



**Wyoming Department of Education (WDE)
Disposition of Assistive Technology Policy**

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***Wyoming Department of Education
Finance Division
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Disposition of Assistive Technology Policy

Purpose

This document is designed to provide guidance under the Individuals with Disabilities Education Act (IDEA), related federal laws, Wyoming State Statutes and the Wyoming Department of Education Rules and Regulations relating to the disposition of assistive technology (AT) devices when a pupil with a disability ceases to attend the Local Education Agency (LEA).

Authority

IDEA: 20 U.S.C. § 1400 et seq.
34 C.F.R. Part 300
2 C.F.R. Part 200
Wyoming Statute § 21-13-310
Wyoming Statute § 21-13-321
WDE Rules and Regulations; Chapters 7 and 8

Introduction

Under the federal Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments, State agency grantees and sub grantees are required to use, manage, and dispose of equipment, in accordance with State laws and procedures. 2 C.F.R. §200.313

In accordance with IDEA, public agencies are required to provide AT devices to a pupil with a disability if required as a part of the child's special education, related services, or supplementary aids and services. Determinations regarding whether an individual student with disabilities should receive AT devices and the nature and extent of those to be provided to the student must be made by the participants on a student's individualized education program (IEP) team and documented in the student's IEP.

An assistive technology device as any item, piece of equipment, or product system, whether acquired commercially off the shelf, modified, or customized, that is used to increase, maintain, or improve the functional capabilities of a child with a disability. The term does not include a medical device that is surgically implanted, or the replacement of such device. 34 C.F.R. §300.5

The source and terms of funding determine ownership of an AT device acquired by a LEA for a pupil with a disability. Ownership then determines the permissible/required disposition of the AT device when the pupil ceases to attend the LEA.

Disposition of Assistive Technology Purchased with State Funds

Pursuant to W.S. 21-13-321(b) LEAs are reimbursed 100% for Special Education expenses incurred the previous year through the WDE401 Reimbursable Special Education Expenditures report. W.S. 21-13-321(g) states, *"Assistive technology equipment included within district expenditures for special education programs and services are reported under subsection (b) of this section, which was acquired to assist a student with a specific disability, shall to the extent practicable, transfer with that student if the student transfers to another school district within the state. Within the report required under subsection (d) of this section, districts shall separately document assistive technology equipment including an inventory of assistive technology equipment and the status of the usage levels of the equipment and shall report to*

the department equipment which is accordingly transferred to another school district or which is currently unused by the district. The provisions of this subsection requiring transfer of assistive technology equipment apply only if no other student within the district currently uses the equipment and the equipment is capable of transfer to another district.” Assistive technology devices purchased with these funds are allowed to be transferred or sold to other districts, State agencies or the student the device was purchased for.

When original or replacement equipment acquired with state funds is no longer needed for the original project or program or for other activities, disposition will be made as follows:

- a. Transfers between Wyoming school districts are governed by W.S. 21-13-321(g).
- b. Revenue from the sale of assistive technology reimbursed by the state should be coded to revenue source code 85312 regardless of the capitalization threshold. The amount will be counted as a local resource for funding model determinations.
- c. Complete Purchase/Sales Agreement Form for documentation.
- d. For equipment over \$5,000
 - i. Follow district policy to account for removal of fixed asset.

Disposition of Assistive Technology Purchased with Federal IDEA Part B Funds

In accordance with 2 C.F.R. §200.313, the equipment purchased with IDEA Part B funds must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds. When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by a Federal agency. The equipment is required to be available for use on other projects or programs currently or previously supported by the Federal Government, providing such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use shall be given to other programs or projects supported by the awarding agency. Therefore, an LEA is required to continue using equipment it purchases with Part B funds for as long as it needs the equipment to carry out the purposes of its Part B program.

When original or replacement equipment acquired under a Federal award is no longer needed for the original project or program or for other activities currently or previously supported by a Federal agency, disposition will be made as follows:

1. Equipment with a current per-unit fair market value of less **than \$5,000** may be retained, sold or otherwise disposed of with no further obligation to the WDE.
 - a. Submit a request for disposition to WDE for approval.
 - b. Complete a Purchase/Sales Agreement Form for documentation.
 - c. Revenue received from equipment and supplies that no longer carry an obligation to the federal grant or awarding agency should be coded to the general fund using revenue source code 85313 – Sale of Capital Assets Purchased with Federal Funds. The amount will be excluded from local resource computations for funding model determinations.
2. Equipment with a current per unit fair market value **in excess of \$5,000** may be retained or sold and the WDE or awarding agency shall have a right to an amount proportionate to its share in the cost of the equipment. This amount is calculated by multiplying the current market value or proceeds from sale by the WDE or awarding agency's share of the equipment. Pursuant to 2 C.F.R. §200.313(e)(2), LEAs may deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.

- a. Submit a request for disposition to WDE for approval.
 - b. Complete Purchase/Sales Agreement Form for documentation.
 - c. If sold, monies received should be coded to revenue source code 85313 – Sale of Capital Assets Purchased with Federal Funds in the special revenue fund. The \$500 or 10% (whichever is less) for selling and handling expenses should be coded to 85313 in the general fund. The remaining amount will be returned to the state coded as a negative in fund 20 under revenue source code 85313.
 - d. If transferred, fair market value monies need to be recognized. Follow coding and process listed above in (c.)
3. The district may transfer title of property to the Federal Government or to an eligible third party provided that the district must be entitled to compensation for its attributable percentage of the current fair market value of the property.

