

# Managing Relief Funds as Grants End

**Jerri Beth Nave, Ed.D.**

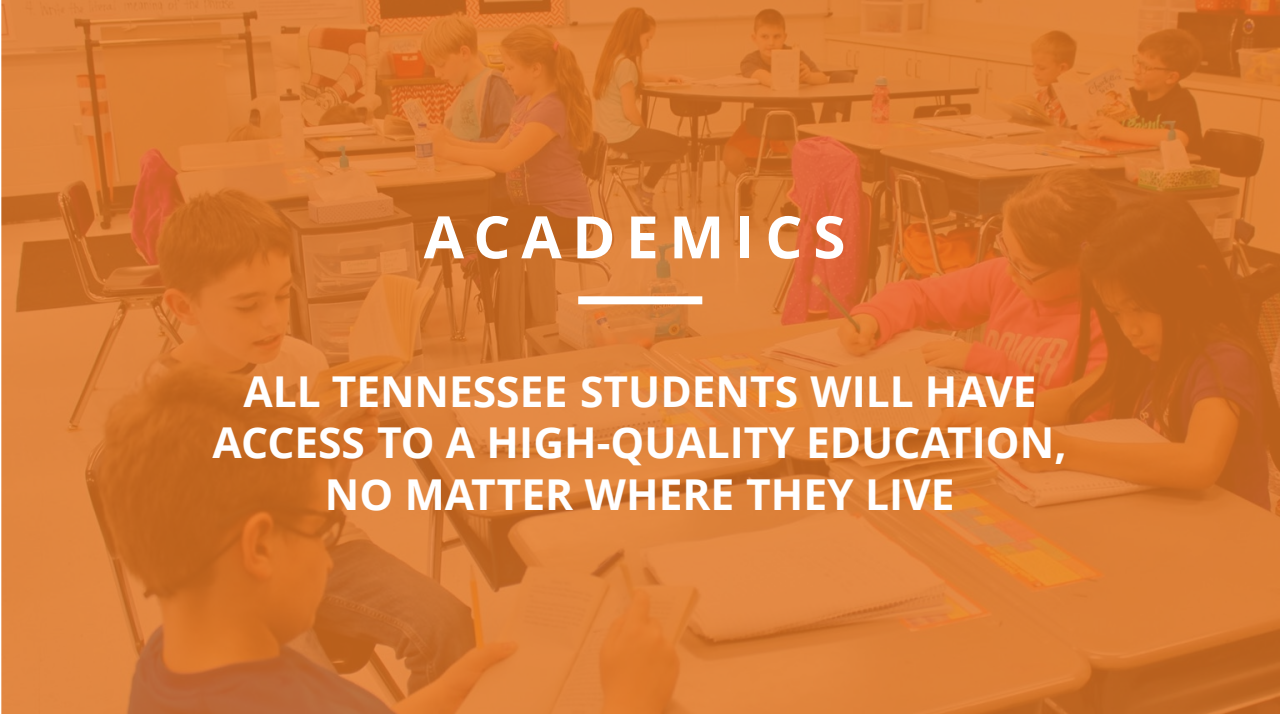
*Director of Relief Funding | Federal Programs and Oversight*





