![Pennsylvania Department of Education logo]

Final Expenditure Reports

Once all funds are fully expended and liquidated
for a project a Final Expenditure Report (FER)
must be submitted **within 30 days.**

**NOTE: Please review compliance with the assurances for
ANY change to the Nonpublic share.**

**Make sure you have access to your general ledger and
ensure it is used to submit your FER.**

FERs are completed and submitted in eGrants.

1. Choose year.
2. Choose Project/Grant
   - ARP ESSER 90%
   - ARP ESSER 7%
   - ARP ESSER 2.5%
   - School Improvement Set Aside Grant (SI)
   - Rural and Low-Income Schools Grant (RLIS)
   - ESSA Consolidated Application

   Note: If the project is part of the Consolidated Application, you must select the sub-project, i.e. Title I, II, III, IV, ID, ID Subpart 1 If you completed a funding adjustment or amendment, you would want to choose that project.
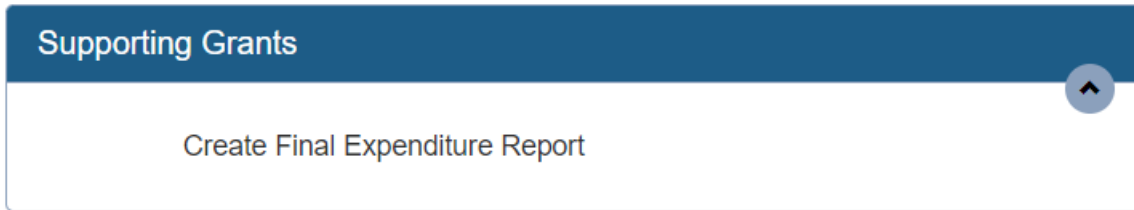
LEA	AUN	Grant Title	Project No	Project Type	Project Status	Workflow Step	Grant Detail
Aliquippa SD	127040503	Consolidated Application	FA-999-24-0004 A	Funding Adjustment	Completed	DFP Review Complete (FA)	✎
Aliquippa SD	127040503	Consolidated Application	FA-999-24-0004	Original Application	Closed	DFP Approval Complete	✎

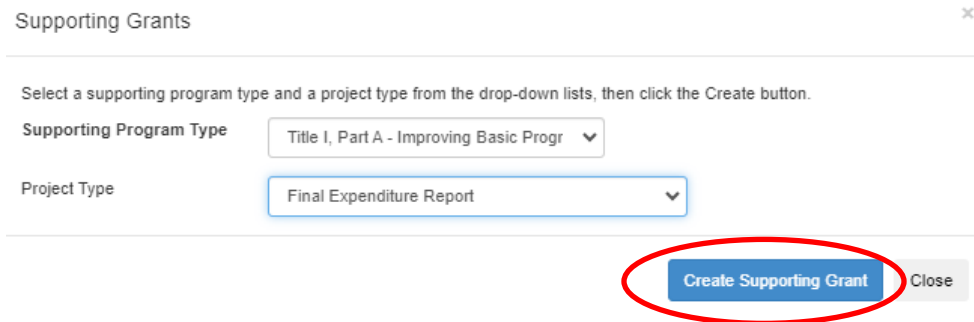3. Click on the subgrant for which you want to create an FER.

The project status of the Consolidated and the Sub Grant must be Completed for you to create the FER. (If the status of the subgrant is not "Completed", contact your Fiscal Tech to research or resolve.)

