

Regulation 3512: Equipment

Status: ADOPTED

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Employees and/or students shall use district equipment only for school-related tasks. The Superintendent or designee shall ensure that all employees understand that personal use of district equipment is prohibited and that a violation may be cause for disciplinary action.

The district shall provide comparable basic equipment and supplies for all classes. When equipment cannot be supplied to every class, the Superintendent or designee shall ensure that it will be shared within and among the schools.

When school equipment is not being used by students or employees, school-connected organizations may be granted reasonable use of the equipment for school-related matters.

The principal shall approve the removal of district-owned equipment from the school site. 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.

Transfer of Equipment to a New Site

Employees transferred to another school shall take with them only those personal items that have been purchased with their own funds. Items paid for by the district, school-connected organizations or grants shall remain at the initial location unless the principals of both schools make special arrangements that serve the best interests of the districtwide instructional program.

Equipment and materials unique to a special program being moved to another site may be moved to the new location upon the approval of both principals.

Equipment Acquired by Federal Funds

The following rules of allowability must apply to equipment and other capital expenditures: (2 CFR 200.439)

1. Capital expenditures for general purpose equipment, buildings, and land are allowable as direct costs, but only with the prior written approval of the Federal agency or pass-through entity.
2. Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the Federal agency or pass-through entity (CSAM Procedure 770).
3. Capital expenditures for improvements to land, buildings, or equipment that materially increase their value or useful life are allowable as a direct cost, but only with the prior written approval of the Federal agency or pass-through entity.
4. When approved as a direct cost in accordance with paragraphs (b)(1) through (3), capital expenditures must be charged in the period in which the expenditure is incurred or as otherwise determined appropriate and negotiated with the Federal agency.
5. The recipient or subrecipient may claim the unamortized portion of any equipment written off as a result of a change in capitalization levels by continuing to claim the otherwise allowable depreciation on the equipment or by amortizing the amount to be written off over a period of years negotiated with the cognizant agency for indirect cost.
6. Cost of equipment disposal. If the Federal agency instructs the recipient or subrecipient to otherwise dispose of or transfer the equipment, the costs of disposal or transfer are allowable.
7. Equipment and other capital expenditures are unallowable as indirect costs. See 2 CFR 200.436.

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. When no longer needed for the original program, the equipment may be used in other activities currently or previously supported by a federal agency. (34 CFR 80.32)

All equipment purchased with Consolidated Application funds shall be labeled with the name of the project, the identification number, and the name of the district. (5 CCR 3946)

Each principal or designee shall ensure that the following management provisions are established and maintained for equipment acquired in whole or in part with federal funds until such property is disposed:

1. Property records must include a description of the property, a serial number or another identification

number, the source of funding for the property (including the FAIN), the title holder, the acquisition date, the cost of the property, the percentage of the Federal agency contribution towards the original purchase, the location, use and condition of the property, and any disposition data including the date of disposal and sale price of the property. The recipient and subrecipient are responsible for maintaining and updating property records when there is a change in the status of the property. (2 CFR 200.313(d))

2. A physical inventory of the property must be conducted, and the results must be reconciled with the property records at least once every two years. (2 CFR 200.313(d))
3. A control system shall be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated. (34 CFR 80.32, 2 CFR 200.313(d))
4. Regular and adequate maintenance procedures shall be developed to keep the property in good condition. (34 CFR 80.32, 2 CFR 200.313(d))
5. If the recipient or subrecipient is authorized or required to sell the property, proper sales procedures must be in place to ensure the highest possible return. (2 CFR 200.313(d))

If equipment is used for a purpose other than that for which it was originally purchased, the inventory shall include a dated statement justifying its current use.
