



## MISSISSIPPI DEPARTMENT OF EDUCATION

Lance Evans, Ed.D.  
*State Superintendent*

April 2, 2025

Linda McMahon  
Secretary of Education  
U.S. Department of Education  
400 Maryland Ave, SW Washington, DC 20202

Dear Secretary McMahon:

I am writing to express significant concern regarding your March 28, 2025, letter wherein the U.S. Department of Education (ED) notified state education agencies that it modified the liquidation deadline for COVID relief funds to end on March 28, 2025, effectively rescinding the previously approved extension through March 31, 2026 and terminating MDE's access to these funds. The ED failed to provide states with any of the required notice that it would immediately end the liquidation extension it previously granted and without an opportunity to be heard.

This unexpected change creates a severe hardship for Mississippi's students, educators, and school communities. The Mississippi Department of Education (MDE) received approval for our liquidation extension request based on demonstrated need and thorough documentation. Mississippi has been operating in good faith under the assurance that we could access these resources through March 31, 2026, for projects already obligated by the September 30, 2024, deadline.

The impact of this sudden reversal is detrimental to Mississippi students. Mississippi faces the potential loss of \$137,221,346 in federal funds that were committed to Mississippi school districts and MDE based on ED's prior written authorization. These are not merely numbers on a spreadsheet; they represent critical services and supports that directly benefit our most vulnerable students, including:

- Instructional services specifically designed to address pandemic-related learning gaps;
- Access to high-quality instructional materials and the professional development educators need to implement them effectively;
- Ongoing support for students experiencing homelessness, a need that has persisted since the start of the pandemic;
- School nurses and mental health services to address the heightened wellness needs of students, which remain at historic levels since the onset of the pandemic; and

- Essential school facility repairs and improvements that are necessary to ensure a safe and healthy learning environment for all students.

Like many states, Mississippi developed plans to use these funds aimed at addressing both immediate recovery needs and long-term educational improvements to maximize their impact on student achievement and well-being. Our districts have contractual obligations that cannot simply be terminated without significant financial, educational, and legal consequences. Many of these projects are partially completed, with work occurring based on the timeline ED previously approved.

Across our state, districts have thoughtfully invested these funds in initiatives that directly address pandemic-related challenges and build sustainable improvements to our education system. These include:

1. **Evidence-Based Learning Recovery Programs:** Our districts have implemented literacy and mathematics interventions with demonstrated effectiveness. On the 2024 National Assessment of Educational Progress (NAEP), Mississippi achieved our highest-ever rate of students scoring proficient or advanced in all four tests: 4th and 8th grade reading and math. Interrupting this work would waste both the initial investment and undermine the progress made toward closing achievement gaps.
2. **Critical Infrastructure Improvements:** Many districts have ongoing construction projects to improve ventilation systems, upgrade outdated facilities, and create healthier learning environments. These projects cannot be halted midway without significant financial and legal penalties and safety concerns.
3. **Technology Access and Digital Learning:** Districts have contracts to maintain expanded technology infrastructure and digital learning platforms that provide access for all students. These systems support all students, especially those in rural communities where connectivity continues to be a significant barrier to learning since the pandemic.
4. **Mental Health and Student Support Services:** The impact of the pandemic continues to affect student well-being and academic success. Schools have obligated funds to support the salaries of school nurses and mental health services through March 2026. Premature termination would force districts to cut back or eliminate these essential services or divert funds from other critical needs.

These investments are essential to maintain the progress made in Mississippi and ensuring continued support for our students.

The following details outline the MDE's submission and approval of late liquidation for ESSER programs:

- For the ARP ESSER program, the submission of the late liquidation occurred on December 9, 2024, with approval from the ED granted on January 13, 2025. The total amount of late liquidation approved by ED for this program was \$181,243,897.30.
- For the ARP Homeless program, the submission of the late liquidation occurred on January 3, 2025, with approval from ED on January 17, 2025. The amount of late liquidation approved by ED was \$2,553,972.30.
- Lastly, for the ARP EANS program, the submission of the late liquidation occurred on December 6, 2024, with approval from ED granted on January 10, 2025. The amount of late liquidation approved by ED was \$29,539,694.22.

