

## [DISTRICT] - ISD #[    ]

### EQUIPMENT PROCEDURES

The following procedures should be adhered to for the purchase of any equipment that is funded with state and/or federal grants. The purchase of equipment for special education is for the sole purpose of meeting instructional and related service needs of eligible students as documented within their IEP's. All equipment purchased with state and federal funds must comply with the regulations set forth in the Uniform Grant Guidance UGG 2 CFR 200.313(d)(1).

All capital outlay requests costing more than \$5,000 such as equipment, furniture, machines, electronics, and any major repairs/renovations must be submitted to the business office through the Capital Outlay Request Form annually in March. All computers, printers, copiers, and technology purchases will be replaced through the IT/Computer Rotation schedule and do not need to be listed on the capital outlay request form. If a capital outlay request is approved, notification will be provided to supervisors by May 1<sup>st</sup> so that purchases can be made in the following fiscal year.

When the capital outlay item is received, a Fixed Asset Form must be completed and routed to the business office so that the asset can be recorded in inventory records. Fixed asset forms must also be completed for all sensitive items such as iPads or tablets (any cost), and portable printers, scanners, projectors, cameras, televisions, or video equipment (costing more than \$500). If any capital outlay item or sensitive item is disposed of, transferred, or sold, a fixed asset change form must be completed as well.

A physical inventory of the property must be taken and the results reconciled with the equipment inventory records at least once every two years. The supervisor for each program must certify that the inventory information is accurate and all equipment has been physically inspected. Each office location must develop a control system to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft will be investigated. Adequate maintenance of equipment must be performed in order to keep the equipment in good condition.

All equipment purchased will be identified, labeled with a fixed asset tag, and inventoried. All sensitive items will also be tagged and inventoried. The equipment inventory shall include the following:

1. Description of Equipment
2. Serial Number or Other Identification Number (i.e. Asset Tag #)
3. Funding Source (including the Federal Award Identification Number)
4. Who Holds the Title
5. Acquisition Date
6. Cost of Equipment
7. Percentage of Federal Participation
8. Location of Equipment/User
9. Equipment Use
10. Condition of Equipment
11. Disposal Date
12. Sale Price at Disposal

13. A certification statement: "I certify that the information provided is accurate and all equipment has been physically inspected within the last two years in accordance with federal program requirement, grant agreements, and applicable state and federal regulations."
14. Signature line and date

#### Disposition

When equipment acquired with special education funds is no longer needed for the original project or program or for other activities currently or previously supported by special education funds, disposition of the equipment will be made as follows:

- a) Equipment must be sold at the highest possible return (i.e. bidding process)
- b) Items of 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 awarding agency.
- c) Items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's percentage of participation in the cost of the original purchase.