



# FY25 ESSER Updates

**Jerri Beth Nave and Julia Hudson**  
**Federal Programs and Oversight**

*June 2024*

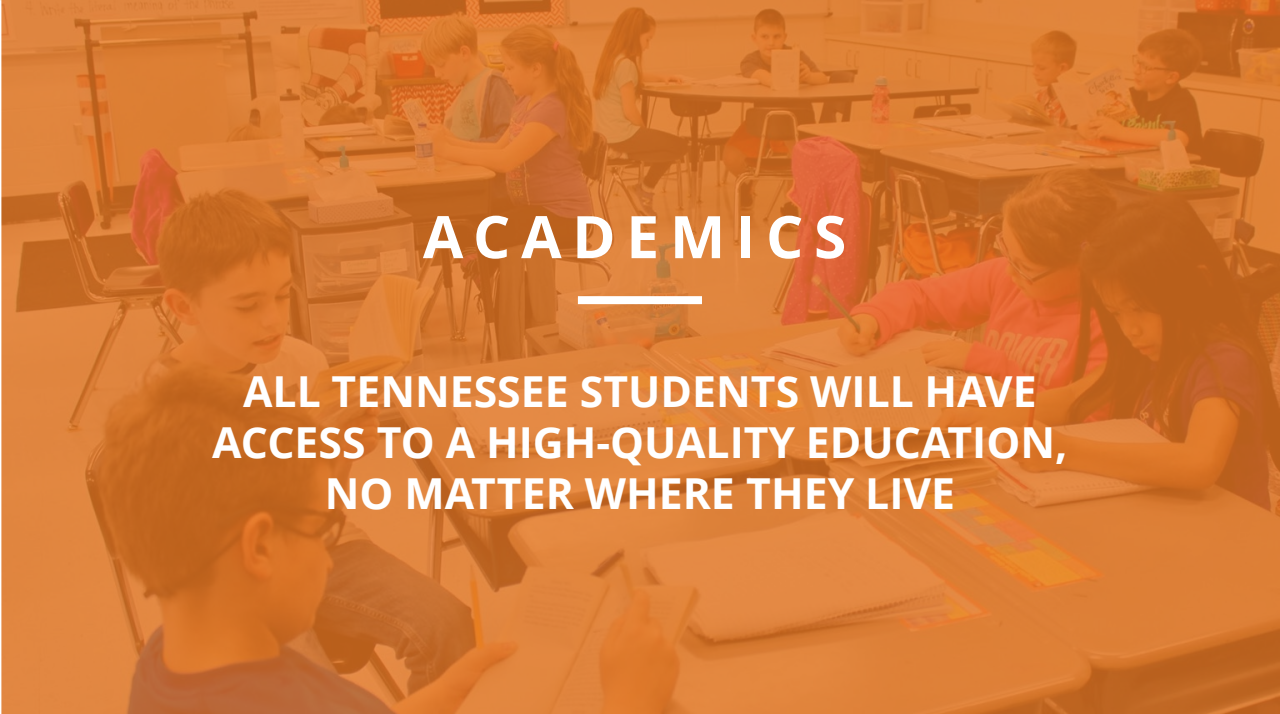






# BEST FOR ALL

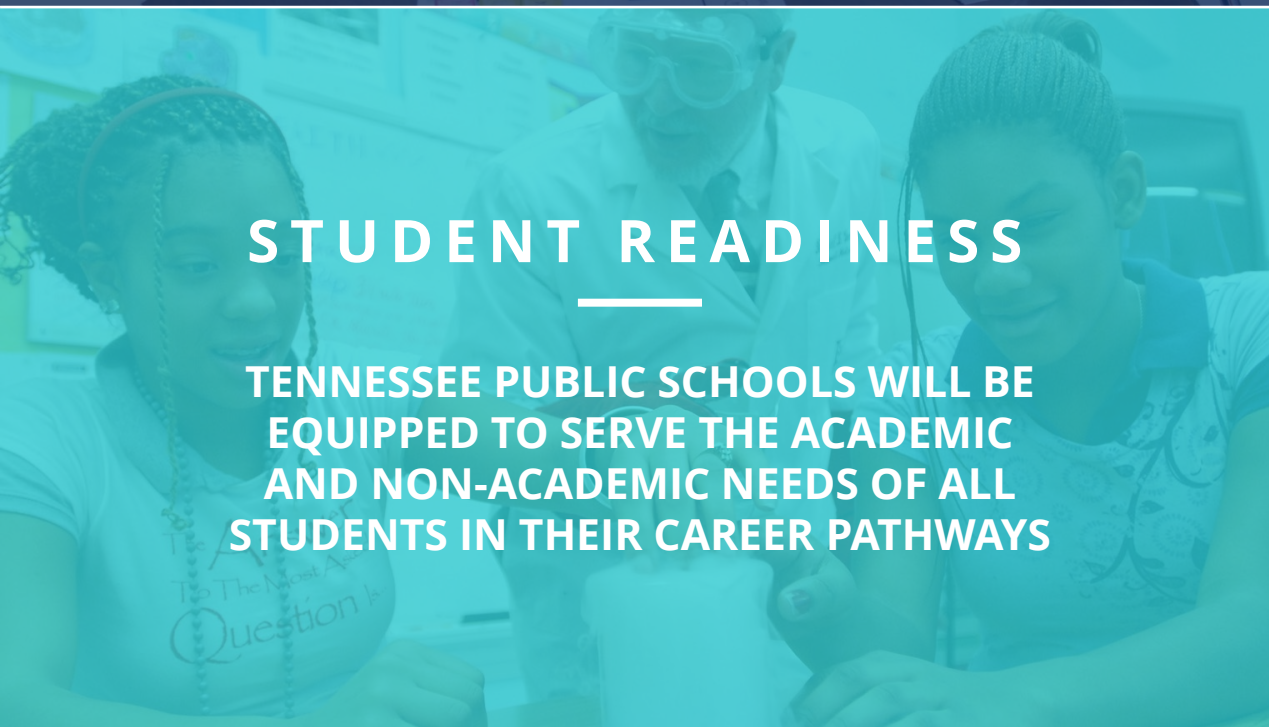
We will set all students on a path to success.



