

Revised ARP ESSER & ARP Homeless Liquidation Extension Requests

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Agenda

- ED Guidance
- **Revised** Liquidation Extension Request Process
- Common Questions
- Closing and Resources



U.S. Department of Education (ED) Guidance

Recent Changes

- On March 28, 2025, the United States Department of Education (ED) released a letter announcing the reconsideration of requests for the extension to liquidate all programs funded by the CRRSA and ARP Acts.
 - ED modified the liquidation extension period to end as of March 28, 2025, at 5:00 p.m. ET.
 - According to the letter, ED will reconsider extension requests on an individual project-specific basis. ED released additional guidance on April 3, 2025, through [this email](#) to clarify the information necessary to reconsider late liquidation requests.



Revised Submission Process

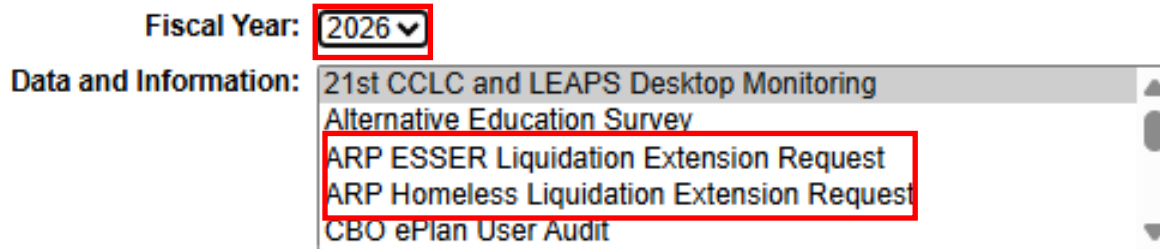
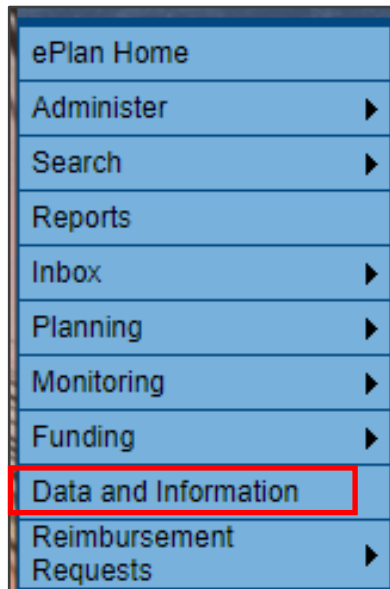
- The Tennessee Department of Education (department) revised the ARP ESSER (ESSER 3.0) and ARP Homeless (Homeless 1.0, Homeless 2.0, and Systems Navigator) Liquidation Extension Request instruments in ePlan to include the additional information to meet the new requirements set by ED.



Revised Liquidation Extension Request Process

Accessing the Instrument

- Navigate to ePlan > Data and Information > **2026**
> ARP ESSER Liquidation Extension Request **or**
ARP Homeless Liquidation Extension Request



Completing the Instrument

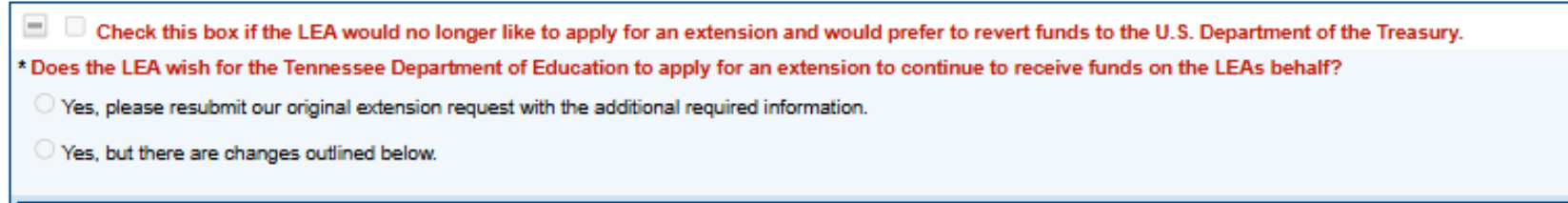
- Change status to **Draft Started**
- Select **Cover Page** on the *Sections* page. Complete all fields on the cover page before continuing to the next page. *Please ensure the contacts are correct, as they will receive all communication regarding the requests.*
- Select the **Overview and Attestation** page and thoroughly review the two attestations located at the bottom of the page. By checking each statement, the LEA affirms that they have read and understand all requirements and assures the department that the LEA meets the listed conditions.

