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Inventory Accountability Procedures Manual

Leon County School District

April 2017



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SECTION A: Introduction

The purpose of this manual is to provide information to improve internal controls and management of tangible personal property in accordance with Leon County School District Bylaws & Policies and the Florida Statutes. In addition, the manual delineates the various processes that collectively represent the District's Property Management / Inventory Accountability function – and, therefore, it can be particularly useful to new staff members, coordinating departments and other interested parties.

Applicable authority:

*Leon County School District Policies 7300, 7310, 7320, 7450 & 7455;
Florida Statutes chapters 218.39[1] [d] & 274.*

Objective

The objective of the manual is to assure and maintain accurate accountability of all capitalized and non-capitalized assets that are property of the District by properly identifying, tagging and recording the information in the appropriate software system. Capitalized property is tracked in the Skyward software system. Non-capitalized property is not tracked in Skyward, but will be tracked in a separate software program being developed by the Technology and Information Services (TIS) department.

Property Management - Scope of Responsibility

The Property Management department is responsible for the identification of all tangible personal property of the Leon County School District, for tagging property valued at \$1,000 or more (classified as “capitalized”) and for keeping records of all such property owned by the District. The department is also responsible for pickup, storage and disposal of all District furniture, equipment, technology and other items of property. Further, it manages the District's surplus warehouse and conducts surplus sales and auctions for larger equipment and vehicles.

Inventory Control Designee

Each District cost center will have a person, called the Inventory Control Designee (ICD), to track all assets (tangible personal property) and maintain accurate asset records and to assist the Property Management department in locating property during the annual property inventory. The ICD has responsibility for day-to-day inventory activities and processes within the cost center. The ICD is charged with ensuring that all tangible personal property – including both capitalized and non-capitalized assets -- are inventoried appropriately and records are updated to reflect the correct model, type, serial number and assigned location (department, building and room number). All ICDs are required to attend a training session with Property Management

staff members to review their duties, responsibilities and Skyward inventory reports required from each cost center.

Asset Valuation

All tangible personal property purchased by or donated to the District having a value of \$1,000 or more must be reported to the Property Management department following procedures outlined in this manual. All computers -- regardless of price -- are tagged by TIS, which reports all capitalized items to Property Management. Tangible personal property is valued at actual cost, including all ancillary charges necessary to place that property in its intended location and condition for use. Donated property values should be based on fair market value.

Capital vs. Non-Capital Assets

Property is classified as a capital asset if it is a non-consumable tangible item valued at a single amount of \$1,000 or more with a life expectancy of at least one year. Tangible items valued at single amounts less than \$1,000 are classified as non-capital assets.

Identifying a Fixed Asset

Documenting the asset begins at the point of purchase. Below is a breakdown of how a capitalized asset is tracked and placed in the cost center inventory. (*See flow chart: Appendix 1.*)

- Purchase order is created.
- Cost center receives asset and completes a Report of Property Received form (*See Appendix 2*) and submits to Property Management.
- Property Management staff will then go to the cost center location and affix a property control tag to each item.
- Finance/Purchasing generates a report (pay cycle) to view all purchase orders and confirms that a check was issued through Accounts Payable providing payment to the vendor.
- Once report is received by Property Management, the staff will verify that a Report of Property Received form was submitted (and received) -- and notate the check number and price in Skyward. If a form has not been received for items listed on a pay cycle report or credit card statement, Property Management will request that a Report of Property Received form be completed and submitted to get items tagged and placed into inventory.

Classification of Tangible Personal Property

Tangible personal property includes motor vehicles, audio visual equipment, furniture, fixtures, equipment, computers and software. The Financial & Program Cost Accounting & Reporting for Florida Schools manual, otherwise known as the “Red Book,” defines the object codes used to

classify tangible personal property. These codes are *essential* for the accurate accounting of all assets in the District. When used properly in the accounting strip on purchase orders, it provides the Property Management department the necessary information needed to input information into Skyward.

Object Codes for Capitalized & Non-Capitalized Assets

- 6210 – Capitalized AV Material
- 6410 – Capitalized Furniture, Fixtures & Equipment
- 6420 – Non-Capitalized Furniture, Fixtures & Equipment
- 6430 – Capitalized Hardware
- 6440 – Non-Capitalized Hardware
- 6510 – Buses
- 6520 – Other Motor Vehicles
- 6900 – Non-Capitalized Software
- 6910 – Capitalized Software

It is imperative that the correct object code be used when purchasing non-capitalized or capitalized items since the District must account for the equipment in its financial statements until disposed of in the proper manner.

