

**Coffeeville School District**  
**FISCAL POLICIES AND PROCEDURES**

**X. Acquisition of Equipment**

CSD Special Education Department will purchase equipment with IDEA funds providing they receive prior approval from MDE/OSE when there is a need for operating the day to day responsibilities of the department and for instruction for students. Equipment is defined as an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost that exceeds \$1,000 per unit. Highly walkable items include, but are not limited, to computers, iPads, cameras, etc. valued over \$250.00.

Equipment purchased with Federal funds shall be used for 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. [OMB Circular A-87 Attachment A]

All equipment purchased using IDEA Part B funds must be used in accordance with the applicable provisions of Part 300. An official memo was issued to LEAs from MDE/OSE on September 6, 2013 related to the purchase of equipment.