**BEST** FOR  
**ALL**

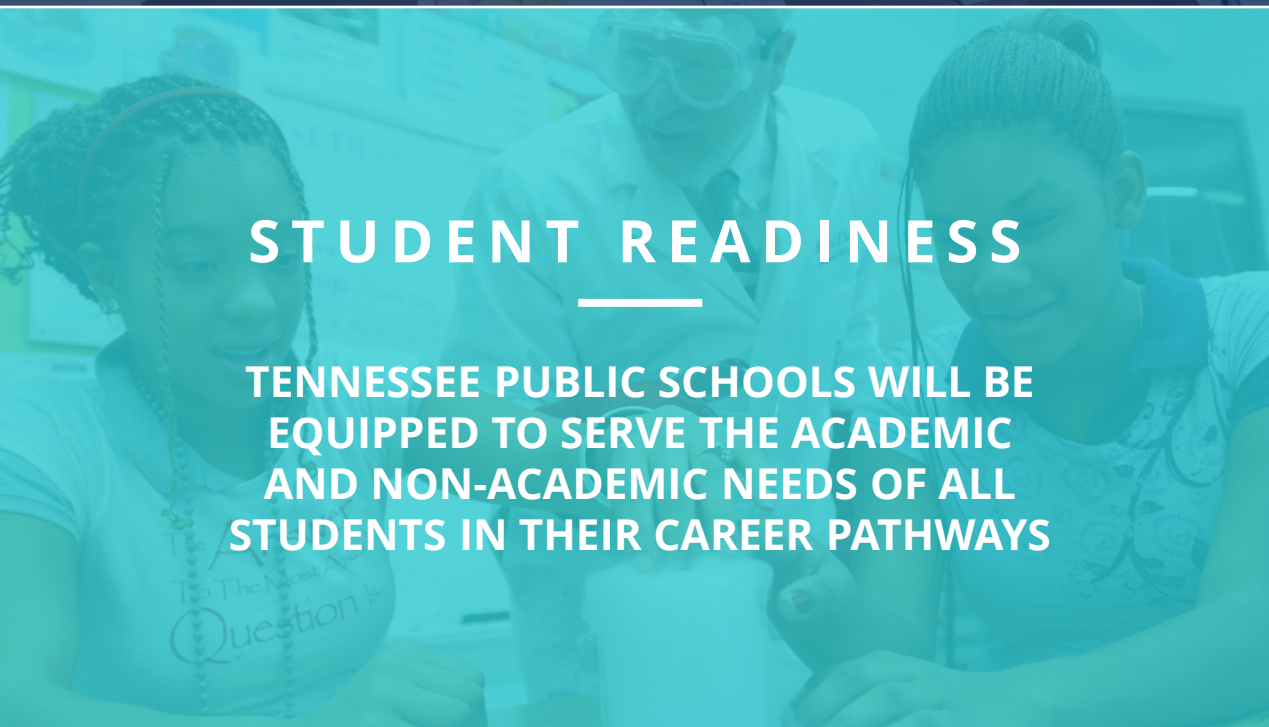
We will set all students on a path to success.



## ACADEMICS

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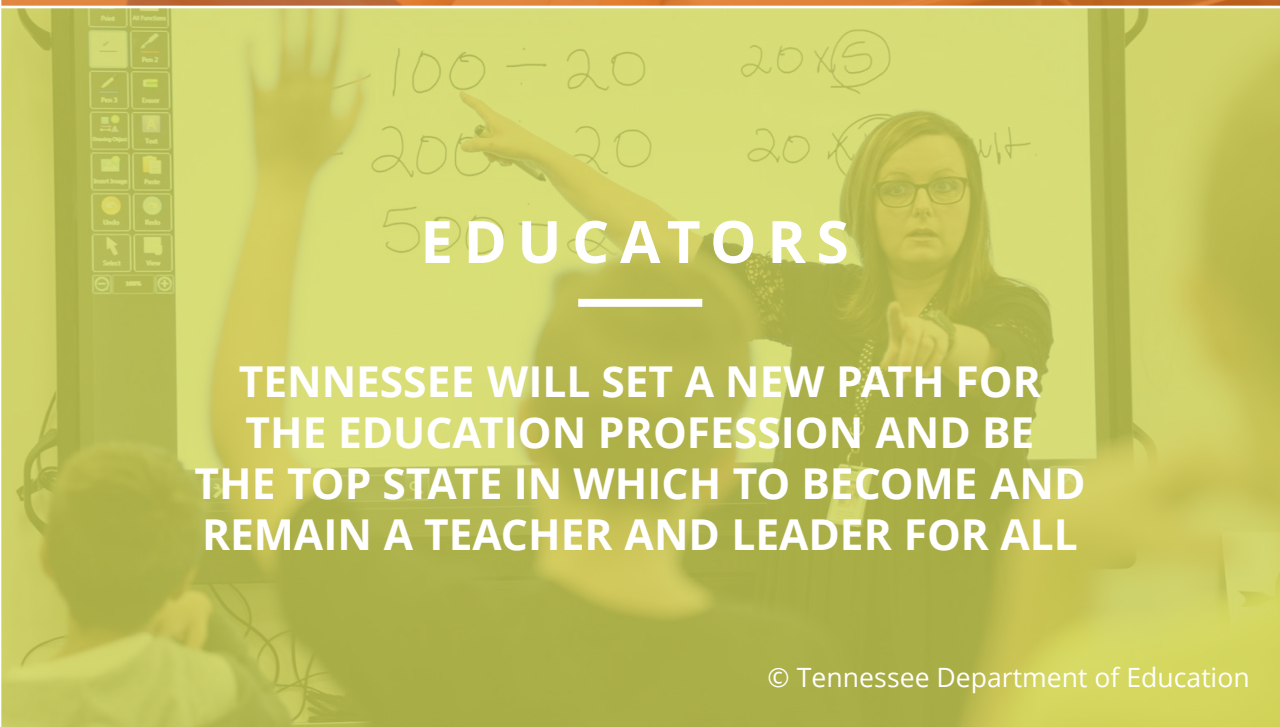
**ALL TENNESSEE STUDENTS WILL HAVE ACCESS TO A HIGH-QUALITY EDUCATION, NO MATTER WHERE THEY LIVE**



