TN Department of Education

ePlan Carryover and Expiring Funds Review Quick Guide

Carryover Funds (FY26 Grant Funds)

Local educational agencies (LEAs) may only carry over a certain percentage of grant funding each year, except where a waiver is requested and approved in the ePlan ***Federal Programs Waiver Request*** instrument. An LEA may opt to request a waiver for Title I, Part A; Title I, Part A – Neglected; Title I, Part D, Subpart 1; and Title I, Part D, Subpart 2 funds **once every three years**. LEAs have 15 months to obligate funds. In the absence of an approved waiver, unspent funds beyond the carryover limitation percentage are reverted to the state for reallocation.

Note: *Funds that are reallocated to LEAs as part of the* ***FY18-22*** *allocation adjustments through the memorandum of agreement (****see FAQ****) and other reallocated funds are not subject to the carryover limitation calculation.*

Expiring Funds (FY25 Grant Funds)

All funds follow the period of performance set by the U.S. Department of Education (ED). Federal education funds must be obligated by the end of the period of performance, then liquidated by the end of the liquidation period set by the State educational agency (SEA). For the **FY25 (2024-25)** funds highlighted in this review, funds must be obligated by **Sept. 30, 2026**, and are recommended to be liquidated by **Dec. 15, 2026**.

At the end of these periods, remaining funds are reverted to the U.S. Department of the Treasury.

As a reminder, LEAs may choose to release funds early via the ePlan ***Release of Funds*** instrument.

Carryover and Expiring Funds Review in ePlan

The ***Carryover and Expiring Funds Review*** is available in ePlan. Data will be provided for LEA review on the schedule below. Each data load will be shown on a separate page. Most pages will be review only and no action is needed from the LEA within the ePlan instrument. Two Acknowledgement pages require either the *LEA Authorized Representative* or the *LEA Fiscal Representative* to acknowledge that they have reviewed the data and understand the LEAs obligation requirements. LEAs must also complete an assurance that funds are obligated if the carryover requirement is not met in ePlan by **Sept. 30**.

Carryover (FY26) and Expiring (FY25) Funds Updated	Expiring (FY25) Funds Updated Only
• ***Aug. 17 (**Acknowledgement needed by Aug. 31)*** • **Aug. 31** • **Sept. 7** • **Sept. 14** • **Sept. 21** • **Sept. 28** • ***Oct. 1 (**Assurance needed if Carryover Requirement is not met)***	• Oct. 30 • ***Nov. 13 (**Acknowledgment needed by Nov.r 30)*** • **Dec. 1** • **Dec. 15**

The review can be found in ePlan > *Data and Information* > *FY26* > *Carryover and Expiring Funds Review.*

TN Department of Education

Navigation

1. Data and Information > FY27 > Active > Carryover and Expiring Funds Review

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   Carryover and Expiring Funds Review

2. At the top of the page, click *Draft Started*

Status:	**Not Started**
Change Status To:	Draft Started

3. Click each page name to open the page.

   Carryover and Expiring Funds Review
   - Overview and Instructions
   - ***Carryover and Expiring Funds Acknowledgement: August 17, 2026
   - Carryover and Expiring Funds Review: August 31, 2026

Funds Review

4. On ***"…Funds Review…"*** pages, review the grant balances and compliance status data provided. It is the LEA's responsibility to ensure funds are obligated by Sept. 30. *Note that for the purposes of calculating carryover limitations (1) Title I, Part A and Title I, Part A-Neglected funds are considered in the same calculation; (2) Transfers to Title I, Part A are treated as the receiving grant not the original grant; and (3) Transfers from Title I, Part A and Title I, Part A Neglected to Consolidated Administration are not deducted from the allocation amount.*

Carryover and Expiring Funds Review

The data below reflects the State's allocation and expenditure records for the LEA. Please review and take the appropriate action to ensure that funds are fully obligated by September 30.

Carryover Review

Grant	Maximum Carryover Limit	Total Allocation - ** Includes transfers in.*	Remaining Funds	Percentage (%) of Allocation Remaining	Carryover Compliance Status	Amount to be Obligated by Sept. 30	Last Waiver Date	Waiver Eligibility
Title I, Part A *and* Title I, Part A - Neglected	**15%**	$297,733.96	$47,698.49	16.02%	Non-Compliant	$3,038.40		Eligible

Expiring Funds Review

Grant	Allocation	Remaining Funds
Title I, Part A	**$301,681.81**	**$0.00**

August 30 Submission

5. On the ******Carryover and Expiring Funds Acknowledgement: Aug. 17, 2026,*** page, review the data provided, then check the box to identify your role and acknowledge that you have reviewed and you understand the LEA's obligation requirement. Either the *LEA Authorized Representative* or the *LEA Fiscal Representative* may complete the acknowledgement.

*** Carryover and Expiring Funds Acknowledgement**

As the ______ [Select Role below] ______, I acknowledge that I am aware of the LEA's current fund balances, and obligation requirements prior to September 30, 2026.

- [ ] **LEA Fiscal Director**
- [x] **LEA Authorized Representative [Director of Schools]**

6. Once the acknowledgement is checked, click ***Save and Go To*** to return to the **Sections** page. Ensure that no validation messages are available in the *Validations* column on the Sections page.

Save And Go To ▶

7. To submit, either the *LEA Authorized Representative* or the *LEA Fiscal Representative* must change the status on the **Sections** page to **Draft Completed**.

