



**LOS ANGELES UNIFIED SCHOOL DISTRICT  
POLICY BULLETIN**

**TITLE:** Control of Site Equipment

**NUMBER:** BUL-953.1

**ISSUER:** Timothy S. Rosnick, Controller  
Accounting and Disbursements Division

**DATE:** August 23, 2010

**DUE:** Attachment A & B – June 30<sup>th</sup> each fiscal year  
Attachment C – July 31<sup>st</sup> each fiscal year

**ROUTING**  
All Schools and Offices  
LD Superintendents  
LD Directors of Instruction  
LD School Support Directors  
Categorical Prgm Coordinators  
Principals  
School Administrative Assts.

**POLICY:** Education Code 35168 requires school districts to maintain inventory records of equipment whose current market value exceeds \$500. These records must contain a description of the equipment, manufacturer’s name, identification numbers, original cost, date of acquisition, the location of use, and the date and method of disposal, if applicable. This bulletin does not pertain to Food Services Division items or Transportation Services Division items such as buses, cars, etc., student body equipment, or other fixed assets which are logged in another manner.

Since requirements for equipment purchased using federal and state categorical funds differ, schools and offices that have purchased equipment with any federal or state categorical funds (e.g. Title I, State Compensatory Education, Beyond the Bell, Cafeteria, etc.) should refer to Bulletin No. 3508., “Inventory of Equipment Purchased through Categorical Programs”, for guidelines on maintaining inventory records.

Each school or office administrator must assign a staff member the responsibility for site equipment control, whether it is for general fund equipment purchases or federal and state categorical purchases. It is preferred that these records be updated during the school year when any new equipment whose current market value exceeds \$500 is purchased. In all cases, at the end of each fiscal year, updated annual inventory lists must be completed, and an assurance of their completion provided to the Local District Superintendent. The Local District Superintendent will then provide a written assurance to the Office of the Controller.

**MAJOR CHANGES:** This revision replaces BUL-953 of the same title issued on May 10, 2004.

The content has been updated to include guidelines on identifying unrestricted general fund purchases, identifying when purchased equipment no longer has a current market value exceeding \$500, and providing instructions on how to remove such equipment from the inventory listings.



# LOS ANGELES UNIFIED SCHOOL DISTRICT BULLETIN

**GUIDELINES:** At the end of each fiscal year, schools and offices must complete Attachment A for applicable equipment purchased with Unrestricted General Fund resources. However, it is preferred that Attachment A be updated throughout the year as necessary. Only those items with a current market value (CMV) exceeding \$500 should be listed. See Attachment A instructions for determining CMV. Per District policy, any item with a *unit* cost of below \$500 is considered to be a supply. For further information on accounting for supplies and equipment, please refer to Bulletin No. 1158, "Accounting for Supplies and Equipment Purchases" dated July 22, 2004 from the Accounting and Disbursements Division.

An Unrestricted General Fund (001) resource is identified by a Resource Code of "0000". To find the Resource Code for a Program, go to the Account String Wizard in SAP. In the IFS-SAP side, type in the IFS Fund, IFS Program, and IFS Object, and then click on "IFS-SAP". The screen will populate the program's Resource Code. Equipment purchased with funds that do not have a Resource Code of "0000" should refer to Bulletin No. 3508., "Inventory of Equipment Purchased through Categorical Programs", for guidelines on maintaining inventory records and the disposition of equipment.

Field	Value	Description
Fund	010	General Fund
Resource	0000	Unrestricted
Goal	0000	Undistributed
Function	7200	Other General Administration
Program	10025	CF-Adm-Sal/OE
GL Account	430001	General Supplies



## LOS ANGELES UNIFIED SCHOOL DISTRICT BULLETIN

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Pre-numbered identification labels should be placed on all equipment. The labels are available in the District Store's Warehouse and may be ordered as Stock No. 966-70-15571.

Equipment may not be loaned to any District employee, group or other persons for personal use. Equipment which is temporarily taken away from the site to perform District functions must be strictly controlled and accounted for. Refer to Bulletin No. DB-15, "Written Authorization for Possession of District Equipment Offsite", dated July 25, 2001 from the Accounting & Disbursements Division. The time period that equipment is temporarily away from the site should be kept at a minimum and should not exceed six months. All such equipment must be returned to the site prior to taking the annual equipment inventory.

Highly desirable and portable equipment, such as computers, typewriters, VCRs and televisions, must be anchored with security devices and housed in rooms that can be secured. When these items are not in use, they should be stored in secured rooms or locked closets. Equipment shall not be taken home to be stored. In addition, all highly desirable and portable equipment items must be permanently marked "Los Angeles Unified School District" in a prominent area on the equipment. Assistance in securing equipment and rooms can be obtained from your Maintenance Area. See the District Store's Warehouse Supplies and Equipment Catalog for appropriate security devices.

No later than June 30 of each fiscal year, the principal/administrator shall submit to the appropriate Local District Superintendent/Division Head, a written statement (Attachment B) indicating the completion of the annual equipment inventory.

By July 31<sup>st</sup> each Local District Superintendent/Division Head will then provide a written assurance (Attachment C) that his/her reporting units have complied with the equipment inventory requirements to the Accounting Controls & Oversight Branch.

