

LOS ANGELES UNIFIED SCHOOL DISTRICT
DIVISION OF ADULT AND CAREER EDUCATION

GUIDELINE NO. 001.00
June 7, 2018

SUBJECT: EQUIPMENT INVENTORY CONTROL

- I. Background
- II. Implementation
- III. Reference (Ed Code)

I. BACKGROUND

This guideline, formerly Guideline 23, replaces Guideline 87 “Tracking and Labeling of Equipment Purchased with Carl D. Perkins Career & Technical Education Funds,” Guideline 117 “Instituting Enhanced Safeguards to Manage Inventory of Equipment Purchased with Federal Funds” and Guideline 118 “Tracking and Labeling of Equipment Purchased with “Workforce Innovation and Opportunity Act Funds.”

This guideline is consistent with guidelines from the California Department of Education, “Management of Career & Education Equipment,” (February 2007) and from Los Angeles Unified School District (LAUSD) BUL-953, “Control of Site Equipment,” (May 10, 2004), and BUL-3508.1, “Inventory of Equipment Purchased through Categorical Programs” (February 4, 2008).

LAUSD is required by federal and state regulations to:

- Establish property management policies and procedures
- Maintain equipment inventory control records
- Label all equipment with a unit purchase price of \$500 or more (supplies excluded)
- Label all equipment which is highly pilferable (i.e., tablet computers, iPads, Chromebooks) regardless of the purchase price (supplies excluded)

Required Inventory Information

An inventory list must be maintained for all equipment with a unit purchase price of \$500 up and/or is highly pilferable. The equipment inventory is a Class I Permanent Record. This list must include the following nine categories of information:

1. Description, including the manufacturer’s model number, if any
2. A unique identification number, which may be the manufacture’s serial number
3. Identification of federal funding by grant source (i.e., P.L. 102-39) or by grant title
4. Acquisition date (date equipment was purchased or arrived on site)

5. Acquisition cost, including the percentage of federal money used to purchase
6. All pertinent information on the ultimate replacement, transfer or disposition
7. Equipment location, including name of school site, room, or other area, and date the location information was verified.
8. Equipment use, including a justification statement if there was a change in use
9. Current equipment condition and date the equipment was inspected

II. IMPLEMENTATION

- A. Responsible Parties: Principals, Assistant Principals of Operation, CTE Program Advisors, Financial Managers, Plant Managers, and Instructional Technology Support Technicians.
- B. Timeline: Beginning immediately.
- C. Standardization and Systematization: The DACE Mission Control (DACE MC) inventory control system is to be used by all Division sites to ensure all policies and procedures are followed and that records are accurately maintained.

EQUIPMENT RECEIVING:

1. With the exception of donations, all equipment at all price points must be reported to the financial manager upon arrival. This includes items purchased by purchase order, P-Card, Imprest check and Imprest check reimbursement. (Donations must be approved by the site administrator as well as the Division Central Office Administrator over Operations and reported to the plant manager.)
2. With the exception of supply items (i.e., paper, toner, gas, batteries, cleaning supplies, etc.), the financial manager will work with the plant manager to insure that the CTE Program Advisor is made aware of and given the proper documentation for all equipment arriving on campus, including items that are installed or setup upon arrival as part of the purchase agreement or contract. This must be done within five business days of arrival.

Required Documentation Includes:

- a. Purchase order items:
 - Signed requisition
 - Shopping cart or LRP printout
 - Purchase order printout
 - Packing slip or invoice
- b. P-Card purchases:
 - Signed requisition

- Receipt or invoice with funding information (last five digits of the functional area) written on
- c. Imprest Check purchases:
- Signed requisition
 - Receipt or invoice with funding information (last five digits of the functional area)
- d. Donations approved by the site administrator as well as the Division Central Office Administrator over Operations:
- Letter on donating company's letterhead which must state:
 - Make, model and serial number and original cost of each item
 - The original purchase date and vendor
 - The item is owned outright by the company donating it and that it is being donated it to the Los Angeles Unified School District's Division of Adult and Career Education
3. Once the CTE Program Advisor is notified of the equipment delivery and is given proper documentation, the advisor will oversee the following procedures:
- a. Process the items into, or confirm the items have been processed into, DACE MC (except Student Body funded items)
- b. Appropriately label, or confirm the items have been appropriately labeled (including Student Body funded items)

Please note: the DACE MC labels for Student Body funded items are only to identify the items as such. No information is maintained in DACE MC for Student Body funded items.

This includes items under \$500 if they are deemed to be highly pilferable.

EQUIPMENT LOANS

1. Equipment may only be loaned to faculty and staff to support the objectives of LAUSD. Equipment may not be loaned for personal use or for non-District business.
 - All equipment loans must be processed through DACE MC.
 - Equipment loans may not be for longer than six months. However, the equipment may be re-loaned to the same employee for additional terms of up to six months each, as long as the equipment has been physically inspected and reprocessed through DACE MC.

EQUIPMENT TRANSFERS

1. Any equipment that is relocated, either within your service area, from one room to another, or to another Division service area, must be processed in DACE MC as a transfer request.
2. Specially funded equipment (i.e., Perkins and WIOA) that is over five years old may be repurposed for a use other than it was originally designated.

