

# ESSER II Monitoring and ARP ESSER Closeout

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**2024 MASS/Alliance Summer Convention**

Presenter Title

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



MISSISSIPPI  
DEPARTMENT OF  
EDUCATION

**July 9, 2024**



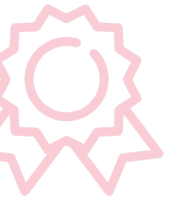
## VISION

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

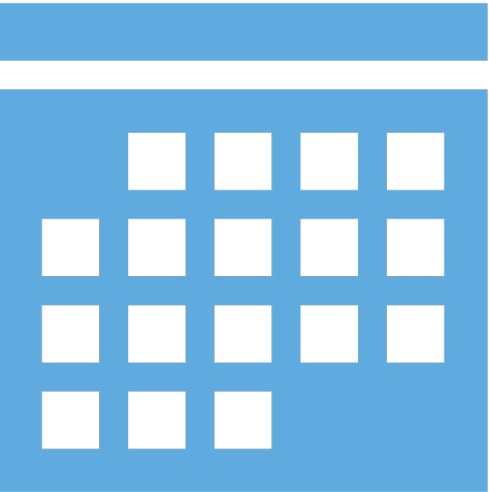
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- Fiscal Year Closeout Request for Funds
- ESSER II Late Liquidation - USDE Approved
- ARP ESSER Obligation and Liquidation Timeline
- ARP Late Liquidation Request
- Prior Year Expense (ARP ESSER Only)
- ESEA Risk Assessments
- Dates to Remember

## August Request for Funds Deadlines

- As in the past few years, we will have two request for funds deadlines in the month of August
  - August 5th is the deadline to have MDE post the request to FY24
    - These requests must have a request "period as of" date of June 30th or earlier.
  - August 12th is the deadline to have all requests posted by MDE to FY25
    - These requests must have a request "period as of" date of July 1 or later.



### USDE Approved Mississippi's ESSER II Late Liquidation Request

- Approved for liquidation extension through March 26, 2025
- 51 LEAs requested late liquidation
- February 12, 2025, is the final date to request ESSER II funds (LEAs)
- Office of Grants Management (OGM) will release guidance on how to request ESSER II funds
  - FYI – LEAs must upload supporting documentation for each request for ESSER II reimbursement



- ARP Homeless I (Paper Application)
  - Final Obligation Date: September 30, 2024
  - Final Liquidation Date: December 30, 2024\*
    - Remember, LEAs have two draw down dates in December

\* Mississippi is requesting a late liquidation request for all ARP Homeless fund. HOWEVER, LEAs must obligate by September 30, 2024 (NO EXTENSION ON OBLIGATION DEADLINE).

## ARP Homeless I Subgrants

1. Alcorn School District
2. Corinth School District
3. George County School District
4. Humphreys County School District
5. Jackson Public School District
6. Starkville-Oktibbeha School District
7. Tupelo Public School District



- ARP Homeless II
  - Final Obligation Date: September 30, 2024
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\* Mississippi is requesting a late liquidation request for all ARP Homeless funds. HOWEVER, LEAs must obligate by September 30, 2024 (NO EXTENSION ON OBLIGATION DEADLINE).

- ARP Learn More Subgrants (Paper)
    - Final Obligation Date: September 30, 2024
    - Final Liquidation Date: December 30, 2024\*
      - Remember, LEAs have two draw down dates in December
- \* Mississippi is requesting a late liquidation request for all ARP ESSER programs. HOWEVER, LEAs must obligate by September 30, 2024 (NO EXTENSION ON OBLIGATION DEADLINE).

## ARP Learn More Subgrants

1. Boys and Girls Club of Central MS
2. Columbia School District
3. Corinth School District
4. Holmes County Consolidated School District
5. Jefferson County School District
6. Lamar County School District
7. Senatobia Municipal School District
8. Starkville-Oktibbeha Consolidated School District
9. The Kirkland Group

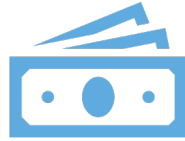
- ARP ESSER
  - Final Obligation Date: September 30, 2024
  - Final Liquidation Date: December 30, 2024\*
    - Remember, LEAs have two draw down dates in December
- \* Mississippi is requesting a late liquidation request for all ARP ESSER programs. HOWEVER, LEAs must obligate by September 30, 2024 (NO EXTENSION ON OBLIGATION DEADLINE).



