Itemization** – description of the Object Code
- **OPI Final Approved Budget** – pulled directly from your Grant application
- **Funds Released** – what OPI has already paid out for that line item
- **Accumulated Expenditures to Date** – where schools fill in what was actually spent out of the grant

Object Code	Use of Funds	Expenditure Description and Itemization	OPI Final Approved Budget	Funds Released	Previously Reported Expended	Accumulated Expenditures to Date
100	Technology	Salaries	$0	$0	$0	0
100	Dedicated Learning Devices for Students	Salaries	$0	$0	$0	0
100	Home Internet for Students	Salaries	$0	$0	$0	0
100	Supplemental Learning	Salaries	$0	$0	$0	0
100	Address Learning Loss	Salaries	$0	$0	$0	0
100	Supplemental Services	Salaries	$0	$0	$0	0
100	Minimize Spread of Infection	Salaries	$0	$0	$0	0
100	Mental Health	Salaries	$0	$0	$0	0
100	Other	Salaries	$42,296	$42,296	$0	42296
200	Technology	Employee Benefits	$0	$0	$0	0
200	Dedicated Learning Devices for Students	Employee Benefits	$0	$0	$0	0

Filling Out The FER

- You will only be filling out the "Accumulated Expenditures to Date"
- Different line item for each Use of Funds within each Object Code
  - If you haven't budgeted anything within that Use of Funds, enter "0"
- Select "Save Page"



Program: ESSER_Base

Object Code	Use of Funds	Expenditure Description and Itemization	OPI Final Approved Budget	Funds Released	Previously Reported Expended	Accumulated Expenditures to Date
100	Technology	Salaries	$0	$0	$0	0
100	Dedicated Learning Devices for Students	Salaries	$0	$0	$0	0
100	Home Internet for Students	Salaries	$0	$0	$0	0
100	Supplemental Learning	Salaries	$0	$0	$0	0
100	Address Learning Loss	Salaries	$0	$0	$0	0
100	Supplemental Services	Salaries	$0	$0	$0	0
100	Minimize Spread of Infection	Salaries	$0	$0	$0	0
100	Mental Health	Salaries	$0	$0	$0	0
100	Other	Salaries	$42,296	$42,296	$0	42296
200	Technology	Employee Benefits	$0	$0	$0	0
200	Dedicated Learning Devices for Students	Employee Benefits	$0	$0	$0	0
200	Home Internet for Students	Employee Benefits	$0	$0	$0	0
200	Supplemental Learning	Employee Benefits	$0	$0	$0	0

Filling Out The FER

- "Accumulated Expenditures to Date" is not required to match "Funds Released"
- Must fall within 50% Leeway
  - You can request up to 50% above or below what is in the Budget "buckets" without submitting an amendment to change your budget

Object Code	Expenditure Description and Itemization	OPI Final Approved Budget	Funds Released	Previously Reported Expended	Accumulated Expenditures to Date
100	Salaries	$9,712	$9,712	$0	9977
200	Employee Benefits	$3,068	$3,068	$0	2803
300	Purchased Professional and Technical	$0	$0	$0	0
400	Purchased Property Services	$0	$0	$0	0
500	Other Purchased Services	$0	$0	$0	0
600	Supplies	$0	$0	$0	0
700	Property & Equipment	$0	$0	$0	0
800	Other Objects	$0	$0	$0	0
900	Transfers	$0	$0	$0	0
	Totals:	$12,780	$12,780	$0	$12,780
	Indirect Cost Approved Rate 1.0400 % Derived Rate 0 %	$0	$0	$0	$0
	Totals:	$12,780	$12,780	$0	$12,780

