

**INVENTORIES****EQUIPMENT**

An inventory of equipment shall be maintained in a manner authorized by the State Board of Education. All district items whose current value exceeds \$500 shall be included in the inventory, with the exception of equipment permanently fixed in a building such as heaters or lockers. All items purchased with Federal funds whose current value exceeds \$500 shall be included in the inventory. The equipment inventory shall serve both the functions of control and conservation. The inventory shall include at least the description, name, date of acquisition, identification numbers, original cost, and location of use of all items. A record of the date and mode of disposal of all equipment removed from the inventory shall also be kept.

**SUPPLIES – WAREHOUSE**

An inventory of instructional and cafeteria supplies which are warehoused shall be maintained in a computerized stock inventory record. A physical inventory shall be taken annually.

The inventory system for equipment and the instructional supplies warehoused shall be under the supervision of the Director of Purchasing and Warehouse Services. The cafeteria supplies inventory shall be under the supervision of the Director of Food Services. Classroom supplies and equipment and inventories shall be under the supervision of the principal.

**Legal Reference****CALIFORNIA EDUCATION CODE**

35168 Inventory of equipment

**CODE OF REGULATIONS, TITLE 5**

3946 Control, safeguards, disposal of equipment purchased with consolidated application funds

16022-16023 Classification of records

16035 Historical inventory of equipment

**UNITED STATES CODE, TITLE 20**

2301-2414 Carl D. Perkins Career and Technical Education Act

**CODE OF FEDERAL REGULATIONS, TITLE 34**

80.1-80.52 Uniform administrative requirements for grants to state and local governments