## ACADEMICS

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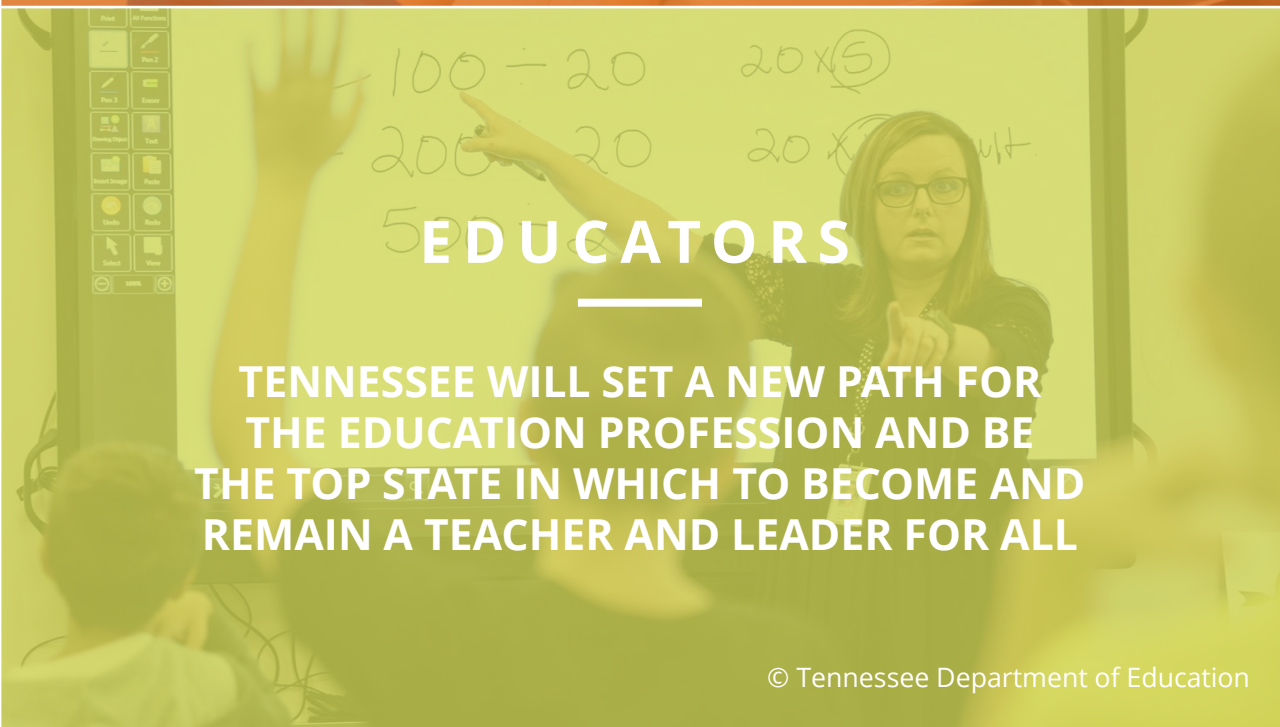
ALL TENNESSEE STUDENTS WILL HAVE ACCESS TO A HIGH-QUALITY EDUCATION, NO MATTER WHERE THEY LIVE



## 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
- ESSER 3.0 Closeout
- ARP ESSER (ESSER 3.0) Liquidation Extension Request
- FY25 ESSER 3.0 Carryover Funding Application
- Monitoring & Oversight Reminders
- Checks for Understanding
- Resources & Closing





# Period 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.



# Federal Grants Period of Performance



Grant	Obligation	Liquidation
ESSER 3.0 (ARP ESSER)	Sept. 30, 2024	Dec. 15, 2024*
ESSER 3.0 (ARP ESSER) with a liquidation extension	Sept. 30, 2024	March 15, 2026**

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

*\*\*A final recommended liquidation date will be established at a later time to ensure the Tennessee Department of Education (the department) has adequate time for final grant closure.*





# Obligation of Funds

- The regulations at [34 C.F.R. § 76.707](#) govern when an obligation of Federal funds by a State or subgrantee such as an LEA occurs. 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 rental or lease of real or personal property, the obligation is made when the property is used.
- **Sept. 30, 2024** is the obligation deadline for ESSER 3.0.



# 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.

Source: U.S. Dep't. of Educ., Liquidation Extension Requests for CARES-ESSER and CARES-GEER (Oct. 3, 2022) [https://oese.ed.gov/files/2022/10/WEBINAR-10.3.22\\_Liquidation-Extension-for-CARES-ESSER-and-CARES-GEER.pdf](https://oese.ed.gov/files/2022/10/WEBINAR-10.3.22_Liquidation-Extension-for-CARES-ESSER-and-CARES-GEER.pdf)







# Liquidation of Funds

- The drawing down and expenditure of funds by a grantee for obligations incurred during the grant’s legal obligation period. Timely liquidation occurs during the project performance period and through the first 120 days after the final day of that period or an extension of that period authorized by ED, pursuant to [2 C.F.R. § 200.344\(b\)](#).
- To liquidate an obligation, the purchased item or service has occurred, payment has been made to the vendor or provider, and a request has been made to the state for reimbursement, net any discounts, rebates, etc.
- **Dec. 15, 2024**, is the recommended deadline for liquidation of ESSER 3.0 funds for LEAs not requesting a liquidation extension.