## STUDENT READINESS

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



## EDUCATORS

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**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

- Relief Funds Period of Performance
- Closeout Procedures
- Closeout Reminders
- Closing



# Relief Funds

## Periods of Performance

# Federal Grants Period of Performance

- The Uniform Guidance in 2 C.F.R. § 200.77 defines "period of performance" as the time during which the non-Federal entity (grantee) may incur new obligations to carry out the work authorized under the Federal award.
- Federal guidance specifies that grant funds may not be used for activities outside of the period of performance (2 C.F.R. § 200.344). Materials, supplies, and/or services received outside of the period of performance would not be allowable.



# Relief Funding Periods of Performance



Grant	Obligation	Liquidation
ESSER 2.0 (CRSSA)	Sept. 30, 2023	Dec. 15, 2023*
ARP IDEA	Sept. 30, 2023	Dec. 15, 2023*
ESSER 3.0 (ARP ESSER)	Sept. 30, 2024	Dec. 15, 2024*
ARP Homeless 1.0 ARP Homeless 2.0 Systems Navigator	Sept. 30, 2024	Dec. 15, 2024*

*\*Recommended deadline to ensure funds are reimbursed in ePlan for adequate time for grants to close. The Tennessee Department of Education (the department) is awaiting guidance from the U.S. Department of Education (ED) on the extension of liquidation for ESSER 2.0 and ESSER 3.0. Extension of liquidation will provide an additional 14 months for local education agencies (LEAs) to draw down these funds, which will extend the period of performance for each grant.*

# Obligation of Funds

- **Obligation:** Funds are obligated when the local education agency (LEA) commits those funds to specific purposes (e.g., contracts, services, subscriptions, materials) (34 C.F.R. § 76.707). Funds are not obligated until the LEA commits the funds to specific purposes.
- Specifically, for services or assistance provided through a contract, the obligation is made on the date that the State or subgrantee makes a binding written commitment to obtain the services, work, or products. For the rental or lease of real or personal property, the obligation is made when the property is used.



# Obligation of Funds

If the obligation is for:	The obligation is made:
Acquisition of real or personal property	On the date on which the subgrantee makes a binding written commitment to acquire the property.
Personal services by an employee of the State or subgrantee	When the services are performed.
Personal services by a contractor who is not an employee of the State or subgrantee	On the date on which the subgrantee makes a binding written commitment to obtain the services.
Performance of work other than personal services.	On the date on which the subgrantee makes a binding written commitment to obtain the work.
Public utility services	When the subgrantee receives the services.
Travel	When the travel is taken.
Rental of real or personal property	When the subgrantee uses the property.







# Liquidation of Funds

- **Liquidation:** To liquidate an obligation, the purchased item or service has occurred, payment has been made to the vendor or provider, and a request made to the state for reimbursement, net any discounts, rebates, etc.
  - A grantee must liquidate all obligations incurred under the award no later than 120 days after the end of the funding period or as specified in a program regulation (34 C.F.R. § 80.23).
- **Dec. 15, 2023** is the recommended deadline for liquidation to ensure funds are reimbursed in ePlan for adequate time for the grant to close.



# ESSER Funds, Textbooks, and Periods of Performance

- An LEA may only pay for the textbooks and any supplemental materials or supplies that accompany the texts that will be received during the period of performance for the respective grant.
- Materials, supplies, and/or services received after January 2025 would be outside of the period of performance for ESSER 3.0 and would not be allowable.
- Please see the [Period of Performance Overview](#) for specific examples with timelines.