As an example, a Perkins computer purchased for an accounting teacher's program that is now over five years old may be used in a different CTE classroom or even in an ESL classroom.

- a. Even if repurposed, it will still remain in inventory under its original funding
 - Asset tags identifying special funding must remain on the item
 - The item must be reported as part of that specially funded program's year-end inventory through its year of deposition
 - Valid reasons for deposition:
 - Transferred out of your service area (it will get added to the inventory of the receiving service area, school or office)
 - Salvaged
 - Stolen
 - Missing and never recovered
 - For Perkins funded items, a VE-35 form must be submitted to the State for approval

EQUIPMENT SALVAGE

1. Equipment may only be salvaged if it is deemed broken (not reasonably repairable) or obsolete (older than its expected lifespan and no longer viable for use).
2. Salvage items must be processed in DACE MC as a salvage request.
 - Salvage requests for Perkins equipment and CTE classroom equipment less than five years old must be accompanied by a VE-35 (generated in DACE MC), to be provided to the State for approval.

STOLEN EQUIPMENT

1. Equipment that is known to have been stolen must be immediately processed as such in DACE MC.
 - a. A Los Angeles Police Department (LAPD) report must be filed immediately using the report generated by DACE MC.
 - b. The LAPD report number must be logged into DACE MC for the stolen item(s).

Where equipment is missing but it is unknown if it was stolen, do not process it as stolen in DACE MC and do not file a LAPD report. In this circumstance, in an effort to determine what may have happened to the equipment, make inquiries to all parties that might have information regarding its whereabouts or the last time it was seen. If you are still unable to locate the equipment, no further action is needed at this time. When year-end inventory reports are generated in DACE MC, a missing items report will be generated. A school police report must be immediately filed using the report generated by DACE MC.

PHYSICAL INVENTORY

1. The physical inventory process in DACE MC should be followed to perform a continuous, rotating physical inventory of all rooms used by your service area at all locations where you operate or have operated within the current or previous school year. This process replaces the previous one-time-a-year at year-end inventory procedure used by the Division.
 - Plan on inventorying enough rooms each week or month so that a full inventory is occurring at your service area every five months. (i.e., if you have 100 rooms, inventorying 5 rooms a week, or 20 rooms a month, for five months would cover all rooms)
 - As you prepare for year-end inventory reports, leave some time for attempting to locate items not physically inventoried in the last 180 days.

YEAR-END REPORTING

1. Use DACE MC to automatically generate your year-end inventory reports for Master, Perkins (CTE) and WIOA inventories.

Please note: DACE MC will not let you do this until all transfers and salvage pending in the system have been completed or cancelled.

2. Principals must complete the Master, Perkins (CTE) and WIOA Administrative Assurance documents.
3. Scan the completed Administrative Assurance documents.
4. Organize one electronic and two physical packets for each of the three inventories. Each packet should contain:
 - Administrative Assurance document
 - Inventory report
 - Transfer Addendum
 - Salvage Addendum
5. Submit the physical packets with the original documents via school to the appropriate Division central office department.
6. Email the electronic packets to the appropriate Division central office department.

7. Store the remaining physical packets as well as a copy of the electronic packets at your site for record maintenance and auditing purposes.
8. Submit a copy of your DACE MC folder to Pierre Giammattei via a remote support session.

III. REFERENCE

California Education Code
§35168. Inventory of Equipment

“The governing board of each school district shall establish and maintain a historical inventory, or 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, the location to 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.”

For assistance, contact Ana Martinez at (213) 241-3800 or by email at amarti07@lausd.net.

APPROVED: Joseph Stark, Executive Director

DISTRIBUTION: All Schools and Offices, Division of Adult and Career Education



Los Angeles Unified School District
 Division of Adult and Career Education
 WIOA and Perkins Inventory – Administrator Assurance



Fiscal Year: _____

School: _____

I hereby certify that the location and condition of ALL equipment purchased with Workforce Innovation and Opportunity Act (WIOA), Title II funds and Carl D. Perkins (Perkins) funds have been verified at least once over the past fiscal year, in accordance with Division Guideline 119, *Equipment Inventory Control*, dated June 24, 2018, and pursuant to the requirements set forth by the California Department of Education. The findings have been reflected on the associated equipment inventory control document, transfer addendum and salvage addendum. Copies of this assurance form, along with the above mentioned documents and any supporting documentation are being retained by the CTE Program Advisor at our school site, as well as at the Division of Adult and Career Education’s Central Office, and are available for review.

 IT Support Technician’s Name

 IT Support Technician’s Signature

 Date

 CTE Program Advisor’s Name

 CTE Program Advisor’s Signature

 Date

 Principal’s Name

 Principal’s Signature

 Date

The annual physical inventory verification and documentation for WIOA, Perkins and Master inventories, including the above mentioned documents, this assurance form and the District’s Annual Equipment Inventory verification memorandum must be completed, kept on file, and submitted to the Division of Adult and Career Education’s Central Office each year no later than May 15.