



pennsylvania
DEPARTMENT OF EDUCATION

ESSER Monitoring Town Hall Meeting

Susan McCrone & Julie Patton

Session Agenda

Welcome & Thank you for attending!

- Late liquidation/Liquidation Extension
- How/When to apply
- Updates from the ESSER Monitoring Team

ARP ESSER

- What ARP Act grants does late liquidation apply to?
 - ARP ESSER – 90% grants – school districts & charter schools
 - SEA Set aside grants:
 - 7% set aside grant – awarded to school districts & charter schools
 - 2.5 % set aside grant - awarded to Neglected & Delinquent facilities, Intermediate Units, PRRIs, Charter Schools for the Deaf & Blind & CTCs
 - EANS II programming – Educational Assistance to Nonpublic Schools – Administered by Intermediate Units on behalf of PDE.

Late Liquidation

- Obligation date – September 30, 2024
- Liquidation date – December 29, 2024
- To apply and be eligible for late liquidation, all ARP funds must be obligated
- If applying for late liquidation – do not submit a final expenditure report (FER)
- Late Liquidation – extends the period of liquidation **not** obligation date

- Process:

- USDE has a template each LEA completes, PDE sends to USDE for approval
 - PDE/USDE approves on a case-by-case basis

- G5 Email, January 9, 2024: [ARP ESSER Liquidation Extension Letter. Updated Technical FAQs for ARP ESSER and ARP EANS Liquidation Extensions. View the ARP ESSER and ARP EANS Liquidation Extension Request template here.](#)

- [CCSSOARPESSER Liquidationfactsheet2024 - FlowPaper FlipBook](#)
 - Attend ESSER Office Hours – every Monday at 1 p.m. <https://zoom.us/j/97321788286>

Late Liquidation Considerations

- Liquidation extensions are not automatic; requires documentation and approval
- A liquidation extension might extend the timeline for receiving goods and delivering services under binding written contracts made by September 30, 2024, but there are issues to consider
- LEAs may not use ARP ESSER funds to compensate their own employees during the extended liquidation period.
- The liquidation extension request process is distinct from prepaying contracts with ESSER funds. A primary goal of extending the liquidation deadline is to give LEAs additional time to pay for ESSER services.
- If your liquidation amount isn't final, it can be corrected via an amendment process

Late Liquidation Process Details

Late Liquidation Submission to PDE opens September 3rd through December 30th

- LEA Actions:
 - Complete the USDE spreadsheet/template
 - Email Subject: Late Liquidation Request
 - Submit liquidation template to Laurie Mount (lmount@pa.gov), your Regional Coordinator and the ED, ARP ESSER resource account (RA-EDARPESSER@pa.gov)

- PDE Review Process:
 - PDE Reviews application
 - PDE will send validated liquidation requests in batches to USDE
 - USDE approval times are typically 2-3 weeks
 - LEA is informed of Approved Late Liquidation and provided with next steps

Late Liquidation Process Details Con't

Approved Late Liquidation Next Steps

- LEA Actions:
 - When the LEA is ready for drawdown, they must make a request to the same individuals and provide appropriate back up documentation to certify the drawdown
 - Email Subject: Late Liquidation Drawdown Request
 - Submit liquidation drawdown request to Laurie Mount (lmount@pa.gov), your Regional Coordinator and the ED, ARP ESSER resource account (RA-EDARPESSER@pa.gov)
- PDE Review Process:
 - PDE will review documentation and request the payment be released by USDE.



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Guidance from USDE

Allowability – New Guidance (!) on Multi-Year Subscriptions/Licenses

June 2023 Guidance: [TA-on-activities-continuing-beyond-E3d.pdf \(ed.gov\)](#)

- “The question of whether services may extend a reasonable time beyond the obligation and liquidation period is fact-specific and should be considered by the State on a *case-by-case basis*.”
- LEA should document, at the time it enters into the contract, its analysis leading to the decision to enter into the multi-year contract. **Factors to document include:**
 - the per-month cost of the multi-year contract is less than the cost of a shorter-term contract;
 - the software license will be needed throughout the period of the contract;
 - the LEA is allowed to enter into the contract extending beyond the obligation and liquidation period under State and local procurement rules; and
 - prudent business practices and internal controls support entering into the contract

Allowability: Using ARP ESSER funds for multi-year contracts

- May be a permissible practice, however, LEAs should review USDE's June 26th guidance before making a determination as to whether the LEA's circumstance meets the required criteria.
- However, under limited circumstances where a grantee or subgrantee timely obligates ESSER or GEER funds, ESSER- or GEER-funded activities may continue for a reasonable time beyond the liquidation period (including an approved late liquidation period).
- As noted in question E-3.d., under no circumstances may the services extend beyond the date on which the funds revert to the U.S. Department of Treasury (31 USC § 1552), which occurs four years after the obligation deadlines.



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Contact/Mission

For more information on Late Liquidation, please visit PDE's website at www.education.pa.gov

The mission of the Department of Education is to ensure that every learner has access to a world-class education system that academically prepares children and adults to succeed as productive citizens. Further, the Department seeks to establish a culture that is committed to improving opportunities throughout the commonwealth by ensuring that technical support, resources, and optimal learning environments are available for all students, whether children or adults.