

# Submitting the Final Expenditure Reports (FERs)



Date Revised: 07/05/2024  
Office of Grants Management



**Department of  
Education &  
Workforce**

# Introduction

At the end of the grant period, grantees are required to submit a final expenditure report (FER). A FER must be submitted to show how grant funds were expended during the grant period. An FER is required to be submitted even if no grant funds were expended during the grant period. Any unused funds will be reported on the FER and, if permitted, moved forward for the next fiscal year. Reporting requirements and expenditures claimed on the FER are governed by Cash Management Improvement Act (codified as 31 CFR part 205), 2 CFR 200, EDGAR, and State regulations. These regulations are also applicable to State grants unless stated otherwise by the awarding office.

This guidance in no way captures all of the federal and state requirements. Please be sure to review all federal, state and grant requirements, in addition to program assurances. Contact the office of grants management or program office with questions. At the end of the grant period, grantees are required to submit a final expenditure report (FER). A FER must be submitted to show how grant funds were expended during the grant period. An FER is required to be submitted even if no grant funds were expended during the grant period. Any unused funds will be reported on the FER and, if permitted, moved forward for the next fiscal year. Reporting requirements and expenditures claimed on the FER are governed by Cash Management Improvement Act (codified as 31 CFR part 205), 2 CFR 200, EDGAR, and State regulations. These regulations are also applicable to State grants unless stated otherwise by the awarding office.

# Final Expenditure Report Instructions

1. Depending on the type of application, submit a Final Expenditure Report (FER) either online through the CCIP, or via paper using the standard and most current form developed by the DEPARTMENT and available on the Grants Management **website**.

## 2. DEADLINES FOR THE FER:

- CCIP FER- Submit the FER NO LATER THAN NINETY (90) DAYS after the end of the project date. Projects normally end June 30.
- Paper FER- Submit the FER NO LATER THAN SIXTY (60) DAYS after the end of the project date. Projects normally end June 30.

Note: The project beginning date (grantees substantially approved date) and ending date will be designated in the approved grant application. If the project dates are in question or unknown, review your award information and contact the Ohio Department of Education and Workforce (DEPARTMENT) program office or the office of Grants Management.

3. FERs are due September 30 of each year unless stated otherwise in the grant application. Submit All FERs by the deadline date. Also, FER discrepancies and/or request for additional information MUST be resolved in a timely manner. Failure to submit the FER in a timely fashion, or resolve outstanding issues may result in one or more of the following:

- a) Temporary suspension or termination of program operations and/or cash Payments;
- b) Audit Finding;
- c) Considered a higher risk for monitoring purposes;
- d) Negative impact on District Efficiency Rating (DER) and competitive funding levels.

\*Note there will be no payment penalty unless funds have de-obligated (expired).

## 4. The FER should report the following:

a) ALL allowable grant expenditures obligated by the project end date as designated in the grant agreement or CCIP history log.

b) Allowable expenditures spent (or liquidated) by the designated liquidation date as indicated in grant agreement.

c) No encumbrances, unpaid invoices, etc.) that are outside the grant period of availability, should not be included on the FER.

d) Only “cash basis” expenditures that meet criteria listed in a through c above. No unpaid encumbrances should be reported on the FER.

5. The amounts reported on the FER must match or agree with the grantee's accounting system records.

6. Grantees may report up to 10 percent more than that approved in the most current budget by object (this does not apply to indirect costs or discretionary amounts). For example, under object code 100 - salaries, the total amount approved for salaries is \$1,000.00. If your actual expenses exceed the approved budgeted amount, the amount reported on the FER could reflect up to 10 percent more, resulting in a total of \$1,100.00 for salaries. This is the 10 percent rule.

7. A FER must be completed/submitted even if no monies were spent (zero expenses).

8. Carryover Funds: Contact your program office to determine if carryover is allowable under the grant and for specific carryover guidelines.

- For CCIP projects, once the FER is approved by the Office of Grants Management, the monetary amount allowed as a "carryover" will automatically move into the next year's application. The Treasurer and Superintendent will then need to submit a revised budget that includes the carryover funds to the DEPARTMENT for approval. Do not incur obligations against carryover funds until you have checked with the program office regarding carryover guidelines specific to the grant as this may result in unallowable costs. See carryover document that pertains to grants administered by the Office of Federal Programs [here](#).