The extension granted by the ED did not allow MDE and its subgrantees to create and fund new programs through March 31, 2026. Rather, the extension authorized Mississippi and its subgrantees to complete and request reimbursement for obligations entered into by the original obligation period ending September 30, 2024. MDE and its subgrantees were required to legally obligate the funds no later than September 30, 2024, to be eligible for the extension request ultimately granted by ED. The ED's liquidation extension approval allowed MDE and its subgrantees to pay for those legal obligations, and to request reimbursement from the ED, through March 31, 2026.

Your March 28, 2025, letter effectively denies MDE and its subgrantees access to the ARP ESSER, ARP Homeless, and ARP EANS grant funds that the ED specifically guaranteed MDE may access through March 31, 2026. Contrary to your assertion that MDE "could not rely on [ED] adhering to its original decision," MDE reasonably relied on ED's written determination that MDE was entitled to seek reimbursement through March 31, 2026.

Furthermore, the ED's February 25, 2025, change in process for requesting reimbursement of ARP ESSER and CRRSA grant funds appropriated by Congress has resulted in unreasonable delay in payments to Mississippi. Previously, MDE utilized the G6 system to draw down ARP ESSER and CRRSA funds. The G6 system resulted in funds being deposited into Mississippi's treasury the next business day. However, the ED's February 25, 2025, instructions provide that "grantees with approved liquidation extensions will no longer have access in G6 to submit CRRSA and/or ARP Act payment requests as previously implemented through the route payment process." Since the ED's distribution of these instructions on February 25, 2025, MDE has submitted multiple funding requests under the American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief (ESSER) and Emergency Assistance to Non-Public Schools (EANS) programs.

Between February 5, 2025, and March 6, 2025, MDE submitted six separate requests for funding totaling \$2,001,452.67. The breakdown of these submissions is as follows:

ARP ESSER:

- February 20, 2025: \$237,286.33
- February 14, 2025: \$147,715.50

ARP EANS:

- March 6, 2025: \$1,162,500.00
- February 20, 2025: \$102,920.69
- February 14, 2025: \$9,967.75
- February 5, 2025: \$341,062.40

To date, MDE has not received any payment for these requests.

While MDE has made substantial progress in submitting requests for funding, a significant amount remains to be drawn from available allocations. The total outstanding amount to be drawn for February expenditures is \$24,410,772.74, with the following breakdown:

- ESSER II: \$7,855,553.72
- ARP ESSER: \$15,147,812.19
- ARP Homeless: \$37,716.58
- ARP EANS: \$1,369,690.25

The MDE is working to determine the total amount that is outstanding for March 2025 expenditures.

I respectfully request that you withdraw your March 28, 2025, letter, and reinstate the March 31, 2026, liquidation deadline. This allows Mississippi to fulfill the commitments made to our communities based on their significant needs and ED's prior written authorization.

If funding is not restored, Mississippi school districts will be forced to default on payments to contractors and vendors that are currently under contract, which will result in litigation that will put additional burdens on school districts.

The progress we have made toward educational recovery is significant but remains incomplete. Maintaining funding continuity is essential to solidify our students' academic gains and well-being.

Thank you for considering our request.

Sincerely,



Lance Evans, Ed.D.  
State Superintendent of Education

Cc: U.S. Senator Roger Wicker  
U.S. Senator Cindy Hyde-Smith  
U.S. Representative Trent Kelly  
U.S. Representative Bennie Thompson  
U.S. Representative Michael Guest  
U.S. Representative Mike Ezell  
Governor Tate Reeves

Lt. Governor Delbert Hosemann  
House Speaker Jason White  
Attorney General Lynn Fitch  
Senate Education Chairman Dennis DeBar  
House Education Chairman Rob Roberson  
Mississippi State Board of Education Members  
Mississippi District Superintendents  
Mississippi School Boards Association  
Carissa Moffat Miller, Council of Chief State School Officers