

# CSBA Sample

## Administrative Regulation

### Business and Noninstructional Operations

AR 3512(a)

### EQUIPMENT

Note: The California School Accounting Manual distinguishes between "equipment" and "supplies" and defines equipment as having relatively permanent value (e.g., is serviceable for more than one year) and substantially increasing the value of the district's physical assets. Equipment is generally not of an expendable nature and does not easily deteriorate in use. Examples include computer systems, machinery, vehicles, and playground equipment.

District equipment shall be used primarily for educational purposes and/or to conduct district business. The Superintendent or designee shall ensure that all employees, students, and other users understand the appropriate use of district equipment and that any misuse may be cause for disciplinary action or loss of user privilege.

(cf. 0440 - District Technology Plan)  
(cf. 3515.4 - Recovery for Property Loss or Damage)  
(cf. 3540 - Transportation)  
(cf. 3551 - Food Service Operations/Cafeteria Fund)  
(cf. 4040 - Employee Use of Technology)  
(cf. 4118 - Dismissal/Suspension/Disciplinary Action)  
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)  
(cf. 5142 - Safety)  
(cf. 5144 - Discipline)  
(cf. 6000 - Concepts and Roles)  
(cf. 6163.4 - Student Use of Technology)  
(cf. 6171 - Title I Programs)

School-connected organizations may be granted reasonable use of the equipment for school-related matters as long as it does not interfere with the use by students or employees or otherwise disrupt district operations.

(cf. 1230 - School-Connected Organizations)  
(cf. 1330 - Use of School Facilities)

Note: The following paragraph is **optional**. It is recommended that the district check its liability coverage for off-site use of district equipment and materials. Whenever an individual is authorized to borrow district equipment, he/she could be required to complete a form identifying the equipment and the intended use and indicating that the individual will assume responsibility for any loss or damage to the equipment. See the accompanying Exhibit for a sample form that may be used for this purpose.

The Superintendent or designee shall approve the transfer of any district equipment from one work site to another and the removal of any district equipment for off-site use. When any equipment is taken off site, the borrower is responsible for its safe return and shall be fully liable for any loss or damage.

## EQUIPMENT (continued)

Employees transferred to another work site shall take with them only those personal items that have been purchased with their own funds unless otherwise authorized by the Superintendent or designee or applicable Board policy.

Note: Education Code 35168 requires the district to maintain an inventory containing specified information for all equipment currently valued in excess of \$500. **For equipment purchased with federal funds, Although 34 CFR 80.3 and 80.32 2 CFR 200.313-200.314** only require districts to maintain inventory records of tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit, **but** the state's Federal Program Monitoring process reviews whether the district maintains an inventory record for every item of equipment with an acquisition cost of \$500 or more per unit that is purchased with state and/or federal categorical funds. CSBA recommends an inventory of all equipment currently valued in excess of \$500 in order to simplify the district's inventory procedures and to comply with law. Also see AR 3440 - Inventories.

The Superintendent or designee shall maintain an inventory of all equipment currently valued in excess of \$500. (Education Code 35168; 5 CCR 3946)

*(cf. 3440 - Inventories)*

When equipment is unusable or is no longer needed, it may be sold, donated, or disposed of in accordance with Education Code 17540-17555 or **34 CFR 80.32-2 CFR 200.313**, as applicable.

*(cf. 3270 - Sale and Disposal of Books, Equipment and Supplies)*

## Equipment Acquired with Federal Funds

Note: ~~Office of Management and Budget (OMB) guidance in OMB Circular A 87 (Cost Principles for State, Local, and Indian Tribal Governments)~~ **2 CFR 200.313 and 200.439** requires a district receiving federal grant funds to obtain prior written approval from its awarding agency before incurring the cost of a capital expenditure **including general purpose equipment; see AR 3230 - Federal Grant Funds. Both the OMB guidance and generally accepted accounting principles identify equipment as a capital expenditure.**

The Superintendent or designee shall obtain prior written approval from the California Department of Education or other awarding agency before purchasing equipment with federal funds. **(2 CFR 200.48, 200.313, 200.439)**

***(cf. 3230 - Federal Grant Funds)***

*(cf. 3300 - Expenditures and Purchases)*

All equipment purchased for federal programs funded through the consolidated application pursuant to Education Code 64000-64001 shall be labeled with the name of the project, identification number, and name of the district. **(2 CFR 200.313; 5 CCR 3946)**

For any equipment acquired in whole or in part with federal funds, the Superintendent or designee shall develop adequate maintenance procedures to keep the property in good

## EQUIPMENT (continued)

condition. He/she shall also develop adequate safeguards to prevent loss, damage, or theft of the property and shall investigate any loss, damage, or theft. (**2 CFR 200.313; 34 CFR 80.32**)

(cf. 3530 - Risk Management/Insurance)

(cf. 4156.3/4256.3/4356.3 - Employee Property Reimbursement)

Equipment purchased for use in a federal program shall be used in that program as long as needed, whether or not the program continues to be supported by federal funds. The equipment may be used in other activities currently or previously supported by a federal agency when such use does not interfere with the work on the project or program for which it was originally acquired or when use of the equipment is no longer needed for the original program. (**34 CFR 80.32-2 CFR 200.313**)

### Legal Reference:

#### EDUCATION CODE

17540-17542 Sale or lease of personal property by one district to another

17545-17555 Sale of personal property

17605 Delegation of authority to purchase supplies and equipment

35160 Authority of governing boards

35168 Inventory of equipment

64000-64001 Consolidated application process

#### CODE OF REGULATIONS, TITLE 5

3946 Control, safeguards, disposal of equipment purchased with state and federal consolidated application funds

4424 Comparability of services

16023 Class 1 - Permanent records

#### UNITED STATES CODE, TITLE 20

6321 Fiscal requirements

#### **CODE OF FEDERAL REGULATIONS, TITLE 2**

**200.0-200.521 Federal uniform grant guidance**

#### **CODE OF FEDERAL REGULATIONS, TITLE 34**

**80.1 80.52 Uniform administration requirements for grants to state and local governments**

### Management Resources:

#### CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

#### **OFFICE OF MANAGEMENT AND BUDGET PUBLICATIONS**

**Cost Principles for State, Local, and Indian Tribal Governments, OMB Circular A 87**

#### WEB SITES

California Department of Education: <http://www.cde.ca.gov>

Office of Management and Budget: <https://www.whitehouse.gov/omb>

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### Policy Reference UPDATE Service

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