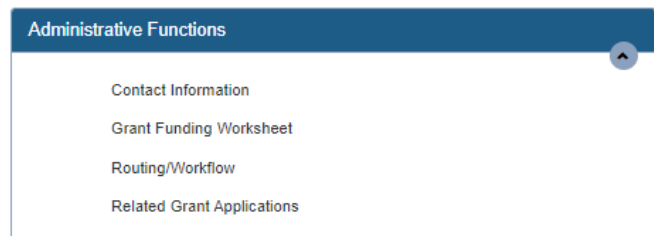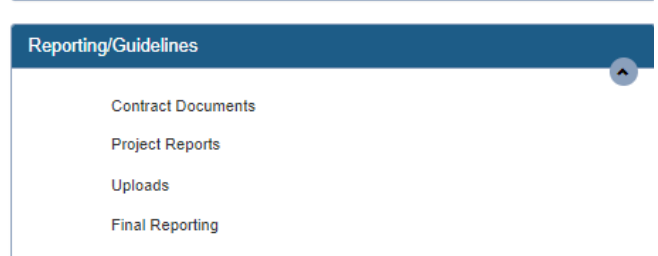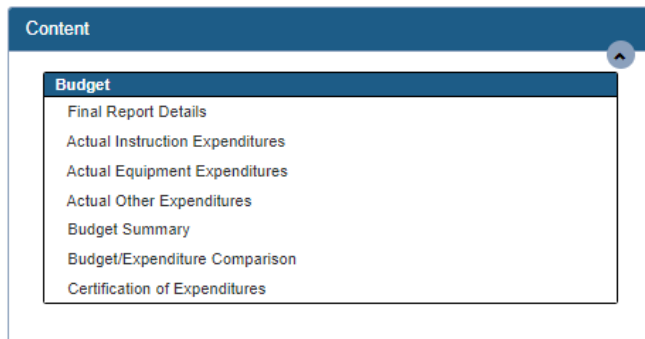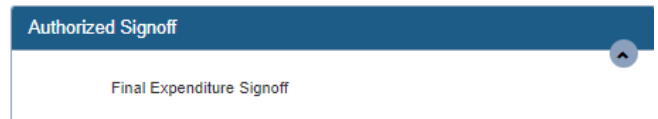| Grant Title	Project Type	Project No.	Status	Workflow Step	Allocation	
Title I, Part A - Improving Basic Programs	Funding Adjustment	FA-013-24-0004 A	Completed	Receipt / Verification	$980,706.00	✎
Title II, Part A - Supporting Effective Instruction	Funding Adjustment	FA-020-24-0004 A	Completed	Receipt / Verification	$61,185.00	✎
Title IV, Part A - Student Support and Academic Enrichment	Funding Adjustment	FA-144-24-0004 A	Completed	Receipt / Verification	$80,376.00	✎

4. Click **Create Final Expenditure Report.**

Supporting Grants

Create Final Expenditure Report

5. Choose the FER from the dropdown and then click **Create**.

Supporting Grants

Select a supporting program type and a project type from the drop-down lists, then click the Create button.

Supporting Program Type   Title I, Part A - Improving Basic Progr ▾

Project Type   Final Expenditure Report ▾

Create Supporting Grant   Close

6. You will see your FER is now created and **In Process**.

Grant Title:	Title I, Part A - Improving Basic Programs - Final Expenditure Report [Final Expenditure Report]	Total Allocation:	$980,706.00		
		Award Amount:	$980,706.00	Workflow Step:	Data Entry
		Awarded Date:			
Agency:	Aliquippa SD - 127040503	Awarded Status:		Status:	In Process
Project No:	FA-013-24-0004				
Type:	Final Expenditure Report				

Actions...

Instructions

Enter information to complete FER.

Authorized Signoff

Final Expenditure Signoff

Content

Budget
Final Report Details
Actual Instruction Expenditures
Actual Equipment Expenditures
Actual Other Expenditures
Budget Summary
Budget/Expenditure Comparison
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Complete Step

7. Click **Final Report Details**.

8. Enter the Total Receipts (received by LEA) - **using the Paid to Date information from FAI** *(in the first field)* and Total Expenditures that match your LEA General Ledger *(in second field).*


NOTE – If you received an overpayment on this project – the FER cannot be processed until the Division of Federal Programs receives the check for the Funds due the Pennsylvania Department of Education.

Make refund checks payable to the Pennsylvania Department of Education and mail to:

Pennsylvania Department of Education
Division of Federal Programs
607 South Drive, 5th Floor West
Harrisburg, PA 17120

8. Actual Expenditures should match the coding and amounts in your General Ledger.

9. If the Function Code needed is not available, use the code that most closely matches the expenditure.

10. Click on each section, complete the information, and then click **Mark Complete**.
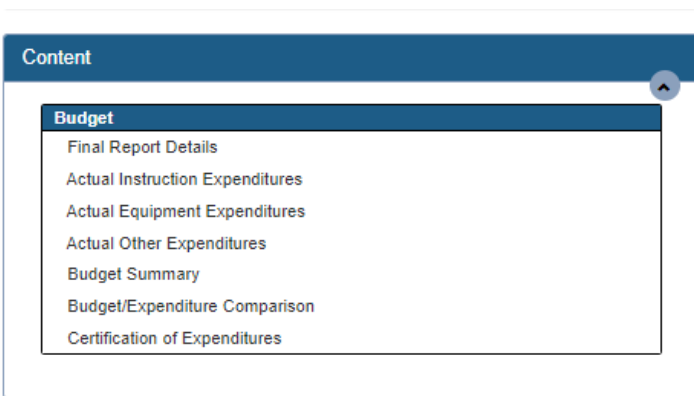
11. Review the Budget Summary and Budget/Expenditures Comparison for accuracy.

