

Final Expenditure Report(s) and Carryover Budget Application Instructions

2021-22 (FY22)

The 2021-22 GSRP Final Expenditure Report (FER)/Carryover Budget (COB) is due February 15, 2023.

For 2021-22, a FER must be completed for the State GSRP Slot Budget, Federal GSRP Slot Budget and the Transportation Budget. Additionally, the ISD must complete a State GSRP Slot Carryover Budget and a Federal GSRP Slot Carryover Budget for any carryover amounts that the ISD reports in the FER.

Instructions for completing each screen are available by clicking SHOW HELP from any screen.

The expenditure total(s) reported for the State GSRP Slot FER and State GSRP COB, the Federal GSRP Slot FER and Federal GSRP Slot COB, and Transportation FER and COB (submitted separately) cannot exceed the Totals from the 2021-22 GSRP Program Implementation Plan (PIP), Summary of Allocation screen.

Locating the FER/COB

A level 4 or 5 MEGS+ user will have to initiate the FER/COB. At the MEGS+ Home page, select *View Available Applications/Tasks*. Scroll down to *GSRP Final Expenditure Report and Carryover Budget* and click *Initiate*.

After the FER/COB has been initiated, it can be found under *My Applications/ Tasks* at the MEGS+ Home page. After submission, the FER/COB can be found by completing a "Quick Search" for the GSRP Application, opening it and then selecting *Examine Related Items*.

Reminders

- It is the responsibility of the ISD to ensure that between the Final Expenditure Reports and the Carryover Budgets, the funds to be used for ISD administrative expenses or coded as such do not exceed the administrative caps (regular 4% administration cap, and 2% outreach and recruitment cap) for the 2021-22 grant year.
- If there are any reporting differences that you think MDE might question, it is helpful to use *Review Comments* to provide an explanation. This can often speed up approval of the FER/COB.

Final Expenditure Report(s) and Carryover Budget Application Instructions

- The FER/COB will be reviewed and approved by GSRP staff. If there are questions or concerns on any portion of the report, it will be returned in "Modifications Required" status and questions or comments will be in the *Review Comments*. The ISD needs to change the status to "Modifications in Progress" to respond. Answers should be provided, or necessary modifications made, and the report resubmitted in a timely manner. Answer a question or provide a comment about modifications made by clicking *Reply* at the site of the GSRP staff comment and then answering.
- **All carryover funds must be spent by June 30, 2023.** The Final Expenditure Report for the COBs will be released in the summer of 2023.

Main Menu

View/Edit - This allows the assigned person to edit and complete information for the application/report.

Change Status - This allows a change in the status of the application/report, including submission of the report when it is complete.

Management Tools - This allows those authorized to perform application management tasks, such as adding people and levels of authorization to access applications/reports.

State GSRP Final Expenditure Screens:

The State GSRP Expenditure Summary and Detail screens report final expenditures for the regular year State Program Slot Budget.

The final approved Budget from the Program Implementation Plan (PIP) is pulled into the FER. Edits can be made from the Expenditure DETAIL screen by clicking on the *Edit Budget Items* button at the top of the screen. Make changes and SAVE.

Add an item by clicking the *Add Expenditure Item* button at the top of the screen. This functions just as it did in the PIP. Items added must be approvable per the Implementation Manual. **It is NOT possible to delete a budget item pulled into the FER from the PIP.** Deletions are handled by simply zeroing out the expenditure.

Final Expenditure Report(s) and Carryover Budget Application Instructions

Once the final expenditure amounts have been updated and saved on the State FER Expenditure DETAIL screen, the State FER SUMMARY screen displays the State Balance Available for Carryover at the bottom of the page. **The State GSRP Carryover Budget must total this amount.**

Federal GSRP Final Expenditure Screens:

ISDs that accepted Federal funds for the regular school year must complete a Federal FER. The Federal Expenditure Summary and Detail screens report final expenditures for the regular year Federal Program Slot Budget.

The final approved Budget from the Program Implementation Plan (PIP) is pulled into the FER. Edits can be made from the Expenditure DETAIL screen by clicking on the *Edit Budget Items* button at the top of the screen. Make changes and SAVE.