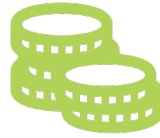
- USDE has the authority to approve liquidation extension requests based on the specific facts and circumstances of a given obligation
- Mississippi will request a late liquidation on behalf of the state and all subrecipients
- Late liquidation requests will begin mid-October, after October's request for funds (October 14, 2024)



UEI



Allocation  
Total



Amount  
Obligated  
as of  
09/30/24



Amount  
Liquidated  
as of  
09/30/2024



%  
Liquidated  
as of  
09/30/2024



Balance  
Remaining  
as of  
09/30/2024



Amount of  
Obligated  
Funds  
Needing  
Extension



Use of  
Funds



Justification



Specific  
Data  
Notes  
such as  
POs,  
contracts,  
etc.

- Prior year expense is allowable for ARP ESSER if:
  - ✓ Prior year expense was NON-FEDERAL
  - ✓ Prior year expense "prevent, prepare, and respond to the pandemic"
  - ✓ Prior year expense was reasonable, necessary, and allocable to ARP ESSER program



- MCAPS Budget
  - Function 7130: Object 900: Salaries & Benefits (expenses at object codes 100s and 200s) by locations
    - Recommendation: Include in the narrative the year of the expense, initials to identify personnel, job title, and FTE
      - Example: JN – Teacher – (1) FTE
      - Example: (5) Teachers (5) FTE (JN, EC, LJ, SJ, AM)

Function 7130: Object 900: Salaries & Benefits – Required supporting documentation

- ✓ Personnel's payroll record
- ✓ Personnel's schedule from LEA's Student Administrator System
- ✓ Personnel's General Schedule Listing from MSIS (must include salary and review "Special Program Code")
- ✓ Time and effort documentation (semi-annuals)

MISSISSIPPI DEPARTMENT OF EDUCATION  
2018-2019

MS18

April 9, 2019  
Tuesday , 12:04 P.M.

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GENERAL

First MI Last

SSN

NAME

PHONE

Address

Room

Birthdate

Sex

Ethnicity

Title 1 Bilingual

(Y/N)

Contract Days

FOR AFTER HOURS

Major School

Contract employee

Contract check

Years of experience

DISTRICT TIME

Days employed

Teacher salary

Annual salary

User Defined

Roll Employee

Employee Status

40

100

187

XXXX

XXXX

Y

Active

SCHEDULE

Term/Period

Course

BOE

Grades

Carnegie

Special

Schedule

Num Number code Minutes Num Low High Students Units Program Type Reserved

01 2 112002 330 006 04 05 18 000 0 SM

01 6 051001 30 006 04 05 0 000 0 SM

01 9 003002 30 006 04 05 0 000 0 SM XX

Period Number

Course Description

Location

3

LANGUAGE/SPEECH (L/S) THERAPY

6

INSTRUCTIONAL PLANNING TIME

9

CCC (AUSA) - SPEECH THERAPIST/AUDIOLOGIST

NON-TEACHING SALARIES

Course

national board

expiration

Code Description Salary Certificate # Issue Date Date

003002 CCC (AUSA) - SPEECH THERAPIST/AUDIOLOGIST XXXX 01/01/18 12/31/18

### MCAPS Budget

- Function 7131: Object 900: Purchased Professional and Technical Services by location (expenses at object code 300s)
- Function 7132: Object 900: Purchased Property Services by location (expenses at object code 400s)
- Function 7133: Object 900: Other Purchased Services by location (expenses at object code 500s)
- Function 7134: Object 900: Supplies by location (expenses at object code 600s)

### MCAPS Budget

- Function 7135: Object 900: Property by location (expenses at object code 700s)
- Function 7136: Object 900: Other Objects by location (expenses at object code 800s)

### Preceding Year Expenditures Journal Entry Example

This journal entry is used to reclass prior year payroll expenditures of Fund 1120 to Fund 2598.

#### Fund 1120

- Debit 1120-101 Cash \$34,494.70
- Credit 1120-800-6730 Defined Transfer Ins (\$34,494.70)

#### Fund 2598

- Debit 2598-900-7130-000-990-06 ESSER Preceding Year \$ 34,494.70
- Credit 2598-101 Cash (\$ 39,494.70)

The receipt of revenue for Fund 2598 once received.