SECTION B: Tagging New Capitalized Property

Basics of Property Tagging

1. When property costing \$1,000 or more, with the exception of computers, is received a Report of Property Received form should be completed and sent to Property Management noting the following:
 - Item Description
 - Make
 - Model
 - Serial Number
 - Service Tag Number (if pre-numbered by Dell or HP)
 - Location
 - PO Number / PCard

2. If a Report of Property Received form is not received by Property Management, new items will not be tagged until the item has been paid for and a pay cycle report or credit card statement is received by Property Management from Accounts Payable/Purchasing.
3. If property is purchased through an internal account, a Report of Property Received form should be completed and forwarded to Property Management.
4. The cost center receiving assets is responsible for completing all Report of Property Received forms, regardless of whether it initiated the purchase order or another cost center purchased the property. Any school or department buying equipment **for** another cost center is required to send all backup documentation showing all purchased items to the receiving cost center so the receiving cost center can complete the Report of Property Received form accurately and in a timely manner.
5. When new property is received, the Inventory Control Designee should ensure that the property is stored in a secure place until tagged by Property Management. Each cost center should have a central receiving location that has limited, secure access.
6. If the property needs to be used before it is tagged, a record of its location and the employee who has it should be kept by the Inventory Control Designee (ICD).
7. If the property cannot be located to be tagged, a property record number will be assigned to the missing property. A Transfer of Property Form (*Appendix 3*) must then be completed by the cost center, stating the item is missing or stolen. This, along with a police report and a Plant Security Report (*Appendix 4*) if the item is stolen, will be forwarded to the Board for final removal.
8. If an item is to be replaced by the manufacturer due to failure, a Transfer of Property Form must be completed and the replacement item will receive a new property record number. It will be added to the cost center's inventory using the same information as the original purchase, with the updated serial number.
9. The Property Management department records all tagged property by cost center into Skyward software system. Each cost center has the capability of accessing this system at any time to view only the current property records inventory for its own cost center.
10. Easily stolen items (i.e., cameras, DVDs, VCR equipment, musical instruments, etc.) costing less than \$1,000 **should be inventoried by the cost center**. These items should not be included on the official School Board inventory (items costing \$1,000 or more) unless they are computers. All computers are inventoried (by TIS/Property Management) with a property tag regardless of price.
11. If practicable, equipment should be assigned to specific employees at each cost center.

The Intra-Cost Center Property Transfer Form (*Appendix 5*) has been developed for this purpose. Copies of these forms should be maintained by the Inventory Control Designee (ICD) at each cost center. However, when an item of equipment is declared surplus and is to be removed, the responsible employee should document the removal using the regular Transfer of Property Form, which should be sent to the ICD. The ICD will then follow the procedures outlined in Section D, Surplus Property (*page 10*), in disposing of the surplus property.

Software Purchases / Site Licenses

The determination of whether or not to capitalize software is based on the total number of users and the acquisition cost associated with that software. For example, if a bundle package is purchased that allows the software to be loaded onto 10 computers and the cost is \$2,000, the cost per user (computer) is only \$200. In this case, the software **should not be capitalized** since it costs less than \$1,000 per machine. The software should be charged to 6900 / Non-Capitalized Software.

A Site License allows a particular piece of software to be installed on any computer at the site, with no limit on how many computers it is installed on. This type of software **should not be capitalized**. The software should be charged to 6900 / Non-Capitalized Software.

A bundle package costing \$10,000 that can be installed onto 10 machines would be charged to 6910 / Capitalized Software since the cost per computer is \$1,000. This software **should be capitalized** and an asset master record should be created by the receiving cost center.

It is very important that all paperwork/documentation associated with a software purchase is attached to the Property Received Form sent to Property Management so the property can be accurately classified.

Tagging Software / Scan Sheet

The fixed asset number should be written on the package and/or software disc. In addition, the Software Accountability scan sheet is to be completed to indicate the location of the software, the computer(s) it is installed on and the employee responsible for the software. All software scan sheets are to be maintained in a central location -- such as a three-ring binder or folder -- that is easily accessible to the ICD.

Removed / Lost Property Tags

Occasionally, property tags are removed, lost or damaged in a manner that does not allow them to be scanned. Regardless of the cause, it is the responsibility of the cost center ICD to contact Property Management for a replacement tag.

If the item is no longer considered tangible personal property (cost is less than the \$1,000 Board-approved threshold), there is no need to request a replacement tag. The fixed asset number should be visibly written in permanent marker on the equipment.

