

INVENTORY GUIDELINES

SITES

A site is defined as a piece of land and all improvements made to the land other than buildings.

Site records should include the following information:

- a. Name, if designated
- b. Legal description
- c. Area
- d. Original cost
- e. Cost of improvements
- f. Information about deeds and abstracts

BUILDINGS

A building is one continuous structure which may or may not be connected with other structures by passageways. It includes the building, plumbing, sanitary, heating, ventilating, mechanical and electrical work, lockers, cabinets and shelves which are built into the buildings.

Building records should include the following information:

- a. Name, if designated
- b. Principal use of building: Administrative, instructional, maintenance, warehouse, support services, etc.
- c. Ownership, if leased
- d. Construction: Dates, type, cost, availability of blueprints
- e. Major remodeling or additions
- f. Size of building: floor areas by regular classrooms, special classrooms, administrative, circulation
- g. Service systems: Heating, ventilating, water, sewer, electrical, communications, etc.

MOVEABLE EQUIPMENT

Moveable equipment consists of equipment items that are transportable from one location to another without appreciable damage or change to the location from which they are removed or to the location where they are installed.

Moveable equipment items may be accounted for by:

- a. Unit Control: Each item is accounted for as an individual unit. All equipment with serial numbers shall be under unit control. Other large items may be kept under unit control.
- b. Group Control: Items that are the same with respect to function, material, shape, and size may be accounted for as a group.

Moveable equipment records should include the following information:

- a. Name of equipment item
- b. Description of item
- c. Tag number or serial number, if any
- d. Number of units
- e. Date of acquisition
- f. Unit cost
- g. Total cost
- h. Condition
- i. Estimated present value
- j. Building location

MOVEABLE EQUIPMENT (FEDERAL FUNDS)

1. Equipment purchased in whole or in part by funds from federal title programs must be specially accounted for.
2. Vocational education programs require that all items costing \$100 or more be inventoried and tagged.
3. An original equipment inventory form must be filed with the Department of Public Instruction.
4. Items reported in (3) above, which are subsequently disposed of or used in some other way than originally reported, must be reported to the Department of Public Instruction on an Inventory Disposition Record.
5. Disposition must be substantiated with documentation.

APPROVED: October 9, 1985
 July 15, 2013
 MAY 14, 2018