

Reimbursement Requests

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Agenda

- Federal Funding Types and Timelines
- Reimbursement Requests
- Managing Funds
- Documentation
- Common Errors
- Resources



Federal Funding Types and Timelines

Federal Funding Types

- Current Year Funds
 - Funds awarded in the current year allocation
- Carryover Funds
 - Unspent funds from the previous year added to the current year
- Excessive Carryover Funds
 - Carryover funds above the allowable carryover percentage
 - Reviewed in Level 2 and Level 3 monitoring
- Expiring Funds
 - Carryover funds that, if not obligated by the obligation deadline, revert to the awarding agency at the conclusion of the liquidation period

Federal Grant Timelines

- Year 1 Current Funds
 - July 1 - September 30 of the following year
 - 15 months to budget and expend
- Year 2 Carryover Funds
 - Unexpended prior year funds
 - October 1 - September 30 of the following year
 - Additional 12 months to budget and expend (Tydings Amendment, 20 U.S.C. § 1225)
- The availability period for discretionary grants may be adjusted by the department.

Federal Grant Timelines

- 90-day liquidation period for local education agencies (LEAs)
 - Must liquidate all financial obligations no later than 90 calendar days after the conclusion of the period of performance (2 C.F.R. § 200.344).
 - An earlier date may be agreed upon by the pass-through entity and subrecipient.
 - Funds must have been obligated by September 30 (21 U.S.C. § 1102).
 - LEA cannot obligate funds during the liquidation period.
- 120-day liquidation period for state education agencies (SEAs)
 - Must liquidate all financial obligations no later than 120 calendar days after the conclusion of the period of performance (2 C.F.R. § 200.344).

Reimbursement Requests

Reimbursement Requests

- July 1 - September 30: All funds
 - Request as normal during this three-month obligation period.
 - The request date should reflect the date of expenditures.
- October 1 - December 29: Excessive carryover and expiring funds
 - Must be obligated on or before September 30
 - “Fiscal information As Of” date in request must be September 30
 - Example on next slide
 - Enter separate requests for expiring funds and current year funds.

Reimbursement Requests

- “Fiscal Information As Of” date in ePlan:

Request

FY 2025 - Elementary and Secondary School Emergency Relief (ESSER) 3.0 Grant


Go To 

Payment Details

General Information

| | |
|-------------------------|------------|
| Project Number | 25--570000 |
| C.F.D.A. Number | |
| Reimbursement Request # | 5 |
| Voucher Number | 00762499 |

Fiscal Summary

| | |
|-------------------------------|--|
| Allocation | \$12,583,096.09 |
| Available Budget | \$12,583,096.09 |
| Fiscal Information As Of | 09/30/2024  |
| Cash Received | \$6,106,040.22 |
| Total Cash Basis Expenditures | \$6,667,346.66 |
| Cash Balance On Hand | (\$561,306.44) |
| Cash Available | \$6,477,055.87 |
| Total Amount Requested | \$561,306.44 |

End of Year Considerations

- Complete reimbursement requests by the following dates to receive funds by June 30, 2025.
 - **June 6:** Requests that require documentation
 - **June 13:** Requests that do not require documentation
 - Payments generally take seven to ten days at peak times.
- Accrue any current year reimbursement request that will not be received before June 30.
- **Note:** Accrued revenue not received within two (2) months after the end of the fiscal year could result in an audit finding.

Reimbursement Requests in the FER

- The FER cannot be started until any outstanding reimbursement request is marked “Paid” in ePlan for that grant.
- Reimbursement requests can be included in the FER for some grants.
 - Prioritize completing FERs that include reimbursement requests to ensure timely receipt of funds.
- **Best Practice:** To avoid a delay in payment, complete reimbursement requests prior to starting the FER.