Standards and Forms for Reporting Disposition of Tangible Personal Property

For ease of reference, listed below are the standards used for reporting the disposition of tangible personal property, along with the associated applicable forms / documents. Many forms, reports and documents are used daily for the accountability of tangible personal property. Listed below are the forms and documents used most often and a description of what each is used for. These items are located in the forms management section of the LCS website under the employee tab: <http://www.leonschools.net/domain/108>

Report of Property Received – Used to document new tangible personal property that requires a fixed asset number. This form is used for purchases made by purchase orders, PCards, internal account purchases and donations.

Transfer of Property Form – Used to document the authorization and receipt or transfer of tangible personal property leaving or entering a cost center. This includes permanent transfers to other cost centers, items sent to the Property Management Surplus Warehouse, and items sent to salvage. This form is also used when permanently transferring equipment to another governmental agency, school district, ESE student, etc. (with LCS Board approval).

Plant Security Report – Used to document the loss, theft or damage of all property. This can be the result of burglary, vandalism, theft, fire, disappearance or damage. A copy of this form should be completed and submitted by the cost center to the Inventory Contact at Property Management as soon as the occurrence is discovered. The Inventory Contact will immediately forward the report on to the following departments: Risk Management and Safety & Security. A copy of the official police report must accompany the form when it is sent to Property Management.

Temporary Removal of Property – This form (*Appendix 6*) is used to document the authorization of tangible personal property being removed from the cost center and assigned to an employee for work-related use at home and temporary loans to employees or students.

Software Accountability Inventory Scan Sheet – Provided by Property Management to each cost center, identifying new software added to that cost center’s inventory. Must be completed by the ICD and maintained in an easily accessible central location within the cost center.

Inventory Terminology

Additions

- **Recovered** – Recovered assets include previously reported unlocated assets that have been found that need to be added back to the perpetual inventory records. Restoration of recovered assets requires a memo signed by the ICD and must include the location (department, building and room) where the asset is physically located.
- **Purchases** – A tangible personal property asset is added to the perpetual inventory records based on an expenditure from a capital asset account of \$1,000 or more. If a property tag needs to be issued for an asset purchased from an improper budget account, provide a copy of the purchase order.
- **Donations & Internal Account Purchases** – If additions are acquired through internal accounts or donations, submit a Report of Property Received form to Property Management. If the source of acquisition is unknown, state this on a Report of Property Received form and certify that the items are not the personal property of individuals or organizations other than LCS.

Deletions

- **Unlocated** – Assets are not located during the annual physical inventory.
- **Stolen** – Stolen assets must be supported with a Plant Security Report and a police report and must reflect a finding of burglary evidenced by forcible entry. The asset value above the insurance deductible may be reimbursed by LCS insurance. The Plant Security Report must be prepared and certified by a third-party law enforcement agency or the District Safety & Security department. The Plant Security Report must be submitted to Risk Management within 12 hours of discovery of the incident.
- **Reporting Theft** – Asset reported on a Plant Security Report and certified by a third-party law enforcement agency or the District Safety & Security department as theft or disappearance. These assets are reported as unlocated if the Plant Security Report and police reports reflect no forcible entry.
- **Transfers (including surplus)** – A Transfer of Property Form is required for all fixed asset transfers. The Transfer of Property Form must be signed by the principal / site administrator in the *releasing* cost center **and** the principal / site administrator in the *receiving* cost center. Assets certified as transferred by documenting with unsigned or falsified Transfer of Property Forms are reported as unlocated.

- **Other Deletions** – This category is only used when established procedures are not followed in the removal of assets from inventory. Deletions include fixed assets junked, burned or cannibalized by the cost center. Supporting documentation must include a signed memo by the principal / site administrator and must specify the reason for the deletion and include other appropriate documentation. Assets submitted without the required substantiating documentation are reported as unlocated.
- **Junked** – If a cost center decides to junk a piece of property, it must so indicate on a Transfer of Property Form submitted to Property Management, along with supporting documentation indicating that the item has no market value or is not feasible to repair and can be sold as scrap for the salvage value.
- **Vandalism** – This category is only used to record willful destruction of tangible personal property. Vandalism must be reported on a Plant Security Report, prepared and certified by a third-party police officer and the LCS Safety & Security department.

Internal Account Purchases / Donations

The Property Management department shall be notified when items valued at \$1,000 or more are purchased or received through donations or internal accounts. Such notification shall include a completed Report of Property Received form with a description of the item(s) purchased or received, including the manufacturer's name, model, serial or identification number, date acquired, and total cost (or fair market value if donated). If the source of the acquisition is unknown, this should be indicated on a Report of Property Received form and certified that the items are not the personal property of individuals or organizations other than LCS.

Once the Report of Property Received form is received by Property Management from the cost center, the Property Management staff will visit the cost center and physically affix a property tag on the item(s) listed on the form.