A Budget Revision is required when the actual expenditures (General Ledger) in a Function Code show an increase <u>or decrease</u> of 20% or more from the amount in the last approved budget (Funding Adjustment or latest Budget Revision).
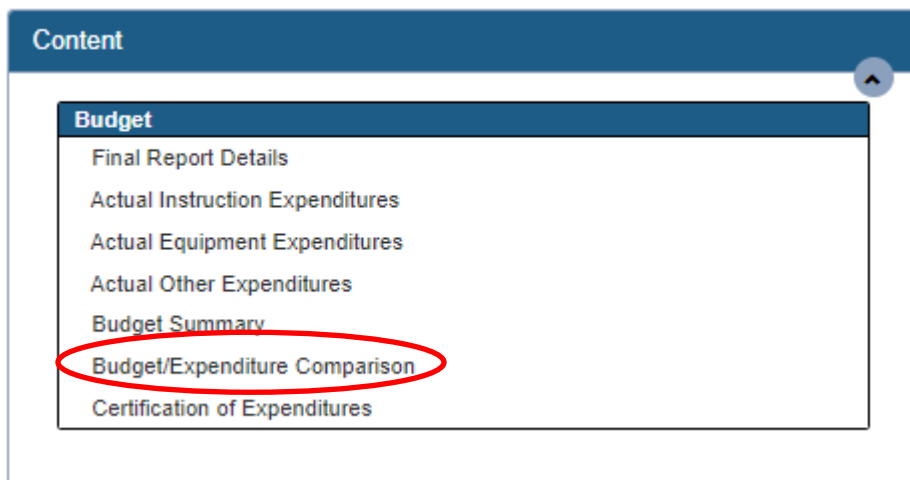
In the Budget/Expenditures Comparison section, make sure that NO **Function Code** total shows an increase or decrease of 20% or more.   **If any does, this will require a budget revision.**

*****NOTE: Object code 700 Equipment must be within $1.00. Other Object Code changes may be disregarded.*

Spending by Object Code Total

Object Codes	Budget Total ($)	Actual Total ($)	Change Amount ($)	Change %
100 - Salaries	$90,167.00	$90,167.00	$0.00	0%

Spending by Function Code Total

Function Codes	Budget Total ($)	Actual Total ($)	Change Amount ($)	Change %
1100 - REGULAR PROGRAMS – ELEMENTARY / SECONDARY	$90,167.00	$0.00	($90,167.00)	-100%
1400 - Other Instructional Programs – Elementary / Secondary	$0.00	$90,167.00	$90,167.00	100%

12. TITLE IA FER NP Assurances

Assurances of Non-Public Consultation must be answered when there is a difference between budgeted amount and amount reported in FER

ESSA requires that funds for Nonpublic Programs and Equitable Participation be obligated in the fiscal year for which the funds are received by the LEA. (ESEA sections 1117(a)(4)(B) and 8501(a)(4)(B)). The ESEA, however, does not prohibit carryover of funds for equitable services and, in most cases, requires it.

To process the FER and close out your program, if there is a difference of more than 10% or $500.00 in Function Code 1500 or 2280 for the non-public equitable share, check the appropriate assurance to indicate the appropriate steps and consultation has occurred with the nonpublic official(s) prior to making the decision to not carry over remaining funds.

Assurances: (please check all that apply to your LEA)

❖ LEA is not required to provide Nonpublic services for Title I.

❖ All Nonpublic funds have been expended in the fiscal year in which they were obligated, services have been provided as agreed upon and there is no difference in Function Code 1500 or 2280.

❖ Nonpublic Equitable Services have been provided as agreed upon during ongoing consultation and obligated during the carryover period, there are no funds remaining at the end of the fiscal year reported in this FER.

❖ The nonpublic official(s) has declined the use of remaining funds. The LEA has reverted funds back to the district for use in their Title IA program. If required, a Budget Revision has been completed. The LEA maintains proper documentation of the changes.

❖ If applicable, all transferred funds into Title IA have been properly accounted for at the LEA level.

Unless you have documentation of all eligible nonpublic officials declining services with carryover funds, you should review your nonpublic expenditures in this FER for accuracy and adjust accordingly.

If there is a need for carryover, STOP and contact DFP fiscal technician.

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13. Please take note of the new question in the 2023-2024 Title IA FER Budget Comparison section. If the reduction to 3300 is greater than 20% as a result of an unspent Homeless Set Aside, please complete the assurance, and a Budget Revision is not needed. (We want LEAs to report the alternative funding sources used to provide support to your Homeless Students in lieu of the mandatory set aside in Title IA.)

If your Homeless Set Aside Expenditures increased or decreased in comparison to the budgeted Homeless Set Aside, a Budget Revision is not required. Please explain in the textbox the reason for the change to your Homeless Set Aside Expenditures.