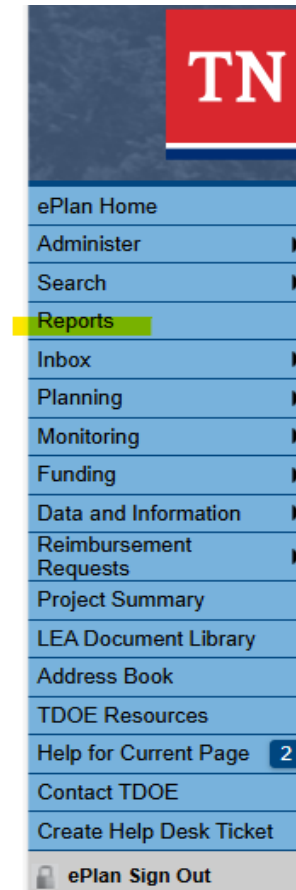
Reimbursement Requests in the FER

- Reimbursement requests are **not** allowed in the following FERs:
 - Consolidated Funding Application (CFA)
 - ESSER 3.0
 - ARP Homeless
 - **These FERs will be returned if they include a reimbursement request.**
- Reimbursement requests generated in the FER for grants that normally require supporting documentation (purchase orders, invoices, contracts, proof of payment, payroll ledgers, etc.) will require that same supporting documentation.
 - Upload as (FER) Additional Supporting Documents under Optional Documents.
 - Statement of Expenditures is not sufficient.

Managing Funds

Managing Excessive/Expiring Funds

- ePlan Tools for managing grant funds
 - **District Summary Report**
 - ePlan Homepage > Reports > District Summary Report
 - A list of every grant the LEA is awarded
 - Details the award year, funding type, obligation date, amount remaining, and days remaining until final obligation



Managing Excessive/Expiring Funds

District Funding Summary

Tennessee - LEA

[Return to Reports](#)

Required Fields are marked with *

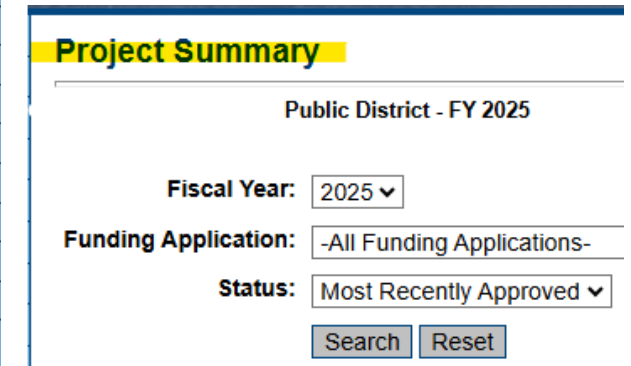
1 of 8 Find | Next

District Funding Summary -

| Grant | Award Year | Funding Type | Obligation Date | Allocation | Amount Paid | Amount Remaining | Days To Obligation |
|--|------------|--------------|-----------------|-----------------|-----------------|------------------|--------------------|
| TISA - TN Investment in Student Achievement FY25 | 2025 | State | 6/30/2025 | \$81,063,420.29 | \$64,850,736.23 | \$16,212,684.06 | 93 |
| Voluntary Pre-K | 2025 | State | 6/30/2025 | \$1,696,963.86 | \$1,322,320.09 | \$374,643.77 | 93 |
| Innovative School Models | 2023 | State | 9/30/2025 | \$9,883,858.19 | \$3,815,000.42 | \$6,068,857.77 | 185 |
| State Special Education Preschool Grant | 2024 | State | 9/30/2025 | \$545,007.12 | \$8,686.55 | \$536,320.57 | 185 |
| Title II, Part A | 2024 | Federal | 9/30/2025 | \$795,649.78 | \$420,152.46 | \$375,497.32 | 185 |
| Learning Camps | 2024 | Federal | 9/30/2025 | \$1,223,600.45 | \$1,087,733.63 | \$135,866.82 | 185 |
| Participant Literacy Network | 2024 | Federal | 9/30/2025 | \$103,000.00 | \$0.00 | \$103,000.00 | 185 |
| State Special Education Preschool Grant | 2025 | State | 9/30/2025 | \$331,690.28 | \$281,697.48 | \$49,992.80 | 185 |
| CTE Perkins Basic | 2024 | Federal | 9/30/2025 | \$257,380.74 | \$212,973.22 | \$44,407.52 | 185 |
| Teaching All Students (TAS) | 2024 | Federal | 9/30/2025 | \$16,500.00 | \$13,955.06 | \$2,544.94 | 185 |
| Secondary Transition Indicator 14 (1-14) | 2025 | Federal | 9/30/2025 | \$1,860.00 | \$0.00 | \$1,860.00 | 185 |
| AALN Preschool Cohort 4 | 2024 | Federal | 9/30/2025 | \$30,000.00 | \$28,932.19 | \$1,067.81 | 185 |
| Title III | 2024 | Federal | 9/30/2025 | \$73,888.45 | \$73,334.28 | \$554.17 | 185 |