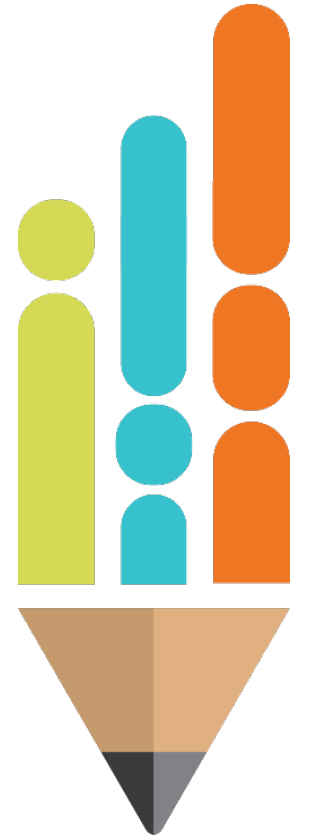
# May LEAs carry out grant activities during the liquidation?

- **Yes, for some properly obligated activities.**
  - Including contracted services or the receipt of goods.
- The period for delivery of goods and services and the associated payments for those goods and services can extend to the end of the liquidation period, so long as a timely and valid obligation has been made pursuant to [34 C.F.R. § 76.707](#).



# ESSER 3.0 Extension Requests

- **May LEAs request an obligation date extension?**
  - **No**, ED does not have the authority to change the obligation deadline as it was set in the statute. Changes in obligation deadlines require legislative action.
  - The obligation deadline will remain Sept. 30, 2024.
- **May LEAs request a liquidation date extension?**
  - **Yes**, ED has the authority to approve liquidation extension requests for properly obligated funds upon review of written requests made by the grantee (the department) on behalf of itself and its sub-recipients (LEAs).
    - Funds must be obligated by Sept. 30, 2024, to be considered for liquidation extension requests based upon the specific facts and circumstances of a given obligation and written request of a grantee.
  - [ED ARP Liquidation Extension Letter 1.9.24](#)



# ESSER 3.0 Closeout





# ESSER 3.0 Closeout Options

Option 1 No Carryover	Option 2 FY25 Carryover	Option 3 FY25 Carryover plus Liquidation Extension
All funds <i>obligated</i> by June 30, 2024	All funds <i>not obligated</i> by June 30, 2024	All funds <i>not obligated</i> by June 30, 2024
All funds <i>liquidated</i> by July 26, 2024	FY24 FER due July 26, 2024	FY24 FER due July 26, 2024
FY24 FER due on or before Oct.1, 2024	FY25 funding application due on or before Aug. 15, 2024**	FY25 funding application due on or before Aug. 15, 2024**
	All funds <i>obligated</i> by Sept. 30, 2024	All funds <i>obligated</i> by Sept. 30, 2024
	All funds <i>liquidated</i> by Dec. 15, 2024	Liquidation extension request due on or before Dec. 15, 2024
		All funds <i>liquidated</i> by March 15, 2026

\*All FERs open on July 1

\*\*FY25 ESSER 3.0 carryover funds became available in ePlan as soon as the department approves the FER.





# ESSER 3.0 Closeout Options

## Option #1

- Submit budget revisions to the department in a timely manner to obtain necessary local and state approvals.
- Submit reimbursement requests timely.
- All funds must be *obligated* by **June 30, 2024**.
- All funds must be *liquidated* by **July 26, 2024**.
- Complete the Final Expenditure Report (FER) in ePlan beginning **July 1, 2024**.
- FER is due on or before **Oct.1, 2024**.





# ESSER 3.0 Closeout Options

## Option #2 – FY25 ESSER 3.0 Carryover Funding Application

- FY24 FER submitted on or before **July 26, 2024**.
- FER approved by the department
- FY25 ESSER 3.0 carryover funds became available in ePlan as soon as the department approves the FER
- FY25 ESSER 3.0 funding application submitted on or before **Aug. 15, 2024** (must be approved prior to obligating funds)
- ALL FY25 ESSER 3.0 funds obligated by **Sept. 30, 2024**
- All FY25 ESSER 3.0 funds liquidated by **Dec. 15, 2024**



# ESSER 3.0 Closeout Options

## Option #3 – FY25 ESSER 3.0 Carryover Funding Application Plus Liquidation Extension

- FY24 FER submitted on or before **July 26, 2024**.
- FER approved by the department
- FY25 ESSER 3.0 carryover funds became available in ePlan as soon as the department approves the FER
- FY25 ESSER 3.0 funding application submitted on or before **Aug. 15, 2024** (must be approved prior to obligating funds)
- ALL FY25 ESSER 3.0 funds obligated by **Sept. 30, 2024**
- ESSER 3.0 Liquidation Extension Request submitted in ePlan on or before **Dec. 15, 2024**
- All ESSER 3.0 funds liquidated on or before **March 15, 2026**





# ARP ESSER Liquidation Extension



# Liquidation Extension Facts

- Under a liquidation extension of up to 14 additional months if approved by the department:
  - Subgrantees (LEAs) will have additional time to draw down COVID-relief funds so timely obligated activities can be paid; and
  - Subgrantees (LEAs) will have additional time to carry out contracts, or other properly made obligations, for allowable activities when those obligations were made on or before the statutory deadline (September 30, 2024, for ARP funds).