- For Paper Projects, the Treasurer/Superintendent must complete a Budget Form that includes the carryover. This form can be obtained from the DEPARTMENT Grants Management Website.

9. If the funding agency has closed (or de-obligated) the grants, payments WILL NOT be made. It is IMPERATIVE THAT FERS ARE SUBMITTED BY THE DUE DATE AND ANY DISCREPANCIES AND/OR DOCUMENTATION REQUESTS ARE RESOLVED IN A TIMELY MANNER. Contact the Ohio Department of Education program office with questions regarding closed grants.

10. The department will not approve a FER for a "current-year" project before the FER for a previous project has been submitted/approved.

## Starting the Final Expenditure Report (FER) in CCIP

Complete all CCIP Final Expenditure Reports (FERs) online after the end of the fiscal year (June 30th). Each funding application within the CCIP has its own separate final expenditure report, which reports how the monies were dispersed (expenditures) during the period of availability for each grant within the application. All grantees must submit

the FER to The Ohio Department of Education with Superintendent/Authorized Representative Approval no later than September 30.

Important Note: Only the treasurer can start the FER in the system. Once the treasurer changes the application status to FER Draft Started, Project Cash Requests (PCR) can no longer be created for all grants included in the specified funding application.

If you start the FER and it needs to be cancelled, please contact your Grants Management Consultant. If the FER cannot be cancelled, any negative balance due to the grantee will be issued when the FER is approved. The department approves FERs in the order received.

To start the FER in the CCIP click the following link: [OH|ID Portal](#)

For Login help click [here](#).

To complete and submit an FER in the CCIP, complete the following steps:

1. The **Treasurer/Fiscal Representative** must sign into his or her SAFE Account using his or her Account Name and Password.

2. If necessary, navigate to the Funding Application page by placing the cursor on or “hover” over Funding and click on Funding Application from the left menu.

Application	Revision	Status	Status Date
Parent Mentor Project (State)	3	Final Approved	3/2/2018
Parent Mentor Project (State)	0	Final Approved	8/22/2017

  

Competitive Funding Application	Revision	Status	Status Date
21st Century	0	Not Started	7/11/2017
Agriculture Education 5th Quarter	0	Not Started	3/11/2018
McKinney-Vento Homeless Assistance Program	0	Not Started	3/11/2018
Straight A Fund	0	Not Started	9/29/2017
Striving Readers Comprehensive Literacy	0	Not Started	3/11/2018

3. On the Funding Application page, select the proper fiscal year and “All Active Applications” from the dropdown menus.

4. While on the Funding Applications page, check the funding application status. In order to start the FER, the application must be in a final approved status. The final approval status may vary between applications. For example, as of September 2017, the final approval statuses for the following applications are:

Final approved for the Consolidated, Parent Mentor, School Psych Intern, Strategies Secondary Transition Student with Disabilities, Title I Part D State Agency, Dyslexia Pilot Project, IDEA Parent Community and Education Collaboration, Envision IT, OLI4, Ohio Deans Compact, T2T Support, Vision Project, Services to Families and their Children who are Deaf/Blind, Ohio School Psychologists Association, VSA of Ohio, OMNIE, School Climate Transformation, Project AWARE, and JAVITS applications

OR

**Reviewed, Consultant Approved or Director Approved** for Competitive Funding Applications such as ABLE, 21st Century, Community Connectors, Agriculture Education 5th Quarter, Alternative Education Challenge, E/L Civics, McKinney-Vento Homeless Assistance, School Improvement Competitive 1003 (g), Straight A Fund, Striving Readers, Competency-Based Education and Early Childhood Education applications

OR

**Director Final Approval** for Career-Technical and Adult Education and CTE Enhancements for Institutions/Corrections, Teacher Preparation and Retention, Career Based Intervention, Tech Prep Pathways, and Career Based Intervention applications

OR

**Executive Director Final Approval** for State Support Team applications

If the FER is not in any of these statuses, you cannot start the FER. Please contact your program consultant for assistance with getting the application into approved status. To find your program consultant, click on “address book” on the left menu bar. Find the appropriate application and note the “department application contact”. Click on the contacts name to obtain contact information.

