



Federal Programs and Oversight Updates

**Debby A. Thompson,
Assistant Commissioner**

Division of Federal Programs and Oversight

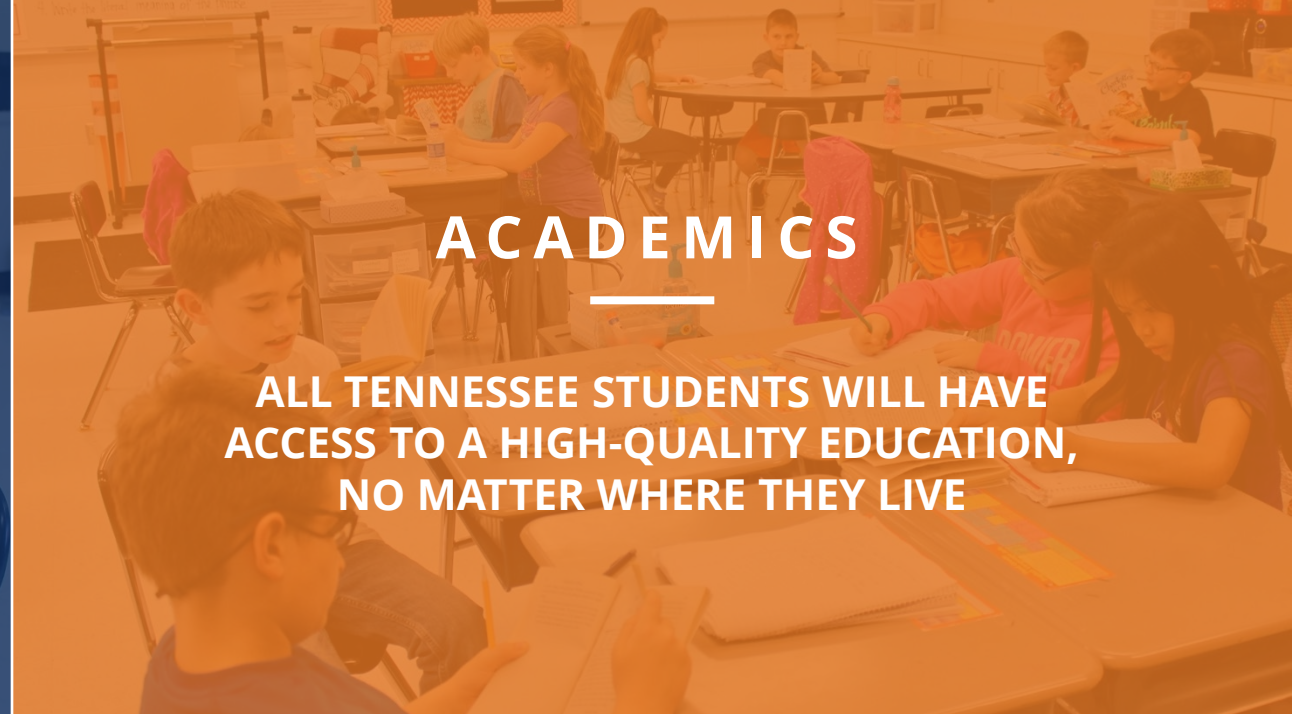
December 2022





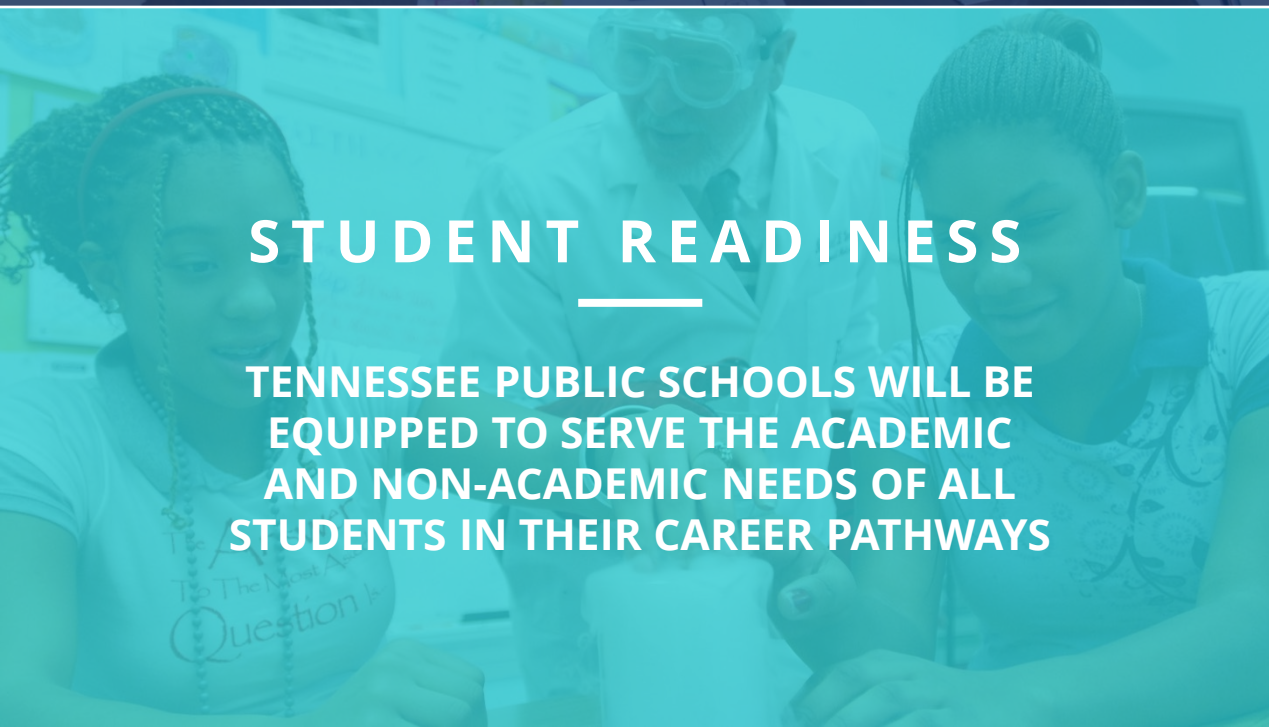
BEST FOR ALL

We will set all students on a path to success.



