

# ESSER I Late Liquidation Data Collection

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[mdek12.org](https://mdek12.org)



MISSISSIPPI  
DEPARTMENT OF  
EDUCATION

December 12, 2022



## VISION

To create a world-class educational system that gives students the knowledge and skills to be successful in college and the workforce, and to flourish as parents and citizens



## MISSION

To provide leadership through the development of policy and accountability systems so that all students are prepared to compete in the global community



1

**ALL** Students Proficient and Showing Growth in All Assessed Areas



2

**EVERY** Student Graduates from High School and is Ready for College and Career



3

**EVERY** Child Has Access to a High-Quality Early Childhood Program

**EVERY** School Has Effective Teachers and Leaders

4



**EVERY** Community Effectively Uses a World-Class Data System to Improve Student Outcomes

5




**EVERY** School and District is Rated “C” or Higher

6



# Microsoft Teams Reminder

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A teacher, Mrs. Dickinson, is standing in a classroom, pointing at a digital display. The display shows several multiplication problems:  $(5 \times 4) \times 3$ ,  $5 \times (4 \times 3)$ ,  $12 \times 5$ ,  $(5 \times (4 \times 3))$ , and  $(3 \times 5) \times 4$ . The teacher is wearing a tan jacket and has her hands raised in a gesture. The classroom has a whiteboard with various notes and a list of names on the left. The students are seated at desks, some with their hands raised.

$(5 \times 4) \times 3$      $5 \times (4 \times 3)$   
 $(5 \times (4 \times 3))$      $12 \times 5$   
 $(3 \times 5) \times 4$

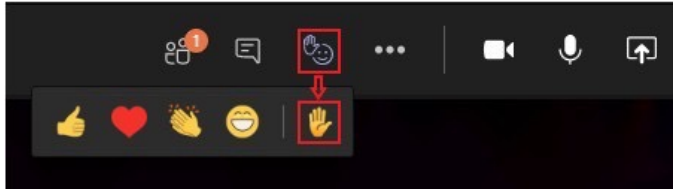


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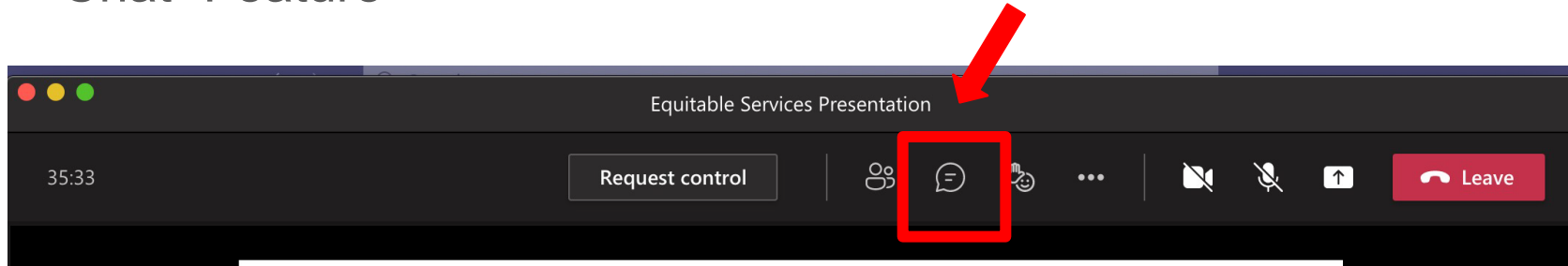
- Please mute yourself unless you have a question to reduce background noise
- Please cut the camera off to save bandwidth to reduce technical glitches
- Please ask questions throughout the presentation via chat or “raise hand” feature

- “Raise Hand” Feature

Just select **Show reactions** 🗨️ in the meeting controls, and then choose **Raise your hand** 🙋. Everyone in the meeting will see that you've got your hand up.



- “Chat” Feature




- To use the **chat** feature in Teams, simply click the “Chat” icon. The **chat box** will appear on the right. Type your message in the chat box and click the “Send” icon to send your question.

- This session will be recorded to increase availability and access to the technical assistance session.
- Recording will be available as a resource.
- Technical assistance sessions are updated in MCAPS, MDE Document Library, Technical Assistance Sessions, FY23 folder.



- Overview of ESSER I late liquidation process
- Review of data requirement
- Live demonstration

- The goal of this session is to provide LEAs with specific information required for the ESSER I late liquidation request to USDE.
- Our objective is to have 100% accuracy of the data required to expedite the request process to USDE.