# Liquidation Extension Examples

- Subgrantees will have additional time to draw down COVID-relief funds so timely obligated activities can be paid
  - An HVAC project that has been delayed
  - A bus that has not arrived due to supply chain issues
- Subgrantees (LEAs) will have additional time to carry out contracts, or other properly made obligations, for allowable activities when those obligations were made on or before the statutory deadline (September 30, 2024, for ARP funds).
  - A contract with a vendor for tutoring services
  - A contract with a vendor for professional development

\*The examples mentioned above must meet all applicable guidelines and approvals from the department

[ED FAQs for Liquidation Extension Requests](#)

# Liquidation Extension Request Examples

## YES

- Contract for:
  - Ongoing tutoring services
  - Ongoing mental health services
  - A non-employee to administer ESSER programs
  - Ongoing professional development services
- Receipt of goods or services:
  - Bus
  - Final work on a remodel project
  - Installation of HVAC

## NO

- Employee pay and benefits
- Travel
  - Lodging
  - Mileage
  - Per diem

\*Solely needing more time to expend funds is not an adequate justification for late liquidation. Rather, late liquidation requests must be aligned to specific projects, contracts, or other expenses based on properly obligated funds.





# Liquidation Extension Request Guiding Principles

## Factors to Consider:

- Activities must meet the purpose of the grant, “to prepare for, respond to, or prevent COVID-19”.
- Activities must meet the intent of the grant in accordance with the scope of the pandemic. For example, activities that promote social distancing or the large-scale purchase of PPE are no longer reasonable, necessary, or allocable.
- Contract terms may not change after Sept. 30, 2024.
- Davis-Bacon requirements must be followed with any applicable projects.
- LEAs must participate in all annual data reporting and results-based monitoring activities until all funds are liquidated.



# Liquidation Extension Request Tool

- ePlan > Data and Information > 2025 > ARP ESSER Liquidation Extension Request
- **Opens:** Oct. 15, 2024
- **Due:** Requests must be submitted by Dec. 15, 2024
- The department must make one request to ED for all extension requests. **This will be submitted after Dec. 15, 2024.**

Description ( <a href="#">View Sections Only</a> <a href="#">View All Pages</a> )	
All	
<input type="checkbox"/>	History Log
	<a href="#">History Log</a>
	<a href="#">Create Comment</a>
<input type="checkbox"/>	ARP ESSER Liquidation Extension Request
	<a href="#">Cover Page</a>
	<a href="#">Overview and Attestation</a>
	<a href="#">Funding</a>
	<a href="#">Related Documents</a>
	<a href="#">Checklist</a>
All	



# Liquidation Extension Request Tool

## Overview and Attestation Page

- Definitions of obligation and liquidation
- Chart of Examples
- Assurance boxes (see below)

The regulations at 34 C.F.R. § 76.707 govern when an obligation of Federal funds by a State or subgrantee such as an LEA occurs.

### Attestation

\* I attest that to the best of my knowledge and belief, all the information and data contained within this request is complete and accurate.

\* I attest that the activities and services included within the liquidation extension are allowable and have been properly obligated by **September 30, 2024**, according to the American Rescue Plan Elementary and Secondary School Emergency Relief Fund (ARP ESSER).



# Liquidation Extension Request Tool

## Funding Page

- Summary of funding
  - ARP ESSER (ESSER 3.0) allocation total
  - Amount obligated by Sept. 30, 2024
  - Amount liquidated by Sept. 30, 2024
  - Balance remaining to be liquidated
- Funds necessitating extension
  - Item name
  - Amount necessitating extension
  - Account number and line item
  - Budget narrative
  - Liquidation extension justification
  - Number of students supported by the activity



# Liquidation Extension Request Tool

- Funding

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
	\$6,592,510.24	* \$	* \$	\$ 6,592,510.24	.00 %

Funds Necessitating Extension								
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)	Use of Funds/Budget Narrative	Liquidation Extension Justification	Number of Students Supported by this Activity	Supporting Documentation Uploaded	TDOE Review/Submission Status - TDOE USE ONLY	
*	* \$	*	*	*	*	*		
								0
								\$ 0.00 Total

Supporting Documentation		
Type	Document Template	Document/Link
(ARP ESSER Liquidation) Supporting Documentation [Upload at least 1 document(s)]	N/A	

Resources
<a href="#">ARP ESSER Extension Letter</a>
<a href="#">ESSER FAQ</a>



# Liquidation Extension Request Tool

## Related Documents

- Supporting documentation is required to show funds were properly obligated by Sept. 30, 2024
  - Purchase orders
  - Executed contracts for services
  - Documents supporting a delay in receiving services, if applicable

# Liquidation Extension Request Tool

- Required Supporting Documentation

## Supporting Documentation

Documents		
Type	Document Template	Document/Link
(ARP ESSER Liquidation) Supporting Documentation [Upload at least 1 document(s)]	N/A	<a href="#">Upload New</a>

Required Documents		
Type	Document Template	Document/Link
(ARP ESSER Liquidation) Supporting Documentation [Upload at least 1 document(s)]	N/A	<a href="#">Upload New</a>

# FY25 ESSER 3.0 Carryover Funding Application

# FY25 ESSER 3.0 Carryover Application



- If no changes are being made from the FY24 funding application, LEAs may carry the narratives and information forward.
- If the FY25 funding application includes changes to ESSER 3.0-funded capital projects, ensure that changes are also made in the ESSER Pre-Approval Request.
  - Data and Information > 2021 > ESSER Pre-Approval Request
- Please see the [ESSER Checklist for LEAs](#) if making changes to the Pre-Approval Request.
- **Obligate all funds by Sept. 30, 2024**
- **ESSER 3.0 Board Approval forms due by Nov. 1, 2024**



# NEW: Obligation Requirements Page

- LEAs are required to check the attestation that
  - funds are properly obligated by Sept. 30, 2024, and
  - no salaries and benefits will be paid after Sept. 30, 2024.

