

FY26 ARP ESSER (ESSER 3.0) Funding Application

Local educational agencies (LEAs) with *approved* **FY25** Liquidation Extension Requests (LERs) are required to complete the FY26 ARP ESSER (ESSER 3.0) funding application in ePlan. The FY26 funding application must contain only expenditures that were approved in the LER and were properly obligated by the Sept. 30, 2024, obligation deadline. The FY26 funding application will open on Aug. 1, 2025, and will be due on or before Sept. 15, 2025. The FY26 funding application can be found by going to Funding Applications> 2026> Elementary and Secondary School Emergency Relief (ESSER 3).

The FY26 ARP ESSER (ESSER 3.0) funding application, approved FY25 LERs, and reimbursement requests to fully liquidate remaining ARP ESSER funds are in effect based on [the letter](#) from Education Secretary McMahon on June 26, 2025. These will remain operative until funds are fully reimbursed or the U.S. Department of Education (ED) issues other directives.

Cover Page

LEAs must complete all sections of the cover page.

| | | | |
|----------------------------|-------------|----------|--|
| LEA ID# | | LEA Name | |
| LEA Official Address | | | |
| Street | City | Zip Code | |
| Phone | LEA Website | | |
| Director of Schools | | | |
| Name | Email | Phone | |
| ESSER 3.0 Point of Contact | | | |
| Name | Email | Phone | |
| DUNS Number | | | |
| UEI Number | | | |

New: Liquidation Extension Assurances

LEAs must review and attest to the following:

- The LEA attests that the activities and services included within the FY26 ARP ESSER (3.0) funding application are allowable and have been properly obligated by Sept. 30, 2024, according to the American Rescue Plan Elementary and Secondary School Emergency Relief Fund (ARP ESSER).
- The LEA attests that the budget in the FY26 ARP ESSER (3.0) Funding Application includes only the items that are in the *approved* **FY25** ARP ESSER Liquidation Extension Request.

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| <p>Attestation</p> <p><input type="checkbox"/> * The LEA attests that the activities and services included within the FY26 ARP ESSER (3.0) funding application 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).</p> <p><input type="checkbox"/> * The LEA attests that the budget in the FY26 ARP ESSER (3.0) Funding Application includes only the items that are in the approved FY25 ARP ESSER Liquidation Extension Request.</p> |
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Budget

For each budget line that the LEA plans to use, the appropriate account line-item number must be selected, and a brief narrative entered. The line items and narratives *must* match what is in the *approved* **FY25** ARP ESSER LER. The budget line amount should only include the remaining funds for the approved line-item for the FY25 ARP ESSER LER.

| Budget Detail | Narrative Description |
|--|-----------------------|
| Account Number: <input type="text" value="71100 - Regular Instruction Program"/> Line Item Number: <input type="text" value="399 - Other Contracted Services"/> Optional Program Code: <input type="text"/> Location Code: <input type="text"/> Quantity: <input type="text" value="1.00"/> Cost: <input type="text" value="\$0.00"/> Budget Detail Total: <input type="text" value="\$0.00"/> | <input type="text"/> |

Assurances

LEAs must review all program assurances thoroughly, affirm that they have read and understand all requirements, and that the LEA assures the Tennessee Department of Education (department) that the LEA meets each of the conditions listed.

Related Documents

Please note, this section is only required in certain circumstances. Following review by the department, LEAs that are required to upload supporting documentation will be notified. This may include purchase orders and/or contracts showing that funds were properly obligated by the Sept. 30, 2024, deadline.