# Relief Funds and Employee Pay

- Services provided by an employee are considered obligated when the services are rendered, or the work is performed [34 C.F.R. § 76.707(b)].
- Payroll expenses for employees may only be charged to the grant for services provided through the end of the obligation period (Sept. 30, 2024 for ESSER 3).



# Relief Funds and Employee Pay Example

An LEA may not use ESSER 3.0 funding to pay an employee's salary after Sept. 30, 2024, since the obligation of funds for an employee does not occur until the work is performed. Thus, payroll expenses for employees of the state or subgrantee may only be charged to the grant for services provided through the end of the obligation period (Sept. 30, 2024, for ESSER 3.0).



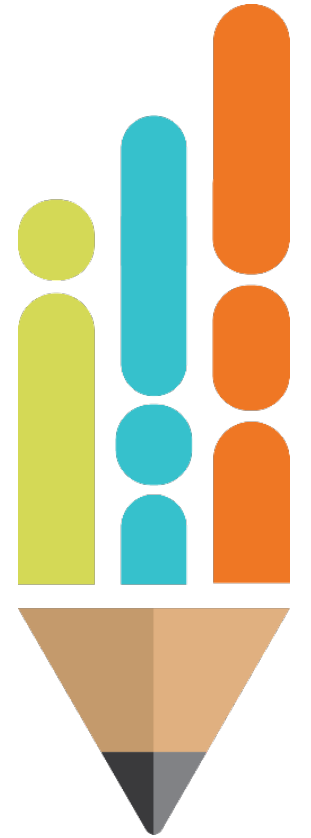
# ESSER Funds and Multi-year Agreements

- Multi-year agreements/contracts are allowable.
- Any time period of the agreement/contract outside of the period of performance may not be funded by ESSER.
- Time outside the period of performance must be funded through a different source.
- Relief funds may be braided (in combination) with state and local education funds to support agreements/contracts.
- Braiding occurs when different funding streams are used together to leverage the support provided for the different needs of educators and students while maintaining documentation to support the charging and allocation of costs to multiple separate funding streams or programs.



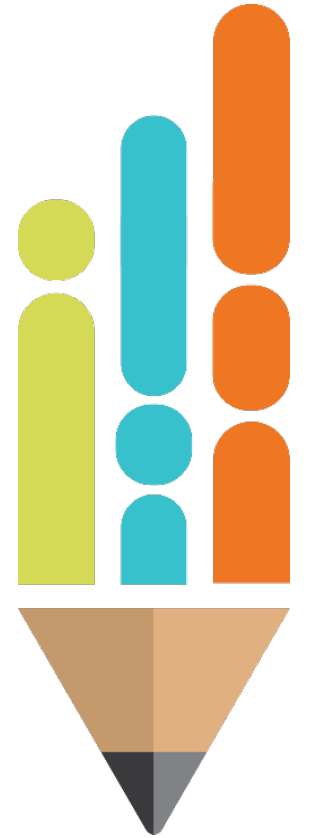
# Extensions

- **Obligation period may not be extended.**
  - Set in statute and requires Congressional action.
- **Liquidation Extension**
  - U.S. Department of Education (ED) allowed requests for CARES Act (ESSER 1.0)
  - [ED Liquidation Extension Letter](#) from Sept. 29, 2022
  - [CARES Act Liquidation Extension Request Template](#)
  - ED does not encourage planning for the granting of an extension.
  - Tennessee did not apply for a CARES Act liquidation extension.



# Extensions

- ESSER 2.0
  - ED released guidance on Friday, May 5, 2023.
    - The information and request template are similar to that for CARES Act (ESSER 1.0).
    - Tennessee is seeking information and guidance to determine the next steps if an extension request is necessary.
    - Approximately 80 percent of ESSER 2.0 funds have been liquidated.
- ESSER 3.0
  - No guidance has been released by ED about liquidation extensions.



