# **Business/Non-Instructional Operations**

#### **Inventories**

### **Equipment**

An inventory of equipment shall be maintained in a manner authorized by the State Board of Education. All items whose current value exceeds \$500 shall be included in the inventory, with the exception of equipment permanently fixed in a building such as heaters or lockers. The equipment inventory shall serve both the functions of control and conservation. The inventory shall include at least the description, name, date of acquisition, identification numbers, original cost, and location of use of all items. A record of the date and mode of disposal of all equipment removed from the inventory shall also be kept.

### **Instructional Equipment**

An annual inventory of instructional equipment for each classroom shall be maintained.

## **Property/Equipment/Supplies**

All property, equipment and supplies that are purchased with IDEA funds, including equipment supplied to students with disabilities attending private schools at parental expense.

- All property/equipment/supplies labeled as being purchased with IDEA funds, including
  equipment supplied to students with disabilities attending private schools at parental
  expense.
- Labeled to include; Region 14 Public Schools, grant funding source and year.
- Clearly marked to indicate that all property, equipment, supplies are for assistive technology, instructional or educational use and shall be inventoried in Accordance with Federal Guidelines.
- Identified on Purchase Orders that indicate the source of funds.
- Labeled and inventoried as required if item has an acquisition cost equal to or greater than \$5,000.00 per unit and a useful life of more than one year. Items with a valueless than \$5,000.00 per unit and a useful life of more than one year will be labeled with grant funding source and budget code.

The inventory system shall be under the supervision of the Superintendent or designee.

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