## What does it mean to obligate funds? (34 C.F.R. § 76.707)

The regulations at 34 C.F.R. § 76.707 govern when an obligation of Federal funds by a State or subgrantee such as an LEA occurs. 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 rental or lease of real or personal property, the obligation is made when the property is used.

## What does it mean to liquidate funds? (2 CFR § 200.343-344)

The drawing down and expenditure of funds by a grantee for obligations incurred during the grant's legal obligation period. Timely liquidation occurs during the legal obligation period and through the first 120 days after the final day of that period or an extension of that period authorized by ED, pursuant to 2 C.F.R. § 200.344(b).

## Liquidation and Obligation Requirements

If the obligation is for -	The obligation is made
a) Acquisition of real or personal property	On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
b) Personal services by an employee of the State or subgrantee	When the services are performed
c) Personal services by a contractor who is not an employee of the State or subgrantee	On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
d) Performance of work other than personal services.	On the date on which the State or subgrantee makes a binding written commitment to obtain the work.
e) Public utility services	When the State or subgrantee receives the services
f) Travel	When the travel is taken
g) Rental of real or personal property	When the State or subgrantee 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 grant or subgrant performance period

The regulations at 34 C.F.R. § 76.707 govern when an obligation of Federal funds by a State or subgrantee such as an LEA occurs.

## Attestation

- \* I attest that the activities and services will be properly obligated by Sept. 30, 2024, according to the American Rescue Plan Elementary and Secondary School Emergency Relief Fund (ARP ESSER).
- \* No salary and benefit items for payroll employees in the FY25 ARP ESSER budget will be paid after Sept. 30, 2024

# ESSER 3.0 Learning Loss Set-Aside

- LEAs are required to allocate a minimum of **20% of their total ESSER 3.0 allocation** to learning loss.
  - LEAs that received an additional allocation must ensure that 20% of their new total allocation is dedicated to learning loss.
- **FY25 Update: LEAs will provide the total amount expended toward Learning Loss in FY22, FY23, and FY24 in the Spending Plan.**
  - Required 20% of total allocation will be pre-loaded.
  - LEAs will provide the amount expended toward Learning Loss in FY22, FY23, and FY24.
  - The required amount remaining for Learning Loss will be auto-calculated.
  - **LEAs must check the assurance stating the amount expended for Learning Loss in FY22, FY23, and FY24 is correct, and documentation is available at the local level for monitoring and oversight.**

# ESSER 3.0 Learning Loss Set-Aside



**1. Addressing Learning Loss: Coordinators, Summer, Supplemental After School, and Tutoring**

**Learning Loss Calculation (LEAs must spend a minimum of 20%, across the life of the grant, on Addressing Learning Loss)**

	Original Allocation
\$ <input type="text" value="0.00"/>	20% to be expended on <u>Addressing Learning Loss</u> .
* \$ <input type="text"/>	How much was expended on Addressing Learning Loss in <u>FY22</u> ?
* \$ <input type="text"/>	How much was expended on Addressing Learning Loss in <u>FY23</u> ?
* \$ <input type="text"/>	How much was expended on Addressing Learning Loss in <u>FY24</u> ?

# Determining ESSER 3.0 Learning Loss Expenditures



- The amount expended in FY22, FY23, and FY24 to address learning loss must be calculated and entered in the spending plan section of the ARP ESSER / ESSER 3.0 funding application to determine the appropriate amount remaining to be budgeted and expended in FY25.
- LEAs should refer to the [Learning Loss Tool](#) for specific directions regarding how to calculate this amount.
- LEAs are also encouraged to attend weekly ESSER office hours for additional assistance in this process.
  - [Relief Team 2024 ESSER Office Hours](#)

# ESSERF and TN ALL Corps



- USED ESSERF Report Alignment
  - To assist LEAs in required reporting for USED, **optional budget tags** referencing the four main spending buckets in the ESSERF reporting tool are available.
    - Addressing Physical Health and Safety
    - Meeting Students’ Academic, Social, Emotional, and Other Needs Excluding Mental Health Supports
    - Mental Health Supports for Students and Staff
    - Operational Continuity and Other Allowed Uses
- TN ALL Corps
  - **All line items associated with TN ALL Corps must be tagged with the optional program code, “TN ALL Corps”.**



# FY25 ESSER 3.0 Reminders



- For LEAs completing an FY25 carryover application, FY24 ESSER 3.0 FERs are due **on or before July 26, 2024.**
- FY25 ESSER 3.0 funding applications cannot be reviewed or approved until the FER has been submitted and approved.
- ESSER 3.0 funding applications are due **on or before Aug. 15, 2024.**
- Board approval forms for 3.0 are due **on or before Nov. 1, 2024.**
  - LEAs may submit their FY25 funding applications prior to submission of the board approval form.

# Monitoring & Oversight Reminders

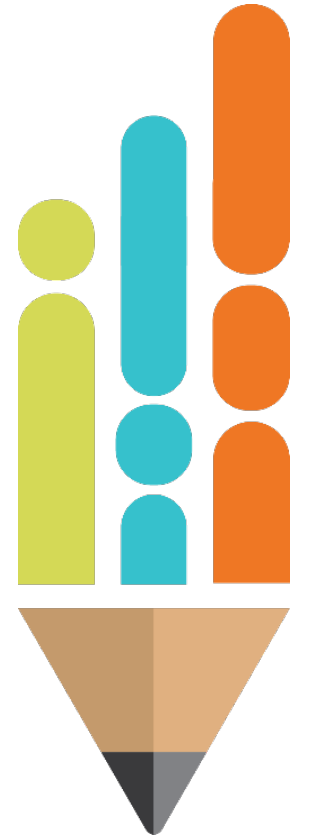
# Fiscal Trends in ESSER Monitoring

1. Project was not advertised/bid in compliance with federal regulations [eC.F.R. :: 2 C.F.R. 200.319 – Competition](#) (2 C.F.R. § 200.318-320).
2. Contracts do not contain required provisions [eC.F.R. :: Appendix II to Part 200, Title 2 -- Contract Provisions for Non-Federal Entity Contracts Under Federal Awards](#)

# Contract Requirements

Benefit of using contracts is the reduction of risk.