Change Status To: Draft Completed

8. The instrument is then available for the *LEA Fiscal Representative* to review and mark approved by changing the status to **LEA Fiscal Representative Approved**. (Note: if the Fiscal Representative is completing the acknowledgement, that person may change the status to **LEA Fiscal Representative Approved** immediately after checking the acknowledgement and changing the instrument status to **Draft Completed**.)

Change Status To: LEA Fiscal Representative Approved

9. Then, the instrument is available for the *LEA Authorized Representative* to review and mark approval by changing the status to **LEA Authorized Representative Approved**.

Change Status To: LEA Authorized Representative Approved

Oct. 1 Carryover Funds Assurance

10. On **Oct. 1**, the department will provide a final carryover data load. No action is required from LEAs who have met the carryover requirement. LEAs whose ePlan fund balances do not meet the carryover requirement must provide assurance that:
    a. the ***Amount to be Obligated by Sept. 30, 2026,*** was obligated, and reimbursement will be requested with a ***"fiscal information as of"*** of Sept. 30 or earlier for each applicable grant, or
    b. specify that the LEA was not able to meet the carryover requirement.

☐ **The LEA has not met the carryover requirement for all grants. *Note: This box is checked if the LEA is "Non-Compliant" in any grant in the table above.***

* The LEA has remaining funds in excess of the carryover limitation, please check here to affirm that the amount to be obligated by Sept. 30 shown in the table above has been obligated and reimbursement will be requested with a "fiscal information as of" date of Sept. 30, 2025 or earlier for each of the following grants.

☐ Title I, Part A and Title I, Part A - Neglected

☐ Title I, Part D - Subpart 1 (State Agencies)

☐ Title I, Part D - Subpart 2 (LEAs)

☐ Title III, Part A

☐ The LEA was not able to meet the carryover requirement. - *Please specify which grant(s) and whether the LEA applied for a waiver for the carryover requirement.*

If the LEA was unable to obligate the remaining funds in excess of the carryover limitation by Sept. 30, the LEA must complete and submit a Release of Funds request via ePlan for the unobligated amount. Please follow these instructions to complete the Release of Funds request.

11. Once the assurance provided is checked, click ***Save and Go To*** to return to the **Sections** page. Ensure that no validation messages are available in the *Validations* column.

Save And Go To ▶

12. To submit, either the *LEA Authorized Representative* or the *LEA Fiscal Representative* must change the status on the **Sections** page to **Revision Completed**.

Change Status To: Draft Completed

13. The instrument is available for the *LEA Fiscal Representative* to review and mark approval by changing the status to **LEA Fiscal Representative Approved**. (Note: if the Fiscal Representative is completing the acknowledgement, that person may change the status to **LEA Fiscal Representative Approved** immediately after checking the acknowledgement and changing the instrument status to **Draft Completed**.)

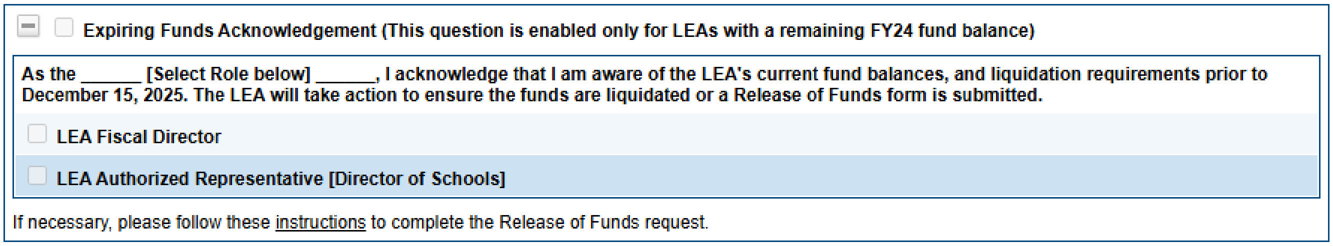
Change Status To: LEA Fiscal Representative Approved

14. Then, the instrument is available for the *LEA Authorized Representative* to review and mark approval by changing the status to **LEA Authorized Representative Approved**.

Change Status To: LEA Authorized Representative Approved

November 30 Revision Submission

15. Review the provided data. **Only LEAs with remaining funds must complete the acknowledgement.** Again, either the *LEA Authorized Representative* or the *LEA Fiscal Representative* may complete the acknowledgment.



Expiring Funds Acknowledgement (This question is enabled only for LEAs with a remaining FY24 fund balance)

As the ______ [Select Role below] ______, I acknowledge that I am aware of the LEA's current fund balances, and liquidation requirements prior to December 15, 2025. The LEA will take action to ensure the funds are liquidated or a Release of Funds form is submitted.

LEA Fiscal Director

LEA Authorized Representative [Director of Schools]

If necessary, please follow these instructions to complete the Release of Funds request.

16. Click **Save and Go To**, to return to the sections page.

17. To submit the revision with the updated acknowledgement, change the status on the **Sections** page to **Revision Completed**.

18. The instrument is available for the *LEA Fiscal Representative* to review and mark approval by changing the status to **LEA Fiscal Representative Approved**. (Note: if the Fiscal Representative is completing the acknowledgement, that person may change the status to **LEA Fiscal Representative Approved** immediately after checking the acknowledgement and changing the instrument status to **Revision Completed**.)

19. Then, the instrument is available for the *LEA Authorized Representative* to review and mark approval by changing the status to **LEA Authorized Representative Approved**.

Contact

For questions related to the Carryover and Expiring Funds Review, please contact Kate.Smitheal@tn.gov.