

CCIP Note #556

Re: ARP ESSER Late Liquidation Process

Date: August 23, 2024

To: Authorized Representatives, Fiscal Representatives and Consolidated Funding Application Contacts of Traditional Districts, Community Schools, Independent STEM Schools, Education Service Centers, Board of Developmental Disabilities, JVSs, and Nonpublic Schools

ARP ESSER CLOSEOUT

[CCIP Note 554](#) outlines important ARP ESSER closeout deadlines and reminders. Please see CCIP Note 554 for broader information on ARP ESSER closeout. The note below outlines the Department of Education and Workforce (DEW) ARP ESSER late liquidation process.

LATE LIQUIDATION

Late liquidation is a process by which a Local Education Agency (LEA) may apply to have additional time to liquidate a cost that was properly obligated within the grant's period of availability but not liquidated within the normal liquidation window of the grant. The Department is responsible for coordinating and submitting LEA late liquidation requests to the United States Department of Education (USED).

The Department of Education and Workforce (Department) will accept late liquidation requests for the ARP ESSER grant. The section below describes the Department's ARP ESSER late liquidation process.

Special Note: Most LEAs will not need to submit a late liquidation request. The ARP ESSER Final Expenditure Report (FER) is due December 2, 2024 as outlined in [CCIP Note 554](#). If the LEA will liquidate ARP ESSER costs by December 2, a late liquidation request is not needed.

ARP ESSER LATE LIQUIDATION NEXT STEPS

Late Liquidation Survey

On September 3, 2024, the Department will email Superintendents and Treasurers of LEAs with \$90,000 or more unclaimed ARP ESSER funds. The email will explain the steps the LEA must take if it wishes to apply for late liquidation. The Department's email will include a link to a survey that the LEA must complete by October 15, 2024. If an LEA wishes to view the late liquidation survey in advance, please see the [ARP ESSER Late Liquidation Survey Template](#). Only one representative from the LEA should submit the survey. The LEA should only complete the survey if it has an ARP ESSER cost that is properly obligated by September 30, 2024 that will not be liquidated by December 2, 2024. LEAs with less than \$90,000 in unclaimed ARP ESSER funds that want to request late liquidation should contact the Department at federalprograms@education.ohio.gov by October 15, 2024.

FY25 CCIP Late Liquidation Application

LEAs that apply for and receive a late liquidation extension will then need to complete an FY25 ARP ESSER Late Liquidation application in the CCIP. The purpose of the FY25 ARP ESSER Late Liquidation application is to ensure that LEAs that receive a late liquidation extension approval submit the cash requests in the CCIP that match their approved late liquidation request. The Department will provide more details on the FY25 ARP ESSER Late Liquidation application to the LEAs that apply for late liquidation through the Department's survey.

ARP ESSER LATE LIQUIDATION DEADLINE

LEAs that wish to request late liquidation must submit the ARP ESSER Late Liquidation Survey by October 15, 2024. The Department is responsible for coordinating and submitting LEA late liquidation requests to the USED. The Department will only submit requests that meet the late liquidation requirements. The Department will not accept late liquidation requests after **October 15, 2024**.

NOTE ON LATE LIQUIDATION REQUESTS

LEAs seeking late liquidation should anticipate that the process will require significant supporting documentation including obligation information, invoices, receipts, purchase orders and any other necessary documentation. For guidance on what constitutes proof of obligation, see [Budgeted Expenses and Required Support Documentation](#). LEAs must submit all late liquidation requests on the Department's ARP ESSER Late Liquidation Survey. Additional requests or changes to the LEA request after the survey period will not be accepted.

For assistance, please contact the Office of Federal Programs at federalprograms@education.ohio.gov.