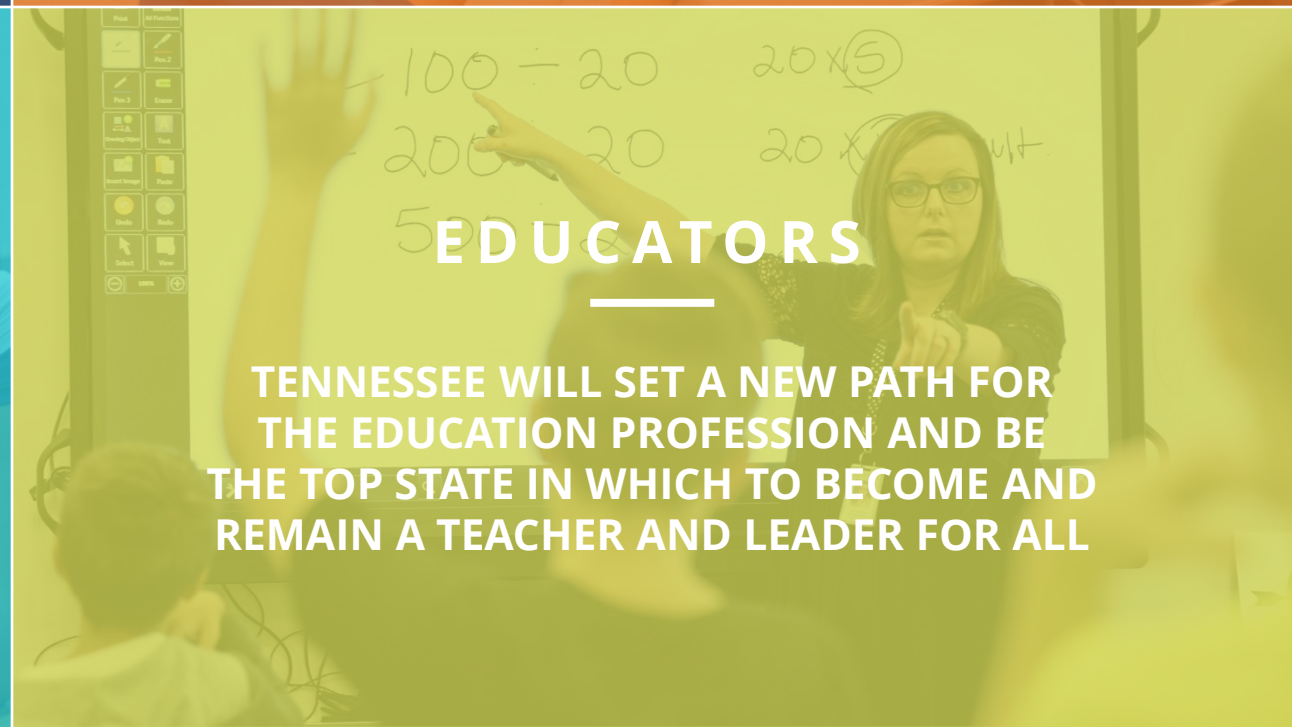
ACADEMICS

ALL TENNESSEE STUDENTS WILL HAVE ACCESS TO A HIGH-QUALITY EDUCATION, NO MATTER WHERE THEY LIVE



STUDENT READINESS

TENNESSEE PUBLIC SCHOOLS WILL BE EQUIPPED TO SERVE THE ACADEMIC AND NON-ACADEMIC NEEDS OF ALL STUDENTS IN THEIR CAREER PATHWAYS



EDUCATORS

TENNESSEE WILL SET A NEW PATH FOR THE EDUCATION PROFESSION AND BE THE TOP STATE IN WHICH TO BECOME AND REMAIN A TEACHER AND LEADER FOR ALL



Agenda

- **Federal Grant Updates**
 - New State Definition of Elementary
 - ESSA Update- Title IV News
- **LEA Planning Updates**
 - Requirements under ESSA
 - Reflect to Plan Sections
 - Timeline
- **Monitoring Updates**
 - Program & Fiscal Trends
- **ePlan Updates & Enhancements**
- **Relief Funding Updates**
 - Spending to Date
 - Late Liquation
- **Closing & Resources**



Federal Grant Updates



New State Definition of Elementary Schools



- [Public Chapter 795 of the 112th General Assembly](#) was signed into law, changing the state's definition of "elementary schools" to "schools serving any combination of kindergarten through grade six (K–6)."
- "For purposes of federal funding, 'elementary schools' are schools serving any combination of pre-kindergarten through grade six (pre-K–6)."
- Local education agencies (LEAs) will be able to choose whether Title I, Title II, Title III, Title IV, and/or Title V funds will be utilized to support pre-kindergarten initiatives in FY23 and beyond.
- It is important to note that while this is a change in state law, it does not make pre-kindergarten students fund generators under ESEA/ESSA.

ESSA Updates – Title IV News



- The [Bipartisan Safer Communities Act of 2022](#) was signed into law on June 25, 2022.
- It provides over \$1 billion in funding through ESSA Title IV, Part A and Title IV, Part B.
 - \$1 billion to support a variety of activities to improve conditions for student learning through evidence-based practices to promote positive school climates through the **Title IV, Part A Student Support and Academic Enrichment** grant
 - \$50 million in funding to the **Title IV, Part B 21st Century Community Learning Centers (CCLC)** program to fund extracurricular, after school and summer programs, with a focus on re-engaging youth

ESSA Updates – Title IV News



Title IV, Part A Stronger Connection Grant (SCG) Program	Title IV, Part B CCLC Additional Funding
Tennessee received \$18.8 million to distribute through a competitive grant to “high-need” LEAs.	Tennessee received just over \$900,000 in additional CCLC funds to supplement the upcoming FY24 grant competition.
Intent is for LEAs to establish safer and healthier learning environments , and to prevent and respond to acts of bullying, violence, and hate that impact school communities	Intent is to provide additional funding to extended learning programs who support middle and high school students .
The department will be requesting public comment on the state’s definition of “high needs” and the design of the grant competition later this winter in anticipation of a spring/summer 2023 grant competition .	The FY24 21 st CCLC competition will launch in March 2023 .