Security of District Assets

All property items should be secured in a manner that reduces the likelihood of theft, damage or loss. This may include storing smaller, light items, such as laptops, iPads, projectors, etc., in locked file cabinets when not being used. Also, the room should be routinely locked when no one is present.

Temperature limitations should be followed when using or storing an item, specifically computers and software. Ensuring that the bar-coded tag is affixed to the property item should reduce the risk of theft or loss.

SECTION C: Annual Cost Center Property Inventory

Leon County Schools conducts an annual inventory of District-owned tangible personal property in compliance with chapters 274.02, 1001.43 and 1013.28 of the Florida Statutes. The LCS Property Management department has been assigned responsibility for the annual audit process, which is carried out District-wide on a bifurcated basis. One-half of District cost centers are directly inventoried by the Property Management staff in even-numbered years and the other half of District cost centers are directly inventoried by the Property Management staff in odd-numbered years. In years when a cost center is not directly inventoried by Property Management, the cost center conducts its own property inventory, which is certified by the principal / site administrator and submitted to the Property Management department. Thus, all District cost centers are inventoried each year, with documentation accordingly. **Each cost center will complete its annual inventory within 15 days of assignment by Property Management.**

The alternate-year Property Management staff inventory process will begin with an email (sent approximately two weeks prior to the date of the inventory) to the principal / cost center administrator and the cost center's Inventory Control Designee (ICD) indicating the date of the initial scan by Property Management. . The ICD should accompany the assigned Property Management person to assist in locating as many items as possible. Current inventory lists will be provided to the cost center prior to the on-site visit.

During the inventory, all band instruments and items checked out should be returned for inspection. Item locked or hidden away should be brought out.

The following phases compose each annual inventory:

- Phase I – Advanced notification of scheduled inventory
- Phase II – Initial scan
- Phase III - Follow-up site visit to scan new or missing items
- Phase IV – Inventory reviewed & Inventory Certification Form ((PC 10)
sent to site/cost center (*See Appendix 7.*)
- Phase V – Report sent to the Board

(See Appendix 1 for flowchart covering property inventory process.)

Phase I

As part of a District-wide annual inventory schedule, Property Management will give each site (cost center) at least two weeks advance notice of the scheduled inventory at that location.

Phase II

Items that are newly purchased and are located in the cost center will be numbered/tagged during the initial scan and as needed throughout the fiscal year. The approximate lengths of time to conduct the initial scan are as follows;

- Elementary Schools, two days;
- Middle Schools, five days;
- High Schools, five days by two Property Management representatives;
- Maintenance, Transportation, Information Services, Exceptional Student Support Services, Food Services, and Title I will be given five days for the initial scan;
- All other cost centers will have one day for the initial scan.

Phase III

After the completion of the initial scan, Property Management will review inventory results to identify missing items. Then, it will contact the site to schedule and conduct a follow-up site visit to scan for missing and/or new property. After the follow-up visit, Property Management will send an email to the Principal/Director & Inventory Control Designee (ICD) containing a list of items that were not located.

A Transfer of Property Form should be completed by the Principal/Director/ICD for all items that cannot be located and forwarded to Property Management along with a letter of explanation.

Phase IV

Once the Not Scanned Items Report is reviewed and returned to Property Management, an Inventory Certification Form (PC10) is sent to the cost center for signatures and return to Property Management. After receipt of the PC10 by Property Management, the cost center's inventory will be marked as completed. By signing and returning the Inventory Certification Form, the cost center agrees that the inventory has been completed and findings are accurate.

Phase V

Property Management will prepare a Final Completion Letter to the School Board detailing completion of the annual District inventory. For any missing items that cannot be located, a letter of explanation and a completed Transfer of Property Form reflecting removal from the District property inventory will be provided to the Board (with a copy also sent to the cost center for the ICD's records).

SECTION D: Surplus Property

The following procedure is to be followed for property items that are to be declared surplus (and sent to the LCS surplus warehouse) due to the items being: (1) obsolete, (2) non-repairable, or (3) no longer needed by a cost center.

The cost center's ICD will complete a Transfer of Property Form, listing all items required for transfer and including all property record numbers and serial numbers. The Principal or Department Head and the ICD should sign the form.

NO MATERIALS WILL BE ACCEPTED BY THE SURPLUS WAREHOUSE WITHOUT APPROPRIATE COMPLETED FORMS.

The cost center's ICD will submit a Transfer of Property Form to Property Management for pickup of materials for surplus.

The ICD will call to arrange a time for pickup of the property. The property should be located in a central site, ready to go. Property will be checked against the Transfer of Property Form and, upon loading, the driver will sign the form to acknowledge receipt of the items. The ICD should make a copy of the Transfer of Property Form with all signatures for the cost center's records and return the original to the driver before the driver leaves the site.

