

**SAN DIEGO COUNTY OFFICE OF EDUCATION**

**POLICY NO. 3440**

**CLASSIFICATION: Business and Noninstructional  
Operations**

**ADOPTED: 9/13/95  
REVISED:  
REVIEWED: 12/14/16**

**SUBJECT: Capital Property, Inventory**

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In order to provide for the proper control of capital property, the County Superintendent of Schools or his/her designee shall maintain an inventory in a manner authorized by the State Board of Education.

**Derivation: Adopted 9/13/95. Technical Revision 12/14/16.**

**Administrative Regulation No.: 3440**

**Legal Reference: Education Code  
35168  
California Code of Regulations, Title 5  
3946, 16022 - 16023, 16035  
Code of Federal Regulations, Title 2  
200.0 – 200.51**

**Management Resources:**

***California School Accounting Manual*, California Department of Education,  
2016: [www.cde.ca.gov/fg/ac/sa](http://www.cde.ca.gov/fg/ac/sa)  
Office of Management and Budget: [www.whitehouse.gov/omb](http://www.whitehouse.gov/omb)**