LEA Planning Updates





What is required under ESSA?

- The Every Student Succeeds Act (ESSA) § 1112(a)(1)(A) requires any district who receives Title I, Part A funds to develop a plan that is developed with timely and meaningful consultation with:
 - teachers;
 - principals;
 - other school leaders;
 - paraprofessionals;
 - specialized instructional support personnel;
 - charter school leaders (in a district that has charter schools);
 - administrators (including administrators of other ESSA programs);
 - other appropriate school personnel; and
 - parents of children in schools served Title I.



ESSA in InformTN

- InformTN has been designed to meet the planning needs of LEAs and help them demonstrate compliance with several requirements under ESSA.
- The *Prepare to Plan* and the *Reflect to Plan* sections of InformTN, in particular, were designed to help LEAs show how federal requirements around stakeholder involvement and program-specific needs assessments are met.
- ESSA funding is tied closely to these sections and LEAs are expected to describe the connection between the district plan and funding within the Consolidated Funding Application (CFA).

Federal Reflect to Plan Section

- LEAs can document how planning and/or needs assessment requirements for Title I, Part A; Title II, Part A; and Title IV, Part A are met through the *Reflect to Plan* section.
- Prompts focused on requirements of State Board Rule Chapter 0520-01-19 (ESL Rule) are also included.
- This section allows districts to evaluate practices in these areas and incorporate insights gleaned from this evaluation into the needs, goals, and strategies of the overall plan.



Federal Reflect to Plan Section Prompts

Student Group Improvement and Support (Title I, Part A)

Disciplinary Practices (Title I, Part A)

Well-Rounded Education (Title I, Part A & Title IV, Part A)

Safe, Supportive, & Healthy Environments (Title IV, Part A)

Integration & Effective Use of Technology (Title IV, Part A)

Parent & Family Engagement (Title I, Part A)

Professional Learning for Educators (Title II, Part A)

Effective Transitions Across Grade Bands (Title I, Part A)

Effective Transitions from High School to Postsecondary and Career (Title I, Part A)

Educator Placement (Title I, Part A)

Integration of CTE and WBL (Title I, Part A)

English Learners: WIDA ACCESS Data (SBE Rule 0520-01-19)

English Learners: Data Analysis and Benchmarking (SBE Rule 0520-01-19)

Timeline for District Planning



Key Event	Date
District plans open	Jan. 3, 2023
District Turnaround plans open	Feb. 1, 2023
District plans due	March 1, 2023
Feedback and resubmission window *See next slide for a specific timeline	March 1 – April 12, 2023
District plans must be approved	April 14, 2023
District Turnaround plans due	May 1, 2023

District Resubmission Timeline



Key Event	Date
Districts who receive feedback by March 10 will resubmit their LEA plan for review by March 21	March 21, 2023
Districts that receive feedback between March 11 and March 22 will resubmit their LEA plan for review by March 31.	March 31, 2023
Districts who receive feedback after March 22 will resubmit their LEA plan for review by April 12.	April 12, 2023



Resources

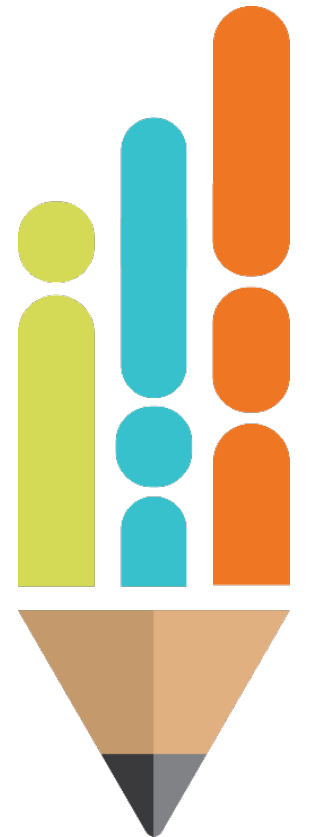
- [Prepare to Plan and Reflect to Plan Guidance Document](#)
- [ESSA Guidance: Using Evidence to Strengthen Education Investments](#)
- [ESSA Tiers of Evidence Guidance Document](#)
- [Focus on ESSA Evidence Slides](#)
- [Focus on ESSA Evidence Webinar Recording](#)
- [ERIC - An Online Library of Education Research and Information](#)
- [ESSA Action Guide - Selecting Evidence-Based Practices for Low-Performing Schools](#)
- [ESSA Key Resources - Selecting the Right Evidence-Based Practices](#)
- [Evidence for ESSA](#)
- [Guide to Evidence-Based Clearinghouses](#)
- [REL Midwest Regional Education Laboratory](#)
- [What Works Clearinghouse](#)

Monitoring Updates



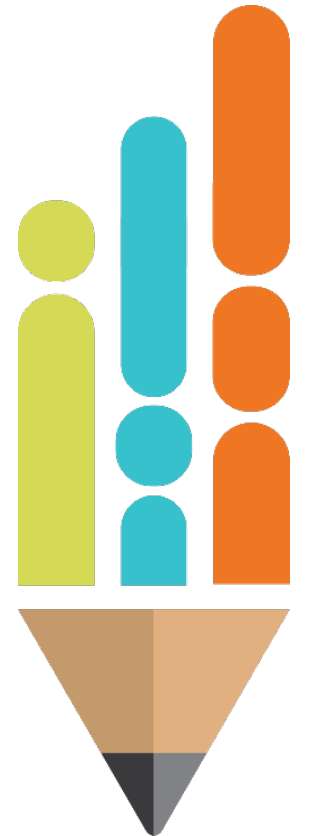
ESSA (Title or Federal Programs) Trends

1. Not having an invitation, agenda, and sign-in sheets as proof of meeting to develop the **family engagement policy**.
 - ✓ **Mitigate Risk:** Develop a template for the LEA to use for invitations, agendas and sign-in sheets. Include dates, times, and titles of meetings on invites and agendas. Include both names and roles on sign-in sheets.
2. Listing **barriers to enrollment** in student handbook (SSN, birth certificate required)
 - ✓ **Mitigate Risk:** Remove the requirement of an SSN and birth certificate, mark optional, or include alternate forms of documentation.
3. Lack of evidence of training school administrators on requirements of **Title I meetings**.
 - ✓ **Mitigate Risk:** Retain documentation to prove meetings occurred, including presentation materials, invitations, agendas, and sign-in sheets.
4. Not using **translation and interpretation** services.
 - ✓ **Mitigate Risk:** The LEA must ensure it has a written procedure for translation and interpretation for EL families and must ensure all school leaders and applicable staff are aware of the procedure.



