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DRAFT 2026

Hayley B. Sanon

Principal Deputy Assistant Secretary and Acting Assistant Secretary
Office of Elementary and Secondary Education
U.S. Department of Education
400 Maryland Avenue, SW
Washington, DC 20202

RE: Request for Tydings Waiver – Extension of Period of Availability for FFY 25 (CAN24) ESEA Consolidated Funds

Dear Principal Deputy Assistant Secretary Sanon:

The Nevada Department of Education (NDE) is formally requesting a waiver of section 421(b) of the General Education Provisions Act (GEPA) to extend the period of availability for Federal Fiscal Year 2025 (CAN24) funds. Pursuant to section 8401 of the Elementary and Secondary Education Act of 1965 (ESEA), NDE requests this extension until **September 30, 2027**, for administrative and program funds for the following entitlements:

- **Title I, Part A:** Improving Basic Programs Operated by LEAs
- **Title I, Section 1003(a):** School Improvement
- **Title I, Part C:** Education of Migratory Children
- **Title I, Part D, Subpart 1 and Subpart 2:** Prevention and Intervention Programs for Children and Youth Who Are Neglected, Delinquent, or At-Risk
- **Title II, Part A:** Supporting Effective Instruction
- **Title III, Part A:** English Language Acquisition, Language Enhancement, and Academic Achievement
- **Title IV, Part A:** Student Support and Academic Enrichment Grants
- **Title IV, Part B:** 21st Century Community Learning Centers
- **Title V, Part B, Subpart 2:** Rural and Low-Income School Program
- **Title VII, Part B:** McKinney-Vento Homeless Education

Reason for Request: Transition to Enhanced Fiscal Stewardship

This waiver is necessitated by NDE's systemic shift from a "first-in-first-out" (FIFO) payment methodology to a more rigorous, grant-year-specific tracking system. Previously, the mixing of Common Account Numbers (CANs) created significant auditing challenges, where Program and Fiscal offices reported differing expenditure data.

To ensure that allocations are spent in strict alignment with the methodology of the year in which they were assigned, NDE has discontinued FIFO. While this transition ensures we are better fiscal stewards, it has identified a "gap year" of funds that would have historically been absorbed by cross-fiscal year expenditures. We require this additional time to allow districts to "catch up" to these improved accounting practices without the reversion of essential funds.

Impact on Student Achievement and Programmatic Continuity

Granting this waiver will advance student academic achievement by allowing the SEA to address ongoing costs without diverting funds from critical services. Specifically:

- **Data-Driven Implementation:** Districts will have the necessary time to deploy funds toward new programs identified through their current Comprehensive Needs Assessments (CNA).
- **Strategic Alignment:** By allowing a Tydings waiver instead of a reversion, NDE ensures that schools can focus resources on the academic needs of student groups most impacted by the current school improvement planning cycle.

Assurances

NDE assures that it will use all entitlement funds in accordance with all applicable statutes and regulations. Furthermore, NDE has provided the public and all LEAs in the State with notice and the opportunity to comment on this request by posting the information on the [State website](#).

Sincerely,

Christy McGill
Deputy Superintendent, Educator Effectiveness and Family Engagement Division
Nevada Department of Education

cc: Dr. Victor Wakefield, Superintendent of Public Instruction
Megan Peterson, Deputy Superintendent, Student Investment Division
Lisa Ford, Interim Deputy Superintendent, Student Achievement Division