

Technical Assistance Paper**312098****Transitioning Assistive Technology Assigned to Graduating Students****Background**

An assistive technology device, as stated in the Code of Federal Regulations (CFR), 34 CFR § 300.5, "...means 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 children with disabilities." Assistive technology services "...means any service that directly assists a child with a disability in the selection, acquisition or use of an assistive technology device (34 CFR § 300.6). In addition, 34 CFR § 300.308 states, "Each public agency shall ensure that assistive technology devices or assistive technology services, or both, as those terms defined in §§ 300.5-300.6 are made available to a child with a disability if required as part of the child's (1) special education..., (2) related services..., (3) supplementary aids and services...."

The individual educational plan (IEP) team determines the special education and related service needs of the student with disabilities. Based on assessments and the needs of the student, the IEP team determines the necessity of assistive technology devices and services to assist in providing a free appropriate public education to the student.

School districts and agencies may purchase this equipment with local funds, state general revenue funds, or federal funds such as Individuals with Disabilities Education Act (IDEA) funds. Once purchased, the assistive technology often follows a student to graduation. Prior to graduation, the IEP team must develop a plan in the student's transition IEP to transfer the technology or facilitate the acquisition of new equipment. District policy should determine the transfer circumstances and procedures. This technical assistance paper has been developed to provide guidance in this policy development.

Transfer of Assistive Technology—The Federal Regulations

In 34 CFR § 80.3 (revised July 1, 2002) Uniform Administration Requirements for Grants and Cooperative Agreements to State and Local Governments of the Code of Federal Regulations (CFR), equipment* is defined as "...tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. A [district or agency] may use its own definition of equipment provided that such definition would at least include all equipment defined above." Further, 34 CFR § 80.32(c)(1) describes the uses of equipment and states it

*The term "equipment" is also defined in § 602(a)(6) of IDEA to include "technology aids and devices."

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“...shall be used by the [district or agency] 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 the Federal agency.”

As stated in 34 CFR § 80.32(c)(2), “The [district or agency] shall also make equipment 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 programs for which it was originally acquired.”

These regulations provide the authority to transfer equipment such as assistive technology to other projects or programs upon graduation of the student. It does not suggest this transfer, however, if the equipment can be used for another activity or another student in the program. For example, dedicated technology such as some communication devices, some computer access devices, or other personal equipment customized specifically for the student should be transferred to another supporting agency, student, or family upon graduation since the original program will no longer have use for the equipment. Other equipment, such as most computers, switches that can easily be repositioned, or expanded keyboards that can easily be reprogrammed, could be used by other students. This type of equipment would be transferred at the discretion of the school board. If such equipment is not transferred, however, the IEP team must facilitate the acquisition of new assistive technology that will allow the student’s uninterrupted access to the type of equipment and services that meet the student’s needs for successful post-graduation activity.

Equipment no longer needed for the student may also be sold at fair market value to another agency (34 CFR § 80.32(4)(e)). Disposition of the equipment will be made as follows:

- 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.
- 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 a sale by the awarding agency’s share of the equipment.

Since most assistive technology has a fair market value less than \$5,000, this equipment can be sold to a receiving agency without further obligation to the awarding agency (i.e., the Department of Education).

However, if the district sells the property, “...proper sales procedures must be established to ensure the highest possible return” (34 CFR § 80.32(4)(d)(5)). In determining fair market value, a straight line of depreciation is suggested by the Office of Management and Budget taking into consideration the nature of the equipment, historical usage patterns, and technological development. (See the appendix for more detailed information.) Except for the sale of equipment, neither CFR nor the Education Department General Administrative Regulations (EDGAR) provides guidance for the disposal of equipment valued less than \$5,000. Using the above procedures as guidelines, this equipment, when used by a technology dependent student, may be donated or loaned at the discretion of the school board.

Since the school district is responsible for tracking assistive technology equipment and maintaining accurate records of its location, a depreciation procedure which documents the depreciated value of the equipment should be maintained with these records. By consulting these records, the fair market value can be easily determined by the IEP team and other decision makers. Requirements regarding the retention of property records for equipment acquired with Federal funds are listed in § 80.32(d)(1) of the CFR. Transfer of assistive technology devices should be completed through applicable district procedures that are consistent with these minimum record requirements. This procedure should define the responsibility of the recipient for the care, maintenance, and upgrading of the equipment.

Transfer of Assistive Technology—The Florida Statutes

The Florida Statutes are consistent with the CFR guidelines outlined above. Section 274.05, Florida Statutes (F.S.), allows a government unit to surplus property that serves no useful function and may “...offer surplus property to other governmental units in the county or district for sale or donation or may offer the property to private nonprofit agencies....”

As an alternative procedure, Section 274.06, F.S., allows property which serves no useful function and which is not otherwise lawfully disposed of, to be disposed of for value to any person or government unit or if without commercial value, to be donated.

This allows technology that is customized specifically for an individual and without value to any other individual to be sold or donated to a support agency, family, or student.

Summary

This technical assistance paper provides policy guidance for the transfer of ownership of assistive technology upon the graduation of students dependent on technology.

This technical assistance paper states that

- assistive technology is considered equipment as defined in 34 CFR § 80.3
- upon graduation of a technology dependent student, if the district no longer needs the equipment for the original program and if the equipment is purchased with Federal funds or general revenue funds, the equipment can be transferred to a supporting agency, family, or to the student
- this transfer can be a loan, gift, or sold at fair market value
- if the transfer is a loan or gift, an agreement must be developed to transfer care, maintenance, and upgrade responsibilities to the recipient
- if sold, the fair market value should be based on a straight line of depreciation considering the nature of the equipment, the history of use, and other technology developments
- property records should reflect the disposition of the equipment in accordance with district procedures
- transfer of equipment is encouraged to assure continuing activities to meet post-secondary goals
- if the technology equipment is not transferred, the transition IEP team must develop a transition strategy that will focus on methods that will allow the student’s uninterrupted access to the type of equipment and services that will meet the student’s need for successful post-graduation activity

- policy development regarding the transfer of assistive technology is strongly encouraged to support the transition IEP team in developing an effective transition process for the graduating student.

In conclusion, school districts are strongly encouraged to have procedures that govern the circumstances in which assistive technology devices will transfer with the student upon graduation and the circumstances in which these devices will remain in the district. These procedures should be described in school board policy or procedures manuals. Systems should be developed that allow an easy determination of fair market value. These procedures will help the transition IEP team develop appropriate transition strategies for students dependent on technology at an early age.

Appendix

Standards for Determining Depreciation

The Office of Management and Budget (OMB) Circular A-87 establishes principles and standards for determining costs. Attachment B, Number 15 discusses depreciation. The attachment states that

- depreciation is a means of allocating costs of fixed assets to periods benefiting from asset use
- compensation for fixed assets may be made through depreciation
- the computation of depreciation shall be based on the acquisition cost of the asset involved
- where actual cost records have not been maintained, a reasonable estimate of the original cost may be used
- the period of useful services* must take into consideration such factors as the nature of the equipment, historical usage patterns, and technological development
- upon this consideration, a straight line of depreciation shall be used.

*Periods of useful service can be estimated at five years for complex technology (customized computers, communication devices, technology with software drivers) and eight years for simple technology such as simple switches and non-electronic adaptive hardware. However, as recommended above, the nature and use of each piece of equipment must be considered.