# ESSER I Late Liquidation Overview

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The US Department of Education (USDE) acknowledges that some grantees may require flexibility liquidating remaining ESSER I funds under the CARES Act that are **properly obligated by the September 30, 2022, deadline.**

The USDE has the authority to approve liquidation extension requests **for properly obligated funds** upon review of a written request made by a grantee (MDE) on its own behalf or on behalf of its subgrantees (LEAs).

- If approved under this process, grantees and subgrantees may have an extension to the liquidation period of up to 14 months beyond the 120 days already available to liquidate funds.
- Final approval of a grantee's written request will be based upon the specific facts and circumstances, in accordance with 2 CFR § 200.344(b).

- A grantee requesting a liquidation extension for its subgrantees must assure that it will continue to conduct oversight of the subgrantees, attest to the allowability of the expenses to be liquidated, maintain documentation to support the expenditures' timely obligation, and attest that included subgrantees are low-risk entities.
- To streamline the process and provide an efficient mechanism for internal review, grantees must submit the information required for the late liquidation extension request.

The liquidation extension request must be submitted to the USDE **prior to December 31, 2022.**



Program	Obligation Deadline	Liquidation Deadline (Statutory 120 days)	Liquidation Extension Deadline (Up to 14-months)
CARES – ESSER I	September 30, 2022	December 31 <sup>st</sup> , 2022	April 1, 2024

# Required Data

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ESSER I Late Liquidation Request

- Several data fields are pre-populated and populated by formulas within the spreadsheet.
- All information are required.
- MDE is required to collect sufficient supporting documentation and to verify accuracy of data.
- Supporting documentation must be uploaded in MCAPS, LEA Document Library, 2020, ESSER I Late Liquidation Documentation, Supporting Documentations folder.

Liquidation Extension Request for Education Stabilization Fund Programs authorized by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act)										
Subrecipient/LEA Information										
Subrecipient or LEA Name	UEI	Allocation Total	Amount Obligated as of 09/30/2022 or Date of Data Finalization Selected by Grantee	Amount Liquidated as of 9/30/22 or Date of Data Finalization Selected by Grantee	% Liquidated as of 09/30/2022 or Date of Data Finalization Selected by Grantee	Balance Remaining as of 09/30/2022 or Date of Data Finalization Selected by Grantee	Amount of Obligated Funds Necessitating Extension	Use of Funds	Justification	Other Subrecipient-Specific Data Notes
Name	UEI	Allocations	Please include the amount that was obligated through 9/30/2022. This should include all categories of spending across the grant beginning March 13, 2020 through September 30, 2022.	This amount was pulled from the MCAPS and reflects all requests through the December 6, 2022 request for funds.	This should populate automatically when allocation totals and amounts liquidated are entered and should display as a percentage.  Date used should be consistent with date selected on the Grantee Overview Request tab	This should populate automatically based on the allocation total and amount liquidated.	This should populate automatically based on the amount obligated and the amount liquidated by the specified date.  It should not be assumed that the amount requested and balance remaining should equal. The liquidation request amount must be aligned to %	Examples might include: construction contract(s), HVAC contract(s), instructional services contract(s), delayed materials/supplies, or for other allowable uses.  All funds included in the request for extension must be properly obligated by September 30.	Provide explanation for funds that may not be liquidated by the end of the statutory liquidation period (1/28/23) based on the uses of funds listed in column 1.  Needing more time to expend funds is not an adequate reason or justification for a liquidat	This column is available for any additional information the grantee or subrecipient may want to include regarding data entries or other associated/applicable information.  The approval of the State's request is not dependent upon the addition of notes
ABERDEEN SCHOOL DIST	Y1TTTG6ZK458	\$514,625.00		\$514,625.00	99.99%	\$	60.36	\$ (514,568.64)		
AMITE CO SCHOOL DIST	0RWCV92BF3	\$583,632.00		\$574,491.33	98.43%	\$	9,140.67	\$ (574,491.33)		
AMORY SCHOOL DIST	IGBNMFDZD93	\$486,738.00		\$480,827.37	98.79%	\$	5,910.63	\$ (480,827.37)		
BENTON CO SCHOOL DIST	TZNBWSMDJH84	\$463,305.00		\$456,952.77	98.63%	\$	6,352.23	\$ (456,952.77)		
BILOXI PUBLIC SCHOOL DIST	CY1GETTJ87G5	\$2,223,548.00		\$2,214,875.61	99.61%	\$	8,672.39	\$ (2,214,875.61)		
BROOKHAVEN SCHOOL DIST	CH64QJQXK7	\$919,991.00		\$916,661.76	99.64%	\$	3,329.24	\$ (916,661.76)		
CAIHOUN CO SCHOOL DIST	WVHJHJHJHJHJ	\$749,482.00		\$749,455.82	100.00%	\$	2.18	\$ (749,455.82)		
CANTON PUBLIC SCHOOL DIST	X6ZBWN1BF1N9	\$1,576,082.00		\$1,257,074.83	79.76%	\$	319,007.17	\$ (1,257,074.83)		
CARROLL COUNTY SCHOOL DIST	HNOXRMG6AN7	\$308,317.00		\$307,467.25	99.72%	\$	849.75	\$ (307,467.25)		
CLABORNE CO SCHOOL DIST	CUNXLAGH5TK3	\$944,466.00		\$942,581.12	99.80%	\$	1,884.88	\$ (942,581.12)		
CLARKSDALE COLLEGIATE PUBLIC CHARTER SCHOOL	DA1NLPK9K2U3	\$376,040.00		\$372,378.71	99.03%	\$	3,661.29	\$ (372,378.71)		
CLARKSDALE F MUNICIPAL SCHOOL DIST	11YVTVLJH MGVN9	\$2,871,258.00		\$1,651,952.65	57.50%	\$	1,219,305.35	\$ (1,651,952.65)		