1. **Acceptance** – The driver transports the property to the Property Management warehouse for placement with surplus materials. Surplus materials also may be accepted from trailers used on construction projects, which also requires completion of a Transfer of Property Form.
2. **Removal from Inventory Records** – Property Management will record the transfer of the property from the cost center's site to surplus on District property records. Property Management will submit surplus items to the School Board for permission to sell, scrap or dispose of property as may be deemed appropriate.
3. **Disposal** - Surplus operations will screen materials received and arrange for disposal.

Periodic notices will be sent to cost centers on useful items available for transfer to another cost center. If the equipment is not put back into circulation for use within LCS, upon approval by the Board to dispose of surplus material, Property Management will offer materials for sale through public sale, internet sale, entertain bids and/or solicitations that are in the best interest of the District or may scrap unusable, damaged materials without marginal value.

If the market value of the property is under \$5,000, it may be offered for sale to the general public through the Surplus Warehouse. If the market value of the property exceeds \$5,000, the property shall be sold through a public auction after advance notification is made in the local newspaper prior to auction.

Notwithstanding the above provisions, the LCS Board may transfer any real property, regardless of value, to another governmental agency for whatever considerations the Board determines to be in the best interest of the District.

SECTION E: Donation of Property to Non-Profit Organizations

1. All equipment being donated must be removed from the cost center's inventory prior to donation. A Transfer of Property Form must be prepared and sent to the Property Management department.
2. A list of all property to be donated must be presented to the Property Management department for review prior to removing it from the cost center's inventory.
3. All computer-related equipment must be evaluated by a representative of Information Services to determine if the equipment can be used within another cost center.
4. Items to be donated must be made available for inspection by other cost centers to see if there are any items that can be used at other locations.

It's important to remember that a cost center cannot unilaterally decide to dispose of (donate or junk) a piece of property unless such disposition first has been approved by the Property Management department. To initiate the process, the cost center submits a completed Transfer of Property Form indicating its intent.

Only current LCS employees can access and/or remove equipment or supply items from the Property Management warehouse for use within their cost center.

SECTION F: Transfer of Property

1. Property may be transferred for the following reasons:
 - When property can be used by another cost center.
 - When an employee is changing cost centers and **has permission** from the sending and receiving Department Director or Principal to take property with him/her.
 - When special needs property accompanies a student from one school to another.
 - When property is located during an annual inventory and it is not on the inventory of the cost center that is being scanned.
 - When property is sent to surplus for removal.
2. The Transfer of Property Form should be completed as follows:

- The “Transfer By” line is be completed by a representative of the sending cost center.
- The “Transfer to another school or department” item (D) should be checked and the receiving location should be indicated.
- In the space provided list: asset ID number, description & serial number of the property that is being transferred.
- If the property was located during an annual inventory, the room number should be included with the description.

When the transfers are returned to the Property Management department with signatures from both the sending and receiving cost centers, the property will then be transferred in the Skyward software system.

Removing Property from Assigned Cost Center

Any time tagged property leaves an assigned cost center, written authorization must be obtained from the cost center administrator/director. A Transfer of Property Form must be completed. The form must be signed by the administrator/director of the cost center and the individual removing the equipment. In addition, the fixed asset number, asset description and serial number of the item(s) must be indicated on the Transfer of Property Form. Any employee who either removes equipment or permits the removal of equipment form LCS property without proper authorization shall be subject to disciplinary action up to and including termination of employment.

Reasons for Removal of Property from a Cost Center

Transferring Equipment to Another Cost Center – When permanently transferring equipment to another cost center a Transfer of Property Form must be completed and the original must be sent to the Property Management department. The Transfer of Property Form must have all required signatures. Although the equipment may be located at non-LCD locations, the ownership of that equipment remains with LCS. If outside agencies with such equipment determine that these items are of no further use to them, arrangements should be made as soon as possible for the equipment to be returned to the overseeing LCS department or sent to the Surplus Warehouse.

Permanent Transfer / Donations to Non-LCS Facilities – From time to time, it may be determined that equipment assigned to non-LCS facilities on a temporary basis should be transferred to those agencies permanently. In these cases, the LCS Board must approve the transfer. A letter setting forth the rationale and other details of the transfer, along with the fixed asset number(s), asset description, historical cost and net book value, must be completed by the applicable ICD and forwarded to the Property Management department. The matter will then be submitted to the LCS Board for official action. Once approved by the Board, Property Management will delete the item(s) from the cost center’s inventory.