Status:	Not Started
Change Status To:	<u>Draft Started</u>

ARP ESSER Liquidation Extension Request
<u>Cover Page</u>
<u>Overview and Attestation</u>
<u>Funding</u>
<u>Related Documents</u>
<u>Checklist</u>

Revised Funding Section

- **New:** Each LEA must check one of the three answers indicating its wish for the department to resubmit the request.



Check this box if the LEA would no longer like to apply for an extension and would prefer to revert funds to the U.S. Department of the Treasury.

* Does the LEA wish for the Tennessee Department of Education to apply for an extension to continue to receive funds on the LEAs behalf?

Yes, please resubmit our original extension request with the additional required information.

Yes, but there are changes outlined below.

- If the LEA no longer wishes to apply for an extension, then no additional information is needed, and the instrument can be submitted.
 - LEAs with remaining funds of any amount must complete a Release of Funds instrument by going to ePlan>Data and Information>2025>Release of Funds.
- If the LEA chooses to resubmit their original extension request, the original activities may remain but information on the funding page must be updated.
- LEAs that wish to make changes to their extension request may add new activities that meet all of ED's requirements.
 - Additional information and documentation will be required.

Submitting Previously Approved Projects

- If resubmitting previously approved projects with **no changes**:
 - LEAs should copy forward information from their FY25 request by choosing *Copy Previous Fiscal Year Details*.
 - **New:** Based on [new guidance from ED](#), LEAs must complete all newly required information highlighted in red.
 - **Amount liquidated as of March 28, 2025**
 - To get this amount, subtract the *Net Available Amount* showing in the 2025 ARP ESSER or ARP Homeless Reimbursement Requests from the total allocation amount
 - **Total amount requested for revised late liquidation**
 - The total amount to be released, if any, will auto-calculate
 - **Vendor name**
 - **Justification of why ED should exercise its discretion to grant the request**
 - **Brief description of how each project's extension is necessary to mitigate the effects of COVID on American students' education**
 - **Requested extension deadline**
 - While requests *may* be approved for an extension for a period of up to 14 months (i.e., March 28, 2026), ED has encouraged LEAs to ensure this date is realistic and aligns with the services provided.

Submitting Previously Approved Projects

- **New:** Capital projects now require additional justification including:
 - project location (school) & brief description,
 - percentage complete, and
 - explanation of percentage complete status.
- Please note, this applies to previously approved capital projects as well as newly requested capital projects.

Capital Projects

If any of the above projects were Capital Projects, check the box and continue.

Project Location (School) and Brief Description	Percentage Complete	Explanation of Percentage Complete Status
<input type="text"/>	<input type="text"/> %	<input type="text"/>

[Add Row](#)

Making Changes to a Previous Request and/or Adding New Projects

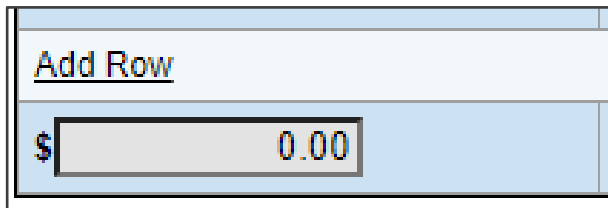
- If needed, LEAs may copy forward information from their FY25 request by choosing *Copy Previous Fiscal Year Details* before making changes to their previously approved projects.
- LEAs should select **New** for projects not copied forward from the previous request.
- LEAs must complete **all sections** of the updated instrument.