# Relief Funds

## Closeout Procedures



# Relief Funds Period of Performance vs. State Fiscal Year

Grant	State Fiscal Year End	Relief Funds Period of Availability Ends
ESSER 2.0 (CRSSA)	June 30, 2023	Sept. 30, 2023
ARP IDEA	June 30, 2023	Sept. 30, 2023
ESSER 3.0 (ARP ESSER)	June 30, 2024	Sept. 30, 2024
ARP Homeless 1.0 ARP Homeless 2.0 Systems Navigator	June 30, 2024	Sept. 30, 2024

See also: [List of FY23 Grant FER Deadlines](#)



# ESSER 2.0, ARP IDEA, and ARP Homeless Final Closeout

- All remaining ESSER 2.0 and ARP IDEA funds must be obligated by **Sept. 30, 2023**.
- All ESSER 2.0, and ARP IDEA funds liquidated by Dec. 15, 2023\*.  
*\*Recommended deadline to ensure funds are reimbursed in ePlan for adequate time for grants to close. The department is awaiting guidance from ED on the extension of liquidation for ESSER 2.0 and ESSER 3.0. Extension of liquidation will provide an additional 14 months for LEAs to draw down these funds, which will extend the period of performance for each grant.*
- LEAs will have two options for closing out these funds (next slides).





# Option 1: Relief Funds Closeout by June 30, 2023

- Submit budget revisions to the department in a timely manner to obtain necessary local and state approvals.
- Follow procurement guidelines to make purchases for goods and/or services.
- Submit reimbursement requests timely.
- All funds must be obligated and liquidated by **June 30, 2023**.
- Complete the Final Expenditure Report (FER) in ePlan as soon as **July 1, 2023**.
  - FERs may not be started until all reimbursements have been received by the LEA.
  - Reimbursement may be requested on the FER.
  - Actual revenues, expenditures, and balance sheet information must be reported on the FER.





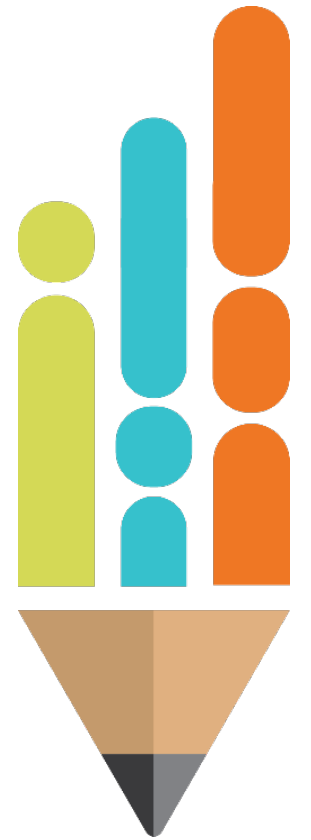
## Option 2: Relief Funds Closeout if funds are not obligated and liquidated by June 30, 2023

- Submit FY23 FER as soon as possible but no later than **July 28, 2023**.
  - To allow for budgeting of carryover, if applicable
  - To release funds that are not used
    - [The Release of Funds](#) form must be uploaded in ePlan, and the applicable grant manager must be notified if any funds are being released.
- FER approved by the department.
- FY24 ESSER 2.0 carryover funds will become available in ePlan as soon as the department approves the FER.



# FY24 ESSER 2.0 Carryover Funding Application

- The [ESSER Fund 2.0 Technical Application Guide](#) will be updated for FY24 carryover funds.
  - If no changes are made from the FY23 funding application, LEAs may carry the narratives and information forward.
- If the FY24 funding application includes changes to ESSER 2.0-funded capital projects, ensure that changes are also made in the ESSER Pre-Approval Request.
  - Please see the [ESSER Checklist for LEAs](#) if making changes to the Pre-Approval Request.
- FY24 ESSER 2.0 carryover funding applications are due on or before **Aug. 15, 2023**.



# ARP IDEA

Grant	Obligation Date	Liquidation Date
ARP IDEA, Part B and Preschool	Sept. 30, 2023	Dec. 15, 2023*
<i>*Recommended deadline to ensure funds are reimbursed in ePlan for adequate time for grants to close.</i>		

- [ARP-IDEA Technical Application Guide](#)
- [ARP IDEA: Allowable Uses of Funds](#)
- Questions?  
Contact [IDEA Oversight Coordinators](#)