### Funding Applications

2018 ▾ All Active Applications ▾

Fiscal Year	Differentiated Support Status
2018	Intensive
2017	Intensive

Entitlement Funding Application	Revision	Status
Consolidated	5	Final Approved
Career-Technical and Adult Education	3	Director Final Approved
Early Childhood Education	2	Director Approved
Parent Mentor Project (State)	0	Final Approved
School Psych Intern	1	Final Approved

Competitive Funding Application	Revision	Status
21st Century	0	Not Started
ABLE Instructional	1	Director Final Approved
Agriculture Education 5th Quarter	0	Not Started
IELCE/IJET (243 funds)	0	Reviewed
McKinney-Vento Homeless Assistance Program	1	Consultant Approved
Straight A Fund	0	Not Started
Straight A Fund 2017 Carryover	0	Reviewed
Title I SIG 1003(g)	2	Authorized Representative Approved
School Improvement 1003	2	Authorized Representative Approved
Striving Readers Comprehensive Literacy	0	Authorized Representative Approved

5. After verifying the application is in final approved status, click on the Funding Application in which you plan to complete an FER and the “Sections” page will open. The link to start the FER is at the top of the sections page. Please note that once the Treasurer/Fiscal Representative starts the FER, the grantee will no longer be able to create or submit any new PCRs for all grants included in the specified Funding Application.

**Note that if payment is due to the grantee at the time you file the FER with the Ohio Department of Education, payment for any deficit amount will automatically generate once the department approves the FER.**

When you are ready to begin the FER, click the “FER Draft Started” link next to the “Change Status To” header on the “Sections” page. Only the Treasurer/Fiscal Representative can change the status to FER Draft Started. After the Treasurer/Fiscal Representative has changed the status, he or she can complete the report or allow a representative with CCIP Data Entry authorization to complete the report.

**Application Status:** Final Approved

**Change Status To:** [Revision Started](#)  
or  
[FER Draft Started](#)

[View ODE History Log](#)

[View Change Log](#)

Description ( <a href="#">View Sections Only</a> <a href="#">View All Pages</a> )	
	All
<input type="checkbox"/>	<b>History Log</b>
	<a href="#">History Log</a>
	<a href="#">Create Comment</a>
<input type="checkbox"/>	<b>Allocations</b>
	<a href="#">Allocations</a>
<input type="checkbox"/>	<b>Title I-A Improving Basic Programs</b>
	<a href="#">Budget</a>
	<a href="#">Budget Details</a>
	<a href="#">Building Eligibility</a>

All PCRs must be in a “paid” status, Therefore, you cannot start the FER if a PCR is outstanding. If you receive a message regarding an outstanding PCR, you must wait until the department pays the pending PCR or delete the PCR, if possible, before the system will allow you to begin the FER.

If a PCR is outstanding, the system will state **specifically** for what grant a PCR is pending. Note the grant, then go to funding and click on “project cash requests”. Go into the specified grant. If the status of the PCR is, “Fiscal Representative Approved” or “ODE accounting system accepted” and waiting on the PCR status to change to “paid” will result in the FER being late, contact you grants management consultant to see if it is possible to have the PCR rejected from the payment process. If you have sufficient time to submit the FER timely, you can wait until the department pays the PCR and then start the FER. If the status of the PCR is “draft started” or “draft completed, the Treasurer/Fiscal Representative can delete the PCR.

# Steps to Completing the FER in the CCIP

1. Once the application status is “FER Draft Started,” go to the Sections page, scroll to the bottom and click the “Final Expenditure Report” link located near the bottom of the page.