- Columns A, B, and C are pre-populated
  - Column A: LEA Name
  - Column B: UEI
  - Column C: Allocation Total

	A	B	C
8	Subrecipient or LEA Name	UEI	Allocation Total
9	Name	UEI	Allocations
10	ABERDEEN SCHOOL DIST	Y1TTTG6ZK4S8	\$514,629.00
11	AMITE CO SCHOOL DIST	DRNFCXF9ZBF3	\$583,632.00
12	AMORY SCHOOL DIST	JQBNXMFZDN3	\$486,738.00
13	BENTON CO SCHOOL DIST	TZN8W5MD1H84	\$463,305.00
14	BILOXI PUBLIC SCHOOL DIST	CY1GETTJ87G5	\$2,223,548.00
15	BROOKHAVEN SCHOOL DIST	CH64Q4JQAXK7	\$919,991.00
16	CALHOUN CO SCHOOL DIST	MVHXUJMK6HN5	\$749,462.00
17	CANTON PUBLIC SCHOOL DIST	X6Z8WN1BF1N9	\$1,576,082.00
18	CARROLL COUNTY SCHOOL DIST	HNQXRMG4ANJ7	\$308,317.00
19	CLAIBORNE CO SCHOOL DIST	CUNXLA6H5TK3	\$944,466.00
20	CLARKSDALE COLLEGIATE PUBLIC CHARTER SCHOOL	DA1NLPK962U3	\$376,040.00
21	CLARKSDALE MUNICIPAL SCHOOL DIST	DA1NLPK962U3	\$2,274,652.00

- Column D will need LEA data entry
  - Column D: Amount Obligated
  - Must include all **obligated and liquidated** expenditures from **March 13, 2020 to September 30, 2022.**

	A	D
7		
8	Subrecipient or LEA Name	Amount Obligated as of 09/30/2022 or Date of Data Finalization Selected by Grantee
9	Name	Please include the amount that was obligated through 9/30/2022. This should include all categories of spending across the grant beginning March 13, 2020 through September 30, 2022.
10	ABERDEEN SCHOOL DIST	
11	AMITE CO SCHOOL DIST	
12	AMORY SCHOOL DIST	
13	BENTON CO SCHOOL DIST	
14	BILOXI PUBLIC SCHOOL DIST	
15	BROOKHAVEN SCHOOL DIST	
16	CALHOUN CO SCHOOL DIST	
17	CANTON PUBLIC SCHOOL DIST	
18	CARROLL COUNTY SCHOOL DIST	
19	CLAIBORNE CO SCHOOL DIST	
20	CLARKSDALE COLLEGIATE PUBLIC CHARTER SCHOOL	
21	CLARKSDALE MUNICIPAL SCHOOL DIST	