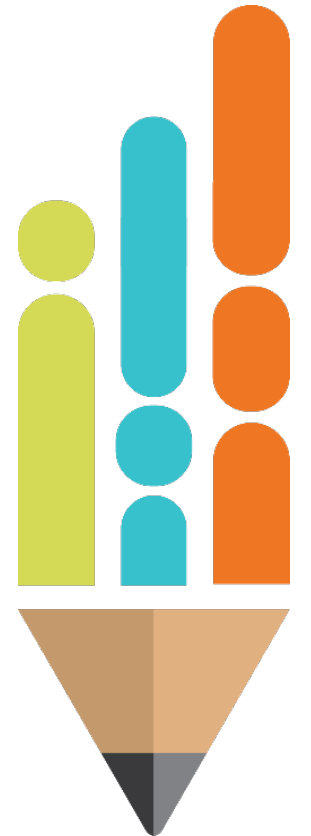
ESSA, IDEA, and Perkins Use of Funds

- Several pieces of equipment did not have identification tags or identification numbers inscribed. The inventory list contained incorrect serial numbers and other missing information to identify specific, high-cost pieces of equipment.
 - **Mitigate Risk:** According to 2 CFR § 200.302(b)(4); 2 CFR § 200.313(d)(3), develop and follow written policies and procedures regarding equipment and property management that comply with state and federal regulation.
 - **Mitigate Risk:** Review and provide professional development to the applicable staff covering the equipment policy in compliance with 2 CFR §200.302(b)(4); 2 CFR §200.313(d)(3) that addresses ESSA, IDEA, and CTE equipment and the internal controls for inventory and management of these items.



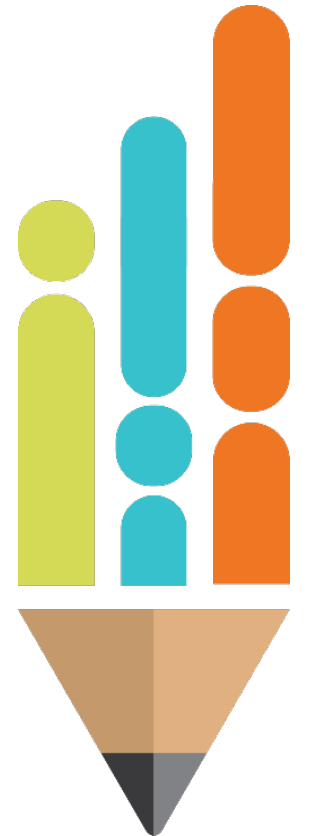
ESSA, IDEA, and Perkins Use of Funds

- According to 2 CFR §§ 200.300-309, costs must be adequately documented, and 2 CFR § 200.403 states costs must meet specific criteria to be allowable under federal awards. The monitoring team was unable to determine compliance with the LEA's submitted reimbursement request documentation.
 - **Mitigate Risk:** Use updated reimbursement request processes to help choose sufficient documentation for reimbursement request reviews.



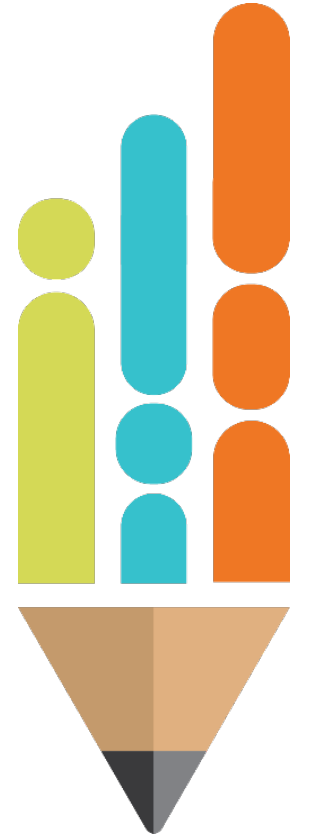
ESSER (1.0, 2.0, & 3.0) Use of Funds

- The LEA did not provide evidence for contracts, bids, or Davis-Bacon Act using ESSER funds. According to 2 CFR § 200.320 documentation must be provided to ensure federal procurement methods are followed. The LEA had also not checked SAM.gov to make sure the contractor was eligible to perform the work.
 - **Mitigate Risk:** Collect evidence that the contractor is complying with the Davis Bacon Act for all construction projects.
 - **Mitigate Risk:** Check SAM.gov to ensure contractors are eligible to perform work.
 - **Tip:** Do not charge bank/credit card service charges to federal projects.



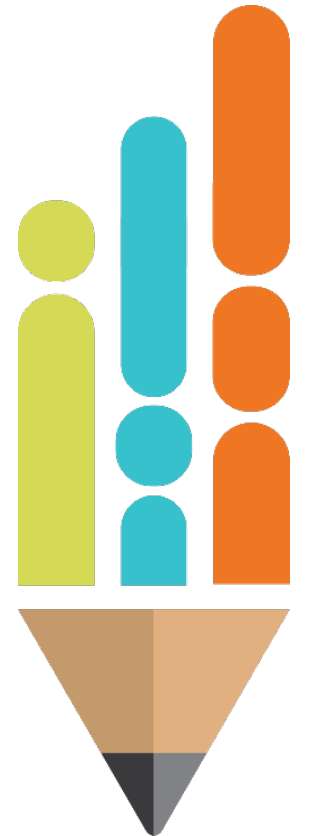
General Fiscal Requirements

- The LEA had excess carryover concerns. Due to the excessive carryover amounts, current-year allocations are not benefiting current-year students. (34 CFR §§ 76.707-76.710, 2 CFR §§ 200.77 and 200.309).
 - **Mitigate Risk:** Develop a spend down plan to benefit current students. This plan must expend at least 50% of the current year's allocations to benefit current-year students.