## Sections

Description ( <a href="#">View Sections Only</a> <a href="#">View All Pages</a> )	
All	
<input type="checkbox"/>	<b>History Log</b>
	<a href="#">History Log</a>
	<a href="#">Create Comment</a>
<input type="checkbox"/>	<b>Allocations</b>
	<a href="#">Allocations</a>
<input type="checkbox"/>	<b>IDEA Early Childhood Special Education</b>
	<a href="#">Budget</a>
	<a href="#">Budget Details</a>
	<a href="#">Plan Relationships</a>
<input type="checkbox"/>	<b>Contacts</b>
	<a href="#">Contacts</a>
<input type="checkbox"/>	<b>Substantially Approved Dates</b>
	<a href="#">Substantially Approved Dates</a>
<input type="checkbox"/>	<b>Final Expenditure Report</b>
	<a href="#">Final Expenditure Report</a>
	<a href="#">FER Adjustments</a>
	<a href="#">Title II-A Professional Development Expenditures</a>
	<a href="#">School Improvement, Sub A Building-level Expenditures</a>
<input type="checkbox"/>	<b>Assurances</b>
	<a href="#">Assurances</a>
All	



- When the **Final Expenditure Report** page opens, enter the amount of **cash basis** expenditures (by object) using the information from the LEA's accounting system.

Object Code Grant Code	Salaries 100	Retirement Fringe Benefits 200	Purchased Services 400	Supplies 500	Capital Outlay 600	Other 800	Total
I	1,139,656.71	449,070.52	10,785.04	12,779.33			1,612,291.60
I-Neg							0.00
I-D Del							0.00
I-C Mig							0.00
SI-SUB-A							0.00
II-A TQu	107,028.25	44,553.18	15,549.44				167,130.87
III LEP							0.00
III Imm							0.00
VI-B Rur							0.00
IDEA-B	392,438.71	241,633.49	25,040.04	2,479.77			661,592.01
ECSE	8,523.37	8,313.35		798.16			17,634.88
SW Pool							0.00
<b>Total</b>	<b>1,647,647.04</b>	<b>743,570.54</b>	<b>51,374.52</b>	<b>16,057.26</b>	<b>0.00</b>	<b>0.00</b>	<b>2,458,649.36</b>

- When the **Final Expenditure Report** page opens, enter the amount of **cash basis** expenditures (by object) using the information from the LEA's accounting system.

Note: If the LEA **transferred funds between grants** (Consolidated Funding Application only), cash expenditures should be reported against the grant to which the funds were transferred. For example, if the entire IIA allocation was transferred to Title I, report all expenses under Title I. For School Wide Pool & Transferability, the system will automatically apply the appropriate amount of expenditures back to the original funding source.

- When all cash expenditures have been entered, hover the cursor over “go to” at the top of the page and click on “next page”. On the resulting page (**FER Adjustments**), carefully review reported cash expenditures to ensure the total amounts agree with your financial reports.

Grant	Adjusted Allocation	Current Allocation	Reported Expenditures	Adjusted Expenditures	Cash Received	Amount Remaining	Amount to Carry Over	Acknowledge Carryover Less Than Amount Remaining
I	\$1,644,885.69	\$1,644,885.69	\$1,612,291.60	\$1,612,291.60	\$1,563,144.40	\$32,594.09	32,594.09	<input type="checkbox"/>
I-Neg	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
I-D Del	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
I-C Mig	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
SI-SUB-A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
II-A TQu	\$199,046.29	\$199,046.29	\$167,130.87	\$167,130.87	\$162,994.16	\$31,915.42	31,915.42	<input type="checkbox"/>
III LEP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
III Imm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
VI-B Rur	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
IDEA-B	\$745,214.15	\$745,214.15	\$661,592.01	\$661,592.01	\$649,235.86	\$83,622.14	83,622.14	<input type="checkbox"/>
ECSE	\$18,852.13	\$18,852.13	\$17,634.88	\$17,634.88	\$17,255.65	\$1,217.25	1,217.25	<input type="checkbox"/>
SW Pool	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		

**NOTE:** If the LEA transferred funds between grants (Consolidated Funding Application only for transferability or School-wide pool), the movement of reported cash expenditures back to

their original funding source will be indicated in the adjusted expenditure column. Please refer to [Transferability/Schoolwide Pool Guidance](#) for more information.

If there is an amount remaining, and the “Amount to Carry Over” field is available, enter the amount the LEA wishes to carry over in the “Amount to Carry Over” cell. Enter the specific amount to carry over in order for it to be available in the next year’s funding application after approval of the FER by the Department. **DO NOT REDUCE THE CARRYOVER AMOUNT BY CASH THE DISTRICT HAS ON HAND, OR THE PAYMENT AMOUNT THAT WILL BE GENERATED, AFTER THE FER IS APPROVED.** In most cases, the amount to carryover should equal the amount remaining.