Managing Excessive/Expiring Funds

- ePlan Tools for managing grant funds
 - **Project Summary**
 - ePlan Homepage > Project Summary
 - Details a grant in a particular fiscal year
 - Details the budget, the funding sources and associated amounts, and any fiscal transactions (reimbursements) against those funding sources



Managing Excessive/Expiring Funds

Project Summary View

Public District - FY 2025

[Return to Project Summary](#)

| Project Information | | | | |
|---------------------------|-------------------------------------|-------------------------------|--|------------------------|
| Organization Name | Madison County | | | |
| Organization Number | 570 | | | |
| Fiscal Year | 2025 | | | |
| Funding Application | Consolidated | | | |
| Grant | Title I, Part A | | | |
| Award Type | Federal | | | |
| Project Number | 25-572-570000 | | | |
| Initial Approval Date | 7/1/2024 | | | |
| Most Recent Approval Date | 3/6/2025 | | | |
| Indirect Cost Rate | 1.98% | | | |
| Revision Number | 5 | | | |
| CFDA Number | 84.010A | | | |
| Award Number | S010A230042 | | | |
| Speedchart | ED00002558 | | | |
| Project Begin Date | 7/1/2024 | | | |
| Project End Date | 6/30/2025 | | | |
| Allow Carryover | True | | | |
| Account Number | 71100 - Regular Instruction Program | 72130 - Other Student Support | 72210 - Support Services/Regular Instruction Program | 72710 - Transportation |
| Line Item Number | | | | |
| 123 - | | 37,000.00 | | |

| Funding Sources | | | | | |
|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------|
| Grant - Award Year | CFA Title I-A - 2025 (F) | CFA Title I-A - 2024 (F) | CFA Title I-A - 2023 (F) | Total | |
| Award Number | S010A230042 | S010A230042 | S010A220042 | | |
| Speedchart | ED00002558 | ED00002380 | ED00002228 | | |
| Original | \$7,222,906.12 | \$0.00 | \$0.00 | \$7,222,906.12 | |
| Incoming Carryover | \$0.00 | \$1,376,322.14 | \$0.00 | \$1,376,322.14 | |
| Outgoing Carryover | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Reallocated | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Additional | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Released | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Consortium | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Special Award | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| FER Released | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| Total Allocation | \$7,222,906.12 | \$1,376,322.14 | \$0.00 | \$8,599,228.26 | |
| Fiscal Transactions | | | | | |
| Type | Date | Voucher Number | CFA Title I-A - 2025 (F) | CFA Title I-A - 2024 (F) | Total |
| Reimbursement Request | 9/30/2024 | 00750272 | \$606,104.37 | \$0.00 | \$606,104.37 |
| Reimbursement Request | 10/14/2024 | 00751497 | \$318,902.99 | \$0.00 | \$318,902.99 |
| Reimbursement Request | 10/31/2024 | 00754183 | \$0.00 | \$451,175.37 | \$451,175.37 |
| Reimbursement Request | 12/4/2024 | 00758379 | \$0.00 | \$482,709.23 | \$482,709.23 |
| Reimbursement Request | 12/31/2024 | 00761975 | \$275,905.97 | \$342,594.15 | \$618,500.12 |

Documentation

Documentation

- Not all reimbursement requests require documentation to be uploaded.
- Not all reimbursement requests that require documentation are monitored.
- Documentation should support the request to the penny.
- Improper documentation can lead to delays.

Documentation

- LEAs must maintain proper documentation for all reimbursement requests, even if it is not required to be uploaded to ePlan (*see* 2 C.F.R. § 200.334).
- Include payroll reports, purchase orders, invoices, check stubs, and any other documents to support expenditures.
 - Capital expenditures require a contract, payment applications or invoices, and certified payrolls, as applicable.
 - A Statement of Expenditures is not sufficient documentation.

