

**Business/Noninstructional Operations**

**Inventories**

An inventory of equipment shall be maintained in a manner authorized by the State Board of Education. All items whose current value exceeds five hundred dollars (\$500) shall be included in the inventory. A reasonable estimate of the original cost of an item shall be made when the original cost is unknown.

The inventory shall include at least the description, name, date of acquisition, identification numbers, original cost, and location of all items. A record of the inventory shall also be kept.

**Legal Reference**

Education Code

35168 Inventory of equipment

Administrative Code, Title 5

16035-16036 Historical inventory of equipment