Repairing Equipment – From time to time, it may become necessary to have equipment repaired. Regardless of whether the repair work is performed by the District or by an outside vendor, a Temporary Removal of Property form must be completed and signed by the ICD and principal / site administrator prior to removal of the item(s) from the cost center. Documentation must be on file showing that the removal was approved by the ICD and principal / site administrator. A copy of the Temporary Removal of Property form must be maintained by the ICD in a central location, within a three-ring binder or a folder. In the event the equipment is determined by an outside vendor to be unrepairable, a Transfer of Property Form must be completed to transfer the equipment to surplus.

The same requirements hold true for the transfer/donation of any other property to an outside agency. Any equipment reported as lost, damaged or stolen by a non-LCS location must be supported by a Plant Security Report and police report and forwarded to Property Management.

SECTION G: Renovation Projects or Facility Closures

The following steps should be followed if storage of property is necessary as a result of renovations or a facility closure at a cost center:

1. Prior to the start of a project, a finalized inventory should be conducted.
2. The Inventory Control Designee (ICD) on site will work with the designated Property Management staff member and the Project Coordinator to screen, tag or label all furniture and property to designate it for removal, surplus or relocation. The ICD should have the authority to make appropriate decisions regarding the classification of items.
3. A separate secured storage place (possibly storage trailers) will be provided for items marked for removal, items marked for surplus, and items marked for relocation. The ICD will inventory each item as it is stored and create a master list for each space. No items will be added to or removed from the secured storage space without the direct involvement of and approval by the ICD on site. This process will assist the Property Management staff as it conducts annual inventories.
4. The ICD will work with the designated Property Management staff member to create the appropriate inventory forms for items marked for removal, surplus or relocation. A trailer designated for surplus shall contain the Transfer of Property Form in an envelope at the back of the trailer before it is closed.
5. The ICD will coordinate with the appropriate personnel to have items hauled away for removal and items delivered to surplus property. **No item will be moved without the appropriate inventory forms on hand.**
6. The ICD will coordinate with school staff, facilities staff and Property Management staff to schedule the relocation of items. Each item will be inventoried as it is delivered to a new space.

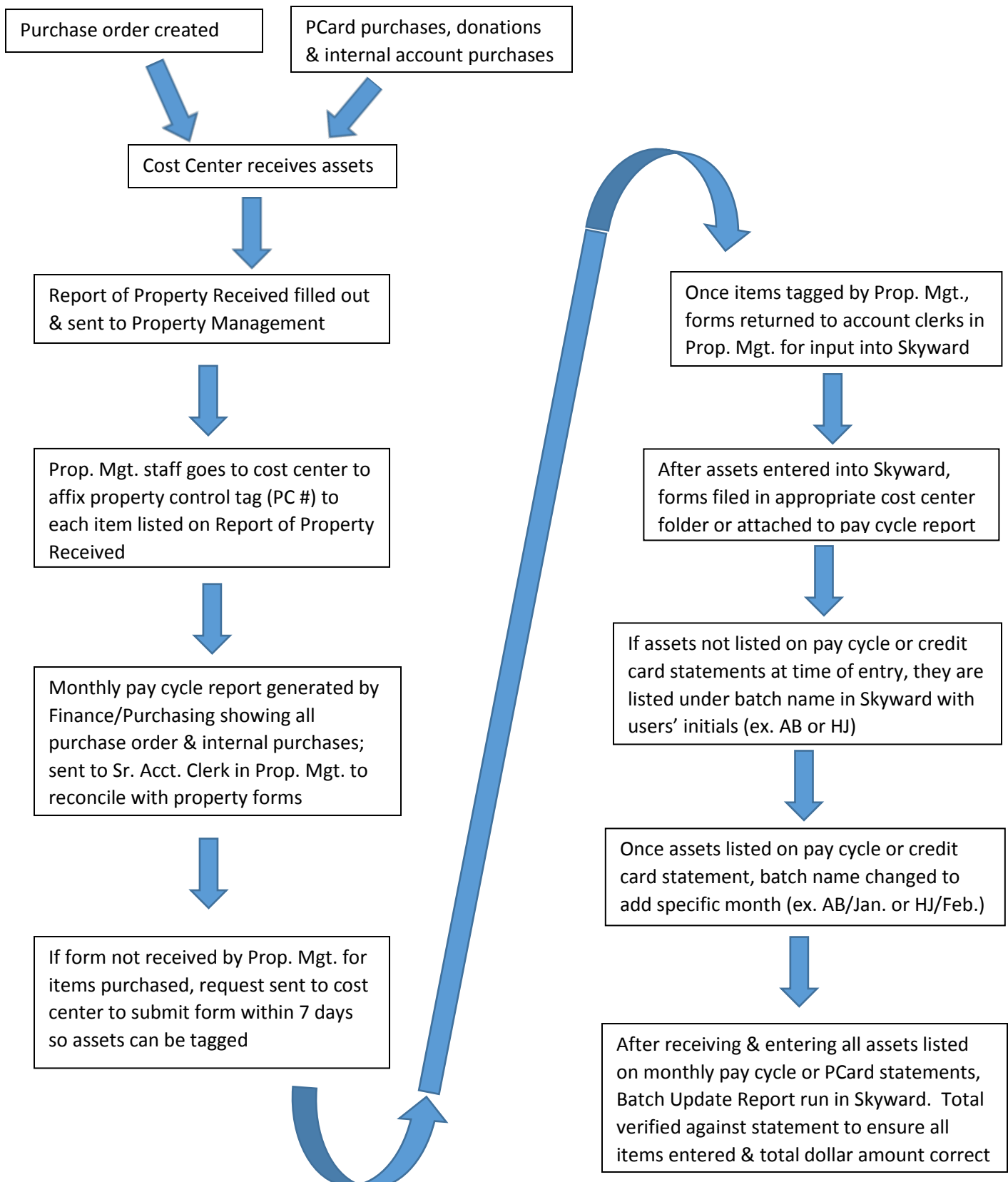
7. A designated time will be arranged by the ICD for other cost centers to inspect items marked for surplus property. The ICD will tag each item wanted by another cost center. The receiving cost center will be responsible for arranging for the moving of the items in a timely fashion. **No item will be moved without the appropriate inventory forms on hand.**
8. Immediately after a project has been completed, a physical inventory should be conducted. Depending on the status of the project, this inventory should be done after each phase or building is completed.