Common Errors

Common Errors

- Budget revisions are not fully approved
- Attempting to request more than the 10% allowance of a budgeted line
- Wrong “fiscal information as of date” for expiring funds
- Supporting documentation
 - Amount in documentation does not match requested amount
 - Insufficient documentation
 - Too much documentation
 - Poorly organized documentation

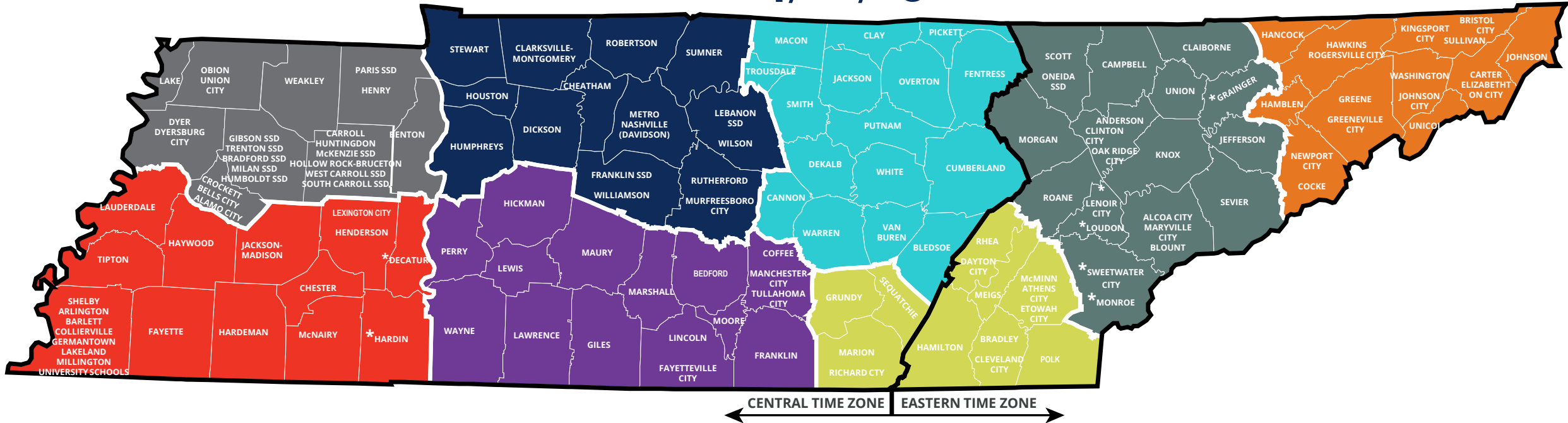
Common Errors

- Funds requested for unapproved expenditures
 - Example: Requesting funds for five FTE positions but only three FTE positions are in the approved budget
- Funds requested from the wrong budget line
- Funds not requested on a regular basis
- Funds requested in the CFA FER
- Funds requested too late after year ends to post to proper fiscal year

Resources

Regional Finance Consultant District Map

As of 4/22/25



| Northwest | Southwest | Mid Cumberland | Upper Cumberland | South Central | Southeast | East TN | First TN |
|--|--|--|--|---|--|--|--|
| Cindy Smith | Meribeth Carpenter | Rob Mynhier | Joshua Dehnz | Open Position | Taffe Bishop | Shelby Ownbey | Jill Lewis |
| Cindy.Smith@tn.gov | Meribeth.B.Carpenter@tn.gov | Robert.Mynhier@tn.gov | Joshua.Dehnz@tn.gov | Temporarily Assigned to Multiple Consultants* | Taffe.Bishop@tn.gov | Shelby.Ownbey@tn.gov | Jill.Lewis@tn.gov |

*District assigned to a finance consultant in a different CORE region. *See list on next page for temporary assignments.

