

INVENTORIES

4516-R (3440AR)

In order to provide the proper tracking and control of District property, the superintendent or designee shall maintain an inventory of equipment in accordance with the law for the following:

1. All equipment items currently valued in excess of \$1,500 per item (Education Code 35168). The inventory threshold will be adjusted biennially by the statutory cost-of-living adjustment from the previous year, rounded to the nearest \$50.
2. The District shall also include the date and manner of disposal for each item of equipment in the inventory system upon disposal of the item.

The inventory shall contain a record of the following information (Education Code 35168; 5CCR 3946)

1. Name and description of the property
2. Identification number
3. Original cost of the item of equipment or a reasonable estimate if the original cost is unknown.
4. Date of acquisition
5. Location of use
6. The date and method of disposal

In addition to the information specified in items #1-6 above, the following information shall be recorded for equipment acquired with state and/or federal categorical funds unless otherwise specified in law: (5 CCR 3946:2 CFR 200.313)

1. Source of the property (funding source)
2. Titleholder
3. Percentage of federal participation in the cost of the property
4. Use and condition of property
5. Sale price of the property upon disposition and method used to determine current fair market value.

At the time of purchase, the superintendent or designee shall affix a label to the equipment containing the identification number and the District name. Equipment items purchased with categorical program funds shall also be labeled with the name of the project in accordance with 5 CCR 3946.

Whenever an equipment item is moved to a new location or the equipment is used for a new purpose, the new location or purpose shall be recorded in the inventory.

A copy of the inventory shall be kept at the district office and at the appropriate school site.

The superintendent or designee shall annually submit an inventory listing of federally owned property in its custody to the federal agency that granted the award. (2 CFR 200.312)

Physical Inventory

At least once every two years, a physical inventory of equipment shall be conducted and the results reconciled with the property records. (2 CFR 200.313)

The superintendent or designee shall establish procedures for conducting the physical inventory which shall include but not be limited to, designation of person(s) responsible for coordinating and conducting the inventory, preparation and distribution of count sheets, and procedures for conducting a recount to substantiate the validity of the inventory.

The superintendent or designee shall investigate any differences between the quantities determined by the physical inspection and those in the accounting records.

Anaheim Union High School District

Approved: February 12, 2026

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