SECTION H: New Construction

NOTE: The LCS Property Management department previously has not been responsible for these functions, except for inventory and tagging of kitchen equipment and facilities.

- The Inventory Control Designee (ICD) on site will receive all items and log them in.
- A secured area must be provided in a timely fashion for the receipt and storage of all property.
- The ICD receiving items will inventory all items on site, verify delivery against purchase order and create and maintain the delivery and acceptance log.
- The ICD will coordinate with cost center staff to deliver items to the designated rooms, set them up and create a room inventory list. Appropriate technology needs to be available on site for inventory purposes.
- Consideration should be given to having as much property as practical be delivered pre-assembled. This will reduce the number of District staff assigned for this task.
- No deliveries should be accepted outside of pre-designated delivery times outlined on the purchase order.
- The ICD should make sure **the cost center receiving the property** completes and submits a Report of Property Received form to Property Management.

BASIC PROPERTY MANAGEMENT PROCESS





APPENDIX 2

LCS 9831-0153 _____
 Approved _____
 Expires Annually

**PROPERTY MANAGEMENT
 LEON COUNTY SCHOOLS
 REPORT OF PROPERTY RECEIVED**

Report Date _____

RECEIVED AT _____
SCHOOL OR DEPARTMENT

RECEIVED BY _____
SIGNATURE OF ACCOUNTABLE OFFICER

INVENTORIED BY _____ DATE _____
PROPERTY MANAGEMENT STAFF

* Cost Center # _____ Number of Pieces _____

DIRECTIONS: The principal or designee is to fill in the appropriate information where an asterisk is shown, sign and forward two (2) copies of this form to the Property Management Department, immediately, upon receipt of equipment for ownership which costs \$1,000.00 or more. [Only 10 items per form]

ADD (A) _____	PROPERTY CONTROL NO (s)	SERIAL NUMBER(S)	LOCATION BLDG.	RM. #
*Purchase Order No(s)				
*Date Acquired				
* Unit Cost				
Classification Code				
*Description (Brand, Model No., etc.)				
Warrant No				

*Vendor and Address _____

*Budget Account No.

ITEMS	FUND	FUNCTION	OBJECT	CENTER	PROJECT	PROGRAM
-------	------	----------	--------	--------	---------	---------

Value for All Item(s) Received \$ _____

3 COPIES

1 & 2 – Property Management

3 – School/Department

APPENDIX 3



Transfer of Property

Transferred By: _____ Phone #: _____
Person's Name

From: _____ Cost Center #: _____ Item Location _____
School or Department Name Bldg/Room#:

Reason: _____

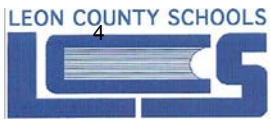
Property Custodian's Evaluation Code (*Check only one (1) code selection per form*)