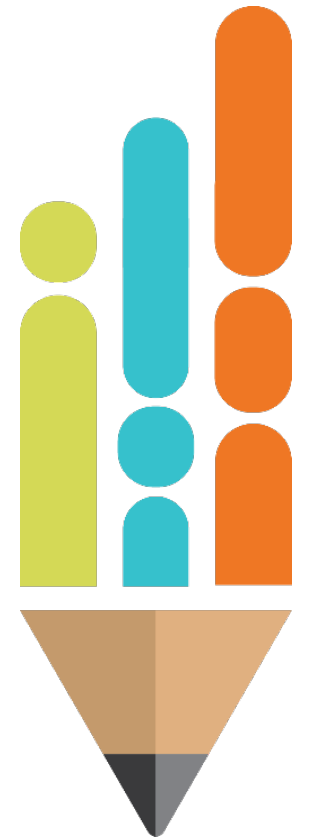


# ARP Homeless

Grant	Obligation Date	Liquidation Date
ARP Homeless 1.0	Sept. 30, 2024	Dec. 15, 2024*
ARP Homeless 2.0	Sept. 30, 2024	Dec. 15, 2024*
Systems Navigator	Sept. 30, 2024	Dec. 15, 2024 *

*\*Recommended deadline to ensure funds are reimbursed in ePlan for adequate time for grants to close.*

- [ARP Homeless 2.0 Technical Guide](#)
- Questions?
  - Please contact:  
**Vanessa Waters**  
McKinney-Vento and Immigrant Grant Manager  
[Vanessa.Waters@tn.gov](mailto:Vanessa.Waters@tn.gov)  
(615) 917-3750



# Relief Funds

## Closeout Reminders





# Closeout Reminders

- Districts may receive reimbursements for expenses dating back to **March 13, 2020**, if needed.
  - Allowable expenditures made by general purpose funds may be reimbursed by ESSER funds.
  - Items must be budgeted in the appropriate expenditure line item in the ESSER funding application.





# Closeout Reminders

- Verify that all expenditures are reported.
- Complete the FERs as soon as possible so that carryover funds will be available in FY24.
- ESSER 2.0 FER must be submitted on or before **July 28, 2023**, for timely approval.
- FY24 ESSER 2.0 funding applications must be submitted on or before **Aug. 15, 2023**.
- Obligate all ESSER 2.0 carryover funds by **Sept. 30, 2023**.



# Relief Funds

## Closing



# Thank You!

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Director of Relief Funding

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## **Rob Mynhier**

Regional Finance Consultant

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## **Jamie Eldridge**

Director of IDEA Oversight

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## **Vanessa Waters**

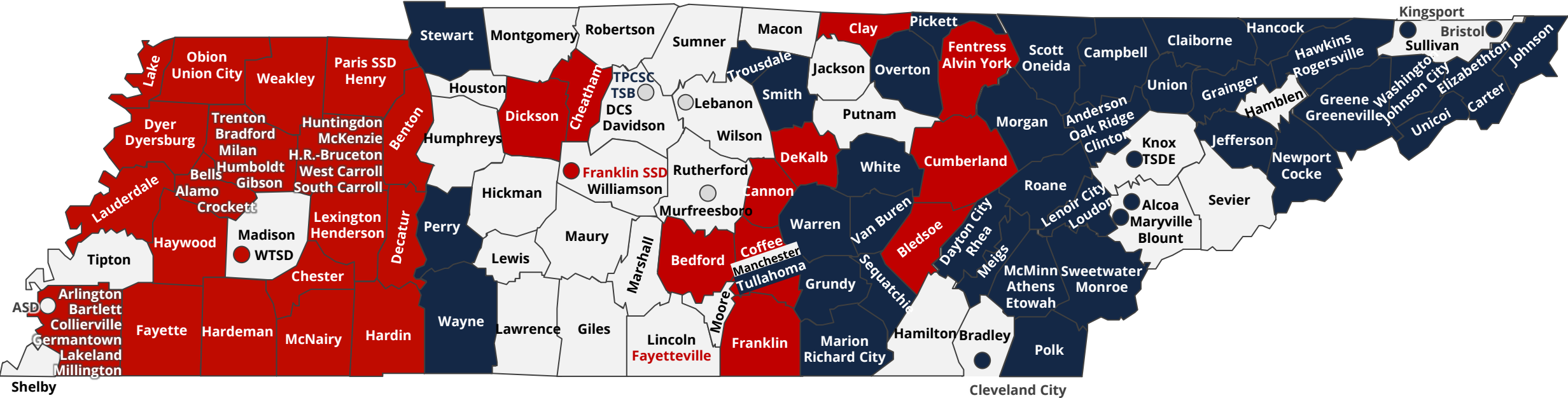
McKinney-Vento and Immigrant Grant Manager

[Vanessa.Waters@tn.gov](mailto:Vanessa.Waters@tn.gov)



# FPO Divisional Coordinator Map for ESSER Funds

(effective March 15, 2023)

