



Frequently Asked Questions around the IDEA, ARP Allocations

The American Rescue Plan (ARP) was signed into law on March 12, 2021. The \$1.9 trillion package is the **largest stimulus package** that's passed since the start of the COVID-19 pandemic, and **includes** \$130 billion for elementary and secondary schools, \$40 billion for higher education and \$40 billion for early childhood education. It is also the **first stimulus package to include funding for the Individuals with Disabilities Education Act (IDEA)**, an additional \$3 billion dollars.

Nebraska has been awarded approximately \$17 million dollars in American Rescue Plan (ARP) - IDEA, Part B (611) and (619) funds. **These additional funds will be added to the district IDEA Consolidated Grant for the 2021-22 school year and available for districts to budget expenditure on August 10th. The districts will have 45 days to complete the applications for the additional IDEA ARP allocations.**

Districts are encouraged to consider strategies and activities that are consistent with the Nebraska Department of Education's Renewal and Acceleration Framework. Implementation of Nebraska's Framework for School Renewal & Acceleration requires school districts and school systems to target resources to support FOUR CORE ACTIONS:

1. Anchor core instruction to high-quality instructional materials and content and move forward with appropriate supports and interventions.
2. Leverage and collect specific data to determine the level of support needed by all students, and in particular students who have been historically marginalized.
3. Assess and attend to whole child needs (e.g. mental health, nutritional needs, etc.) while integrating and aligning to academic acceleration.
4. Utilize community engagement and partnerships as strategies for maximizing every available resource.

Planning for effective uses of IDEA - ARP funds should be done within the broader context of schoolwide reform initiatives that are designed to improve learning outcomes for all students. In 2019, 75% of all Nebraska students with disabilities spent at least 80% or more of their time in a regular education

classroom. Districts are encouraged to use IDEA funds in the context of their overall plans for systemic school improvement. In appropriate cases, they may coordinate the use of IDEA - ARP funds with funds from other sources (e.g., regular IDEA Part B allocation, ESEA, SFSF, and State and local) consistent with Federal program requirements in school wide initiatives to improve outcomes for all students, including students with disabilities. In other situations, Districts may use IDEA - ARP funds to exclusively support the unique special education and related services needs of students with disabilities in ways that complement the District's overall school improvement activities.

Prior to making decisions about how to spend ARP funds, Districts and schools should consider the views of a wide array of stakeholders, including general and special education District and school leaders, as well as teachers, students, and families and review existing data, identify areas of greatest need, and focus on effective strategies that are consistent with their overall plan for improving student achievement effectively within 2-3 years.

1. What are the IDEA - ARP Funds and why should my district be thinking about these monies?

The IDEA - ARP funding are **additional** IDEA dollars being allocated to districts thus, when budgeting these funds, districts must apply all the same requirements that are required when budgeting traditional IDEA funds. IDEA - ARP budgets will only be approved once the IDEA application and budget is approved and only if these supplemental funds are budgeted for IDEA allowable activities.

2. How does a district develop the IDEA-ARP application?

Within the Grants Management System (GMS) - IDEA consolidated application, districts will find additional tabs indicating the addition of the IDEA - ARP funds. Districts are asked to create an amendment to their current, approved application describing how they intend to use the additional IDEA-ARP funding. If the district's original application has not been approved the district will see the addition of the ARP dollars and will have to address the new allocations in the ARP tabs of the application.

3. How does the IDEA-ARP Allocations and how the district uses those allocations affect MOE? Are there ways to mitigate or spread the MOE responsibilities out over several years by rolling IDEA funds over year to year?

Under section 613(a)(2)(A)(iii) of the IDEA, an LEA may not reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year. The increase in ARP dollars added to the IDEA grant will increase the district expenditures and thus affect MOE for the following years. Districts can roll over some or all of the ARP dollars for one year. It is important that districts continue to track their MOE obligations by using the [MOE Tracking Tool](#) to make sure in the future the district will meet MOE.

4. What are the accounting codes to be used for IDEA-ARP?

611: IDEA ARP Part B 611-6421

619: IDEA ARP Part B 619-6422

Non Public: IDEA ARP NonPublic-6423

CEIS: IDEA ARP CEIS-6420

5. What are other possible solutions to the MOE concern?

It is important that the district use the MOE Tracking Tool to mitigate a MOE issue. Another option is to split the IDEA ARP funds and roll over part of them to be expended the following year. Funds may be used for all allowable purposes under Part B of IDEA and are subject to all requirements and provisions that apply to IDEA funds, including requirements and provisions under IDEA, EDGAR, and the OMB Uniform Guidance. Think about how the funds could benefit the staff that already exist within your buildings. Utilizing these additional funds to pay for your current general education teachers to get special education training or even pay for credits that will

enhance their certification is a great way to think about the use of these funds.

6. What is the ramification if a school district does not want to take the IDEA ARP allocation? And what happens to the money?