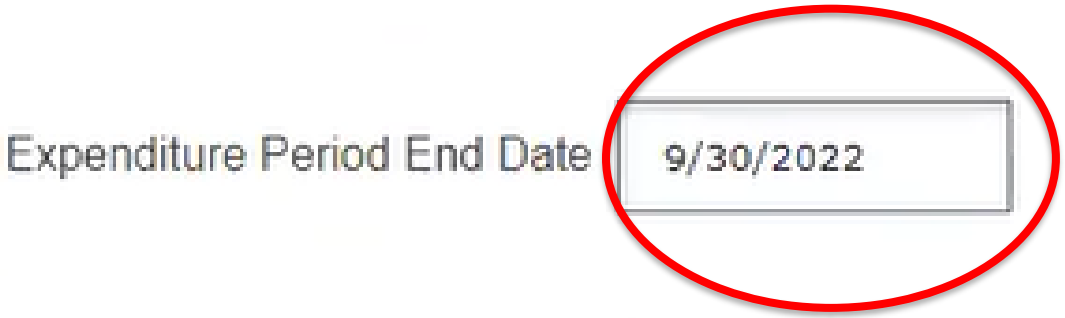
Filling Out The FER

- If you did not use all funds from your grant, the "Accumulated Expenditures to Date" will not match the "OPI Final Approved Budget."
- Effectively, this means you are **refusing** the remainder of the grant funds.
  - Grant Accountants may contact you to verify this is accurate.

Object Code	Expenditure Description and Itemization	OPI Final Approved Budget	Funds Released	Previously Reported Expended	Accumulated Expenditures to Date
100	Salaries	$66,174	$60,958	$0	60958
200	Employee Benefits	$22,180	$21,208	$0	21208
300	Purchased Professional and Technical	$3,095	$3,692	$0	3692
400	Purchased Property Services	$0	$0	$0	0
450	Infrastructure	$0	$0	$0	0
500	Other Purchased Services	$7,199	$5,879	$0	5879
600	Supplies	$14,464	$17,266	$0	17266
700	Property & Equipment	$0	$0	$0	0
800	Other Objects	$0	$0	$0	0
	Totals:	$113,112	$109,003	$0	$109,003
	Indirect Cost Approved Rate 5.0000 % Derived Rate 5.0000 %	$5,639	$5,312	$0	$5,312
	Totals:	$118,751	$114,315	$0	$114,315

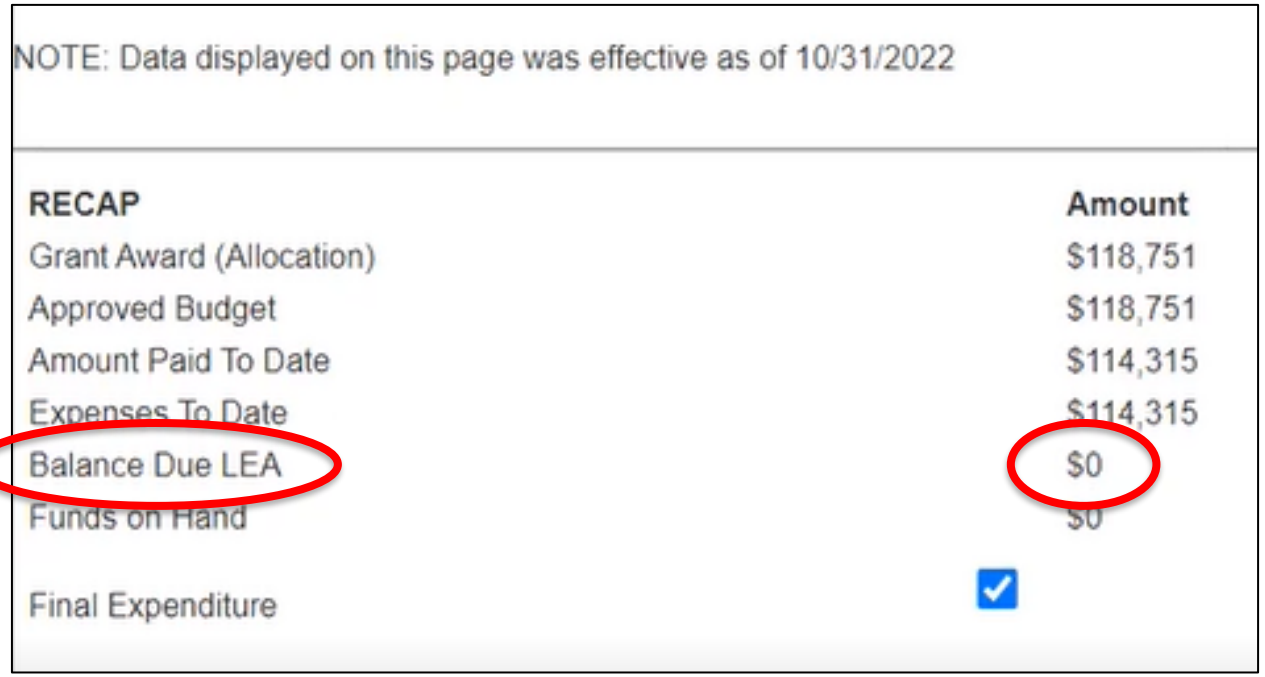
Filling Out The FER

- In the “Expenditure Period End Date” box, type in the date
- Select “Save Page”



