

OSPI Capital Expense Request Form

1003 Funds

Instructions

All use of improvement funds toward general-purpose capital expenditures of \$5,000 or more require advance approval by OSPI's Office of System and School Improvement (OSSI). Please fill out the information below and submit to the [OSSI grants manager](#) for consideration and review.

Local Education Agency (LEA) (i.e., School District) Information

LEA Name

LEA Contact and Title

LEA Contact Email and Phone Number

Request Information

Please indicate information about the request below. We will need to know the kind(s) of item, the price per unit (if applicable), as well as the internal controls to ensure inventory and maintenance of the item.

Date of Request

Requested Item(s) Information

Internal Controls and Maintenance of the Item(s)



FOR OSPI USE ONLY:

Approval? Yes No

Reason for disapproval (if applicable):

Contact:

Date:

Applicable Guidance

In Code of Federal Regulations (CFR) § 200.439, it states "Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the Federal awarding agency or pass-through entity."

CFR § 200.1 provides examples of general-purpose equipment:

- office equipment and furnishings,
- modular offices,
- telephone networks,
- information technology equipment and systems,
- air conditioning equipment,
- reproduction and printing equipment.

General purpose equipment must also meet the definition of capital equipment noted in CFR § 200.1: "...equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000..."

Examples of capital expenditures at or in excess of \$5,000 in cost needing prior written approval may include, but are not limited to, the following (CFR § 200.439):

- Air conditioner and other cooling equipment,
- Boilers, furnaces, and other heating equipment,
- Building and equipment major repairs and improvements,
- Communications equipment,
- Computers, printers, and other peripheral equipment,
- Furniture and fixtures,
- Information technology equipment and systems,
- Instructional equipment.

Equipment purchased with 1003 School Improvement funds that does not meet the definition noted above of "general purpose" does not need prior written approval from OSPI.

Please keep in mind that capital expenditures purchased with 1003 funds will also need to follow the federal requirements for monitoring, tracking and disposition (see CFR § 200.313 below). These types of capital expenditures are not permanent in nature or improvements to capital assets, such as portable buildings, IT equipment and motor vehicles.

It is the LEAs responsibility to ensure the expenditures made with these funds are necessary, reasonable and be supported by adequate documentation to demonstrate the funds are being used for an allowable purpose (see CFR § 200.403 below).

Note on Use of Funds

Improvement funds are available to schools identified as eligible for Tier 3 and 3 Plus supports through Washington’s School Improvement Framework (WSIF), as well as to certain other identified districts and entities (e.g., Required Action Districts).

All funds are expressly intended for implementation of district and school improvement planning (i.e., School Improvement Plans (SIPs), LEA-Consolidated Accountability Plans (L-CAPs), Required Action Plans (RAPs), etc.), and must be focused on positive impacts on student learning, as well as supporting the goals of basic education under RCW [28A.150.210](#), specifically in areas driving identification for improvement.

Plans must be based on annual needs assessment, be informed by WSIF indicators and the state’s long-term goals which drove identification, as well as resource inequities that perpetuate disparities in educational achievement.

Use of improvement science principles must be incorporated in the drafting, review, adjusting, and implementation of the goals within an improvement plan. Activities in plans must be centered on the use of evidence-based and research-oriented approaches. Additionally, incorporation of the broader school and community must be a facet of the improvement planning process from the beginning and throughout.

Relevant Sections of the Code of Federal Regulation (CFR)

- [§ 200.439 Equipment and other capital expenditures.](#)
- [§ 200.1 Definitions.](#)
- [§ 200.313 Equipment.](#)
- [§ 200.403 Factors affecting allowability of costs.](#)

Contact

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