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

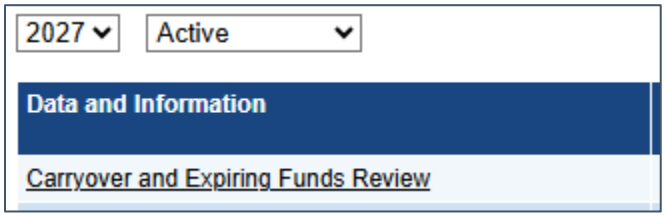
The ***Carryover and Expiring Funds Review*** is available in ePlan. Data will be provided for LEA review on the schedule below. Each data load will be shown on a separate page. Most pages will be review only and no action is needed from the LEA within the ePlan instrument. Two Acknowledgement pages 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**

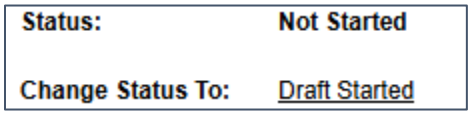
The review can be found in *ePlan* > *Data and Information* > *FY26* > *Carryover and Expiring Funds Review.*

Navigation

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



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



3. Click each page name to open the page.



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

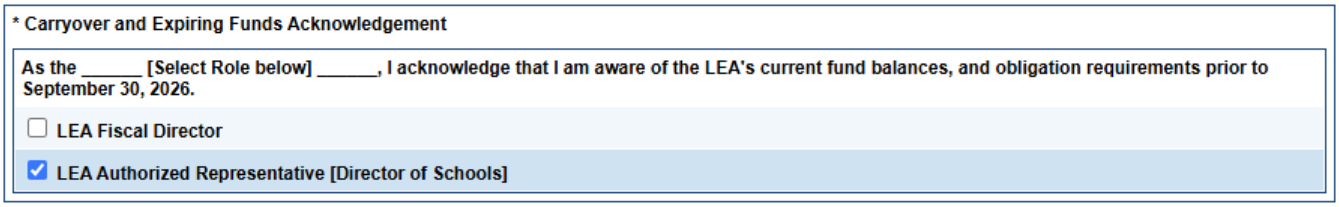
Grant	Maximum Carryover Limit	Total Allocation - ** Includes transfers in.*	Remaining Funds	Percentage (%) of Allocation Remaining	Carryover Compliance Status	Amount to be Obligated by Sept. 30	Last Waiver Date	Waiver Eligibility
Title I, Part A *and* Title I, Part A - Neglected	**15%**	$297,733.96	$47,698.49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



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.



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

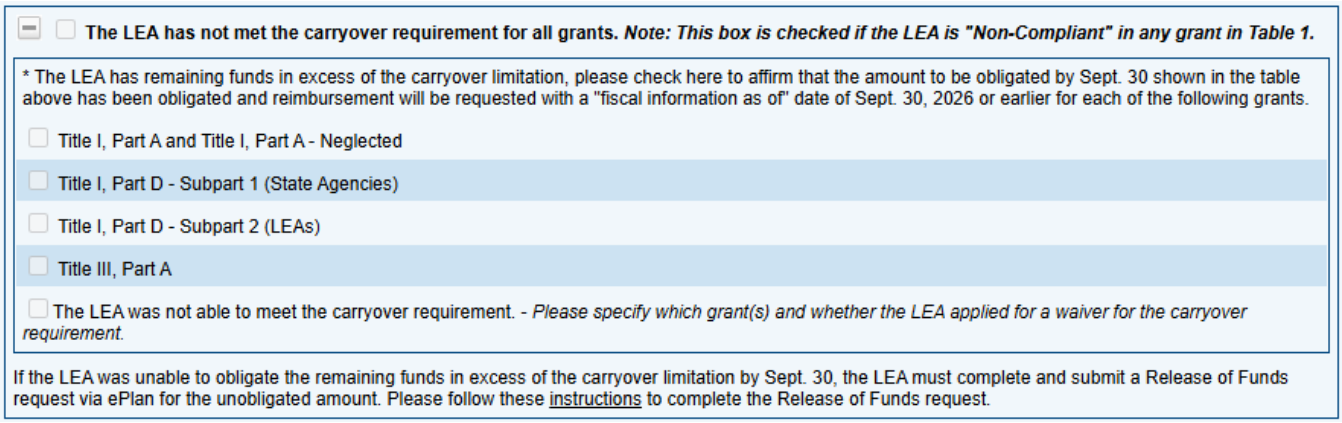


9. Then, the instrument is available for the *LEA Authorized Representative* to review and mark approval by changing the status to **LEA Authorized Representative Approved**.

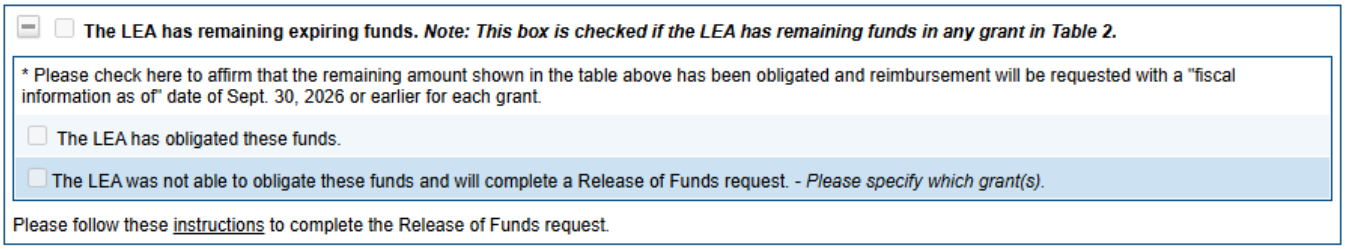


Oct. 1 Carryover and Expiring Funds Assurances

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.



11. On **Oct. 1**, the department will provide an expiring funds data load. No action is required from LEAs who have expended all funds. LEAs with remaining balances must provide assurance that:
    a. the funds are 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.



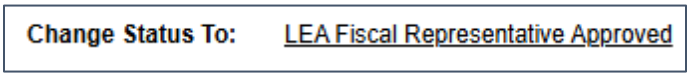
12. Once the assurances are checked, click ***Save and Go To*** to return to the **Sections** page. Ensure that no validation messages are available in the *Validations* column.



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



14. 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**.)

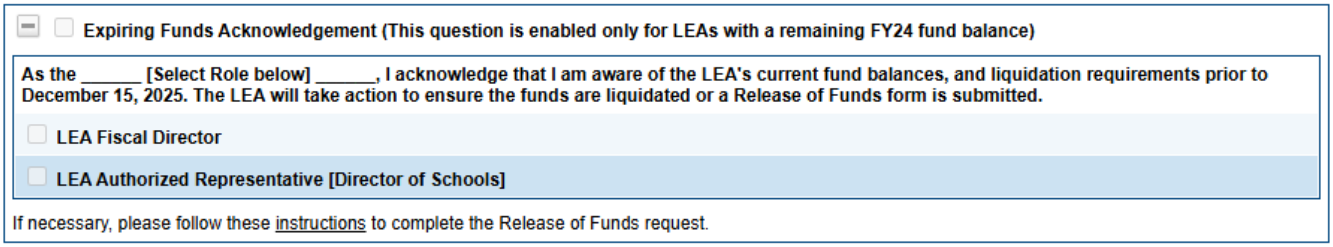


15. Then, the instrument is available for the *LEA Authorized Representative* to review and mark approval by changing the status to **LEA Authorized Representative Approved**.



November 30 Revision Submission

16. 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.



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

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

19. 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**.)

20. 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.