Filling Out The FER

- Double-check the “Recap” section toward the bottom of your FER.



NOTE: Data displayed on this page was effective as of 10/31/2022

RECAP	Amount
Grant Award (Allocation)	$118,751
Approved Budget	$118,751
Amount Paid To Date	$114,315
Expenses To Date	$114,315
Balance Due LEA	$0
Funds on Hand	$0
Final Expenditure	☑

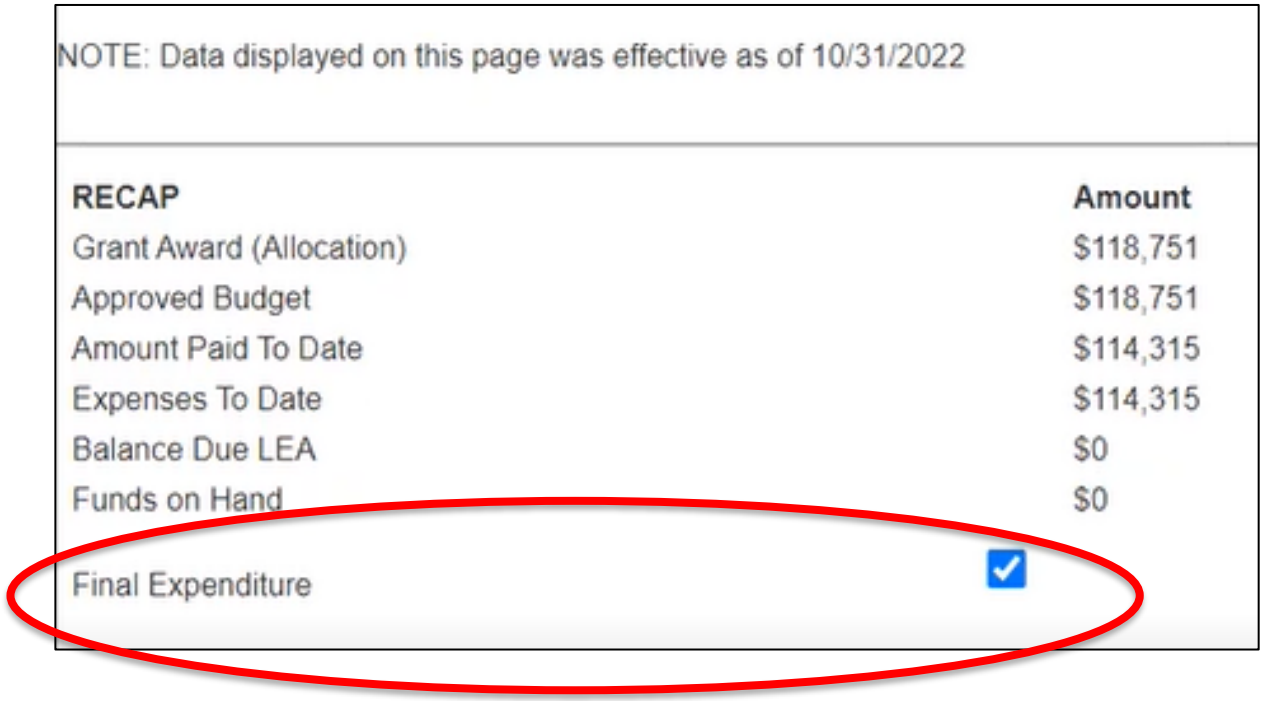
Filling Out The FER

- If you have any remaining funds to request, they will show in the "Balance Due LEA" line.

