

Elementary and Secondary School Emergency Relief Fund CARES Act (ESSER 1.0) Fiscal End-of-Year Information

ESSER funds are available for obligation by State education agencies (SEA) and local education agencies (LEAs) through Sept. 30, 2022, which includes the Tydings period (General Education Provisions Act § 421(b)(1)). ESSER funds are obligated when the subrecipient commits those funds to specific purposes consistent with 34 C.F.R. § 76.707.

The SEA is requesting all LEAs to obligate funds by June 30, 2022, to allow for the SEA to recoup and reallocate funds to LEAs. This will ensure enough time to finalize the liquidation of funds as well as reporting by Sept. 30, 2022. Liquidation occurs when an LEA makes the final payment on the funds.

As a reminder, an LEA may use ESSER funds for any allowable expenditure incurred on or after March 13, 2020, the date the President declared a national emergency due to COVID-19.

An LEA that decides to release federal funds must complete the release of federal funds form. The amount of funds entered by the LEA will be removed from the LEA's allocation in ePlan, a new Grant Award Letter issued, and the funds reallocated. The deadline for releasing CARES Act (ESSER 1.0) funds is July 15, 2022.

An LEA that chooses to release funds must follow these steps:

- Notify the respective program and fiscal managers via email of the LEA's decision to release federal funds.
- Upload the [Release of Federal Funds form for LEAs](#) to ePlan > LEA Document Library > Release of Federal Funds Form in the respective fiscal year.

Please reach out to the [Relief Coordinators](#) or [Regional Finance Consultants](#) with questions.