- 2 C.F.R. § 200.327; Appendix II
- Provisions- 13 Required elements
- All might not apply to every contract
- Contracts over \$10,000 must address termination for cause and convenience.
- LEAs must provide oversight to ensure contractors perform in accordance with the terms of the contract (2 C.F.R. § 200.318).





# Suspension and Debarment

## 2 C.F.R. § 180.300

### [SAM.gov](https://sam.gov)

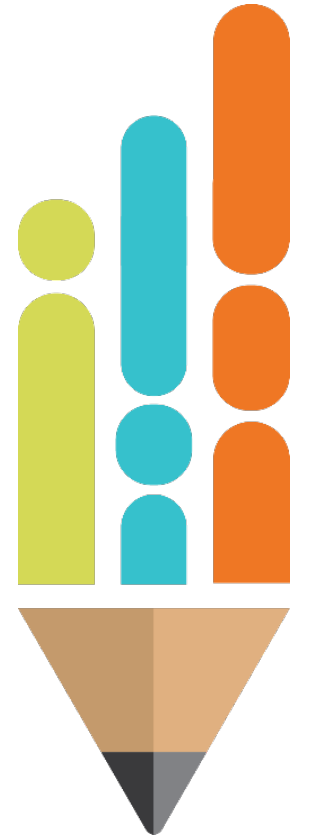
- Federal System for Award Management
- Used for verification Vendor/Contractor not suspended or debarred
- Must check for transactions/contracts for covered transactions over \$25,000
  - Check SAM.gov for each vendor/contractor
  - Collect a certification from the vendor that they are in good standing
  - Add a clause or condition to the transaction/contract with the vendor/contractor



# Davis-Bacon and Related Acts (DBRA)

## When it applies:

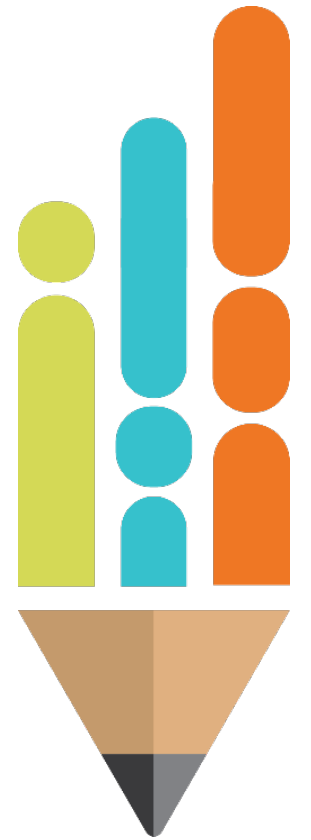
- Construction contracts paid in whole or part by federal funds
  - Remodel, renovation, repairs, improvements, or construction on public use or works building
- Contracts over \$2,000



# Davis-Bacon and Related Acts (DBRA) Trends in ESSER Monitoring

## Findings:

1. Contractor did not comply with Davis-Bacon
  - See [Fact Sheet #66: The Davis-Bacon and Related Acts \(DBRA\) | U.S. Department of Labor \(dol.gov\)](#)
2. LEA did not secure certified payroll documentation from contractors before requesting reimbursement from ESSER 2.0 or ESSER 3.0





# Davis-Bacon and Related Acts (DBRA)

## Responsibilities:

### 1. Contractor:

- Pay prevailing wages for all hours worked
  - Pay is based on duties performed
  - Apprentices can be paid less if enrolled in a registered program
- Post the applicable DBRA wage determination and the [Davis-Bacon Poster \(WH-1321\)](#) on the work site

### 2. LEA:

- Ensure DBRA requirements are included in the contract ([29 C.F.R. 5.5](#))
- Oversee contractor to ensure compliance
- Collect and retain copies of weekly wage sheets from the contractor
- Ensure the DBRA poster is visible at the worksite



# ARP ESSER Planning Addenda

- The required ESSER 3.0 Planning Documents (i.e., Public Plan for Remaining Funds and Safe Return to In-Person Instruction) were federally required to be updated at least every 6 months through Sept.30, 2023.
- LEAs should have their most recent planning addenda from Sept.2023 publicly posted on the LEA website.
  - Documents should remain posted through the end of the ESSER 3.0 period of performance.
  - Translated versions of each document should also remain posted.
  - Documents should be in a format that is understandable to the LEA's stakeholders and easily located on the website.



# Check for Understanding



**The obligation date for ESSER 3.0 funds is subject to change with a liquidation extension.**

- True
- False



**LEAs who wish to complete an FY25 carryover application but *will not* apply for late liquidation must have their ESSER 3.0 funds liquidated by:**

- A. June 30, 2024
- B. July 26, 2024
- C. Sept. 30, 2024
- D. Dec. 15, 2024



**Payroll expenses for employees paid from ESSER 3.0 may not be charged to the grant for services provided through the 2024-25 school year.**

- True
- False



**LEAs that received an additional allocation in the spring of 2024 do not have to factor those funds into their 20 percent learning loss set-aside.**