If a district chooses not to move any portion of the “amount remaining” forward, check the box acknowledging that carryover is less than the amount remaining. Enter a note into the history log to explain why the grantee is opting to carry over less than the amount remaining.

Note: Once the department approves the FER and the carryover moves into the next year’s funding application, remember to budget the carryover funds and submit the CCIP application as Superintendent/Authorized Representative Approved. Also, speak with your program consultant regarding when you can begin to spend carryover funds.

4. Hover the cursor over “go to” at the top of the page and click on “next page” until you return to the Sections page.

After clicking “next page” you may be taken to any of the following pages:

- Title II-A Professional Development Expenditures
- Title I Non Competitive Supplemental SI Building Expenditures
- Nonpublic School Final Expenditures – [See Instructions](#).
- FER Indirect Cost Expenditures
- Title IV-A Allowable Activity Expenditures

5. Verify information entered on all FER pages. If you are not on the sections page, hover the cursor over “go to” at the top of the page and click on “sections”. The sections page will open.

On the sections page, look in the Validate column. If there is no message in the validation column, the FER is ready to be submitted.

If there is a messages link in the validation column, click the link to see the validation message. If errors exist, they must be corrected before the FER can be submitted. Warning messages do not require correction but should be reviewed and corrected as necessary.

Once all error and warning messages have been addressed, change the status to FER Draft Completed. The Treasurer must verify the accuracy of the FER information and then change the status to “FER Fiscal Representative Approved”. Once the Treasurer has approved the FER, the Superintendent should confirm the accuracy of the FER information and change the status to “FER Authorized Representative Approved”.

**Application Status:** FER Fiscal Representative Approved

**Change Status To:** FER Authorized Representative Approved  
 OR  
FER Authorized Representative Returned Not Approved

Once the status of the FER has been changed to FER Authorized Representative Approved, the FER automatically forwards to the Department’s office of Grants Management for review and approval. Once the Grants Management office approves the FER, any applicable payments or refund due notices will be generated. Allowable carryover and cash on hand will move forward into the next years’ application.

## How to Complete the FER Report on Paper

Paper FERs not submitted on the standard form developed by the Department and available on the Grants Management website will not be accepted. Be sure to use the most current form available on the Grants Management website.

### Example of a Paper FER

**OHIO DEPARTMENT OF EDUCATION - OFFICE OF GRANTS MANAGEMENT**  
IF PAYMENT DUE - SUBMIT PCR AND FER TO FISCAL.MANAGEMENT@EDUCATION.OHIO.GOV (ENSURE PCR IS FIRST PAGE OF DOCUMENT)  
 \* DUE OR REFUND DUE - SUBMIT FER TO GRANTS.MANAGEMENT@EDUCATION.OHIO.GOV (UPON REQUEST FROM ODE MAIL REFUND TO: 25 S FRONT ST MS G03 COLUMBUS OH)

<b>1. GENERAL INFORMATION:</b>										<b>3. FISCAL SUMMARY:</b>	
School District/Agency _____ County _____ P.O. No. _____										A. Final Allocation _____	
C.F.D.A. No. _____ U.S.A.S. Fund No. _____ Special Cost Ctr. No. _____										B. Amount Approved _____	
<b>2. AMOUNTS EXPEND</b> <i>(Check one box)</i> <input type="checkbox"/> Initial FER <input type="checkbox"/> Corrected FER <i>(FER Discrepancy)</i> <input type="checkbox"/> Revised FER <i>(Replaces last approved FER)</i>										C. Project Cash Received _____	
<b>4. PROJECT STATUS:</b> Check appropriate box										D. Amount Expended \$0.00	
<input type="checkbox"/> Closed										E. Cash Balance on Hand \$0.00	
<input type="checkbox"/> Closed with Cash Request-PCR Included (ONLY if 3E negative)										<i>(3C minus 3D)</i>	
<input type="checkbox"/> Closed with Carryover Budget-included (ONLY when permitted by program)										F. Allocated but not Expended \$0.00	
<input type="checkbox"/> Closed with Carryover Budget & Cash Request										<i>(3A minus 3E)</i>	
<input type="checkbox"/> Closed with Refund Due- <i>(DO NOT send until requested)</i>											
<b>ODE OFFICE USE ONLY</b>											
<input type="checkbox"/> Grants Management											
<input type="checkbox"/> Program											
<input type="checkbox"/> Fiscal											
FER Approval Letter Sent: _____ Date _____											
<b>5. ADMINISTRATIVE APPROVAL</b>										<b>6. FISCAL APPROVAL</b>	
Signature of Superintendent/CEO _____					Signature of Treasurer/CFO _____					<b>FER DUE 60 DAYS AFTER PROJECT ENDING DATE</b>	
Name of Superintendent/CEO (Typed) _____					Name of Treasurer/CFO (Typed) _____					<i>(Unless indicated otherwise in the grant requirements)</i>	
District/Agency Address _____					* Address _____					<small>Revised 7/18/15</small>	
Telephone _____ Ext. _____ Date _____					Telephone _____ Ext. _____ Date _____						
					FAX No _____						
					E-Mail _____						
					<small>*Enter only if different from district/agency address</small>						