Regional Finance Consultant District Assignment

As of 4/22/2025

| Northwest | Southwest | Mid Cumberland | Upper Cumberland | South Central | Southeast | East TN | First TN |
|--|---|---|---|---|--|---|---|
| Cindy Smith | Meribeth Carpenter | Rob Mynhier | Joshua Dehnz | Open Position | Taffe Bishop | Shelby Ownbey | Jill Lewis |
| Cindy.Smith@tn.gov | Meribeth.B.Carpenter@tn.gov | Robert.Mynhier@tn.gov | Joshua.Dehnz@tn.gov | Temporarily Assigned to Multiple Consultants+ | Taffe.Bishop@tn.gov | Shelby.Ownbey@tn.gov | Jill.Lewis@tn.gov |
| Districts: 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 | Districts: Achievement Schools Arlington SSD Bartlett SSD Chester County Collierville SSD Fayette County Germantown SSD Hardeman County Haywood County Henderson County Jackson-Madison County Lakeland SSD Lauderdale County Lexington City McNairy County Millington Shelby County Tipton County University Schools WTSD +Hardin County | Districts: 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 County +Decatur County +Perry County | Districts: Alvin York Institute Bledsoe County Cannon County Clay County Cumberland County DeKalb County Fentress County Macon County Overton County Pickett County Putnam County Smith County Trousdale County Van Buren County Warren County White County +Sequatchie County +Lawrence County +Lewis County +Maury County +Wayne County | Districts: 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 Tulahoma City Wayne County +Decatur County +Hardin County | Districts: 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 *Lenoir City *Loudon County *Monroe County *Sweetwater City +Coffee County +Franklin County +Manchester City +Tulahoma City | Districts: 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 +Giles County +Hickman County +Marshall County +Moore County | Districts: 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 +Bedford County +Fayetteville City +Lincoln County |

*Districts assigned to a finance consultant in a different CORE region. +Districts temporarily assigned to a finance consultant in a different CORE region.

Finance Division Contacts



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Fiscal-District Technical Assistance

- Federal Subfunds, Revenue Codes, and ALNs
- [Reimbursement Requests Overview](#)
- State Revenue Code Listing
- TISA Calculator
- Year-End Close One Pagers
- Standardized System of Accounting and Reporting
- TN Comptroller of the Treasury Chart of Accounts

| |
|--|
| [-] Fiscal - District Technical Assistance |
| [+] Conference and Meeting Materials |
| [+] Parental Leave |
| [+] State Salary Schedule |
| [+] Templates for Uploading into ePlan |
| [+] Year-end Close and Final Expenditure Reporting |
| [+] Internal School Funds Manual |
| [+] Standardized System of Accounting and Reporting 2024 |
| [+] TN Comptroller of the Treasury: Chart of Accounts |
| [+] Federal Subfunds, Revenue Codes, and ALNs |
| [+] State Revenue Code Listing |
| [+] Local Finance Updates (Newsletter) |
| [+] Career Ladder Overview |
| [+] Final Expenditure Report (FER) Deadlines-FY24 |
| [+] Local Finance Office Hours Link |
| [+] Per Pupil Expenditure Reporting_FAQ FY20 |
| [+] Prior Period Expense Entries - Journal Entries |
| [+] Property Record Template (Inventory and Disposition Listing)-Revised 3.13.25 |

Resources

- **Tennessee Department of Education** [Education \(tn.gov\)](https://education.tn.gov/)
- **Tennessee State Board of Education** [Rules, Policies and Guidance \(tn.gov\)](https://rules.tn.gov/)
- **ePlan TDOE Resources** eplan.tn.gov/
- **Tennessee Comptroller of the Treasury** [Comptroller of the Treasury - Comptroller.TN.gov; Manuals \(tn.gov\)](https://comptroller.tn.gov/)
- **Tennessee Consolidated Retirement System** <https://treasury.tn.gov/Retirement/Information-and-Resources/TCRS-Overview-and-Self-Service>
- **Tennessee General Assembly** [Legislation - TN General Assembly](https://legis.tn.gov/)
- **County Technical Assistance Service (CTAS) Record Retention** <https://www.ctas.tennessee.edu/eli/departments-education-records>
- **Electronic Code of Federal Regulations** [eCFR :: Home](https://www.ecfr.gov/)
- **Tennessee Code Annotated** [Tennessee Code Unannotated – Free Public Access | Main Page \(lexis.com\)](https://www.lexis.com/tennessee-code-annotated)

Fraud, Waste or Abuse

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1-800-232-5454

Notifications can also be submitted electronically at:

comptroller.tn.gov/hotline



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