Add an item by clicking the *Add Expenditure Item* button at the top of the screen. This functions just as it did in the PIP. Items added must be approvable per the Implementation Manual. **It is NOT possible to delete a budget item pulled into the FER from the PIP.** Deletions are handled by simply zeroing out the expenditure.

Once the final expenditure amounts have been updated and saved on the Federal FER Expenditure DETAIL screen, the Federal FER SUMMARY screen displays the Federal Balance Available for Carryover at the bottom of the page. **The Federal GSRP Carryover Budget must total this amount.**

State and Federal GSRP Carryover Budget Screens:

ISDs that did not expend the full amount of State and/or Federal GSRP Program Slot funds accepted complete a Carryover Budget. **All carryover funds must be exhausted by June 30, 2023.** Carryover funds remaining unspent after this time will be recaptured by MDE.

Reminders

- It is the responsibility of the ISD to ensure that between the Final Expenditure Report(s) and the Carryover Budget, the funds to be used for ISD administrative expenses or coded as such do not exceed the administrative caps (ISD regular administration 4% cap, and outreach and recruitment 2% cap) for the 2021-22 grant year.

Final Expenditure Report(s) and Carryover Budget Application Instructions

- The Carryover FER will be much less complicated to complete later if the number of line items in the COB are limited. Therefore, the ISD may want to restrict the COB line items available for use by subrecipients. Utilizing a line item that is used annually promotes systematic, intentional expenditures and facilitates the expenditure of the carryover funds before the following year's funds are spent.
- Sometimes subrecipients use carryover to purchase materials and supplies for classrooms. Other times they choose to cover a portion of a teacher's salary and benefits. When the second type of expenditure is made, the program should partner that Carryover Budget item with what they put in the next year's Program Implementation Plan Program Slot Budget. An example would be a COB request to put .2 FTE or \$15,000 into a teacher's salary and \$5,000 in benefits. That subrecipient would want to put the remaining .8 FTE of that teacher's salary and benefits in the next year's GSRP Program Slot Budget.
- Any item requested in Capital Outlay (one item or project costing more than \$5,000) must be approved by the GSRP consultant **prior to submission**. A [Capital Outlay form](#) may be found in the resources to the Budget Section of the [Implementation Manual on the GSRP website](#). If Capital Outlay was in the GSRP budget(s) and not used for capital outlay, the line item cannot be deleted. The amount of capital outlay must be changed to zero in the FER. Enter a *Review Comment* explaining the reason the planned expenditure changed to expedite review and approval by GSRP staff.
- The FER/COB will be reviewed and approved by GSRP staff. If there are questions or concerns on any portion of the report, it will be returned in "Modifications Required" status and questions or comments will be in the *Review Comments*. The ISD needs to change the status to "Modifications in Progress" to respond. Answers should be provided, or necessary modifications made and the report resubmitted in a timely manner. Answer a question or provide a comment about modifications made by clicking *Reply* at the site of the GSRP staff comment and then answering.
- **All carryover funds must be spent by June 30, 2023.** The Final Expenditure Report for the COBs will be released in the summer of 2023.

Final Expenditure Report(s) and Carryover Budget Application Instructions

GSRP Transportation Final Expenditure Screens:

ISDs that accepted transportation funds for the regular school year must complete a Transportation FER. The final approved Transportation Budget from the PIP is pulled into the Transportation FER. Edits can be made from the Transportation Expenditure DETAIL screen by clicking on the *Edit Budget Items* button at the top of the screen. Make changes and SAVE.

Add an item by clicking the *Add Expenditure Item* button at the top of the screen. This functions just as it did in the PIP. Make changes and SAVE. Items added must be approvable per the Implementation Manual. **It is NOT possible to delete a budget item pulled into the Transportation FER from the PIP.** Deletions are handled by simply zeroing out the expenditure.

For 2021-22, due to COVID, carryover of unspent transportation funds is allowed. A process for reporting transportation carryover within the FER/COB has been developed. Report all transportation expenditures as usual. This will leave a balance of unspent funds. That amount must equal the amount of the Transportation Carryover Budget described below.

A separate Excel spreadsheet for reporting the Transportation Carryover Budget was attached to the notice that the 2022 Final Expenditure Report and Carryover Budget was available. Complete that template if the ISD has reported the carryover of transportation funds. It is to be submitted by **February 15, 2023** to mde-gsrp@michigan.gov. Please include the ISD name in the subject line of the email.