American Rescue Plan (ARP) Act of 2021 ESSER Liquidation Extension Introduction

The American Rescue Plan (ARP) Act's Elementary and Secondary School Emergency Relief (ESSER) fund is a vital tool to address the impacts of the COVID-19 pandemic by helping to accelerate student learning; rebuild our educator workforce; support record expansion of before, after, and summer learning and enrichment programs; and keep schools operating safely. The liquidation extension process for ARP ESSER and EANS funds is designed by the US Department of Education to ensure that every possible resource is available to continue the collective work to address the pandemic's impacts on our students, schools, and families.

ARP initiatives eligible for liquidation extension include all eligible ARP ESSER expenditures that are obligated per federal regulations and statutes. These funds must be obligated by July 1, 2024. With an approved liquidation extension, certain ARP ESSER payments and reimbursement requests can be extended for up to 18 months (to Feb. 2026)**.**

Per federal regulations and statutory provisions, expenses associated with travel completed after 9/30/2024, state or district employee salaries and fringe benefits after 9/30/2024, rental and utility costs for billing periods after 9/30/2024.

All ARP funds must be obligated no later than Sept. 30, 2024; funds which are part of an ARP extended liquidation request must be obligated by July 1, 2024

Without an approved liquidation extension, all ARP ESSER payments must be paid and reimbursements requested from KDE by Nov. 15, 2024.

Most Change Orders/Contract Amendments/etc. to ESSER-funded obligations that are signed after Sept. 30, 2024 cannot be paid with ESSER funds.

Instructions

Do not change or modify the fields in the spreadsheet. **Only enter data in the yellow-shaded fields throughout this workbook.** There are three (3) spreadsheets in this workbook. Districts must provide informaiton in each workbook.

1 Complete **ALL yellow-shaded fields** in the three tabs in this workbook. All incomplete application packages will be returned to the District Superintendent and Finance Officer.
   Liquidation Request Details sheet: Enter each project or initiative on a separate line. Certain totals will be calculated automatically. If the district needs to list more than ten projects, highlight a row and insert a new row.
   Liquidation Request Details sheet: follow the instructions included in row six to provide all required informaiton.

   Liquidation Request Details, Column I: Enter the obligations (fully executed and legally binding contracts) which were in effect on June 30, 2024 and are necessary to complete the project or purpose identified in the Type of Project, Facility or Order Number, and Use of Funds Columns. This amount MUST be less than or equal to the Balance Remaining in the District Summary Data Tab. The total of this column is the amount for which the District is requesting a liquidation extension.
   Required Assurances: Obtain Superintendent approval of each of the Assurances, sign and date the page

2 Complete the ARP Act-ESSER Funds District Review/Assessment. This is an important part of the application package; failure to return this document as part of the application will require the application to be returned to the district for revision.

3 Obtain Board Approval for the Liquidation Extension Application

4 **Upload the full ARP ESSER Liquidation Extension Application package to the SharePoint site on or before July 8, 2024.** *See information below for location and upload instructions.*

See below for Upload Instructions and for the link to the upload location.

Upload Instructions

The completed application package **must** include:
* The completed workbook
* The ARP-Act ESSER Fund District Review/Assessment
* Copy of the Local Board minutes approving the Liquidation Extension Application
* Copies of all applicable contracts, payment documents, MUNIS reports, etc. that pertain to and substantiate the Liquidation Extension application

1   Each District's folder into which the completed application package will be uploaded to KDE.   **Click here for District Folders**

2   Upload the completed *Workbook* and *ARP-Act ESSER Fund District Review/Assessment* to the main folder that has been created for your District.

3   Upload all documentation, including the Board Minutes, to the Supporting Documentation folder.

4   Once each document is successfully uploaded, update the Document Name and Vendor Name for each document.

5   Note: If the document is not related to a single vendor, enter "Does not apply", "Multi", "Various" in the Vendor Name field.

6   Send an email to Karen Wirth (karen.wirth@education.ky.gov) and Thelma.Hawkins (thelma.hawkins@education.ky.gov), notifying them that the completed application is ready for review.