Transition Planning and Transfer to State Vocational Rehabilitation (VR) Agency

Since transition planning and services are essential aspects of the Part B program, it is appropriate for students with disabilities, who are furnished AT devices, to continue to use needed devices during their transition into a program of VR services. Once the student leaves school for the VR program, the LEA can transfer ownership of the equipment to the State VR agency provided the LEA has determined that it no longer needs the device in connection with its Part B program or for any other Federally-supported project or activity that it (the LEA) conducts. Please follow the proper procedures for disposition of AT according to the funding source utilized for the purchase.

Determining Fair Market Value

In order to determine the applicable requirement for the disposition of an AT device, a LEA must determine the "fair market value" of the equipment at the time of disposition, including the depreciation of the device based on factors such as the type of construction, nature of the equipment, historical usage patterns, and technological development. Attachment 1: Sample Depreciation Worksheet provides guidance on determining the "fair market value".

Maintenance of Property Records

For all equipment purchased with IDEA Part B funds, the LEA must maintain property records "...that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property." (2 C.F.R. §200.313(d)(1)) As such, regardless of the manner of disposition of the property purchased with IDEA Part B, the required disposition data must be recorded and maintained.

Conclusion

Assistive technology devices are required to be available to a pupil with a disability as a part of the pupil's special education, related services, or supplementary aids and services if required to provide a free appropriate public education. The pupil's IEP team should make the determination of the AT devices needed to aid in the instruction of that pupil. The disposition of such devices when a pupil ceases to attend the LEA is prescribed by the manner and source of funding used to acquire the device.

Contact Information

For questions or concerns related to processes and financial coding, contact Trystin Green at trystin.green@wyo.gov or 307-777-5808.

For approvals and questions or concerns related to Federal Programs and assistive technology, contact Special Education Consultant, Deb Montoya, at deb.montoya@wyo.gov or 307-777-6220 or Title I Consultant, Les Koch, at les.koch1@wyo.gov or 307-777-6216.

Attachment 1: Sample Depreciation Worksheet

Depreciation Worksheet¹						
Assistive Technology Device	Estimated Useful Life (A)	Device Age (B)	Estimating Remaining Life (C)	Original Purchase Price (D)	Depreciation (E)	Current Value (F)
Alpha Smart Pro	5	2	3	\$ 279.00	\$ 111.60	\$ 167.40
Macintosh cable	7	2	5	\$ 10.00	\$ 2.86	\$ 7.14
Software	7	2	5	\$ 19.00	\$ 5.43	\$ 13.57
Carry case	7	2	5	\$ 25.00	\$ 7.14	\$ 17.86
Total				\$ 333.00	\$ 127.03	\$ 205.97
<p>* Formula for Depreciation is $(D / A * B = E)$ * Formula for Current Value is $(D - E = F)$</p>						

*Note: Computers/AAC devices utilizing computer technology: 5 years.
 Other types of devices: 7 years.

The Alpha Smart Pro is a word processing keyboard that the school purchased to implement a student's IEP writing objectives. The cable and software enable the student (or teacher) to upload information from the keyboard to computer or vice-versa.

The above example illustrates how the depreciation model works for this package of device when the device in question is 2 years old. The depreciation is figured by taking the original purchase price (\$279) and dividing it by the estimated useful life (5). The figure attained (\$55.80) is multiplied by the device age (2) and subtracted from the original purchase price (\$279.00). This figure will be the current value (\$167.40) for the remaining life. Spreadsheet examples that continue on the next page, age other device packages to provide an idea of how this process works for a range of devices.

SAMPLE PURCHASE/SALES AGREEMENT

Statement of Purpose for Agreement

The school districts and public agencies that are signatories to the agreement, recognize and agree to the need for continued use of assistive technology devices that were originally purchased for individual students when the student moves from one school district to another or transitioning to other public agency service systems.

All transfers or sales of assistive technology devices will be made according to applicable state and federal law, rules, and regulations.

Purchase/Sales Agreement	
_____ agrees to sell or transfer "as is" the assistive technology (District or Agency)	
device(s) listed below to _____ (District or Agency)	for use by _____ (Child/Client)
in the amount of \$ _____.	
<u>Device Description</u>	<u>Price</u>

_____ is not liable for any nonconformities in the device(s) after (District)	
it is purchased.	
_____ (Signature of Purchaser's authorized official)	_____ (Date)
_____ (Signature of District's authorized official)	_____ (Date)

REQUEST FOR DISPOSITION FORM

Pursuant to 2 C.F.R. §200.312(e), districts wishing to sell/transfer AT devices purchased with Federal funds must submit a request for disposition to the federal awarding agency.

Please complete the form and return to the WDE Federal Programs Administrator for approval. After approval is granted, the district may proceed with disposition by following the process listed under **“Disposition of Assistive Technology Purchased with Federal IDEA Part B Funds”** provided in the WDE Disposition of Assistive Technology Policy document.

Disposition of Assistive Technology Request

Request Date: _____ District Name: _____
Request Made By: _____ Requestor’s Title/Position: _____
Requestor’s Contact Info: _____

<u>Device Name</u>	<u>Description</u>	<u>Original Value</u>

Action Requested: Transfer Sell

Reason for request: The student is (check one)
 Transferring to another district
 Transferring to another program outside of the district
 Graduating
 Other: _____

Name of entity or person(s) receiving device: _____

Request is: Approved Denied

(Signature of District’s authorized official)	(Date)
(Signature of WDE Federal Programs Administrator)	(Date)