- A. Salvage under \$1000 per item for disposal only. (*Requires Executive Director approval*)
- B. Salvage over \$1000 per item. (*Requires Board approval to remove*)
- C. All other items, numbered or unnumbered, transfer to Property Management
- D. Transfer to another school/department _____
School or Department Name / Cost Center # Bldg/Room#:

Description	Qty	PC Number	Serial Number	Cost	Value
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

TRANSFERRED BY:		RECEIVED BY: (<i>denotes receipt only</i>)	
_____	_____	_____	_____
Person Requesting Transfer	Date	Signature Of Receiving Person	Date
_____	_____	_____	_____
Transfer Approved By: (**Principal/Administrator Signature)	Date	Name Of Person Signed Form Left With	Date

***Transferring Principal/Administrator certifies that the computer hard drives have been cleaned (DBANNED) or drilled.



APPENDIX 4

**PLANT SECURITY REPORT
DISTRICT SCHOOL BOARD OF LEON COUNTY
2757 West Pensacola Street
Tallahassee, Florida 32304**

PLEASE FORWARD RESPECTIVE COPIES AS FOLLOWS:

- White -Risk Management Department
- Pink -Property Management
- Blue -Maintenance Department
- Goldenrod -School File

Date: _____

**GENERAL INFORMATION
(ANSWER ALL ITEMS)**

SCHOOL: _____ ADDRESS _____ PHONE _____

Date and Time of Incident _____ Investigating Agency _____

Forceable Entry _____ How _____ Location _____

Custodial hours necessary to cleanup? _____ Name of Investigator _____ TPD case # _____

Was Maintenance called? _____ Work Order Number assigned _____

Type of Damage (Check Item) Vandalism ___ Theft ___ Fire ___ Accident ___ Wind or Storm ___ Other _____

Place of Entry (Circle One): Classroom Cafeteria Library Office Washroom Gym Other _____

Specific Details of Losses or Damage (Where, What, and How): _____

MATERIALS AND EQUIPMENT STOLEN, DESTROYED, OR DAMAGED

No. Of Items	Name of Item	DESCRIPTION Model,Serial Number,P.C. Number.etc	Check One	Year Purchased	Purchase Price
			Stolen-Destroyed-Damaged		

ADDITIONAL BUS VANDALISM INFORMATION

School Bus No. _____ Bus Operator's Name _____

Individual in Charge _____

Did incident occur on regular run? _____ Run No. _____ Field Trip? _____ Trip No. _____

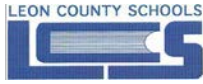
Other Location (Please tell where _____

Person Preparing Report & Title

Principal's (Manual) Signature

APPENDIX 6

LCS-9860-1098



TEMPORARY REMOVAL OF PROPERTY
(Receipt for Equipment)

This form is to be completed for equipment leaving your cost center on a temporary basis only.

_____ Date _____
School or Department

Quantity	P.C.#	Description	Serial Number

The above property is temporarily located at _____

For: _____ Repair _____ Loan

Signature of Recipient _____

Printed Name _____

****My signature on this form affirms my agreement to abide by LCSB Policy 6.06 including elements of the policy listed below.**

The staff member who has signed for the property agrees to provide reasonable care, custody and control over the property.

In case of loss, a police report shall be required that indicates no negligence on the part of the employee.

In case of loss from a vehicle or home, the borrower agrees to submit a claim to their insurance as primary with the district to reimburse the employee's deductible if no negligence is found.

In all other cases of damage or loss or "mysterious disappearance" liability responsibility rests with the borrower to replace or have repairs made to the affected property in case of loss or damage.

****ADMINISTRATOR'S SIGNATURE FOR APPROVAL _____**

DATE _____



INVENTORY CERTIFICATION

*Attachments should include School/Site Name & Principal/Site Administrator's signature
Contact Material & Stores / Harriet Jones @ 922-0657 with questions*

Date

INSTRUCTIONS: This form is to be completed induplicate and one copy submitted to the Property Control Department by July 31st of each year for the previous fiscal year. Inventory may be conducted any time during the fiscal year.

To: Property Control Department

From: _____
School / Department / Cost Center

This is to certify that a complete inventory (100%) has been made of all equipment assigned as of June 30, _____ (year), and the Property Record dated and initialed for each item on the printout. All equipment is accounted for except as listed below.

Signature

Title

The equipment listed should be removed from inventory for reason as listed for each item. (Do not list equipment that has been previously reported on a Transfer Of Property form.) ATTACHMENTS INCLUDED

Name of Item	P. C. #	S/N	Reason for Removal <i>(explain in detail)</i>

The equipment listed below does not appear on the Property Record and should be added.

P. C. #	P. O. #	Date Rec'd	Cost	Name of Item	S/N	Location