- Columns E, F, and G are pre-populated
  - Column E: Amount Liquidated as of December 6, 2022, request for funds
  - Column F: Percentage liquidated
  - Column G: Balance Remaining as of December 6, 2022, request for funds

A	E	F	G
Subrecipient or LEA Name	Amount Liquidated as of 9/30/22 or Date of Data Finalization Selected by Grantee	% Liquidated as of 09/30/2022 or Date of Data Finalization Selected by Grantee	Balance Remaining as of 09/30/2022 or Date of Data Finalization Selected by Grantee
Name	This amount was pulled from the MCAPS and reflects all requests through the December 6, 2022 request for funds.	This should populate automatically when allocation totals and amounts liquidated are entered and should display as a percentage.  Date used should be consistent with date selected on the Grantee Overview Request tab	This should populate automatically based on the allocation total and amount liquidated.
ABERDEEN SCHOOL DIST	\$514,568.64	99.99%	\$ 60.36
AMITE CO SCHOOL DIST	\$574,491.33	98.43%	\$ 9,140.67
AMORY SCHOOL DIST	\$480,827.37	98.79%	\$ 5,910.63
BENTON CO SCHOOL DIST	\$456,952.77	98.63%	\$ 6,352.23
BILOXI PUBLIC SCHOOL DIST	\$2,214,875.61	99.61%	\$ 8,672.39
BROOKHAVEN SCHOOL DIST	\$916,661.76	99.64%	\$ 3,329.24
CALHOUN CO SCHOOL DIST	\$749,459.82	100.00%	\$ 2.18
CANTON PUBLIC SCHOOL DIST	\$1,257,074.83	79.76%	\$ 319,007.17
CARROLL COUNTY SCHOOL DIST	\$307,467.25	99.72%	\$ 849.75
CLAIBORNE CO SCHOOL DIST	\$942,581.12	99.80%	\$ 1,884.88
CLARKSDALE COLLEGIATE PUBLIC CHARTER SCHOOL	\$372,378.71	99.03%	\$ 3,661.29

- Column H will pre-populate
  - Column H: Amount of obligated funds requiring extension

A	H
Subrecipient or LEA Name	Amount of Obligated Funds Necessitating Extension
Name	<p><i>This should populate automatically based on the amount obligated and the amount liquidated by the specified date.</i></p> <p><i>It should not be assumed that the amount requested and balance remaining should equal. The liquidation request amount must be aligned to spe</i></p>
ABERDEEN SCHOOL DIST	\$ (514,568.64)
AMITE CO SCHOOL DIST	\$ (574,491.33)
AMORY SCHOOL DIST	\$ (480,827.37)
BENTON CO SCHOOL DIST	\$ (456,952.77)
BILOXI PUBLIC SCHOOL DIST	\$ (2,214,875.61)
BROOKHAVEN SCHOOL DIST	\$ (916,661.76)
CALHOUN CO SCHOOL DIST	\$ (749,459.82)
CANTON PUBLIC SCHOOL DIST	\$ (1,257,074.83)
CARROLL COUNTY SCHOOL DIST	\$ (307,467.25)
CLAIBORNE CO SCHOOL DIST	\$ (942,581.12)
CLARKSDALE COLLEGIATE PUBLIC CHARTER SCHOOL	\$ (372,378.71)

- Columns I, J, and K will need LEA data entry
  - Column I: Use of Funds
  - Column J: Justification
  - Column K: Other Subrecipient-Specific Data Notes

	A	I	J	K
8	Subrecipient or LEA Name	Use of Funds	Justification	Other Subrecipient-Specific Data Notes
9	Name	<p>Examples might include: construction contract(s), HVAC contract(s), instructional services contract(s), delayed materials/supplies, or for other allowable uses.</p> <p>All funds included in the request for extension must be properly obligated by September 30,</p>	<p>Provide explanation for funds that may not be liquidated by the end of the statutory liquidation period (1/28/23) based on the uses of funds listed in column I.</p> <p>Needing more time to expend funds is not an adequate reason or justification for a liquidati</p>	<p>This column is available for any additional information the grantee or subrecipient may want to include regarding data outliers or other associated/applicable information.</p> <p>The approval of the State's request is not dependent upon the addition of notes</p>
10	ABERDEEN SCHOOL DIST			
11	AMITE CO SCHOOL DIST			
12	AMORY SCHOOL DIST			
13	BENTON CO SCHOOL DIST			
14	BILOXI PUBLIC SCHOOL DIST			
15	BROOKHAVEN SCHOOL DIST			
16	CALHOUN CO SCHOOL DIST			
17	CANTON PUBLIC SCHOOL DIST			
18	CARROLL COUNTY SCHOOL DIST			
19	CLAIBORNE CO SCHOOL DIST			
20	CLARKSDALE COLLEGIATE PUBLIC CHARTER SCHOOL			

