



UNITED STATES DEPARTMENT OF EDUCATION  
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES

APR - 5 2005

Honorable Cecil J. Picard  
State Superintendent  
Louisiana Department of Education  
P.O. Box 94064  
Baton Rouge, Louisiana 70804-9064

Dear Superintendent Picard:

The purpose of this letter is to respond to the Louisiana State Department of Education's (LDE) January 20, 2005 letter and addenda received by the Office of Special Education Programs (OSEP) on January 24, 2005. In the letter, the State requests approval to use funds under Part B of the Individuals with Disabilities Education Act (IDEA) for the purchase of computer equipment and software to improve the educational services for students with disabilities in the State's residential programs. On March 7, 2005, OSEP requested and received additional information regarding equipment and software that the State wishes to include in the purchase.

The programs targeted in the request include the following: (1) the Special School District (SSD), which includes 24 State-funded residential facilities; (2) the Louisiana School for the Deaf (LSD); and (3) the Louisiana School for the Visually Impaired (LSVI).

***Request for Approval to Use Federal Fiscal Year (FFY) 2004 Funds to Purchase Certain Equipment***

In the additional documentation that OSEP received on March 7, 2005, the State referenced the definition of "equipment" in the Office of Management and Budget (OMB) Circular A-87, page 24, §15(a)(2):

(2) "Equipment" means 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 \$5000.

Your March 7, 2005 letter raises a point that may need some clarification. LDE's definition of 'equipment' cannot have an acquisition cost of higher than \$5,000 but the State may establish an acquisition cost at a lower level. However, if LDE were to establish a State definition that covered equipment with an acquisition cost of less than \$5,000, it would need to treat purchases that fit within that definition as equipment purchases for purposes of obtaining prior approval. In other words, there is not a situation where something is equipment for State purposes, but not for Federal purposes.

In the documentation that OSEP received on March 7, 2005, LDE indicated its intent to use FFY 2004 Part B funds to purchase the following equipment items, with OSEP's approval:

- SSD:** laptop computers, laptop mobile carts (including laptops and servers, infocus projectors, Califone listening centers, computers with monitors, printers, and clear top recessed computer desks.
- LSD:** visual presenter stations (including cart, NET-TV, computers and visual presenters).
- LSVI:** Tactile Embosser (loaded with software), Clarity InLine Video Magnifier, ClearView 500, ClearView 700, Jordy, Braille 'N Speak 2000, Braille Lite 40, Braille Lite M40, Braille Lite M20, Braille Lite 2000, Type 'N Speak 2000, Juliet Pro Braille Embosser, Braille Express 150, Romeo Attache, Romeo 25, Romeo Pro 50, Juliet Pro, Presto Braille, Braille Labeler, Braille Lite Millennium, Power Braille Refreshable.

LSVI also has requested \$100,000 to cover costs associated with the acquisition and installation of these equipment items. This \$100,000 includes networking of all computers in the classroom and in the dormitory settings (labor, wiring, trenching, hubs and routers, etc.).

In addition, the State wishes to purchase the following related software to support and improve the educational services for students with disabilities:

- SSD:** Focus on Reading  
Plato Comprehensive Middle School  
Plato Science Library  
Plato Social Studies Library  
Plato Advanced Writing process  
GED-21<sup>st</sup> Century (Steck-Vaugh software package)

- LSVI:** Duxbury Braille Translation Software  
JAWS  
Open Book Reading Software  
Luna Plus Screen Magnifier with Speech  
Zoom Test 8.1  
MaGic 8.0

OSEP has determined that the equipment, materials, and installation costs listed above are reasonable expenditures, and that the education programs for children with disabilities at the SSD, LSD and LSVI sites would be improved by the acquisition of this equipment. OSEP approves the use of Federal Fiscal Year (FFY) 2004 Part B IDEA funds for these purchases. Used as intended, this one-

time purchase of equipment and materials should provide educational benefit to students with disabilities in the State's residential facilities.

***Requests Related to Staffing Positions, Training, and Indirect Costs***

Prior approval by OSEP is not required to use Part B funds for these categorical expenditures. However, it is the State's responsibility to ensure that Part B funds are spent in accordance with all applicable requirements. This includes the requirement to ensure that the SSD is maintaining effort as required by §613(a)(2)(A)(iii) of the Act, and 34 CFR §300.232; and to ensure that the funds are used for special education and related services for children with disabilities, except as provided by 34 CFR 300.235(a)(1). In addition, all such expenditures must be 'reasonable and necessary' for the program, and any associated indirect costs that are assessed against the use of these funds must not duplicate or exceed the State's negotiated indirect cost rate. These requirements also apply to the purchase of equipment, materials, and installation costs described above.

***Request for Approval to Use Federal Fiscal Year (FFY) 2005 and FFY 2006 Funds for Specified Purposes***

The State has requested prior approval to use \$800,000 and \$600,000 of FFY 2005 and FFY 2006, respectively, Part B funds to support additional equipment, staffing positions, and instructional materials. OSEP cannot provide the State with a decision on the use of future years' Part B funds and would need a year-specific proposal for any future requests. A future request should be guided by the principles articulated above.

***Conclusion***

OSEP understands the unique challenges facing the State in addressing the needs of children with disabilities in residential settings, and appreciates the State's efforts to provide improvements in the educational environments for these children.

Thank you for the work that you are doing for children and youth with disabilities. We look forward to continuing to work with you in the future. If you have any questions, please contact Cynthia Bryant at (202) 245-7284.

Sincerely,



Patricia J. Guard  
Acting Director  
Office of Special Education Programs

cc: Virginia C. Beridon  
Robin Jarvis, Ph. D.  
Cline Jenkins