

Liquidation Extension Request Application for the American Rescue Plan (ARP) Act

Posted July 2024

Instructions

The federal requirements found in the ARP Act require that the Elementary and Secondary School Emergency Relief (ESSER) III fund be subject to the Uniform Grants Guidance (UGG).

The ARP Act, as amended by the 12-month Tydings Amendment, requires that ARP Act funds be obligated by September 30, 2024. Title 34 of the *Code of Federal Regulations* section 76.707 (34 *CFR* 76.707) describes when an obligation is considered to have occurred for various activities. Under 2 *CFR* 200.344(b), unless the Federal awarding agency or pass-through entity authorizes an extension, a non-Federal entity must liquidate all financial obligations incurred under the Federal award no later than 120 calendar days after the end date of the period of performance as specified in the terms and conditions of the Federal award.

This application allows local educational agencies (LEAs) to request an extension of the liquidation period for ARP Act funds only, on a project-by-project basis. If approved by the California Department of Education (CDE) and the U.S. Department of Education (ED), the liquidation period may be extended up to 14 months beyond the standard 120 calendar day liquidation period. Extensions of the obligation period are not available.

Each application must reflect ONE single project. An LEA may submit more than one application.

Applicable fund sources for which an extension may be applied through this application are the ESSER III (Resource Code 3213) Fund, the ESSER III (Resource Code 3214) Fund set aside to address the academic impact of lost instructional time through the implementation of evidence-based interventions, ESSER III State Reserve – Emergency Needs (Resource Code 3218) Fund partially funding the Expanded Learning Opportunities Grant (ELO-G), and the ESSER III State Reserve – Learning Loss (Resource Code 3219) Fund partially funding the ELO-G.

By submitting this application, the LEA agrees to review the regulations and requirements cited within this application, follow all applicable local, state, and federal level policies when liquidating obligations of purchases using federal funds, and agree to continued oversight and technical assistance from the CDE. The LEA also certifies that obligations have been properly and timely made (*i.e.*, on or before September 30, 2024). You may be required to provide additional information as requested for review of this application and, if approved, for future monitoring throughout the liquidation period.

All LEAs must be able to demonstrate compliance with all federal and state procurement requirements during monitoring reviews and audits.

Application

Date of Request:

Name of Primary Contact:

Title:

Email Address:

Phone Number:

LEA Name:

School Name (if applicable):

LEA County District School (CDS) Code:

Short Title of Project Name:

ARP Act Funding Source Amount Used in Total for This Project
(Complete for all that apply):

Resource Code 3213:

Resource Code 3214:

Resource Code 3218:

Resource Code 3219:

Total Cost of Project:

Amount of ARP Act Funds **liquidated for this project** as of 9/30/2024 (or date of application submission if submission is prior to 9/30/2024):

Amount of ARP Act Funds **obligated for this project** as of 9/30/2024 (or date of application submission if submission is prior to 9/30/2024). This amount should NOT include amounts expended but must only reflect amounts that remain obligated and not liquidated as 9/30/2024 (or date of application submission if submission is prior to 9/30/2024):

Amount of ARP Act obligated funds for which an extension is needed (amount from field above that will not be liquidated within the standard 120-day liquidation timeline [by January 28, 2025]):

Please describe the scope of the project/use of funds for this request.

Please describe why a liquidation extension is necessary to help ensure project completion.

Please provide a detailed description of how this purchase directly prevents, prepares for, or responds to the challenges posed by the COVID-19 pandemic. This must include details specific to your LEA's context.

If utilizing **ESSER III Resource Code 3214** funds, please provide additional context as to how this purchase is **specifically necessary to address the impact of lost instructional time on student academic achievement**.

If utilizing **ESSER III Resource Codes 3218 or 3219** funds that partially fund the ELO-G, please provide additional context as to how this purchase is **specifically necessary to address at least one of the allowable uses of the ELO-G, described in *Education Code Section 43522(b)***.

Project Timeline:

When did the LEA enter into an obligation for the requested project?

What goods or services related to this request have been received so far (if any)?

When did the LEA first receive goods or services related to this request (if at all)?

What goods or services are still awaiting delivery/completion?

When is the project expected to be fully completed and liquidated?

Please provide a thorough justification of the delay and need for liquidation extension.

Please note: guidance from ED indicates that needing more time to expend funds is not an adequate reason or justification for this request. Examples of approvable justifications may include unanticipated or unavoidable delays related to supply or labor shortages or services identified as necessary to maximize impact of ESSER III funds on student success; however, forwarding by the CDE and approval from ED will be based on multiple criteria. The CDE may request further information as necessary to determine the allowability of this request.

How does this liquidation extension request contribute to the acceleration of academic success for students in the LEA?

Required Supplemental Documentation

By submitting this request, the LEA is required to additionally provide documentation to support this liquidation extension request per the instructions below. The documentation must, at minimum, support the justification for the need for liquidation extension provided above by the LEA and that a timely and valid obligation occurred (*e.g.*, purchase orders, communications from vendors regarding delays, change orders, contracts to demonstrate obligation, assessment data identifying promising practices to maximize impact).

If this request is for a capital expenditure, the LEA is additionally required to include evidence of prior CDE approval (*e.g.*, approval email and original application), if applicable, in its submission per the instructions below.

Application Assurances

Please review and check each certification below. All certifications are completed on behalf of the LEA, and must be completed by an individual with appropriate authority:

I certify that all expenditures for this request were (or will be) properly obligated by September 30, 2024, for the funding source used. Any approval of this request does not change the obligation deadline for these funds and affects the liquidation timeline only.

I understand that this request is subject to approval by both the CDE and ED. If this request is not ultimately approved by both entities, this project is subject to standard liquidation timelines, as described in 2 *CFR* 200.344(b). If the request for liquidation extension is not approved and the funds cannot be liquidated within the standard liquidation timeline, the cost would be unallowable and must be transferred to an allowable fund source. This may apply to the full cost of the project, not just the amounts that required extension.

I understand that this application is subject to a risk assessment, which may affect LEA eligibility for the liquidation extension.

I understand that the information submitted for this application is in conjunction with data submitted in quarterly reporting through the Stimulus Funding Reporting Portal. Any inaccurate data reported in the Stimulus Funding Reporting Portal may result in denial of this application if there are data quality issues, particularly as it relates to this request.

I certify and understand that, if this application is approved, this project will be subject to continued monitoring and oversight, which will require additional reporting. The LEA will complete all required additional reporting and monitoring, throughout and beyond the liquidation period, as applicable.

I certify that the LEA will meet the applicable extended liquidation deadline, as approved by ED.

I certify that the costs are allowable per the UGG and the Education Department General Administrative Regulations (EDGAR), and that all other applicable federal requirements will be met.

I certify that all information submitted within this application is accurate and complete to the best of my knowledge, and no information has been intentionally omitted or altered.

Submission

Please email this request to EDReliefFunds@cde.ca.gov with the subject "Liquidation Extension Request - (name of your LEA) - (project name)." Please include the required documentation described above, as applicable to this request. LEAs must include evidence of a timely and valid obligation, within the meaning of 34 *CFR* 76.707, for this project. Please note that board minutes and general ledger data are not evidence of a timely and valid obligation, and as such do not satisfy this requirement. **Applications**

submitted without supporting documentation demonstrating that a timely and valid obligation occurred will not be considered for review.

Signature of Superintendent or LEA representative with appropriate authority:

Name and Title (if different from Primary Contact):

Date:

California Department of Education, July 2024