**AUTHORITY:** Education Code Section 35168 – Inventory of Equipment

**RELATED RESOURCES:** Bulletin No. 3508.2, "Inventory of equipment purchased through Categorical Programs" dated February 16, 2010, issued by the Office of Curriculum, Instruction, and School Support.

Bulletin No. 1158, "Accounting for Supplies and Equipment Purchases" dated July 22, 2004, issued by the Accounting & Disbursements Division.



# LOS ANGELES UNIFIED SCHOOL DISTRICT BULLETIN

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Bulletin No. DB-15 “Written Authorization for Possession of District Equipment Offsite” dated July 25, 2001, issued by the Accounting & Disbursements Division.

Procurement Manual, “Salvage”, <http://psg.lausd.net> .

District Store’s Warehouse Supplies and Equipment Catalog

**ASSISTANCE:** For assistance or further information please contact the Accounting Controls & Oversight Branch at (213) 241-2736.

LOS ANGELES UNIFIED SCHOOL DISTRICT  
Accounting and Disbursements Division

BULLETIN NO. 953.1  
August 23, 2010

ATTACHMENT A

INSTRUCTIONS FOR COMPLETING ATTACHMENT A –  
UNRESTRICTED GENERAL FUND EQUIPMENT INVENTORY

1. Complete an Attachment A - “Unrestricted General Fund Equipment Inventory” for each area of the school or office. School sites should include playground, office, and custodial equipment.
2. List and count all equipment items that have a current market value exceeding \$500. Please see table below regarding determination of current market value criteria and whether to list or remove from Attachment A.

Year Purchased	Original Cost	Inventory Status
2010-11 or 2011-12	\$1-\$500	Do Not List
2010-11 or 2011-12	\$501 and greater	List
2009-10	\$1- \$500	Do Not List
2009-10	\$501 and greater	List
2008-09	\$501 - \$700	Remove
2008-09	\$701 and greater	List
2007-08	\$501 - \$850	Remove
2007-08	\$851 and greater	List
2006-07	\$501- \$1,150	Remove
2006-07	\$1,151 and greater	List
2005-06	\$501 - \$1,750	Remove
2005-06	\$1,751 and greater	List
2004-05	\$501 - \$3,500	Remove
2004-05	\$3,501 and greater	List
2003-04	\$501- greater	Remove

Note: The District calculates current market value using a straight line depreciation method and assumes equipment purchased has a useful life of seven years. Some categories of equipment such as computers and printers would normally be considered to have a shorter useful life, but in order to aggregate all equipment, the District considers a useful life of seven years as reasonable for the current market value calculation.

3. For items that are no longer at the location, indicate either how they were disposed of (Transfer Req No. Pick-up No, etc.). If items no longer have a current market value exceeding \$500, please indicate “CMV < 501”.
4. Completed Attachment A’s should be retained in a central location at each site, to facilitate inspection and audit by auditors.
5. Attachment A’s completed for 2010-11 should be used as a starting point for the 2011-12 inventory listing. Reasons for changes in the “Inventory Count on Hand” from year to year should be recorded as indicated in Item #3 in the Comments/Final Disposition column. Applicable equipment purchases in 2011-12 should be added to the listing.



LOS ANGELES UNIFIED SCHOOL DISTRICT  
Accounting and Disbursements Division

BULLETIN NO. 953.1  
August 23, 2010

ATTACHMENT B

TO: (LOCAL DISTRICT SUPERINTENDENT/DIVISION HEAD)

DATE:

FROM: (PRINCIPAL/ADMINISTRATOR)

SUBJECT: ANNUAL EQUIPMENT INVENTORY

In accordance with Bulletin No. 953.1, "Control of Site Equipment", dated August 23, 2010, Accounting & Disbursements Division, and Bulletin 3508., "Inventory for Equipment Purchased Through Categorical Programs", from the Office of Curriculum, Instruction, and School Support, the equipment inventory records at \_\_\_\_\_ (school/office) have been updated to reflect the transactions which occurred during the \_\_\_\_\_ fiscal year.

These records are available for inspection or audit at this location.

**SUBMIT TO YOUR LOCAL DISTRICT SUPERINTENDENT BY  
JUNE 30<sup>TH</sup> OF EACH YEAR.**

LOS ANGELES UNIFIED SCHOOL DISTRICT  
Accounting and Disbursements Division

BULLETIN NO. 953.1  
August 23, 2010

ATTACHMENT C

TO: Accounting Controls & Oversight Branch  
Accounting and Disbursements Division  
Beaudry Bldg 26<sup>th</sup> Floor OR

VIA FAX AT (213) 241-6829

DATE:

FROM: **(LOCAL DISTRICT SUPERINTENDENT/DIVISION HEAD)**

SUBJECT: ANNUAL EQUIPMENT INVENTORY

In accordance with Bulletin No. 953.1, "Control of Site Equipment", dated August 23, 2010, Accounting & Disbursements Division, and Bulletin 3508., "Inventory for Equipment Purchased Through Categorical Programs", from the Office of Curriculum, Instruction, and School Support, the equipment inventory records for all reporting units under my responsibility have been updated to reflect transactions which occurred during the \_\_\_\_\_ fiscal year.

**SUBMIT TO THE ACCOUNTING CONTROLS & OVERSIGHT BRNACH  
BY JULY 31<sup>ST</sup> OF EACH YEAR.**