### Step 1: Provide “General Information”.

- Enter the **complete** purchase order number found on the award letter.
- Enter the **complete** name of the School District or Agency submitting the report.

- Enter the county location of the administrative office or fiscal agent (only one county allowed).
- Enter the IRN number for the School District/Agency.
- Enter the “Catalog of Federal Domestic Assistance”; C.F.D.A. Fund number (i.e. 84.010 = Title I); and the “Uniform School Accounting System” U.S.A.S. Fund Number (i.e. 572 = Title I) found on the award letter.
- If you used a Special Cost Center Number to identify/track the funds and expenses in your accounting system, enter the applicable number. This number is optional and not required.

## Step 2: Completing the “Amounts Expended” section.

- For the designated project, if you are submitting an FER for the first time, check the box for INITIAL FER.
- If you are making a correction to the first FER and the first FER is still awaiting approval, check the box for CORRECTED FER.
- If an initial or corrected FER has already been submitted AND approved, check the box for REVISED FER and follow the instructions for revising an FER below.
- Next, report the amount of monies spent (or expended) in accordance with the most current approved budget. Report amounts by object and function. All monies must be spent (or liquidated) by the date the report is submitted. Do not report encumbered monetary amounts on the FER.

## Step 3: “Fiscal Summary” information

The following elements of the Fiscal Summary section need to be completed:

- **Final Allocation.** This reflects the final amount of funds given to (or allocated) to a School District/Agency to develop the project. In most cases, the final allocation and the amount approved will be the same unless the grant award is spread over several years.
- **Amount Approved.** This reflects the “amount approved” by the Department to develop the project for the fiscal year. This amount should match your last approved budget total.
- **Project Cash Received.** The amount of cash received to-date for the project from the Department.
- **Amount Expended.** This is the total amount of monies spent (cash basis expenditures) for this project. This amount cannot exceed the “amount approved”. This amount should agree with the expenditure grand total located in the lower right portion of the FER grid.

- **Cash Balance on Hand.** If cash for the project is **received** and not used, it is considered cash on hand. This is figured on the grid by subtracting the amount in the “cash received” from the “amount expended”. If this amount is a negative number, you must submit a Project Cash Request (PCR) for the negative amount **ONLY** along with your FER. Positive amounts of cash on hand will automatically move forward for use in the next fiscal year or if carrying the cash forward is not permitted under the grant, a refund will be requested once the FER is approved by DEPARTMENT.

**! Do not submit refunds until requested by The Ohio Department of Education and Workforce.**

Having cash on hand is a violation of [cash management guidelines](#) and may result in an audit finding.

- **Allocated but Not Expended.** This is the amount of allocation that the grantee did not utilize. It is the difference between the final allocation and the amount expended.

