



**Request to use
Individuals with Disabilities Education Act (IDEA), Part B funds
for Construction and Property Purchases**

Section 605 of the IDEA authorizes the use of IDEA funds for construction or alteration of facilities if the state determines that the program would be improved by allowing funds to be used for those purposes. In general, to be able to use IDEA funds for these costs, LEAs will need to obtain prior approval from the state. (See 2 CFR Part 225, Appendix B, 15.b.)

School District: _____

Contact: _____ **Phone:** _____

Check all that apply

☐ **Construction:** ☐ Alteration of Facilities ☐ New Construction

☐ **Property (Object Code 700):** _____

Description of Construction Project and/or property purchase, including vendor and justification statement:

Total Cost of Construction Project or Property Purchase: _____

Please attach a budget summary along with all blueprints related to this project. Once the approved project has been completed, districts will be required to upload photographic evidence of all completions with the expenditure report submitted for reimbursement.

**Individualized with Disabilities Education Amendment (IDEA), Part B,
Education Reform and Fiscal Accountability Acknowledgements and Assurances for use of Funds
for Construction and Property**

The Superintendent of the local educational agency (LEA) or his/her authorized representative assures the following:

Any **construction or alteration** of facilities will comply with Appendix A to part 36 of title 28, Code of Federal Regulations, the “Americans with Disabilities Accessibility Guidelines for Buildings and Facilities” or Appendix A of subpart 101-19.6, of title 41, Code of Federal Regulations the “Uniform Federal Accessibility Standards.” (34 CFR §300.718) This LEA will also comply with requirements in 34 CFR Part 76 regarding construction, including the requirements in 34 CFR §§75.600-75.617 that are incorporated by reference in 34 CFR §76.600.

Additionally, if this LEA uses IDEA Part B funds for construction, it will comply with specific requirements relating to the use of American iron, steel and manufactured goods used in the project, as well as the wage rate provisions. Pursuant to Reorganization Plan No. 14 and the Copeland Act, 40 U.S.C. 3145, the Department of Labor has issued regulations at 29 CFR Parts 1, 3, and 5 to implement the Davis-Bacon (DB) and related Acts. Regulations in 29 CFR 5.5 instruct agencies concerning application of the standard DB contract clauses set forth in that section. Federal agencies providing grants, cooperative agreements, and loans shall ensure that the standard DB contract clauses found in 29 CFR 5.5(a) are incorporated in any resultant covered contracts that are in excess of \$5,000 for construction, alteration or repair (including painting and decorating). Also, prohibits the use of any funds, including IDEA Part B funds, for any casino, or other gambling establishment, aquarium, zoo, golf course, or swimming pool.

Under OMB Circular A-87 (2 CFR Part 225), the following general criteria will be met in order for a cost to be allowable under any Federal award. The cost will --

- a. Be necessary and reasonable for proper and efficient performance and administration of Federal awards.
- b. Be allocable to Federal awards under the provisions of OMB Circular A-87 (2 CFR Part 225).
- c. Be authorized or not prohibited under state or local laws or regulations.
- d. Conform to any limitations or exclusions set forth in OMB Circular A-87, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- e. Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.
- f. 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.
- g. Except as otherwise provided for in OMB Circular A-87, be determined in accordance with generally accepted accounting principles.
- h. Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.
- i. Be the net of all applicable credits.
- j. Be adequately documented.

Equipment must be listed and justified on the proposed list of equipment (page 23 of the Application for Funds). Equipment must be coded according to function area (e.g., instruction, speech pathology, health services, administration, support services).

A. Equipment (1000-700, 2150-700, 2190-700, 2330-700 or 2740-700)

1. Equipment shall be defined as an article of nonexpendable tangible personal property having a useful life of more than two years and an acquisition cost of \$5,000 or more per unit and includes such items as instructional equipment and necessary furniture.
2. Equipment for administrative/instruction is allowable for project personnel; i.e., desks, chairs, file cabinets, typewriters, tables, physical education equipment, and other instructional-related equipment such as computers, testing instruments, and audiometers.
3. Assistive technology devices for children with disabilities, such as telecommunication, sensory, and other technological aids and devices (e.g., augmentative communication devices), are allowable expenditures if usage increases, maintains, or improves the functional capabilities of children with disabilities.
4. Purchasing of expensive instructional machines and items such as carpet, air conditioners, etc., for educational enhancement, are subject to OSDE approval (over \$5,000 per unit).

5. Equipment for pupil transportation is allowable, such as modification of a bus, with equipment itemized (2740-700). Items costing less than \$5,000 per unit would be coded (2740-600).
6. Capital expenditures for equipment means the net invoice price of equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired.
7. If an LEA no longer has need for an item of equipment, the equipment may be declared as surplus, and may then be sold to another LEA (62 O.S. § 120.1). Disposition of equipment over \$5,000 per unit must be carried out in accordance with instructions from the Secretary of Education [34 CFR § 74.34(g)(2)].

B. Policies on Lease-Purchase and Leasing

1. IDEA Part B funds may be used to lease or purchase special vans, buses, etc., (modified if needed) to transport children with disabilities ONLY.
2. Lease-purchase agreements are allowable under IDEA Part B. Interest paid or incurred during the grant period on any lease-purchase of equipment regardless of the acquisition date is allowable (OMB Circular A-87).
3. Rental/lease costs must be reasonable (comparable, market conditions, alternatives). Rental costs, related to leases, are allowable up to the amount that would have been expended had the item been purchased.

C. Inventory and Labeling of Materials and Equipment

1. Inventory: A separate inventory list for specialized materials (e.g., computers) and equipment is to be maintained and physical inventories taken every two years. Typical items that are required to operate the program on a daily basis do not need to be listed. The inventory should contain the following information:
 - a. List of items purchased--serial numbers and models
 - b. Date of purchase
 - c. Quantity or number received
 - d. Cost per unit
 - e. Total cost of purchase
 - f. Location by school site*
 - g. Transfer, replacement, or disposition as applicable

**Note. If materials and equipment are purchased with IDEA Part B funds and are placed in or checked out to schools in the project, a card file is suggested to be maintained for the materials and equipment.*

2. Single/interlocal and cooperative LEAs are to maintain an inventory list and must keep usable materials and equipment purchased with IDEA Part B funds for a period of five years.
3. If a cooperative project dissolves or forms into smaller units, the materials and equipment may be handled as follows:
 - a. LEAs for previously funded cooperatives must keep materials and equipment along with an inventory of both. They must make these items available to previously funded cooperative members on a checkout and return basis for one year at a time.
 - b. LEAs may disperse supplies, materials, and equipment to individual schools within the previously funded cooperative program for their use throughout the year. The location and condition of items placed in the schools would still be the responsibility of the LEA to maintain and have available for review during an audit.
4. All materials and equipment are to be labeled or marked according to funding source and fiscal year.
5. LEAs, in cooperative projects, should develop a policy prior to the formation of the cooperative on the process and procedure for the dispersal of supplies, materials, and equipment if the cooperative should dissolve in the future.

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.

Superintendent Signature _____ **Date:** _____

For Official Use Only

Date Received: _____ **Date Approved/Denied:** _____

Official Signature: _____