> Enter value

14. Also new for 2023-2024, are 2 new questions related to Administrative Costs charged to Title programs. Question 1 is if your LEA used Federal Funds for administrative costs (do not include administrative costs that a 3rd party charges based on a Nonpublic 3rd party contract). The second question is a numeric field to notate how much your LEA has charged toward Administrative costs.

★ Did your LEA use Title IA funds for administrative costs. Not including Nonpublic 3rd party administrave cost shares?

- ○ Yes, our LEA did use Title IA funds for administrative costs. Not including 3rd party admistrative cost shares.
- ○ No, our LEA did not use Title IA funds for administrative costs. Not including Nonpublic 3rd party administrative cost shares.

If you selected 'Yes' above, please enter the amount below that your LEA expended on admistrative costs. Note: Title IA has a 10% cap on admistrative costs.

| # | Enter value |

15. **Title IVA – Verification of Expenditures by Targeted Area**

Please complete both tables if you have not transferred out 100% of Title IVA expenditures to another program.

Table 1 – List you Allocation and Transfers into Title IVA from Title IIA

Note: Original Allocation Amount should be Total allocation or allocation after partial transfer out of Title IVA if you are transferring out less than 100%.

Total Title IV Allocation: Please complete the table below

	Amount
Original Allocation Amount	# 23,124
Funds Transferred Into Title IV from Title IIA	# 0
Total Title IV Funds Available (SAVE to calculate)	23,124

Table 2 – Must be completed unless transferring out 100% to another program.

List all expenditures in the corresponding row for Well Rounded, Safe & Healthy, Effective Use of Technology, and Administrative Costs (Do not include admin costs charged as part of a 3rd party Nonpublic contract). Nonpublic Expenditures should be accounted for in one of these areas.

Title IV Expenditures by Targeted Content Area: Please complete the table below

	Actual Total Grant Expenditures	% of Total Funds Available Requirement	Achieved Percentage
Well Rounded Education	$ Enter value	Minimum of 20%	Enter value
Safe & Healthy Students/Schools	$ Enter value	Minimum of 20%	Enter value
Effective Use of Technology	$ Enter value	Greater than $0	Enter value
Administrative Costs	$ Enter value	Not to exceed 2%	Enter value
Total	$ Enter value	Total	# Enter value

16. Once all sections are accurate and marked complete (checkmark next to each section), click **Next Step**.

Please confirm - -

- The FER includes all expenditures and matches your general ledger – up to, but **not greater than** the Total Allocation Amount of this project.
- FINAL REPORT DETAILS section correctly reflects FAI AND Budget Summary.
- If a Budget Revision is needed.

Grant Title:	Title I, Part A - Improving Basic Programs - Final Expenditure Report [Final Expenditure Report]	**Total Allocation:**	$980,706.00			**Actions...**
		Award Amount:	$980,706.00			
		Awarded Date:		**Workflow Step:**	Data Entry	
Agency:	Aliquippa SD - 127040503	**Awarded Status:**		**Status:**	In Process	
Project No:	FA-013-24-0004					
Type:	Final Expenditure Report					

Instructions

Enter information to complete FER.

Authorized Signoff

Final Expenditure Signoff

Content

Budget
- ✔ Final Report Details
- ✔ Actual Instruction Expenditures
- ✔ Actual Equipment Expenditures
- ✔ Actual Other Expenditures
- ✔ Budget Summary
- ✔ Budget/Expenditure Comparison
- ✔ Certification of Expenditures

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Complete Step

17. After clicking the Complete Step button, go to the **Final Expenditure Signoff** and follow prompts to complete signoff. (A signoff can be completed by **anyone** with the signoff role in eGrants. For an FER, it does **not** have to be your Authorized Representative (Executive Director, CEO, or Superintendent.).

18. After completing sign off section click **Submit**.

19. Once the FER is submitted to PDE for review and approval, the status will then be Submitted, and the Workflow Step is DFP Technical FER Review. There is no need to print and mail in to PDE.

Grant Title:	Title I, Part A - Improving Basic Programs - Final Expenditure Report [Final Expenditure Report]	**Total Allocation:**	$980,706.00		Actions...
		Award Amount:	$0.00	**Workflow Step:**	DFP Technical FER Review
		Awarded Date:			
Agency:	Aliquippa SD - 127040503	**Awarded Status:**		**Status:**	Submitted
Project No:	FA-013-24-0004				
Type:	Final Expenditure Report				

Instructions

Final Report is under review.

Authorized Signoff

Final Expenditure Signoff

Content

Reporting/Guidelines

Note: If you need to do a budget revision, it must be completed and approved **before** the FER is created, otherwise the FER will need to be cancelled by DFP staff. Contact your Fiscal Technician in DFP for assistance.