#### **Step 4: Completing the “Project Status” section:**

- If all of the funds have been approved, received, and spent for a project according to the grant agreement, check the box **Closed**.
- If all of the funds have not been received, and there is a negative cash balance, check the box **Closed With A Cash Request**. Include a PCR with the FER to recover the unpaid funds. Note: The DEPARTMENT is not permitted by the state to make payments of \$2.00 or less.
- If there are remaining project funds that are left unspent, and carryover is allowed, check the box **Closed With A Carryover Budget**. Include a Carry Over Budget with the FER.
- If there are remaining project funds that are left unspent, and carryover is allowed, and the “amount expended” is greater than “cash received”, check the box, **Closed With a Carryover Budget and Cash Request**. Likewise, a Carry Over Budget and PCR must be included with the FER.
- If the “amount expended” is less than “cash received”, and the time period required for spending these monies has lapsed, check the box **“Closed and Refund Due”**. In this instance, there is not a carryover option. These monies must be returned to the

Department. **DO NOT SUBMIT THE REFUND WITH THE FER.** The DEPARTMENT will send a formal request for these monies. (Refunds of \$1.00 or less are optional).

**NOTE:** Refunds not submitted by the designated date may result in the suspension of funds and operations for the current project, termination of the project, and possible rejection from receiving funding for projects in the future.

## Step 5: Administrative and Fiscal Approval

Obtain approval for the FER: The Treasurer and Superintendent are required to approve the FER. Fiscal and Administrative approval of the FER indicates that the report is being submitted in accordance with the approved application and any applicable laws and regulations. This applies to both paper and CCIP FERs.

## Submitting Paper FERs

Submit the FER by September 30 as follows:

FER with **PAYMENT DUE TO GRANTEE**

- Scan PCR as first page of document and
- Submit PCR and FER to: [Fiscal.Management@education.ohio.gov](mailto:Fiscal.Management@education.ohio.gov)

FER with **NO PAYMENT TO GRANTEE** or **WITH A REFUND DUE TO THE DEPARTMENT**

- Email to: [Grants.Management@education.ohio.gov](mailto:Grants.Management@education.ohio.gov)

**!** Do not submit the refund until requested by the Ohio Department of Education and Workforce.

## Revising An FER

This section applies to both CCIP and Paper FERs.

- a) To request a revision, the treasurer must submit a signed request on letterhead asking that the Office of Grants Management open the FER for revision. The request must outline what needs to be corrected, how the error occurred, and what actions are being taken to prevent this type of error from reoccurring.
- b) A transaction level financial report (detailed BUDLED), sorted by object, for the entire grant period must accompany all FER revision requests.
- c) All requests for corrections to FER's must be made through the Grants Management Consultant. Find your Grants Management Consultant by clicking on the "address book" in the CCIP, then clicking on "consultant's name for contact information. For paper awards, please submit your request to [Grants.Management@education.ohio.gov](mailto:Grants.Management@education.ohio.gov)

- d) Corrected FERs will only be accepted ONE MONTH after the original submission date. After that time, a revised FER must be submitted along with supporting documentation.
- e) Requests from the grantee to revise the FER will only be accepted up to 6 months after the original submission date.
- f) Once an FER Revision request is reviewed, the Grants Management Consultant may request additional documentation.

## FER Frequently Asked Questions

1. **The system will not allow me to change the status of my application to “FER draft started”. Why can’t I start my FER?**

The treasurer/fiscal representative must change the status of the application to “FER draft started”.

The following issues will prevent the treasurer from changing the status to “FER draft started”:

- a. **There is an active PCR.** ALL PCRs must be in “PAID” status. If the pending PCR will result in the FER being late, please contact your grants management consultant for possible options.
  - b. **The current date is prior to July 1st.** FERs cannot be started until after the grant period has ended (June 30th).
  - c. **The application is not in final approved status.** Please contact your program consultant to get the application into final approved status.
2. I have a negative balance due for my grant and submitting a PCR at this time will prevent me from submitting the FER on time. Once the department approves the FER, will payment generate for the deficit amount?

Yes, payment will generate once the Office of Grants Management approves the FER. Report all allowable expenses on the FER and verify that the payment amount due (cash received minus amount expended) is accurate prior to submitting the FER.

3. **I submitted my FER late. What are the consequences?**

- a. Cannot draw funds in the current application for that specific grant until you submit the FER.
- b. Subjection to Audit Finding.
- c. May affect the District Efficiency Rating (DER) when applying for competitive grants. This may affect the competitive funding levels.

- d. The Department will consider the grantee a higher risk entity for monitoring purposes.