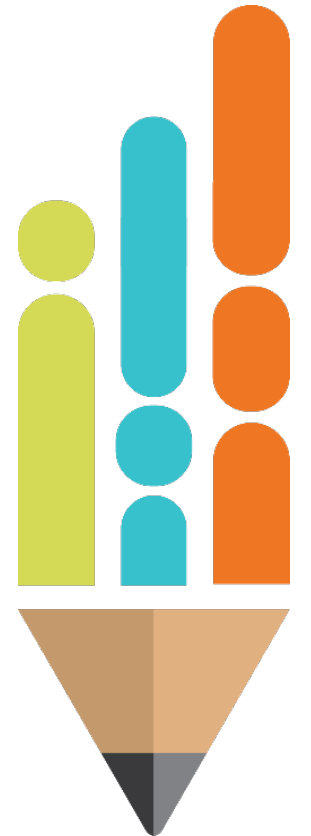
Fiscal Trends: Budgets and Budget Revisions

- Neither the board policy nor procedures indicate the frequency upon which the budget is amended.
 - **Mitigate Risk:** Budget amendments should be completed regularly to ensure funds are being spent on current-year students/needs. CFR § 200.302(b) and 200.303.



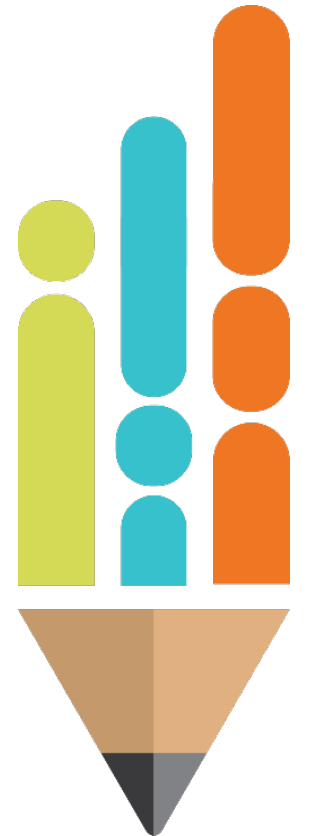
Fiscal Trends: Travel

- According to 2 CFR § 200.475, policies and procedures for travel must be clearly documented. The board policy does not list mileage rates, nor did procedures.
 - According to 34 CFR § 76.707 the obligation for travel is made when travel is taken.
 - According to 2 CFR § 200.302, the financial management system of each non-Federal entity must provide effective control over, and accountability for, all funds, property, and other assets.
 - **Mitigate Risk:** Update the Finance Policies & Procedures Manual to add language that ensures effective control over the use of federal funds for travel reimbursement by requiring approval of travel reimbursement by the superintendent or superintendent's designee.



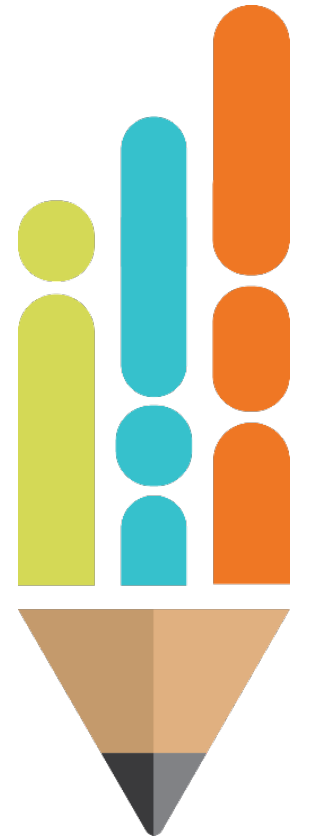
Fiscal Trends: Equipment

- Some components required to be collected and documented as part of the equipment management process were missing in the provided inventory.
 - **Mitigate Risk:** Update the LEA's inventory listing to include entries for all required elements under 2 CFR § 200.439(d)(1) including asset tag, serial number, acquisition date, cost, specific location with school, use and condition.



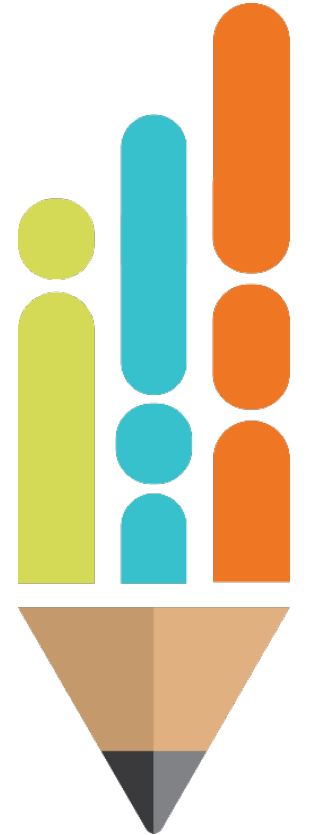
Fiscal Trends: Procurement and Contracts

- Many LEA policies state that purchases in excess of \$25,000 shall be based on competitive bids. Procedures state a different amount.
 - **Mitigate Risk:** Review policy and procedure and adjust to align amounts.
 - **Mitigate Risk:** The department recommends considering increasing the local bid threshold to \$25,000 in accordance with the Tennessee Comptroller of the Treasury. An increased bid threshold may reduce the amount of bids required and reduce the amount of workload for the program directors and the fiscal director.
 - **Mitigate Risk:** Develop and use a formal procurement method for all purchases and contracts that exceed their \$25,000 threshold, unless one of the 5 non-competitive procurement federal exceptions apply. (2 CFR § 200.320(c),(1-5).



Fiscal Trends: Cash Management

- No cash management board policy nor procedures were provided, which are required according to 2 CFR §§ 200.302(b)(6) and 2 CFR §200.305. The LEA must have a written policy and procedure to ensure consistent cash management processes across all grants.
 - **Mitigate Risk:** Develop a draft policy and/or procedure that meets the requirements set forth in 2 CFR §§ 200.302(b)(6), 2 CFR §200.305 as to how LEA manages cash regarding federal funds.