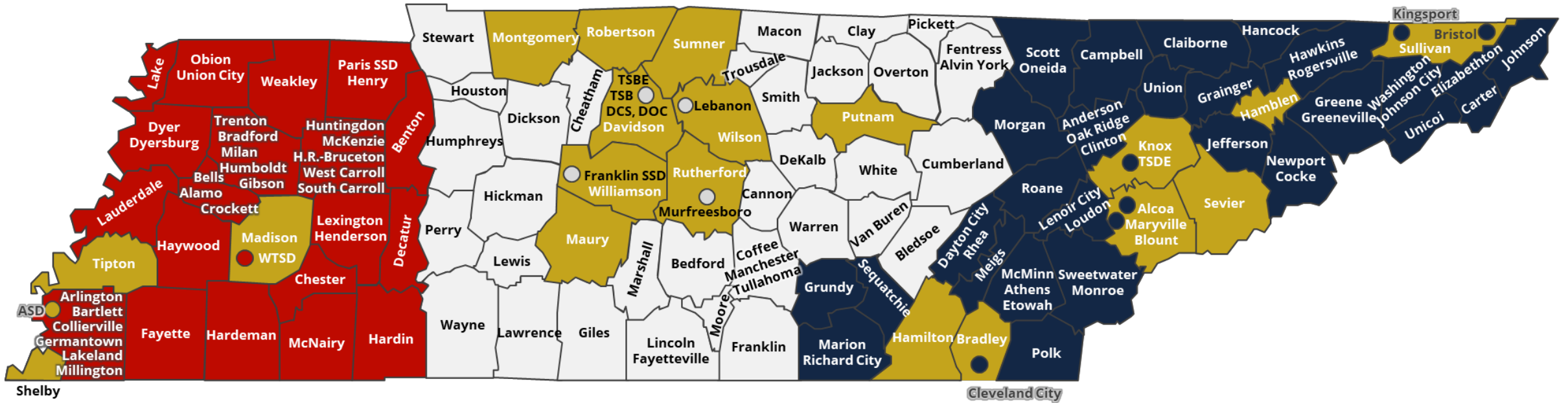


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**Jerri Beth Nave**  
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**Michelle Harless**  
[Michelle.Harless@tn.gov](mailto:Michelle.Harless@tn.gov)

# FPO Divisional Coordinator Map



**West**

ESEA: Lynn Dotson  
 IDEA: Janet Michelle Mansfield

**Middle**

ESEA: *(Vacant)* Heather Farley  
 IDEA: Brett Printz

**East**

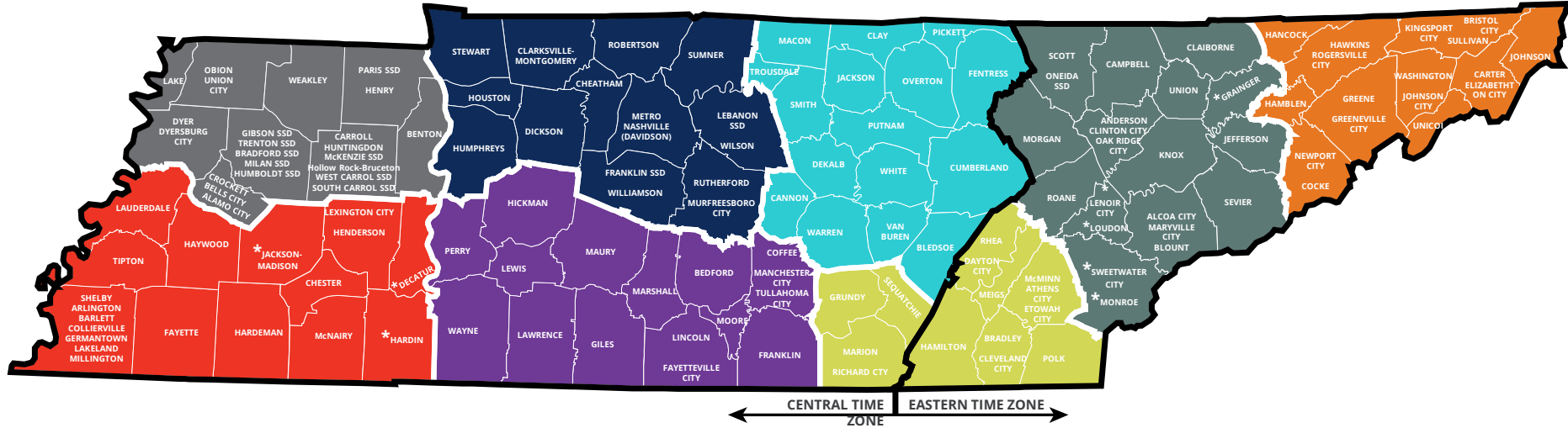
ESEA: Henry LaFollette  
 IDEA: Melanie Lamberson

