ARP ESSER Late Liquidation Survey

The Ohio Department of Education and Workforce (the Department) is accepting late liquidation requests for funds under the American Rescue Plan Act (ARP), most notably for programs under ARP ESSER.

Your LEA has been identified as being eligible to submit a late liquidation request. **Completion of this survey by October 15th, 2024,** is required for LEAs and sub-recipients that wish to request late liquidation. Please note, only expenditures that were **properly obligated on or before September 30th, 2024** are eligible for consideration. Please note the SEA applies for late liquidation on behalf of the LEA. The SEA reserves the right to not apply for late liquidation if it finds the costs were not properly obligated.

Note that ARP ESSER Final Expenditure Reports (FER) are not due until **December 2nd, 2024,** as outlined in **CCIP Note 554** If the LEA expects to liquidate costs by December 2nd, a late liquidation request is not needed. If the LEA does not need late liquidation of ARP ESSER funds, do not complete the survey.

The Department plans to coordinate a window for subrecipients to submit claims for reimbursement for approved late liquidation requests. **Subrecipients should not expect to be reimbursed for a late liquidation request for up to 14 months from the end of the obligation period.**

What does it mean to OBLIGATE funds?
The regulations at 34 CFR §76.707 govern when an obligation of Federal funds by a State or sub-grantee such as an LEA occurs. Specifically, for services or assistance provided through a contract, the obligation is made on the date that the state or subgrantee makes a binding written commitment to obtain the services, work, or products. For rental or lease of real or personal property, the obligation is made when the property is used.

What does it mean to LIQUIDATE funds?
The drawing down and expenditure of funds by a grantee for obligations incurred during the grant's legal obligation period. Timely liquidation occurs during the legal obligation period and through the first 120 days after the final day of that period or an extension period authorized by ED, pursuant to 2 CFR §200.344(b). (Note: the LEA deadline is 90 days after the end of the legal obligation period per Department guidelines. For ARP ESSER, this date is December 30, 2024.)

If the USED determines that the specific facts and circumstances of a given obligation are valid, a liquidation extension will allow sub-grantees 14 months beyond the 90 days already available to liquidate funds so long as a timely and valid obligation had been made pursuant to 34 CFR §76.707. For further information, please see USED FAQ for Late Liquidation

Extension Requests. Please note, not all information listed may be applicable to Ohio's process for late liquidation requests.

Instructions: To be considered for this liquidation extension, please provide information as requested below. LEAs that submit for late liquidation are still required to fill out the Final Expenditure Report (FER) in the FY24 ARP ESSER application. LEAs that are submitting for late liquidation must leave **the amount requested for late liquidation as unclaimed in the Final Expenditure Report (FER).** We will follow up with LEAs and sub-recipients on a rolling basis about the status of their request. For questions, please contact federalprograms@education.ohio.gov.

1. Organization Name
2. Organization IRN
3. Submitter Name
4. Submitter Email Address
5. What is the total amount of ARP ESSER funds that were obligated as of 9/30/24
6. What is the total amount of ARP ESSER funds that were liquidated as of date of survey submission?
7. Please list each item with an obligated fund balance remaining with a dollar amount. Explain how each is an allowable use under ARP ESSER and the date by which funds will be spent. (Example: Laptops-supplies obligated by 9/30/24; $15,000 total (Quantity: 50 @ $300 per laptop) for distance learning during the pandemic; order will paid upon receipt of items, expected January 2025.) **Every expenditure** must have proof of obligation on or before 9/30/24 in order to be considered for late liquidation. For guidance on proof of obligation, see Budgeted Expenses and Required Support Documentation.
8. Please provide additional justification for funds that may not be liquidated by the end of the statutory liquidation period (December 30, 2024). (Example: An order placed for laptops, scheduled to arrive in September 2024, is now delayed until January 2025 due to supply chain issues reported by the vendor.)
9. Enter the **total late liquidation amount.** This amount should match the total of the itemized amounts in question 7. By entering this amount, the LEA assures that this amount includes all late liquidation requests. **The Department will not consider additional requests beyond this amount.**

10. Does this liquidation request include any contracts? If yes, please provide additional information about the contract.

11. How does this late liquidation request contribute to the acceleration of academic successes for students, including those furthest from opportunity and with the greatest need?

12. Please highlight how this liquidation request helps to increase daily student attendance, if applicable. If not applicable, please answer "N/A."

13. Please highlight how this late liquidation request helps to provide high-quality tutoring, if applicable. If not applicable, please answer "N/A."

14. Please highlight how this late liquidation request helps to increase access to before, after, and summer learning and/or extended learning time, if applicable. If not applicable, please answer "N/A."

15. Please highlight how this late liquidation request will assist in other activities that will contribute to academic success, such as counseling, professional developments, or improvements to school infrastructure, if applicable. If not applicable, please answer "N/A."

16. Please highlight how this late liquidation request aligns with the Future Forward Ohio priorities (Literacy, Accelerating Learning (focusing on Literacy & Numeracy), Workforce Readiness, Student Wellness).

17. For each expense, provide supporting documentation. For guidance on what constitutes proof of obligation, see Budgeted Expenses and Required Support Documentation. You must email all files to federalprograms@education.ohio.gov. Documentation must be itemized and match what was entered in the questions above. When naming the uploaded files, please include the district name.

    ☐Assurance: the LEA will send supporting documentation for late liquidation to federalprograms@education.ohio.gov by **10/15/24**. If documentation is not sent, the LEA will not be considered for late liquidation.

    ☐Assurance: If applying and approved for late liquidation, you will need to fill out an FY25 application in CCIP. This is a new step this year due to the size of ARP ESSER and anticipated number of late liquidation requests. The LEA assures it will complete this application in FY25 CCIP.