



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 30th each fiscal year
Attachment C – July 31st each fiscal year

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.

ROUTING

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



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.

Fiscal Year: 2010 Include Budget Only Values

IFS Account String: IFS-SAP

Fund: 001

Area: []

Contrived Location: []

Administered Program: []

Organization: []

Program: 0025

Object: 4501

Sub-Object: []

Balance Sheet: []

Revenue Source: []

Job: []

Project: []

Phase: []

Sub-Project: []

SAP Account String: SAP-IFS Help

Fund: 010 General Fund

Resource: 0000 Unrestricted

Functional Area

Goal: 0000 Undistributed

Function: 7200 Other General Administration

Program: 10025 CF-Adm-Sal/OE

GL Account: 430001 General Supplies

Cost Center: []

Internal Order: []

WBS Element: []

Clear Close



LOS ANGELES UNIFIED SCHOOL DISTRICT BULLETIN

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 31st 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

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.

BULLETIN NO. 953.1
August 23, 2010

UNRESTRICTED GENERAL FUND EQUIPMENT INVENTORY
DUE JUNE 30TH OF EACH YEAR

ATTACHMENT A

PERMANENT RECORD – DO NOT DESTROY
USE BLACK INK OR TYPE

LIST MULTIPLE ITEMS WITH DIFFERENT
SERIAL NUMBERS ON SEPARATE LINES

School/Office: _____

Location Code: _____

Room or Office No.: _____

Name or Room Use: _____

Person Responsible: _____

DESCRIPTION OF EQUIPMENT	MANUFACTURER'S NAME OR MAKE	MODEL/SERIAL#	LABEL NO.	ACQUISITION DATE	IFS PRGM CODE	ACQUISITION PRICE	Inventory Quantity on Hand- June 30th		COMMENTS/FINAL DISPOSITION*
							2011	2012	

* *Final Disposition: Indicate basis for disposition (transferred req., p/u document, SS Report No., etc. or CMV < \$501)*

Inventoried by: _____
Original retained by Responsible Person
File Copy in Main Office
Page # ____ of ____

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 30TH 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 26th 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 31ST OF EACH YEAR.**