Unlocking the Potential of ESSER & GEER Funds
A Guide to Navigating Deadlines and Optimizing Budgets

Public school leaders face the challenge of optimizing school budgets while ensuring teacher effectiveness and student success. Federal funds available through the Elementary and Secondary School Emergency Relief Fund, commonly called ESSER, and Governor’s Emergency Education Relief Fund, commonly called GEER, offer a unique and once-in-a-generation opportunity to invest in the future of education and truly transform how schools operate. However, navigating the complex rules of obligation and liquidation deadlines requires a partner that has a clear understanding of these dynamics.

In this educational and interactive guide, we:

- Provide strategies to extend the use of ESSER & GEER funds beyond the deadlines
- Equip you with the knowledge and tools necessary to make informed decisions
- Emphasize the importance of maximizing the impact of ESSER and GEER funding
- Highlight engage2learn’s readiness to partner with you in developing solutions

Seize the Moment: Harnessing the Power of Time in ESSER Fund Management

The three federal ESSER stimulus and GEER packages have different dates by which state and local education agencies need to obligate, liquidate, or pay, and these deadlines are fast approaching (and for ESSER and GEER I, have already passed).

<table>
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<th>Federal Relief Funding Timeline</th>
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<tr>
<td>2022</td>
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<td>JFMAMJJASOND</td>
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<tr>
<td>September 30, 2022</td>
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<td>ESSER I must be obligated</td>
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<tr>
<td>January 28, 2023</td>
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<td>ESSER I liquidation</td>
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Obligated services must be rendered by:
- September 30, 2026
  ESSER I must be rendered
- September 30, 2027
  ESSER II must be rendered
- September 30, 2028
  ARP ESSER must be rendered

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On December 7, 2022, the U.S. Department of Education released updated answers to some commonly asked questions, including navigating these deadlines.

We've distilled the language from a specific FAQ and response that provides guidance on extending deadlines into one key takeaway for you to understand about these funds:

**You must use ESSER and GEER funds within specified deadlines, but in case of issues with liquidation, your state may approve extensions on a case-by-case basis, with the possibility of up to 18 months or longer in special situations.**

For additional detail, here's the actual text of the FAQ and response:

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**E-3.b. When must ESSER I, ESSER II, ARP ESSER, GEER I, and GEER II funds be liquidated?**

Grantees and subgrantees, by regulation, must liquidate funds within 120 calendar days after the program's obligation date (see FAQs E-1, E-2, and E-3) per 2 CFR § 200.344(b). If ESSER I and GEER I funds are properly obligated by September 30, 2022, but liquidation becomes an issue after the obligation deadline, the Department may approve liquidation extension requests on a case-by-case basis upon written request of an SEA or Governor grantee, in accordance with 2 CFR § 200.344(b). If approved, an ESSER I or GEER I grantee may have up to 18 months beyond the end of the obligation period to liquidate funds, although longer requests may be considered for construction or extraordinary circumstances. Under a liquidation extension, the delivery of goods and some services may continue through the end of the liquidation period, so long as a timely and valid obligation had been made pursuant to 34 CFR § 76.707. Because the ESSER II and GEER II obligation period does not end until September 30, 2023, and the ARP ESSER obligation period does not end until September 30, 2024, the Department strongly encourages States and LEAs to obligate and liquidate ESSER II, GEER II, and ARP ESSER funds with urgency on activities that will support students' academic recovery and mental health needs. The Department will determine any process for submitting a Liquidation Extension Request for ESSER II, GEER II, and ARP ESSER funds at a later date.

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**You should consider two important questions to determine whether extensions or multi-year contracts will work for services based on this guidance:**

**01** Does your State Education Agency (SEA) or Governor allow extensions for ESSER or GEER funds?

**02** Are there unique circumstances imposed by your SEA or Governor?

For example, in 2021 the Texas Education Agency (TEA) provided guidance that a “...multi-year contract may be signed BUT, under federal regulations, you may only pay for services as received."

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Still confused? Let us help you determine:

- YOUR state or governor's rules on extensions
- What is required to apply for an extension
Discover Innovative Strategies to Capitalize on ESSER Funding and Extend Services

Even without deadline extensions you can still make some strategic moves to get the most out of ESSER and GEER funding sources. While technically these funds are designed to be used within a specified window of time, there are three critical moves that you can make to fund and continue services into the future:

01 **Leverage ESSER Funds to Support Future Programs**

Depending on your state or district's financial regulations, you might be able to allocate general funds for future school years to support programs initially paid for by ESSER funds. By doing so, you can ensure that services financed by ESSER within the given (or extended) timeline become a regular part of your district’s practices in the years ahead.