- True
- False





# **FY25 ESSER 3.0 board approval forms are due:**

- A. July 26, 2024
- B. Aug.15, 2024
- C. Nov.1, 2024
- D. Dec.15, 2024

# Resources & Closing

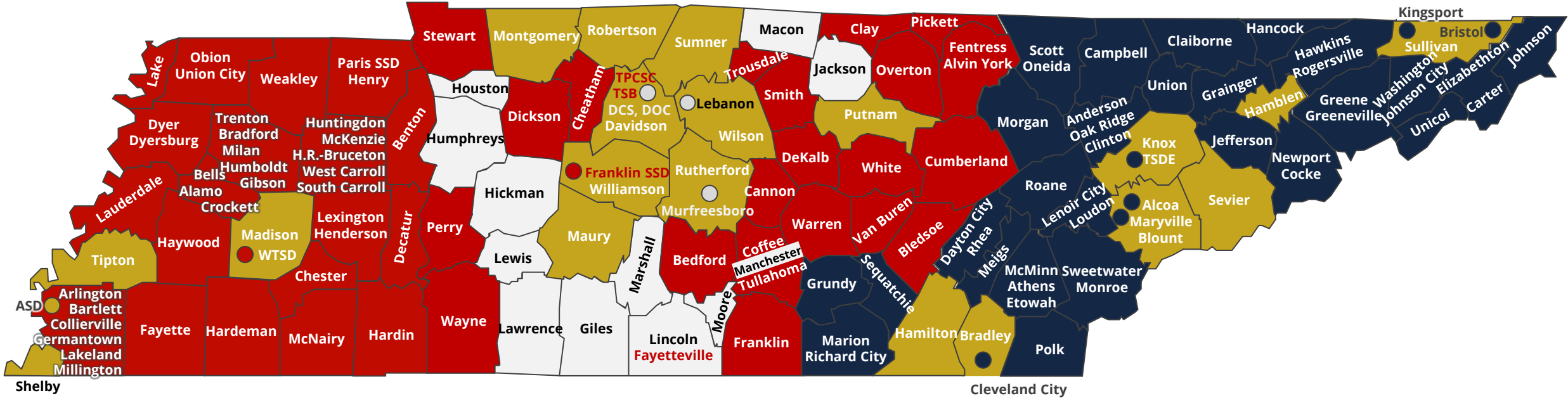
# Resources

- ePlan > [TDOE Resources](#) > Relief Funding > ARPA Act/ESSER Fund 3.0
- [ARP ESSER Liquidation Extension Letter from ED](#)
- [ED FAQs for ARP ESSER Liquidation Extension Requests](#)
- [ARP Liquidation Extension webinar from ED](#)
- [Davis-Bacon and Related Acts | U.S. Department of Labor \(dol.gov\)](#)
- [Office of Elementary and Secondary Education Davis-Bacon Overview](#)
- [Fact Sheet #66: The Davis-Bacon and Related Acts \(DBRA\) | U.S. Department of Labor \(dol.gov\)](#)
- [29 C.F.R. Part 5 — Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction \(Also Labor Standards Provisions Applicable to Nonconstruction Contracts Subject to the Contract Work Hours and Safety Standards Act\)](#)
- [Appendix II to Part 200, Title 2 — Contract Provisions for Non-Federal Entity Contracts Under Federal Awards](#)
- [Period of Performance Overview](#)



# FPO Divisional Coordinator Map for ESSER Funds

(effective July 1, 2024)



**West**

Julia Hudson  
[Julia.Hudson@tn.gov](mailto:Julia.Hudson@tn.gov)

**Middle**

Julia Hudson  
[Julia.Hudson@tn.gov](mailto:Julia.Hudson@tn.gov)

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

**East**

Jerri Beth Nave  
[Jerri.nave@tn.gov](mailto:Jerri.nave@tn.gov)

**20 Districts with Largest Enrollment**

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



West Julia Hudson	
Alamo	Arlington
Bartlett	Bells
Benton	Bradford
Chester	Collierville
Crockett	Decatur
Dyer	Dyersburg
Fayette	Germantown
Gibson	Hardeman
Hardin	Haywood
Henderson	Henry
Hollow Rock	Humboldt
Huntingdon	Lake
Lakeland	Lauderdale
Lexington	McKenzie
McNairy	Milan
Millington	Obion
Paris	South Carroll
Trenton	Union City
Weakley	West Carroll
WTSD	

Middle Julia Hudson	
Alvin C. York	Bedford
Bledsoe	Cannon
Cheatham	Clay
Coffee	Cumberland
DeKalb	Dickson
Fayetteville	Fentress
Franklin	Overton
Perry	Pickett
Smith	Stewart
TN Public Charter	TSB
Trousdale	Tullahoma
Van Buren	Warren
Wayne	White
Middle Jerri Beth Nave	
Giles	Hickman
Houston	Humphreys
Jackson	Lawrence
Lebanon	Lewis
Lincoln	Macon
Manchester	Marshall
Moore	Murfreesboro

