

Office of Operations

ESSER III Amended Liquidation FAQ

Q. What funding sources do LDOE's amended liquidation protocols apply to?

A. The LDOE's amended liquidation protocols apply to the remaining ESSER III formula and incentive funding.

Q. Will the amended protocols allow LEAs additional time to liquidate?

A. Amended protocols allow LEAs additional time to liquidate goods, services, and construction projects. This amended process allows LEAs additional flexibility in receiving goods and services purchased with ESSER III funding through December 16, 2024. However, please note that all reimbursement claims and PERs must be submitted on or before December 16, 2024.

Here is a tutoring example: As long as contracts are in place by September 30, school systems can continue to provide tutoring services through December 16 and submit claims for reimbursement using ESSER III funding.

Q. What is the ESSER III obligation date and what does that mean?

A. The ESSER III obligation date is 09/30/2024. This means that contracts and purchase orders must be secured and in place by the 09/30/2024 date.

Q. What about subscription costs?

A. If subscription costs are obligated on or before 9/30/2024, and the invoice is paid on or before 12/16/2024, services may continue through the 2024-2025 school year.

Q. What about digital license cost, that accompanies curriculum and lends itself to instruction, does the amended liquidation protocols apply?

A. Yes. If the digital license agreement is a multi-year license, ESSER III funding can be used to cover the services for the 24-25 SY only. Make sure the expenditure is:

1. obligated on or before 9/30/2024, and
2. paid on or before 12/16/2024.

Q. What documentation will my LEA need to maintain on file for goods and services received by 12/16/24?

A. LEAs will be required to maintain records of payments, delivery receipts, final invoices/delivery slips showing all goods were received on or before 12/16/2024.

Q. What documentation will my LEA need to maintain on file for construction projects?

A. LEAs will be required to maintain payments for completed project deliverables on or before 12/16/24 and documentation showing the scope of work completed no later than 12/16/24.

Q. The LDOE provided flexibility for ESSER II closeout. Does the same flexibility apply to ESSER III?

A. Yes. The use of ESSER III Incentive funds may be used for any allowable ESSER expenditure. School For example, systems may use the previously allocated funds interchangeably for items such as high-quality curriculum, instructional materials and supplies, literacy foundations training completion stipends, etc.

Q. How do I find my LEA ESSER III remaining balance?

A. To provide you with an updated understanding of ESSER allocations, remaining balances, and allowable uses of funding, our team will begin sending monthly ESSER balance letters. These letters are emailed to superintendents, business managers, and federal program directors at the end of each month. School systems can also access their individual dashboards through the eGMS public access portal.

Q. What do we do if we don't plan to spend our remaining ESSER funds?

A. School systems will report unobligated funding (funding that will not be obligated on or before 09/30/2024) in eGMS through the Achieve! Application in April and then again in August. Access the [March 2024 FSGR monthly call deck](#) for guidance and additional information. To maximize the drawdown of ESSER III funding, the LDOE will begin looking at the potential to reallocate unobligated ESSER III funding.

Q. With the ESSER III Fiscal Liquidation Flexibilities allowing school systems to receive goods and services beyond 9/30/24, when will all claims and the final Periodic Expenditure Reports (PER) be due to the LDOE?

A. Although the liquidation timeline to receive goods and services beyond 9/30/24 has been afforded to all school systems, the due date to submit all claims and the final PER to the LDOE is on or before 12/16/24.