There is no ramification if the district chooses to not expend the additional dollars as long as NDE determines that the district is providing FAPE to all children with disabilities. The district will still need to do the amendment and allocate the dollars toward something even if they don't plan to use them as the IDEA Grant Management System will see unbudgeted funds. If the district does not spend the dollars, they will be returned to NDE, and the appropriate procedures will be followed. It is important that the district only considers this as a last resort. This is a once in a lifetime opportunity to provide needed supports and increased educational opportunities for students with disabilities. Please reach out to the NDE/OSE staff for suggestions for the use of the ARP dollars that will meet the needs of the students in your district.

7. Can the IDEA ARP allocations be used to pay for salary as IDEA dollars have been in the past?

Yes. The IDEA - ARP funds are additional IDEA dollars that are to be used in compliance with State and Federal Regulations.

8. It says in the letter that districts can use the money for “providing support and direct services for students with disabilities.” Does this mean that we can use it for current projects to supplant the costs? For instance, can these funds be used for staffing or contracted services?

These dollars can not supplant current expenditures. Under section 613(a)(2)(A)(iii) of the IDEA, an LEA may not reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year.

9. Is there a special form to document the Nonpublic Consultation Meeting that is required with the addition of these funds?

The same form used for prior nonpublic consultation meetings can be used. District must do a public notice, have an agenda, and a sign in sheet to upload to the GMS.

10. If a district is unable to use all of the IDEA-ARP funds on supplemental activities, should the district use them in place of original IDEA funds since they roll over continuously?

IDEA - ARP funds not used in 2021-2022 will be carried over to 2022-2023. This is the same for the IDEA original allocations. The allocations can be carried forward one year.

11. Can a district use the dollars for the purchase of a bus? Should districts avoid using ARP funds to purchase wheelchair accessible vans or buses in order to not have to repay the money if the child in a wheelchair moves out or graduates?

Yes a district can use the IDEA ARP allocations to purchase a bus. If it is guaranteed the vehicle will not be used for SPED for the long term the purchase should not be with IDEA ARP allocations. However, Districts are reminded that these are additional IDEA dollars that are being allocated and the procedures for purchases of real property (2 CFR 200.311), playgrounds and technology (2 CFR 200.313), Equipment, busses, and vehicles remains the same. The determination around if IDEA funds used to purchase a vehicle need to be returned to NDE/OSEP, is not a factor of years of use or depreciation. The vehicle would need to be used 100% for Special Education until the documented market value of the vehicle is \$5000 or less.

12. Can ARP dollars be used to pay for playground equipment for a specific student with a disability? Do playground modifications for student access need to be in the IEP in order to use funds in this way?

IDEA funds are to be used to specifically support the students with disabilities enrolled in a district. For all playground modifications and specialized playground equipment, it should be tied

specifically to a student's IEP and a statement within the IEP to the need.

13. What year does carry over funds effect MOE?

MOE is affected by the amount of IDEA funds expended in a specific school year, regardless of if carryover funds or current funds.

14. How can IDEA - ARP funds be used for building improvements for special education specific programs from large items to smaller retrofit projects?

If a student with a disability is in need of specialized playground equipment, access to the playground, second floor or other parts of a building that have not been addressed by the district funds could be used to make the modifications or added improvements. Lilly Blase would need to be contacted to make sure ADA requirements are met.

15. Can the IDEA -ARP amendment be completed when we do the amendments to add staff instead of doing two separate amendments?

The IDEA ARP applications need to be submitted by September 25, 2021. Dollars for the ARP can not be expended prior to the approval of the grant.

16. Can ARP funds be used to purchase a building for the 18-21 year population?

Yes. District's would then need to consider: 2 CFR § 200.311 - Real property.

(a) *Title*. Subject to the requirements and conditions set forth in this section, title to real property acquired or improved under a Federal award will vest upon acquisition in the non-Federal entity.

(b) *Use*. Except as otherwise provided by Federal statutes or by the Federal awarding agency, real property will be used for the originally authorized purpose as long as needed for that purpose, during which time the non-Federal entity must not dispose of or encumber its title or other interests.

(c) *Disposition*. When real property is no longer needed for the originally authorized purpose, the non-Federal entity must obtain disposition instructions from the Federal awarding agency or pass-through entity. The instructions must provide for one of the following alternatives:

(1) Retain title after compensating the Federal awarding agency. The amount paid to the Federal awarding agency will be computed by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property. However, in those situations where the non-Federal entity is disposing of real property acquired or improved with a Federal award and acquiring replacement real property under the same Federal award, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.

(2) Sell the property and compensate the Federal awarding agency. The amount due to the Federal awarding agency will be calculated by applying the Federal awarding agency's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the Federal award has not been closed out, the net proceeds from sale may be offset against the original cost of the property. When the non-Federal entity is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return.

(3) Transfer title to the Federal awarding agency or to a third party designated/approved by the Federal awarding agency. The non-Federal entity is entitled to be paid an amount calculated by applying the non-Federal entity's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property.

