



## Administrative Procedure

### Chapter 6 – Business and Financial Services

#### AP 6535 – USE OF DISTRICT EQUIPMENT

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This procedure prescribes the equipment inventory system and assigns responsibility for the management, upkeep, replacement, and distribution of district property as defined herein.

#### FUNCTION

1. Definitions:
  - a. Equipment means property of a permanent nature other than land and buildings, or improvements thereto. For example: furniture, machines, musical instruments, and vehicles. Technical distinctions between supplies and equipment of real property and equipment are made in accordance with law and Administrative Procedure, AP 6330.2, Equipment and Supply Determination.
  - b. Perpetual inventory system means the documentation of acquisition, use, cost, and disposition of all equipment.
  - c. Physical inventory means the actual inspection and identification of equipment at the location where it is used.
2. Inventory Control Provides:
  - a. Information on equipment at each location for insurance purposes;
  - b. Data essential for allocation, service, repair, and replacement of equipment; and
  - c. Information necessary for an audit, including federal and state-funded property.
3. Type of Control Used – Each District budget location has an equipment account maintained by the Inventory Section. This account is controlled by a perpetual inventory system, augmented and reconciled by physical inventories. Equipment is accounted for in two ways:
  - a. By unit so that it retains its separate identity in the records. For example: items are serially numbered by manufacturer; and
  - b. By groups of like items with respect to function, material, shape, and size; for example, student chairs and tables.

#### IMPLEMENTATION

1. Presidents or designees shall:
  - a. Inform their staff of upcoming inventories;
  - b. Arrange for access by the inventory crew to all rooms, space, and equipment storage areas;
  - c. All durable, non-consumable property not tagged by the district is deemed non-district property; and
  - d. Maintain a list of equipment, complete with serial or inventory numbers, including notations for each piece of equipment that is not on site. Example: items out for repair or on loan. Records or lists should include musical instruments.

2. The Inventory Control Section shall:
  - a. Maintain a perpetual inventory of all equipment;
  - b. Assign equipment numbers to certain specialized equipment;
  - c. Provide an inventory listing to each site or special program periodically;
  - d. Inform presidents or designees of upcoming physical inventories;
  - e. Monitor transactions that change accountability, including but not limited to:
    - 1) Equipment Transfer Documents
    - 2) Purchase Orders
    - 3) Student Body Purchases
    - 4) Gifts
    - 5) Property Damage or Loss Reports
    - 6) Material Disposal Request
    - 7) Removal of Equipment Items for Inventory
    - 8) Trade-ins, approved by the Vice President of Administrative Services; and
  - f. Conduct a periodic physical inventory of all sites in the District. Inventories shall be conducted during any time of the year and shall be scheduled so as to minimize interference with class schedules or office work. Approximately two weeks prior to conducting an inventory, the appropriate site administrator or his designee is notified by memorandum that an inventory is to be held.

## **EQUIPMENT LOSS**

Each member of the District staff shall be responsible for equipment under their control. Loss of equipment and unauthorized removal of equipment should be reported immediately to the appropriate administrator.

Equipment that is lost or stolen may be replaced upon submission of a request through the appropriate administrative office. The request must include an explanation about the loss or theft of the equipment and a justification that replacement is essential to the activity served.

Equipment shall only be removed from campus with proper authorization(s), and shall not be loaned to persons not employed by or enrolled in the District.

Also see Standard Operating Procedures (SOP) regarding campus/site custodial programs.

**References:** ACCJC Accreditation Standards III.B.2 and III.C.4.; and  
Education Code Section 70902

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*(Supersedes: C-7300.2 – 11/17/83; 09/10/98; AP 6520.1 – 10/22/09; (Renumbered AP 6535)*