



# ADMINISTRATIVE PROCEDURE

SAN DIEGO UNIFIED SCHOOL DISTRICT

NO: 5340

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CATEGORY: **Support Services, Material Resources**

EFFECTIVE: **5-26-69**

SUBJECT: **Movable Equipment Inventory and/or Transfer**

REVISED: **4-29-05**

## A. PURPOSE AND SCOPE

1. To outline administrative procedures governing inventory and transfer of movable equipment.
2. **Related Procedure:**  
Major categorical programs equipment ..... 5341

## B. LEGAL AND POLICY BASIS

1. **Reference:** Board policy: D-2000, D-5000, D-8000, G-3000, G-4000, G-4500, K-4010, K-4020, K-4040, K-4050; Education Code Section 35168.
2. **Education Code Section 35168** states that:

The governing board of each school district shall establish and maintain a historical inventory, or an audit trace inventory system, or any other inventory system authorized by the State Board of Education, which shall contain the description, name, identification numbers, and original cost of all items of equipment acquired by it whose current market value exceeds five hundred dollars (\$500) per item, the date of acquisition, location of use, and the time and mode of disposal. A reasonable estimate of the original cost may be used if the actual original cost is unknown.

## C. GENERAL

1. **Originating Office.** Suggestions or questions concerning this procedure should be directed to the Business Support Services Department, Business Operations Division, Office of School Site Support.
2. **Definitions**
  - a. **Equipment:** Physical property other than land, buildings, or improvements to either of these, that costs \$500 and above and has the following three characteristics:
    - (1) Nonconsumable, with a normal service life of more than two years.
    - (2) Retains its original shape and appearance.

(3) Not easily broken, damaged, or lost in normal use, and more economical to repair than to replace.

b. **Equipment transfer:** The physical removal of equipment from one location (cost center) to another.

3. **Inventory Control**

a. A perpetual inventory of all movable equipment is initiated and maintained by the Materiel Control Unit, Business Support Services Department. The serial number is recorded and a district property number is assigned.

b. Materiel Control Unit inventory team will inventory each school's equipment every two years. A special inventory will be scheduled when a new principal is assigned to a new school. The results of this inventory will be made available to the appropriate instructional leader and the internal auditors upon request.

c. If the district inventory team is unable to inventory a school within a two-year period, those sites will be furnished with an inventory listing to conduct an on-site physical inventory.

d. Materiel Control Unit will provide an inventory listing to each site upon request. This listing will assist site administrators to evaluate their capital equipment status.

4. **Transfer of Equipment.** Principals and central office department heads are *not authorized* to transfer district equipment without the proper transfer document ("Equipment Transfer Document" form [E.1.]). Only the following organizational units are authorized to initiate equipment transfer documents:

a. Business Support Services Department

b. Maintenance and Operations Department

c. Food Services Department

**D. IMPLEMENTATION** (Also see C.)

1. **Equipment in Excess of Needs/Equipment to be Transferred Between Sites**
  - a. **Individual requesting transfer of equipment**
    - (1) Secures approval of principal/department head prior to transfer.
    - (2) After receiving approval, notifies site building services supervisor of equipment to be transferred.
  - b. **Building services supervisor** sends electronic form with site administrator's name to the Materiel Control Unit and provides the following information:
    - (1) Equipment description including make, model, serial, and/or district property number.
  - c. **Materiel Control Unit** processes request and, upon approval, prepares "Equipment Transfer Document" (E.1.).
  - d. **Truck driver** picks up equipment with four copies of "Equipment Transfer Document" (E.1.), which are distributed according to directions on bottom of form.

**E. FORMS AND AUXILIARY REFERENCES**

1. Equipment Transfer Document (ETD), generated by the Materiel Control Unit

**F. REPORTS AND RECORDS**

1. Inventory listing, sent each year after close of fiscal year to each location by the Materiel Control Unit.

**G. APPROVED BY**

*Kerry B. Flanagan*

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For the Superintendent of Public Education