17. Can funds be used to outfit special education specific programs such as 18-21 transition program or life skills program appliances (washer, dryer, stove, etc)?

Yes, the district will need to contact Lilly Blase to make sure all appliances and modifications to the room meet ADA compliance

requirements. District's will also need documentation of students with disabilities as per their IEP in need of a life skills program.

18. When using funds for preschool programming, will the funds need to be used for special education specific students or can it be used for things that all kids might access and receive incidental benefits for?

Purchase of supplies and materials need to be for students with disabilities. Purchase of supplies and materials for the preschool classroom as a whole is not allowed.

19. Does a District need to have another Non-Public Consultation meeting if the district plans on just increasing the amount on the staff member's salary & benefits?

The additional IDEA ARP nonpublic dollars and additional dollars in the original IDEA nonpublic allocation requires a consultation meeting regardless of how those dollars will be allocated. Documentation of a notice of meeting, agenda and minutes of the meeting with signatures are needed.

20. Can funds be pooled with other districts through the ESU to develop a Special Education Resources/materials bank to check out to districts?

The ESU would need to charge a contracted amount to the district for resources/materials such as a subscription fee to pay for the use of materials from the ESU.

21. The letter states that districts can use the money for "providing support and direct services for students with disabilities." Does this mean that the district can use it for current projects? For instance, use it for staffing or contracted services?

The IDEA ARP allocations can be used for staffing and contracted services yet the district needs to be aware of MOE and under section 613(a)(2)(A)(iii) of the IDEA, an LEA may not reduce the level of expenditures for the education of children with disabilities made by the LEA from local funds below the level of those expenditures for the preceding fiscal year.

22. Can a district use it to hire additional para(s)educators?

Yes a district can use the IDEA ARP allocations to hire additional para educators.

23. Will the consultation area allow the district to just add the new one, or will the district have to have both sets rescanned into one document?

The ARP consultation documentation can be uploaded into GMS as additional documents can be uploaded.

24. When do the IDEA ARP funds have to be expended?

The IDEA ARP allocations need to be obligated by September 30, 2022 and liquidated within 45 days after September 30, 2022.

25. When is the additional IDEA Non-public consultation due?

The IDEA ARP application needs to be submitted by September 25, 2021. The consultation meeting needs to be held prior to submission of the grant amendment.

26. If the district receives no non-public funds, and no one attended the non-public consultation meeting that was held in May, does the district need to have another consultation meeting?

A second Non Public Consultation meeting is not required.

27. When is the amended IDEA - ARP section of the IDEA-Consolidated grant due?

The IDEA ARP Amendment is due September 25, 2021.

28. Would the use of the IDEA - ARP funds be allowed for repairing an elevator that will need to be used by individual students to access the second floor.

The ARP dollars could be used for the elevator as the district has students that need it for access. The district would need to involve Lilly Blasé for ADA accessibility requirements.

29. How does a District utilize the IDEA - ARP funds if they are doing a Voluntary Coordinated Early Intervening Services (CEIS) Project?

Funds granted for the IDEA -ARP are additional to the regular allocations that Districts receive. They are subject to the same requirements and allowable uses as the regular IDEA funds including the use of up to 15% of the total IDEA Part B and Preschool awards to provide voluntary Coordinated Early Intervening Services (CEIS) to students who have not yet been identified as a student with disability. The 15% cap is calculated using both regular IDEA Part B and Preschool allocations as well as IDEA - ARP allocations. All of the allowable use of funds, tracking, and reporting requirements of voluntary CEIS still apply. (34 CFR §300.226)

30. How does a District utilize the IDEA - ARP funds if they are doing a Comprehensive Coordinated Early Intervening Services (CCEIS) or Mandatory Project?

Funds granted for the IDEA -ARP are additional to the regular allocations that Districts receive. They are subject to the same requirements and allowable uses as the regular IDEA funds including the requirement that Districts who are identified as having Significant Disproportionality must use exactly 15% of the IDEA Part B and Preschool, both regular and ARP allocations, combined if they are using funds awarded in the 2021-22 school and fiscal years for CCEIS. A District identified for significant disproportionality may only use another year's funding if they have the full 15% of that year's funding remaining and enough time remaining in the funding period to execute the root cause analysis, plan to address findings, and time to complete the activities of the plan. (34 CFR §300.646)

For additional considerations around the use of IDEA -ARP funding, The Office of Special Education has dusted off guidance from 2009, specific to the ARRA funds but would recommend this guidance as it is still pertinent and provides specific guidance that can assist with District planning for use of IDEA -ARP funds. <https://www2.ed.gov/policy/gen/leg/recovery/guidance/idea-b-reform.pdf>

For additional guidance, please also visit:

The U.S. Department of Education:

<https://www2.ed.gov/policy/speced/leg/arp/arp-idea-fact-sheet.pdf>

The Division of Early Childhood of the Council for Exceptional Children:

<https://www.dec-sped.org/single-post/recommendations-for-stakeholders-offering-advice-on-the-use-of-idea-arp-funds-may-2021>