Fiscal Trends: Personnel

- According to 2 CFR § 200.430(i)(1), employees who work on multiple activities funded from different sources have personnel activity records that support the distribution of their salaries/wages.
 - **Mitigate Risk:** Maintain records that accurately reflect the work performed as compared to budget.
 - **Mitigate Risk:** Retain spring semester certifications from Jan. 1 – June 30 signed on or after July 1.
 - **Mitigate Risk:** Retain fall semester certifications from July 1 – Dec. 31 signed on or after Jan. 1.



ePlan Updates



Grant Award Notification Update

Starting in FY23, Grant Award Notifications (GANs) for LEAs will be embedded in the respective funding application in ePlan.

- Grant letters will be located on the Program Detail page within the application instead of in the LEA Document Library.
- Each grant will have its own letter; the department will no longer provide a consolidated letter for ESSA and IDEA Funding as reflected in the CFA.
- LEAs will be required to acknowledge the letter before submitting the application revision.
- LEAs will be able to print the letters for audit purposes.



District Funding Summary Report

- New report for LEAs to know their remaining balances in real time
- Report can be found in ePlan > Reports > LEA > District Funding Summary

District Funding Summary

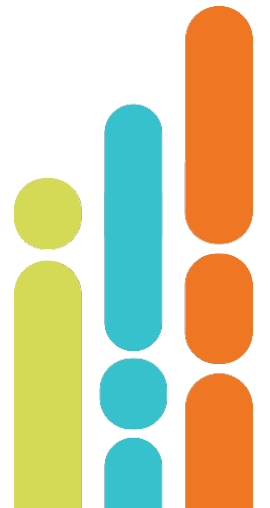
Tennessee - LEA

[Return to Reports](#)

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District Funding Summary - Huntingdon Special School District (093)

Grant	Award Year	Funding Type	Obligation Date	Allocation	Amount Paid	Amount Remaining	Days To Obligation
Elementary and Secondary School Emergency Relief (ESSER) 2.0	2021	Federal	9/30/2022 11:59:59 PM	\$1,357,321.79	\$260,420.87	\$1,096,900.92	50
CTE Perkins Basic	2021	Federal	9/30/2022 11:59:59 PM	\$24,499.75	\$13,519.72	\$10,980.03	50
Summer Learning Camps	2021	Federal	9/30/2022 11:59:59 PM	\$88,710.04	\$78,824.25	\$9,885.79	50
STREAM Mini Camps	2021	Federal	9/30/2022 11:59:59 PM	\$25,345.72	\$15,701.35	\$9,644.37	50
Literacy Training Teacher Stipend Grant	2021	Federal	9/30/2022 11:59:59 PM	\$35,000.00	\$30,000.00	\$5,000.00	50



District Funding Summary Report

- Key Terms

- **Award Year:** the year the award was issued
- **Funding Type:** State or Federal
- **Obligation Date:** the last day to place orders or cut off for payroll
- **Allocation:** the award amount
- **Amount Paid:** the total of reimbursements submitted
- **Amount Remaining:** the amount that needs to be spent
- **Days to Obligation:** days remaining until Sept. 30

Grant	Award Year	Funding Type	Obligation Date	Allocation	Amount Paid	Amount Remaining	Days To Obligation
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Reimbursement Request Update

- LEA ABC has \$8,424,913.11 to expend to meet the carryover requirement for FY22 Title III, Part A funds. They submitted a reimbursement on July 31 for \$757,935.44. This reimbursement was paid out of FY23 Title III, Part A funds instead of FY22.
 - On behalf of LEA ABC, the department will transfer the reimbursement request from FY23 to FY22.



NEW ePlan Enhancement



LEA User Access Update in ePlan

- LEA User Access Administrators can now add and delete all school-level and most LEA-level roles for LEA ePlan users.
- This allows LEAs faster access to roles and will increase efficiency for LEAs for completing steps related to planning.
- More information about this change can be found in the [ePlan LEA User Access Administrator Manual](#) or the [InformTN Technical Guide](#).



ePlan—User Access

- **Updated User Access Form**
- **New Feature:** LEA User Access Administrators will be able to add *(most)* LEA-level user roles.



LEA ePlan User Access Form Tennessee's Electronic Planning and Grants Management System

- Instructions:**
1. Write and/or select **new user access role(s)**; do not include existing role(s). See [ePlan User Access Roles for LEAs for a complete list](#).
 2. To remove or copy access from current/previous users, check the appropriate option and write in the previous user(s)'s full names.
 3. Obtain required signatures. *Adobe Certificated Signatures* are acceptable.
 4. [LEA User Access Administrators](#) may add user roles (except those marked with a star) then upload the completed forms to the LEA Document Library each month. Alternatively, this form may be emailed to ePlan.Help@tn.gov to request the role.
 5. For user access roles marked with a star email the completed form to ePlan.Help@tn.gov.

User's Name: _____ LEA Name: _____ LEA ID #: _____

Email (ePlan User ID email, not SSO log-in): _____ Phone: _____

Funding Application/Grant Director Roles	
1	
2	
3	
4	
5	
Monitoring Roles	
1	
2	
Other Roles	
1	
2	

Fiscal & Approve Roles	
<input type="checkbox"/>	LEA Authorized Representative: <i>final approve any funding app. & monitoring document (Only Director of Schools (DOS) may have this role)</i> ★
<input type="checkbox"/>	LEA Fiscal Update* (Bookkeeper): <i>request reimbursements from any funding app (CFO approval required for this role)</i> ★
<input type="checkbox"/>	LEA Fiscal Representative (CFO/Finance Director): <i>fiscal approve funding app.; Complete FER; submit state funds app; request reimbursements from any funding app.</i> ★
<input type="checkbox"/>	Board Chair: <i>approve state funds app.</i>
<input type="checkbox"/>	County/City Clerk or SSD Recorder: <i>approve state funds app.</i>
LEA-Level Planning Roles	
<input type="checkbox"/>	LEA Plan Data Entry: <i>edit LEA Plan. (This role is not for editing individual school plans.)</i>
<input type="checkbox"/>	LEA School Plan Reviewer: <i>edit, school- & LEA-approve school plan. (For LEA-level staff to review school plans)</i>
Data View	
<input type="checkbox"/>	LEA Data View Only: <i>view all ePlan components, upload to LEA Document Library but can't edit other ePlan components. (Allows user to be selected as a contact in the CFA)</i>

