

Application for Equipment Purchase Greater Than \$5,000 Approval

Part B Individuals with Disabilities Education Act

Please submit completed form to IDEAgrants@cde.ca.gov

This form is subject to change based on guidance and directives issued by the U.S. Department of Education Office of Special Education (OSEP) and the U.S. Office of Management and Budget (OMB).

District Name

District Code

Special Education Local Plan Area (SELPA) Name

Contact Name

Contact Email

Section 605 of the Individuals with Disabilities Education Act (IDEA) authorizes that the local education agencies (LEAs) will need to obtain the prior approval of the state for the LEA's use of IDEA funds for these costs. See Uniform Guidance (Title 2 *Code of Federal Regulation (CFR)* Part 200.439 Equipment and other capital expenditures).

This form shall be used to obtain prior approval from the California Department of Education (CDE). The districts must complete the following sections and submit this form to CDE prior to obligating funds for equipment or bus/vehicle purchases.

For purposes of these prior approval requirements, "equipment" is defined to mean an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the governmental unit for financial statement purposes, or \$5,000. See Uniform Guidance (Title 2 *Code of Federal Regulation (CFR)* Part 200.439 Equipment and other capital expenditures).

List each item of equipment with a purchase cost of \$5,000 or more. Provide the project title, item, cost and describe how this item improves your districts' special education program. Attach additional sheets if needed.

Local Educational Agencies Application for Equipment Purchase
Part B Individuals with Disabilities Education Act

If an equipment purchase is not specifically for special education students, the cost must be prorated based on the number of special education students compared to the total population.

If purchasing a bus, briefly describe the purpose and how it will be used. If the bus will be used by non-special education students, the cost must be prorated. Explain the specific cost allocation method (and student counts) used by the LEA to allocate costs applicable to Part B funds. The proration method shall be rational, reasonable, and practical. For instance, take the number of special education students on the route compared to the total population of the route to determine a proration percentage. Attach additional sheet(s) if needed.

The district must assure compliance and understanding of the following:

Uniform Guidance Title 2 *Code of Federal Regulation (CFR)* Part 200.403 general *criteria* for a cost to be allowable *under Federal awards*:

- (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.
- (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.
- (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
- (d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- (e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.
- (f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also Section 200.306(b).
- (g) Be adequately documented. See also sections 200.300 through 200.309 of this part.

Local Educational Agencies Application for Equipment Purchase
Part B Individuals with Disabilities Education Act

(h) Cost must be incurred during the approved budget period. The Federal awarding agency is authorized, at its discretion, to waive prior written approvals to carry forward unobligated balances to subsequent budget periods pursuant to Section 200.308(e)(3).

Note: Districts must retain documentation that these assurances have been complied with; this will facilitate future auditing or monitoring by CDE and/or Federal Government.

Certification and agreement to comply with the specific requirements relating to the equipment purchase. By signing the below agreement, the Superintendent, to the best of their knowledge, agrees to comply with specific requirements stated above relating to any equipment purchases or bus purchases using IDEA funds.

District Name

District Code

Superintendent Signature

Date

Special Education local Plan Area Director Approval Signature

Date

Special Education Division Approval Signature

Date