ARP ESSER Funding										
UEI	Allocation Total	Amount Obligated as of 09/30/2024	Amount Liquidated as of 9/30/24	Balance Remaining as of 09/30/2024	% Liquidated as of 9/30/24	Amount Liquidated as of 3/28/25	Balance Remaining as of 03/28/25	% Liquidated as of 03/28/25	Total Amount Requested for Revised Late Liquidation	Total Amount to Be Released
ME6GNKHA9R86	\$2,170,016.18	* \$	* \$	\$ 2,170,016.18	.00 %	* \$	\$ 2,170,016.18	.00 %	* \$	\$ 2,170,016.18

Funds Necessitating Extension										
Check here if this is a new item that was not copied forward from the previous application. <input type="checkbox"/> New	Item Name - Use the same item name for this row and in the file name of all uploaded documentation.	Amount of Obligated Funds Necessitating Extension	Account Number and Line Item - (e.g., 71100-189)	Vendor Name	A justification of why ED should exercise its discretion to grant your request	A brief description of how a particular project's extension is necessary to mitigate the effects of COVID on American students' education	Number of Students Supported by this Activity	Supporting Documentation Uploaded	Requested Extension Deadline	
<input type="checkbox"/>		* \$								

Making Changes to a Previous Request and/or Adding New Projects

- If the LEA is requesting an extension for additional projects, they may add rows for each project.



A screenshot of a software interface. At the top, there is a button labeled "Add Row". Below the button is a text input field containing the text "\$ 0.00".

- LEAs should thoroughly complete all required sections for each project for which an extension is being requested.
 - ED has stated that approval will be on “an individual project-specific basis.”



Supporting Documentation

- For each project, check the box under **Supporting Documentation Uploaded**.
 - At least one supporting document is required for each **new** row.
 - Projects carried over from the previous fiscal year *do not* require additional supporting documentation; however, LEAs must check the box as this indicates documentation was previously uploaded.
- LEAs requesting extensions for new projects should check the box at the bottom of the page.

Check this box if the LEA added a new project. Only LEAs that add new projects not in the previous liquidation extension request must upload supporting documentation to show the proper obligation of funds by Sept. 30, 2024.

- Select the **Related Documents** section and upload all necessary supporting documentation. The document names should align with the corresponding item names on the *Funding* page.
 - Supporting documentation must be provided to show proper obligation of funds by Sept. 30, 2024

Submission

- Ensure all information has been completed and all applicable supporting documentation uploaded.
- Change the status of the instrument to **Draft Completed**.

Status:	Draft Started
Change Status To:	<input type="text" value="Draft Completed"/>

- Ensure all appropriate personnel have reviewed and approved the request before submitting to the department as **LEA Authorized Representative Approved**.





Common Questions

Common Questions

- Can LEAs submit their own requests to ED?
 - No, LEAs that wish to reapply for late liquidation must submit their request through the Data and Information tool in ePlan. The department will then make requests to ED on behalf of the LEA.
- When will LEAs be able to start submitting their request?
 - The updated liquidation extension request tool will reopen in ePlan>Data and Information> 2026>ARP ESSER Liquidation Extension Request **or** ARP Homeless Liquidation Extension Request on **April 15, 2025**. LEAs with previously approved liquidation extension requests who wish to reapply must submit their requests to the department **no later than May 30, 2025**.



Common Questions

- Does approval from the department guarantee approval from ED?
 - No, approval from the department does not guarantee approval from ED. ED has stated that approval will be based on “an individual project-specific basis” at the discretion of the Secretary of Education.
- Are there some projects that are more likely to be approved than others?
 - Yes, ED has indicated that projects directly tied to student achievement, such as tutoring, are preferable. Justification for other projects, such as HVAC upgrades for cleaner air or capital projects, will be considered and should include information signifying how those projects affect student learning and achievement.