To replace or copy from current/previous user(s): Select the correct check box(es) and provide name(s) of previous user(s)

<input type="checkbox"/> Copy all access from the current/previous user	<input type="checkbox"/> Remove all access from current/previous user	Previous User(s):
	<input type="checkbox"/> Remove access indicated above <i>only</i>	

_____ New User Signature and Date	_____ New User Title	 LEA User Access Administrator Initials
_____ Director of Schools Signature and Date	_____ CFO Signature and Date *Required for Fiscal Update users	

Adobe Certificated Signatures are acceptable. Instructions are available at: <https://helpx.adobe.com/acrobat/using/certificate-based-signatures.html>
 ★Roles marked with the star icon must be assigned by the ePlan Help team.

Role	What can this role do?	Who usually has this role?	Who can add this role for a user?
LEA Authorized Representative	Submit LEA plan, Funding Applications, Monitoring Instruments	Director of Schools	ePlan help team
LEA Fiscal Representative	Edit LEA plan, Approve Funding Applications	District Financial Officer	ePlan help team
LEA User Access Administrator	Manage the LEA's user access roles-including adding new roles	LEA users assigned the role	ePlan help team
LEA Data View	View any ePlan component or planning tool, Upload to LEA Document Library	District users	LEA User Access Administrator
LEA Plan Data Entry	Edit LEA plan or school plans	District administrator	LEA User Access Administrator
LEA School Plan Reviewer	Edit school or LEA plans, and approve school plans	District administrator	LEA User Access Administrator
LEA Consolidated Director	Edit LEA plan	Federal Director	LEA User Access Administrator
School Plan Data Entry	Edit school plan	Assistant Principal	LEA User Access Administrator
School Plan Reviewer	Edit and approve school plan	Principal	LEA User Access Administrator

Users Report



Department of
Education

- ePlan Home
- Administer ▶
- Search ▶
- Reports
- Inbox ▶
- TDOE Resources
- Help for Current Page **1**
- Contact TDOE
- Create Help Desk Ticket
- ePlan Sign Out

Reports

Please select a report

- ▼ Users
 - ▶ Users

- ▼ LEA
 - ▶ District Funding Summary

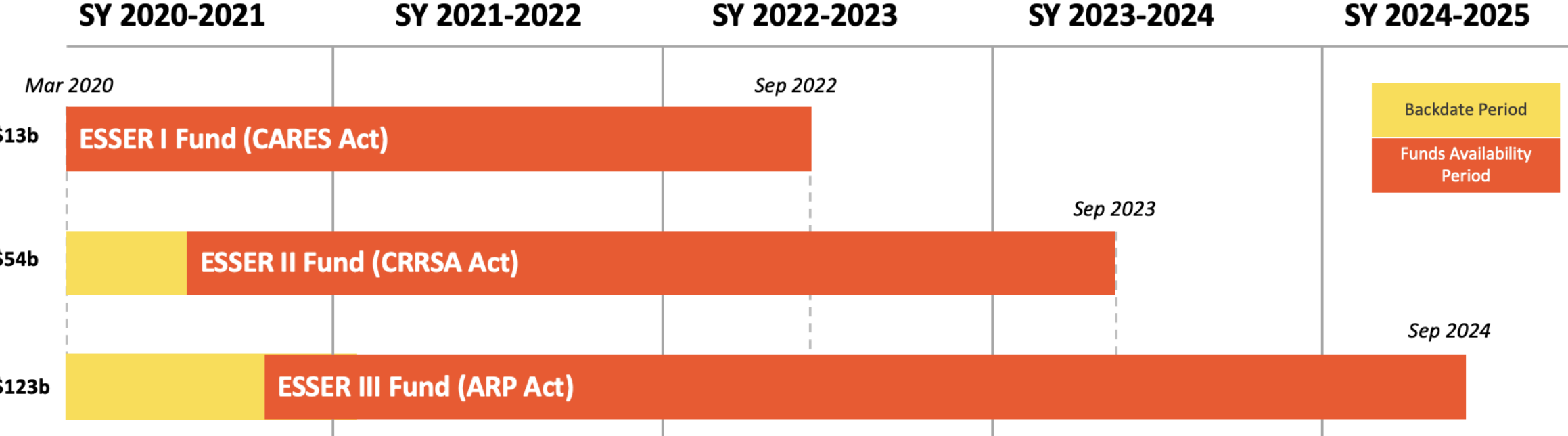
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Relief Funding Updates



Fund Availability and Planning Timelines



Tennessee: ESSER Spending to Date

ESSER 1.0 Funding

- 100% of ESSER 1.0 Funds have been reimbursed to LEAs.

ESSER 2.0 Funding

- 63% of ESSER 2.0 Funds have been reimbursed to LEAs.

ESSER 3.0 Funding

- 19% of ESSER 3.0 Funds have been reimbursed to LEAs.