### **Fund 2598**

- Debit 2598-101 Cash \$ 34,494.70
- Credit 2598-800-4478 Revenue ( \$34,494.70)

- If the LEA is thinking about charging prior year expenses to ARP ESSER, the LEA must consider the Maintenance of Effort (MOE) requirement for Title I, Part A
  - MOE is based on the two previous years of spending state and local funding
  - LEA must meet 90% of spending of state and local funding
  - School Financial Services Website -> Financial Exchange Transaction System (FETS) Information -> Title I– Maintenance of Effort
    - [Maintenance of Effort Formula](#)



- **Prior Year Expense**

- March 13, 2020 – June 30, 2020
- July 1, 2020 – June 30, 2021\*
- July 1, 2021 – June 30, 2022\*
- July 1, 2022 – June 30, 2023

- **Current Year Expense** (if LEA has not completed FY24 close-out)

- July 1, 2023 – June 30, 2024

\*Title I MOE has been determined

Audit Findings – any findings from the most recent Single Audit

New Personnel – Superintendent, business manager, federal programs director

Fiscal Monitoring Findings – fiscal monitoring findings from the most recent fiscal year monitoring report (reports dated as of July 31, 2024)

Late Budget – FY25 CFPA submitted after June 30, 2024

Late FETS – Will review in mid-January 2025

Application Revisions – FY24 Budget revision (not applicable)

Allocation Amount – FY24 allocation amount in the top 10% of the federal grant award

Overpayments – Overpayments of any amount in the most recent fiscal year

**Lapsed/Forfeited Funds – Lapsed or forfeited funds in the most recent fiscal year (will review mid-January 2025)**

**Last Fiscal Monitoring – Date of last fiscal monitoring more than four years ago (FY21, FY22, FY23, and FY24)**

**LEA/Subgrantee Personnel Attend Fiscal Training - EDGAR 101 and Collaborative Fiscal Training**

**Questioned Cost – Repayment of questioned cost less than \$50,000**

Financial Concerns – Include but not limited to financial distress, fraud/abuse, cash management issues, award restrictions, carryover violation, MOE violation, failing to meet comparability, Single Audit violation, repayment of questioned cost greater than \$50,000

Timely Correction of Finding

Timely Submission of Data – CSPR, USER Administrator, Private School, Annual Count, ESSER, etc.

Data Quality – Failed to submit complete or accurate data (MSIS, CSPR, Annual Count, etc.)

- Single Audit Violation - Under the guidelines of 2 CFR §200.501, Single Audit Requirements, stipulate that all subrecipients must contract for a Single Audit if the subrecipient expended \$750,000 or more in federal awards in any fiscal year, regardless of which federal agency provided the federal funds.
  - Failing to complete and filing FY21 and/or FY22 Single Audit is an automatic high-risk determination
  - Failing to complete and filing FY23 Single Audit may be reconsidered as high-risk

- Single Audit violation is an automatic “High Risk” determination and will result in on-site monitoring
- Single Audit violation under the ESSER II Risk Assessment will result in on-site monitoring of both ESSER II and ARP ESSER review

- The Offices of Federal Programs and Grants Management will host a weekly ESSER Office Hour on Wednesday at 1:00 pm.
- Purpose of the ESSER Office Hour is to discuss spending strategies, allowability, monitoring, etc.
- Focus on all ARP ESSER programs including homeless



- ESSER Data Reporting
  - Year 3 Prior Year Corrections: July 29, 2024 – August 15, 2024
  - Year 4 Corrections: September 9, 2024 – September 26, 2024

- **All revisions must be submitted by September 6, 2024**
- Any applications with a final obligation deadline of September 30, 2024, will not be processed after 12:00 am, October 1, 2024
- EDGAR 101 for New Directors – September 17, 2024, at Jackson Convention Center, Jackson, MS
- EL Combine Showcasing the Best of EL Services – September 17, 2024, at Jackson Convention Center, Jackson, MS
- Equity Conference – September 18-20, 2024, at Jackson Convention Center, Jackson, MS

- FY25 Title I-A Comparability
  - Released September 3, 2024
  - Due October 30, 2024
- FY25 Annual Count – Neglected and Delinquent
  - Released September 24, 2024
  - Due November 20, 2024

- July 23, 2024 – Jackson Area
- August 28, 2024 – Jackson Area
- September - NONE
- October 23, 2024 – Jackson Area
- November 20, 2024 – Virtual
- January 22, 2025 – Jackson, Area
- February 26, 2025 – Jackson Area
- March 26, 2025 – Jackson Area
- April 23, 2025 – Jackson Area

### OFP Master Class – Tuesday's at 10:00 am

- July 16: ESEA Registration Requirements (Homeless, EL, Migrant, Etc.)
- July 23: Immediate Enrollment for Homeless Students
- July 30: Steps to Identifying EL and Immigrant Students
- August 6: Migrant Services with MSU
- August 13: Budget Revision Tips
- August 20: Homeless Situations: What Will You Do?
- August 27: LIEP's



# Judy Nelson

Executive Director of Federal Programs  
jnelson@mdek12.org

# Elisha Campbell

Executive Director of Grants Management  
ecampbell@mdek12.org

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



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