Common Questions

- Our LEA has already submitted a request for reimbursement from the department but has not yet received it. Do we have to reapply for an extension? Do we have to resubmit our reimbursement request?
 - If the LEA has not received reimbursement from the department, they should reapply. Once ED has approved the updated extension request, the LEA can resubmit their reimbursement request.
- Our LEA had a reimbursement request accepted and paid by the department. How do we know if the department requested reimbursement from ED for those expenditures?
 - All ARP ESSER reimbursement requests submitted between March 4 and March 28, 2025, have been paid and submitted to ED. Those do not need to reapply. *All* ARP Homeless requests must resubmit.

Common Questions

- We are concerned that some of our previously approved projects may not get approved when we reapply. Can we change our request?
 - Yes, LEAs reapplying for liquidation extension may change their requests to remove and/or add different projects that were properly obligated by Sept. 30, 2024, and are necessary to mitigate the effects of COVID-19 on American students' education. Some requests (i.e., capital projects) may require additional justification for extension.
- We would like to request an extension for a portion of our remaining funds and return the rest. Can we do this, and if so, how?
 - Yes, LEAs can reapply for extensions and only include the projects and amounts they wish to be considered. For the remaining funds, LEAs must then complete the Release of Funds form in ePlan.



Resources & Closing

Resources

- ePlan > [TDOE Resources](#) > Relief Funding > ARP ESSER Liquidation Extension Request 2024-10-15
 - [ARP ESSER & ARP Homeless Revised Liquidation Extension FAQ](#)
 - [ARP ESSER & ARP Homeless Revised Liquidation Extension Instructions](#)
 - [Revised ARP ESSER & ARP Homeless Liquidation Extension Requests Webinar Slides](#)
 - [ED ESF Funding Letter March 28, 2025](#)
 - [ED ESF Funding Letter Email March 28, 2025](#)
 - [ED ESF Funding Email April 3, 2025](#)





Thank You!

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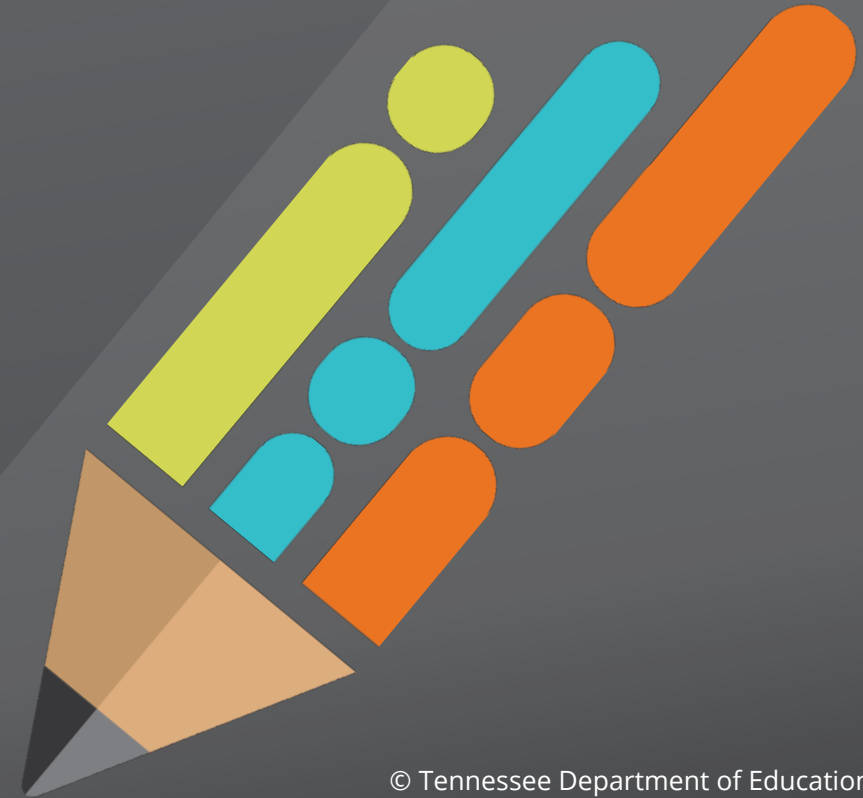
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