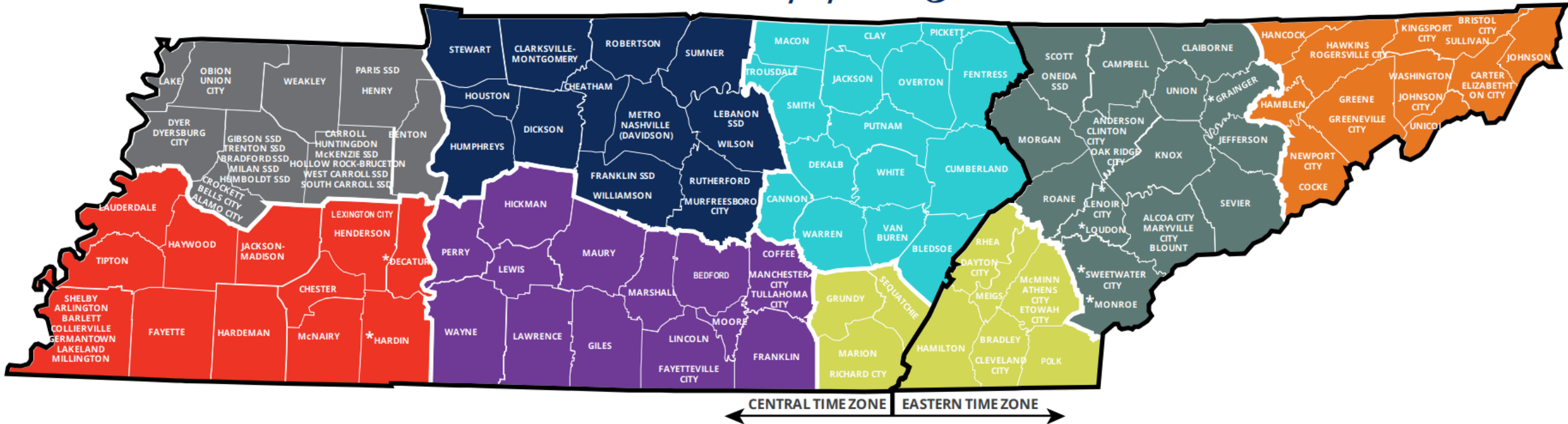
East Jerri Beth Nave	
Alcoa	Anderson
Athens	Bristol
Campbell	Carter
Claiborne	Cleveland
Clinton	Cocke
Dayton	Elizabethton
Etowah	Grainger
Greene	Greeneville
Grundy	Hancock
Hawkins	Jefferson
Johnson City	Johnson
Kingsport	Lenoir
Loudon	Marion
Maryville	McMinn
Meigs	Monroe
Morgan	Newport
Oak Ridge	Oneida
Polk	Rhea
Richard	Roane
Rogersville	Scott
Sequatchie	Sweetwater
TSD	Unicoi
Union	Washington

Top 20 Jerri Beth Nave	
ASD	Blount
Bradley	Davidson
Hamblen	Hamilton
Knox	Madison
Maury	Montgomery
Putnam	Robertson
Sevier	Shelby
Sullivan	Sumner
Tipton	Williamson
Wilson	



# Regional Finance Consultant District Map

As of 10/1/2023



Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Joshua Dehnz	Meribeth Carpenter	Rob Mynhier	Brian Trisdale	Jasmine Taylor	Taffe Bishop	Shelby Ownbey	Jill Lewis
<a href="mailto:joshua.Dehnz@tn.gov">joshua.Dehnz@tn.gov</a>	<a href="mailto:Meribeth.B.Carpenter@tn.gov">Meribeth.B.Carpenter@tn.gov</a>	<a href="mailto:Robert.Mynhier@tn.gov">Robert.Mynhier@tn.gov</a>	<a href="mailto:Brian.Trisdale@tn.gov">Brian.Trisdale@tn.gov</a>	<a href="mailto:Jasmine.Taylor@tn.gov">Jasmine.Taylor@tn.gov</a>	<a href="mailto:Taffe.Bishop@tn.gov">Taffe.Bishop@tn.gov</a>	<a href="mailto:Shelby.Ownbey@tn.gov">Shelby.Ownbey@tn.gov</a>	<a href="mailto:jill.Lewis@tn.gov">jill.Lewis@tn.gov</a>

\*Districts that are assigned to a finance consultant in a different CORE region.





# Thank You!

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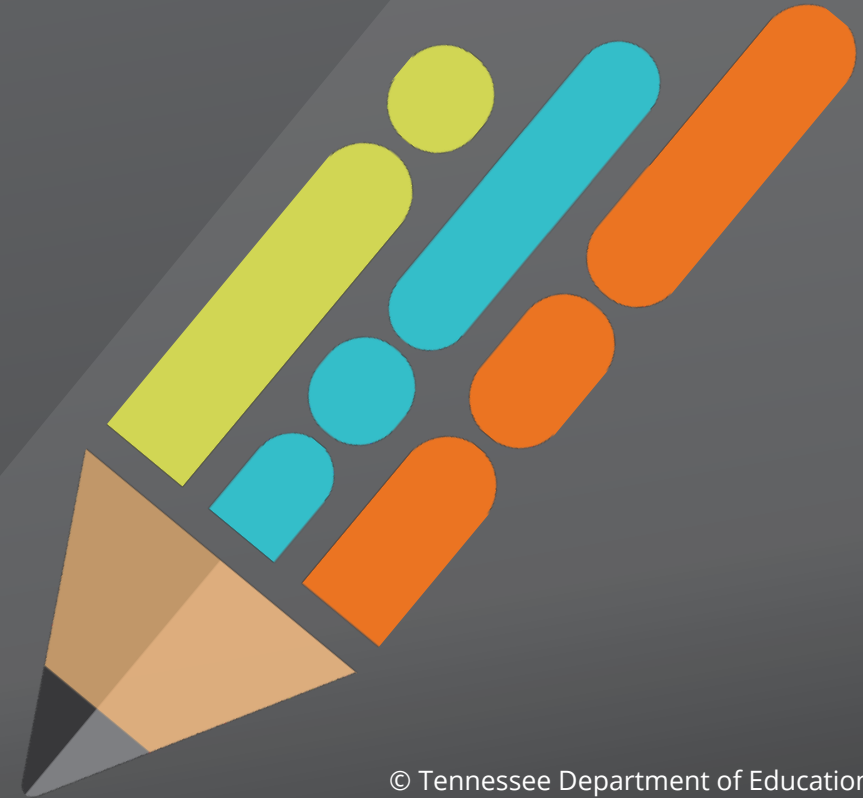
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**1-800-232-5454**

Notifications can also be submitted electronically at:

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