- Column I: Use of Funds
  - Brief description of remaining use of funds that require late liquidation
  - Examples: Technology purchases; water filling stations; consulting services

- Column J: Justification
  - Brief description of justification for late liquidation request
  - Examples: Supply shortage; delayed in services due to personnel;
  - **Needing more time to expend is not an adequate reason**



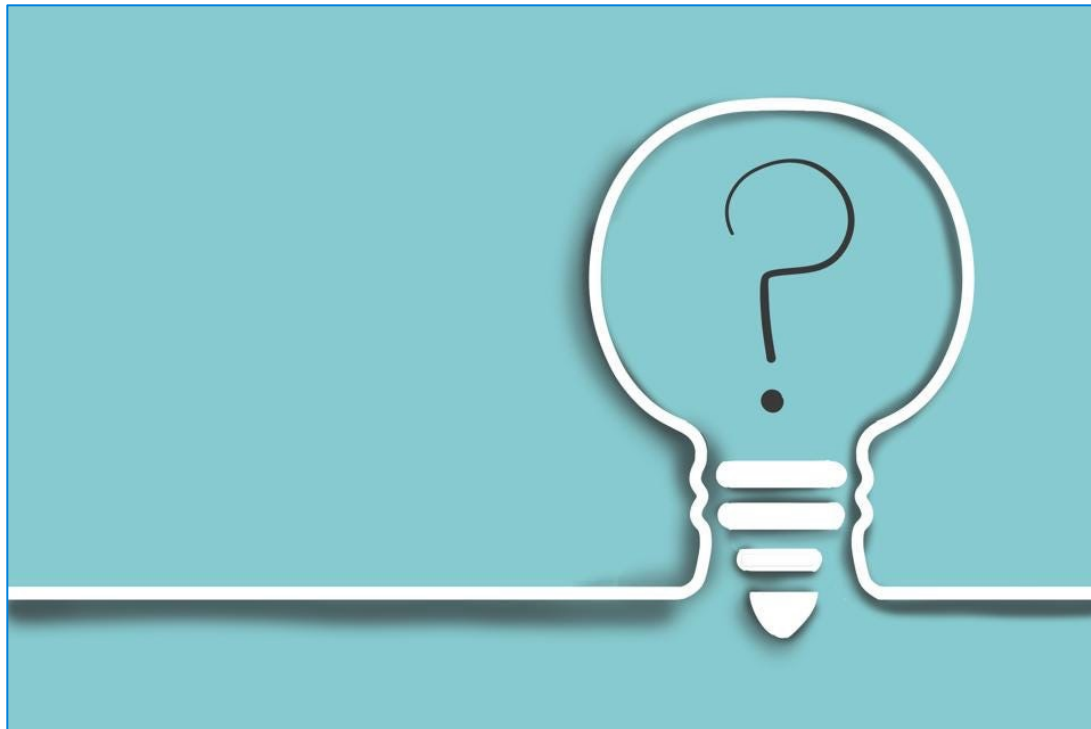
- Column K: Other Subrecipient-Specific Data Notes
  - Purchase Order Numbers
  - For contracts, include vendor name and services

- LEAs must upload supporting documents in MCAPS, LEA Document Library, 2020, ESSER I Late Liquidation Documentation, Supporting Documentations folder
- Supporting documentation must include the following:
  - Copies of purchase order and/or contracts
  - Communications from vendor stating the reason for delay of services or goods

# Live Demonstration

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ESSER I Late Liquidation Data Spreadsheet



- All supporting documentations must be uploaded in MCAPS, LEA Document Library by December 20, 2022.
- Email completed spreadsheet to Mr. Greg Smith at [gsmith@mdek12org](mailto:gsmith@mdek12org) with email subject line **ESSER I Late Liquidation** by December 20, 2022.

- [ESSER FAQ](#)
- [ESSER and GEER Uses of Funds FAQ](#)
- [USDE Liquidation Extension Webinar Presentation](#)



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