02 **Utilize ESSER Funds to Enhance Programs**

Employ ESSER funds to incorporate services across your district now, leading to substantial improvements in learning and support for both teachers and students. By demonstrating the success of these initiatives with evidence, you can integrate them into the regular budget cycle, ensuring their continuation through your general fund or other non-emergency sources.

03 **Sign a multi-year licensing contract**

Pay for the contract before the final liquidation date – and receive services under the contract for some time after the liquidation date.

The U.S. Department of Education also addresses how to leverage funds beyond the liquidation deadline. Here’s the key takeaway from this specific FAQ and response that provides guidance:
In some cases, like signing a multi-year contract for the e2L innovative professional learning platform GroweLab or the adaptive, on-demand coaching application, mySmartCoach, ESSER or GEER-funded activities may extend beyond the liquidation period. This is subject to state or governor approval, with the vendor continuing to provide services after funds are liquidated.

And here’s the actual text from the U.S. Department of Education December 7, 2022 FAQ (get ready…it’s rather long):

**E-3.d. How long may ESSER or GEER-funded activities continue after the liquidation period?**

As a preliminary matter, grantees and subgrantees should keep in mind that ESSER and GEER funds are emergency funds that are intended to be utilized in a timely manner to carry out activities to prevent, prepare for, or respond to COVID-19, including its impact on students. Further, a grantee or subgrantee must obligate ESSER or GEER funds within the period of availability and must liquidate those obligations within 120 days of the end of the period of availability (2 C.F.R. § 200.344(b) (or within the approved period for a liquidation extension).

Generally, it is not good stewardship of Federal funds or prudent business practice to prepay for services that will extend many years into the future. 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).

Factors impacting how long ESSER- or GEER-funded activities may extend past the liquidation period include:

- Whether the funds were properly obligated and liquidated in a timely manner;
- Whether the activities would be allowed to extend beyond the liquidation period under applicable State and local procurement rules (i.e., a State or LEA must follow the same policies and procedures it uses for procurements from its non-Federal funds) (see 2 C.F.R §§ 200.317 through 200.327, 200.403(c));
- Whether the extended activities constitute a reasonable and necessary use of Federal funds; and
- Whether prudent business practices (2 C.F.R § 200.404(b) & (d)) and internal controls (which generally limit prepayment) would support the continued activities for the length of time proposed.

Grantees and subgrantees must obligate funds by each program’s deadline, which means that if a grantee or subgrantee enters into a contract for activities that continue past the date of obligation and the contractor does not provide the services, the grantee or subgrantee may not enter into a new contract or obligate those funds for a different allowable use. Instead, those funds that were obligated for services that were not delivered will remain unused and will be returned to the U.S. Treasury.

Because ESSER and GEER are State-administered programs, the SEA or Governor determines whether activities extending past the liquidation period are allowable under the circumstances. For example, an SEA may determine that it is reasonable and necessary under 2 C.F.R §§ 200.403-200.404 for an LEA to enter into a multi-year software licensing contract with a vendor during the period of availability of ARP ESSER funds and to pay for the entirety of the software license within the liquidation period. However, under the contract, the vendor would continue to provide the services (i.e., software and technical support) for some time after the funds had been liquidated.
Unlocking the Potential of ESSER & GEER Funds

Please note that the SEA, LEA, or subgrantee would be responsible for returning to the Federal government the cost of any services that were paid with Federal funds but not received. Under no circumstances may services extend beyond the date on which funds revert to the U.S. Department of Treasury (31 USC § 1552), which occurs four years after the obligation deadlines referenced in FAQs E-1, E-2, and E-3. However, nothing prevents an SEA or LEA from continuing successful activities or services with non-ESSER/GEER funding.

For these strategies, you should consider the following questions to decide on your next steps:

01  Do rules in your state or district allow future funding of programs?

02  Are the current initiatives that use ESSER funds providing substantial evidence of improvement in learning and support for teachers and students?

Still confused? Let us help you determine:

- YOUR state’s rules surrounding future funding
- What evidence you have that your ESSER dollars are currently working for you

**Maximum ESSER Potential: How e2L Aligns with Essential Focus Areas for Impact**

The good news is that a significant amount of unspent funds are still available for districts to apply toward programs and some flexibility to when they are used. The even better news is that our services are designed to address a variety of the key focus areas that are allowed as part of the funding legislation:

**Addressing Learning Loss**
e2L’s coaching and professional learning services and products offer an innovative, ESSA evidence-based intervention and approach that has been proven to accelerate student achievement.

**Professional Development**
Coaching and professional development for teachers and staff can be focused on competencies around addressing learning loss, supporting the social-emotional well-being of students, or improving remote teaching strategies

We’re here to help design a service that optimizes ESSER or other funding sources. **Contact your Executive Director of Strategic Partnerships today!**