RECAP	Amount
Grant Award (Allocation)	$932,206
Approved Budget	$932,206
Amount Paid To Date	$807,866
~~Expenses To Date~~	$873,758
Balance Due LEA	$65,892
~~Funds on Hand~~	($65,892)
Final Expenditure	☑

Filling Out The FER

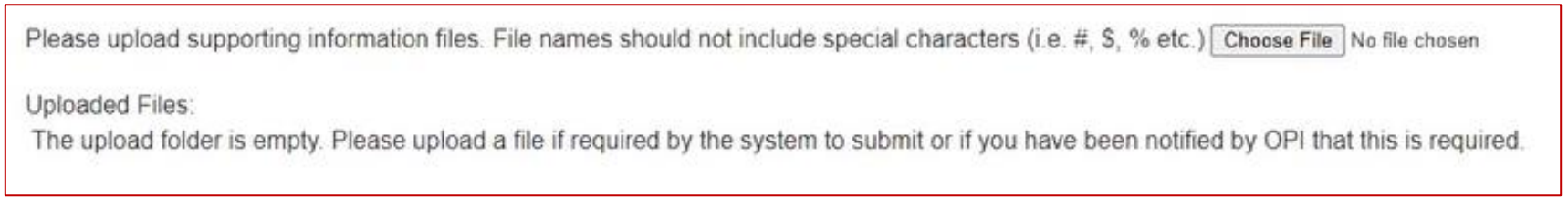
- Check the “Final Expenditure” box.
  - If this is not selected, then it will not close your grant.
- Select “Save Page”


NOTE: Data displayed on this page was effective as of 10/31/2022

RECAP	Amount
Grant Award (Allocation)	$118,751
Approved Budget	$118,751
Amount Paid To Date	$114,315
Expenses To Date	$114,315
Balance Due LEA	$0
Funds on Hand	$0
Final Expenditure	☑

Audit Trail – Upload Documentation

- An auditor needs to be able to see direct connections from Budget → Amendments → Cash Requests → Expenditure Report
- If there are any differences between Budget/Cash Requests and the FER, upload documentation (receipts/invoices).
  - Example: If you are requesting additional $ which wasn't already paid out



Submitting the FER

- Select “Save Page”
- Run Consistency Check
- Submit to AR
- AR Submits to OPI

Finding the Feedback

opi.mt.gov

Expenditure Reports:

Select an Expenditure Report from the list(s) below and press one of the following buttons:

OPEN EXPENSE REP | REVIEW SUMMARY

Select	Expenditure Report	Final	Date Created	Date Submitted	Final Approval Date	Status	Status Date
◉	Expenditure Report 1	Y	7/8/2022	11/10/2022	11/14/2022	Approved	11/14/2022

How do you see the Feedback on your Expenditure Report once it's returned?

- When in the "Cash Request/Expenditure Report Menu", select the Expenditure Report, then select the "Review Summary" button
- Then select the step you wish to view and select the "Review Checklist" button
- E-Grants will open a second tab in your browser – *pop-up blocker must be turned off*
- Within the "Review Checklist" page that opens, you will be able to see our comments in the text box

Review Summary

Click for Instructions

Latest submission to OPI occurred on: 6/21/2022

Round 1				
Select	**Stop**	**Group**	**Staff**	**Status**
	1	LEA Financial Data Entry	LEA Finan Data Entry Users	Skipped
	2	LEA Financial Business Manager	Craig Van Nice	Submitted
◉	3	SEA Accountant	Steve Morgan	Accepted

