CCIP Note #512

Re: FY22 ESSER and GEER – Eligibility and Process for Late Liquidation of CARES Act Funds
Date: October 18, 2022
To: Superintendents, Treasurers, and ESSER/GEER Application Contacts

ESSER and GEER Liquidation

On September 29, 2022, the U.S. Department of Education (USED) issued a letter to State Education Agencies (SEAs) outlining a process for liquidating remaining Elementary and Secondary School Emergency Relief (ESSER) and Governor's Emergency Education Relief (GEER) funds under the Coronavirus Aid, Relief, and Economic Security (CARES) Act that are properly obligated by the September 30, 2022 deadline. The SEA is responsible for coordinating and submitting to the USED any late liquidation requests from a local educational agency (LEA) or any other sub-recipient. For additional information, see CCIP Note 511.

Ohio Department of Education Late Liquidation Process

In general, the Ohio Department of Education (Department) will consider requests for late liquidations for subgrantees that have $10,000 or more in unclaimed funds that were obligated before September 30, 2022. A subgrantee wishing to request a late liquidation must meet criteria established by the Department. On November 1, 2022, the Department will be contacting, via email, all subgrantees with $10,000 or more in unclaimed ESSER I funds explaining the requirements and steps the subgrantee must take to be considered for a late liquidation extension. The email will include a link to a survey of required information that must be completed by the subgrantee for the request to be considered. Examples of the information needed in the survey include an assurance that the funds were obligated before September 30, 2022, that the subgrantee is not in high-risk status, the reason the late liquidation is necessary, a description of the obligation for which the liquidation extension is needed, etc. If the unclaimed funds involves a nonpublic school's equitable service amount, the LEA must provide additional details including an assurance that the district engaged in consultation with the nonpublic school, the activity/service requested for late liquidation is on an approved FY22 ESSER I revision and the activity/service was properly obligated by September 30, 2022.

Special Note

The Department set a $10,000 minimum in unclaimed funds to request late liquidation extension to capture the vast majority of LEAs where an extension may be needed but it also serves to minimize any delays for the Department to approve FY22 ESSER Final Expenditure Reports. For LEAs with less than $10,000 in unclaimed and obligated ESSER I funds that wish to request a late liquidation, please contact the Department at federalprograms@education.ohio.gov by **October 28, 2022**.

Deadline for Requests

LEAs that wish to request late liquidation must complete and submit the extension survey by **December 1, 2022.** The Department will submit to the USED only valid requests for late liquidation and reserves the right to deny any request that does not meet the requirements.

For assistance, please contact the Office of Federal Programs at federalprograms@education.ohio.gov or the Office of Grants Management at grants.management@education.ohio.gov.