**20 LEAs with Largest Enrollment**

ESEA: Heather Farley  
 IDEA: Jamie Eldridge

# Regional Finance Consultant District Map

As of 5/1/2023



Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Holly Kellar		Rob Mynhier		Taffe Bishop		Jill Lewis	
<a href="mailto:Holly.Kellar@tn.gov">Holly.Kellar@tn.gov</a>		<a href="mailto:Robert.Mynhier@tn.gov">Robert.Mynhier@tn.gov</a>		<a href="mailto:Taffe.Bishop@tn.gov">Taffe.Bishop@tn.gov</a>		<a href="mailto:Jill.Lewis@tn.gov">Jill.Lewis@tn.gov</a>	
*Districts that are assigned to a fiscal consultant in a different CORE region.							

# Regional Finance Consultant District Assignment

As of 5/1/2023

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
<b>Holly Kellar</b>		<b>Rob Mynhier</b>		<b>Taffe Bishop</b>		<b>Jill Lewis</b>	
<a href="mailto:Holly.Kellar@tn.gov">Holly.Kellar@tn.gov</a>		<a href="mailto:Robert.Mynhier@tn.gov">Robert.Mynhier@tn.gov</a>		<a href="mailto:Taffe.Bishop@tn.gov">Taffe.Bishop@tn.gov</a>		<a href="mailto:Jill.Lewis@tn.gov">Jill.Lewis@tn.gov</a>	
<b>Districts:</b> Alamo City Bells City Benton County Bradford SSD Carroll County Crockett County Dyer County Dyersburg City Gibson County SSD Henry County Hollow Rock-Bruceton SSD Humboldt SSD Huntingdon SSD Lake County McKenzie SSD Milan SSD Obion County Paris SSD South Carroll SSD Trenton SSD Union City Weakley County West Carroll SSD	<b>Districts:</b> Achievement Schools Arlington SSD Bartlett SSD Chester County Collierville SSD Fayette County Germantown SSD Hardeman County Haywood County Henderson County Lakeland SSD Lauderdale County Lexington City McNairy County Millington Shelby County Tipton County WTSD	<b>Districts:</b> Cheatham County Charter Schools Commission Dickson County Dept. of Children Services Dept. of Corrections Franklin SSD Houston County Humphreys County Lebanon SSD Metro-Nashville Montgomery County Murfreesboro City Robertson County Rutherford County Stewart County Sumner County TN School for Blind Williamson County Wilson County  *Jackson-Madison County	<b>Districts:</b> Alvin York Institute Bledsoe County Cannon County Clay County Cumberland County DeKalb County Fentress County Jackson County Macon County Overton County Pickett County Putnam County Smith County Trousdale County Van Buren County Warren County White County	<b>Districts:</b> Bedford County Coffee County Fayetteville City Franklin County Giles County Hickman County Lawrence County Lewis County Lincoln County Manchester City Marshall County Maury County Moore County Perry County Tullahoma City Wayne County  *Decatur County *Hardin County	<b>Districts:</b> Athens City Bradley County Cleveland City Dayton City Etowah City Grundy County Hamilton County Marion County McMinn County Meigs County Polk County Rhea County Richard City Sequatchie County  *Lenoir City *Loudon County *Monroe County *Sweetwater City	<b>Districts:</b> Alcoa City Anderson County Blount County Campbell County Claiborne County Clinton City Jefferson County Knox County Maryville City Morgan County Oak Ridge Oneida SSD Roane County Scott County Sevier County TSDK Union County	<b>Districts:</b> Bristol City Carter County Cocke County Elizabethton City Greene County Greeneville City Hamblen County Hancock County Hawkins County Johnson City Johnson County Kingsport City Newport City Rogersville City Sullivan County Unicoi County Washington County  *Grainger County
*Districts that are assigned to a fiscal consultant in a different CORE region.							



# 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>**