



**UNITED STATES DEPARTMENT OF EDUCATION**

**OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES**

THE ASSISTANT SECRETARY

June 22, 2006

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

Dear Superintendent Picard:

The purpose of this letter is to respond to the Louisiana Department of Education's (LDE) April 3, 2006 letter and addenda regarding specific use of funds. In that letter, the State requests approval to reallocate up to \$500,000 of State-level activities funds under Part B of the Individuals with Disabilities Education Act (Part B of the IDEA) to the Louisiana Special School District for a one-time purchase of instructional materials, supplies, software, software licenses, equipment, and computers to upgrade the current technology services in Region I. This targeted use of the requested funds would equip and staff a Region I Assistive Technology Center that would serve the technology needs of students with disabilities in Orleans, Jefferson, Plaquemines, St. Bernard, and St. Charles Parishes.

Through phone calls with your OSEP State Contact, Cynthia Bryant on April 13, 2006 and on June 13, 2006, it was explained that the reallocation request referenced in your letter is for Part B State-level activities funds from Federal fiscal year (FFY) 2004. In addition, through those calls, your staff clarified that the total reallocation of such funds, if approved, will not exceed \$500,000.

***Request for Approval to Use FFY 2004 Funds to Purchase Certain Equipment***

According to the Office of Management and Budget (OMB) Circular A-87, page 24, §15(a)(2), the definition of "equipment" is:

(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 \$5,000.

In LDE's letter of April 3, 2006 to the Department, and in the attached documentation, LDE indicated its intent to use FFY 2004 Part B State-level activities funds to purchase the following equipment items, with the Secretary's approval:

- Several desk-top computers to equip two training labs
- Computer workstations and seating systems for the training labs
- Several laptop computers
- Several portable digital assistants (PDAs)
- Wireless internet access equipment
- Storage units for technology software
- Conference room furniture to be used in a space for conducting training sessions
- Audio visual equipment including four liquid crystal displays (LCDs) and an LCD screen for training sessions
- Communication devices

LDE has also requested approval to use \$110,738 of the requested funds to cover costs associated with the purchase of site licenses for frequently used software and assistive technology hardware.

The Department has determined that the equipment and materials listed above are reasonable expenditures, and that the education programs for children with disabilities in Region I would be improved by the acquisition of this equipment. The Department approves the use of FFY 2004 Part B IDEA funds for these purchases and costs. Used as intended, this one-time purchase of equipment and materials should provide educational benefit to children with disabilities in the five parishes located within Region I.

#### ***Requests Related to a Staff Member and Associated Indirect Costs***

In your letter, you also requested approval to fund a staff member for the center and indirect costs related to that position. Prior approval by the Department is not required to use Part B funds for these expenditures. However, it is the State's responsibility to ensure that Part B funds are spent in accordance with all applicable requirements, 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 expenditures related to the purchase of equipment and materials.

#### ***Summary***

The Department understands the unique challenges facing Louisiana in re-establishing an assistive technology center in Region I and appreciates the State's efforts to ensure that children with disabilities in Region I are provided a free appropriate public education that includes needed assistive technology devices and services.

This response regarding a policy, question, or interpretation under Part B of the Individuals with Disabilities Education Act is provided as informal guidance, is not legally binding, is issued in compliance with the requirements of 5 U.S.C. 553, and represents the interpretation by the Department of Education of the applicable statutory or regulatory requirements in the context of the specific facts presented.

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

Sincerely,

  
John H. Hager

Assistant Secretary

cc: Susan Aysenne  
Susan Batson