REVIEW CHECKLIST | REQUEST CHECKLIST PRINT

Grant Application | Review Checklist

egrants.opi.mt.gov/OPIGMSWeb/ApplicationShell.aspx

Intranet | OPIConnect | SABHRS | OPI | EGrants | EG TEST | TLHub

E-Grants System

Applicant: 6900 Montana Science Center

Application: 2020-2021 ARP Afterschool - A0-Montana Science Center

Cycle: Original Application

EXPENDITURE REPORT REVIEW

Expenditure Report Review Checklist - ESSER Fund Grant

Click for Instructions

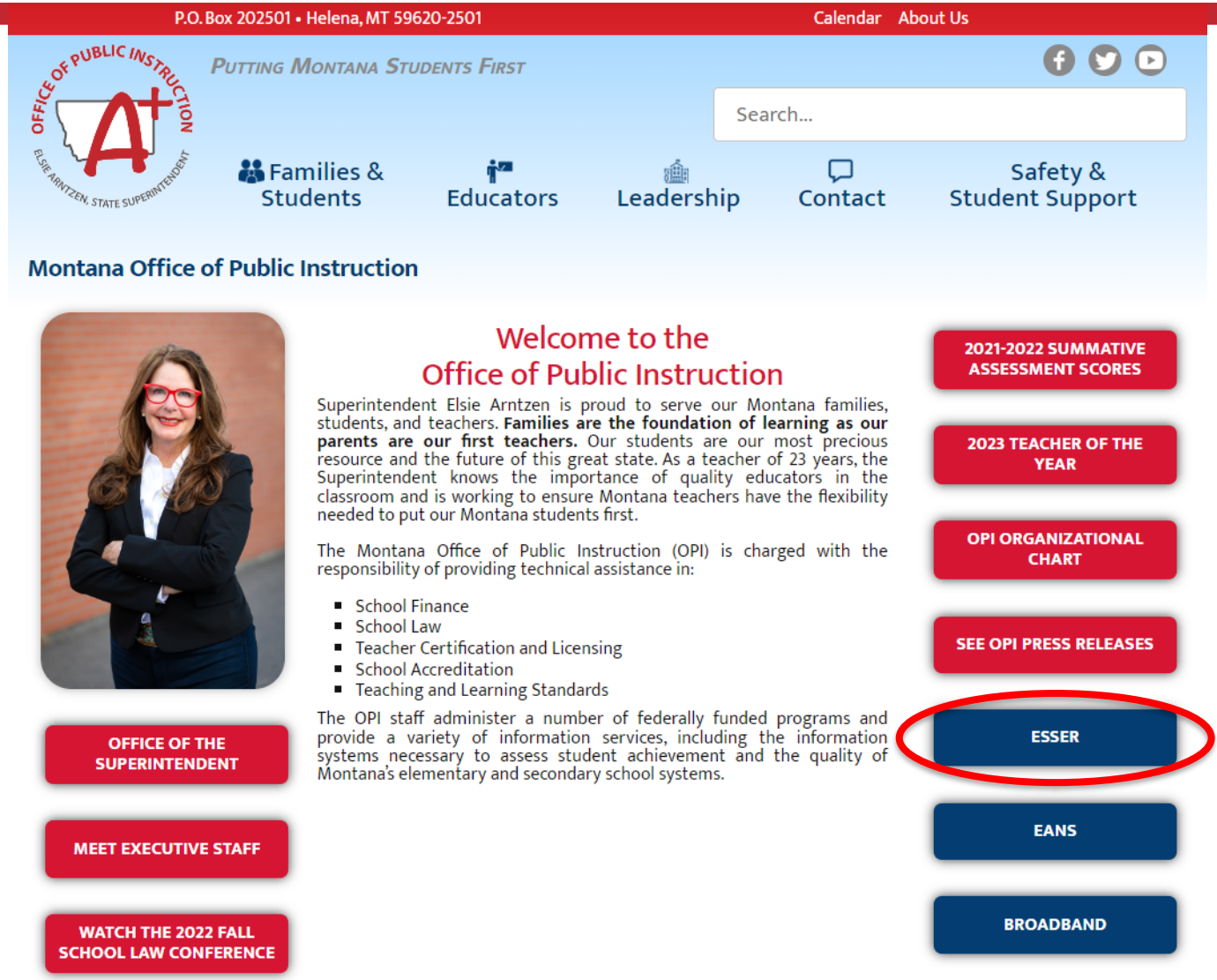
1. Is the expenditure report approvable?

Yes

Comment (26 of 2000 maximum characters used)

Reviewed by SMM 11-14-2022

Resources at OPI.MT.GOV



Q & A

For questions or additional information please contact:

ESSER Program Questions

Wendi Fawns at wendi.fawns@mt.gov or 406-437-8595

Rebecca Brown at rebecca.brown@mt.gov or 406-444-0783

Cash Requests or Expenditure Reports

Steven Morgan at steven.morgan@mt.gov or 406-594-9728

Montana
Office of Public Instruction
opi.mt.gov Elsie Arntzen, Superintendent