Relief Funding Reimbursement Request Summary

- Monthly, the department compiles and posts a Relief Funding Summary for all LEAs across the state in ePlan.
- Reports may be found in ePlan > TDOE Resources > 6. Relief Funding > Relief Funding Summary > ESSER fund.
–March 2021– Nov. 2022

TN Department of Education
2021 Elementary and Secondary School Emergency Relief (ESSER) 1.0 Funding Summary
 Local Educational Agencies (Not including State Special Schools)

Local Educational Agency	Allocation	Amount Paid	Amount Unpaid	% Reimbursement Requested
Alamo	\$90,590.34	\$47,739.38	\$42,850.96	53%
Alcoa	\$249,118.71	\$10,575.00	\$238,543.71	4%
Anderson County	\$1,363,922.91	\$396,999.58	\$966,923.33	29%
Arlington	\$861,928.81	\$455,805.31	\$406,123.50	53%
Athens	\$579,168.59	\$395,769.49	\$183,399.10	68%
Bartlett	\$2,167,189.88	\$1,252,006.93	\$839,735.44	58%
Bedford County	\$1,689,353.92	\$1,264,531.52	\$424,822.40	75%
Bells	\$85,413.87	\$85,413.87	\$0.00	100%
Benton County	\$590,184.73	\$470,106.71	\$120,078.02	80%
Bledsoe County	\$477,863.69	\$214,985.49	\$262,878.20	45%
Blount County	\$1,968,060.89	\$723,770.53	\$1,244,290.36	37%
Bradford	\$89,758.42	\$72,781.17	\$16,977.25	81%
Bradley County	\$1,601,836.73	\$1,183,544.13	\$418,292.60	74%
Bristol	\$784,372.33	\$294,368.18	\$490,004.15	38%
Campbell County	\$1,953,048.13	\$218,438.43	\$1,734,609.70	11%
Cannon County	\$371,004.16	\$277,523.09	\$93,481.07	75%
Carter County	\$1,592,960.01	\$863,484.09	\$729,475.92	54%
Cheatham County	\$795,786.28	\$581,067.88	\$214,718.40	73%
Chester County	\$535,860.30	\$161,359.69	\$374,500.61	30%
Claiborne County	\$1,198,675.92	\$1,117,022.07	\$81,653.85	93%
Clay County	\$352,997.11	\$194,830.97	\$158,166.14	55%
Cleveland	\$1,304,557.71	\$310,635.56	\$993,922.15	24%
Clinton	\$158,763.95	\$87,680.84	\$71,083.11	55%
Cocke County	\$1,552,244.99	\$1,188,585.05	\$363,659.94	77%
Coffee County	\$807,018.49	\$468,563.47	\$338,455.02	58%
Collierville	\$2,093,807.58	\$1,327,612.75	\$554,829.37	63%
Crockett County	\$341,655.49	\$38,215.18	\$303,440.31	11%
Cumberland County	\$1,697,532.71	\$587,455.74	\$1,110,076.97	35%
Davidson County	\$26,338,350.97	\$331,058.22	\$26,007,292.75	1%
Dayton	\$256,588.01	\$255,073.95	\$1,514.06	99%
Decatur County	\$397,053.03	\$393,752.15	\$3,300.88	99%
DeKalb County	\$788,287.53	\$340,044.85	\$448,242.68	43%
Dickson County	\$1,422,463.35	\$686,716.95	\$735,746.40	48%
Dyer County	\$710,169.25	\$407,039.68	\$303,129.57	57%
Dyersburg	\$880,152.70	\$414,346.05	\$465,806.65	47%
Elizabethton	\$631,129.02	\$305,210.81	\$325,918.21	48%
Etowah	\$102,059.54	\$88,570.00	\$13,489.54	87%
Fayette County Public Schools	\$991,790.43	\$690,778.64	\$301,011.79	70%
Fayetteville	\$358,002.44	\$276,291.18	\$81,711.26	77%
Fentress County	\$736,879.11	\$354,412.74	\$382,466.37	48%
Franklin County	\$1,008,388.63	\$502,815.50	\$505,573.13	50%
Franklin SSD	\$388,870.40	\$350,526.48	\$38,343.92	90%
Germantown	\$1,502,672.91	\$864,885.01	\$637,787.90	58%
Gibson Co Sp Dist	\$418,445.07	\$160,278.56	\$258,166.51	38%
Giles County	\$801,985.65	\$673,357.63	\$128,628.02	84%
Grainger County	\$814,913.07	\$729,881.17	\$85,031.90	90%
Greene County	\$1,562,629.09	\$628,504.59	\$934,124.50	40%

Liquidation Extension on Relief Funds



- On Sept. 29, 2022, the U.S. Department of Education (ED) released a template for state education agencies (SEAs) to submit late liquidation extension requests on behalf of their sub-grantees. The late liquidation request template was only for CARES Act funds (ESSER 1.0).
- The Tennessee Department of Education (department) did not submit a late liquidation request for CARES Act funds.

Note: At this time, ED has not released guidance on late liquidation for ESSER 2.0 and ESSER 3.0 funds.

Definition

Obligation:

The amount of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment by the grantee during the same or a future period.



EDGAR Obligation Chart



If the obligation is for—	The obligation is made—
(a) Acquisition of real or personal property	On the date the grantee makes a binding written commitment to acquire the property.
(b) Personal services by an employee of the grantee	When the services are performed.
(c) Personal services by a contractor who is not an employee of the grantee	On the date on which the grantee makes a binding written commitment to obtain the services.
(d) Performance of work other than personal services	On the date on which the grantee makes a binding written commitment to obtain the work.
(e) Public utility services	When the grantee receives the services.
(f) Travel	When the travel is taken.
(g) Rental of real or personal property	When the grantee uses the property.
(h) A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E—Cost Principles	On the first day of the project period.

(Authority: 20 U.S.C. 1221e-3 and 3474)

[45 FR 22497, Apr. 3, 1980. Redesignated at 45 FR 77368, Nov. 21, 1980, as amended at 57 FR 30340, July 8, 1992; 79 FR 76093, Dec. 19, 2014]

Definitions

Liquidation:

To liquidate an obligation, the purchased item or service has occurred, and payment has been made to the vendor or provider.

- Example 1: An LEA received laptops and paid the invoice.
- Example 2: A staff completes job duties as assigned for a paid period and submits their PAR/timesheet.

Reimbursement:

Reimbursement of the liquidated expenditure is made upon the filing of a claim with the department. Reimbursement is not requested until the expenditure has occurred and has been paid for (liquidated).



Closing & Resources





Questions?

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Fraud, Waste or Abuse

Citizens and agencies are encouraged to report fraud, waste, or abuse in State and Local government.

NOTICE: This agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity which you consider to be illegal, improper or wasteful, please call the state Comptroller's toll-free Hotline:

1-800-232-5454

Notifications can also be submitted electronically at:

<http://www.comptroller.tn.gov/hotline>

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SKILLS AND KNOWLEDGE

