

copy of the purchase order when the item is delivered and return the copy to the deliverer.

1.11 RECEIPT & DELIVERY OF EQUIPMENT

All equipment to be coded is to be received by Central Receiving, except as provided herein.

1.11.1 NORMAL RECEIVING PROCEDURES

Upon delivery of items to a facility from Central Receiving, the deliverer and a representative of the receiving facility will complete and sign appropriate sections of the "Delivery Receipt" which will accompany the item(s). The deliverer will initial the form. The receiving facility's representative will sign and date the form under "Received By".

1.11.2 EQUIPMENT LOCATION

The equipment is to be placed in the designated room per inventory records. This information will be included on the next inventory listing provided for the administrative unit. A location change should be reported immediately to Central Receiving on an Equipment Transfer Log (ETL).

1.11.3 PARTIAL SHIPMENTS

When partial shipments of purchase orders are received by Central Receiving, the Inventory Clerk shall hold the items until all back orders have been received. Any requests from the department for delivery of partially shipped items must be arranged with Central Receiving and partial delivery of items will be indicated on the Delivery Receipt, with final completion of Delivery Receipt only upon complete delivery of all items.

1.11.4 DIRECT SHIPMENTS

Schools or facilities to which equipment must be delivered directly from the carrier to the facility (e.g., office furniture, etc.), or to Technology (Computer CPU's, etc.) shall notify Central Receiving of the arrival of the equipment in order to schedule a time for inventory and tagging of the equipment. It is the responsibility of the facility administrator to notify Central Receiving and submit an Equipment Acquisition Form (EAF) to the Central Receiving Clerk. If the request is made for equipment purchased through a county requisition, it is the responsibility of the accounting office to make a note on the purchase order and notify Central Receiving of this request.

1.12 COMPUTER LISTING OF PROPERTY

A copy of the computer listing of each facility inventory will be sent to the facility supervisor annually. Any variations between the inventory and school/facility's inventory shall be reported immediately to Central Receiving by means of the Equipment Acquisition Form (EAF), Equipment Transfer Log (ETL), or Equipment Deletion Form (EDF).

1.13 ACCOUNTABILITY FOR EQUIPMENT

The facility supervisor is responsible for all equipment in schools or facilities under his/her supervision.

BOE policy "CGBK" (18.) "Duties of Principals" states: Principals shall: "Ensure the proper care and accounting of all equipment, textbooks, and supplies assigned to the school."

1.14 CHANGE IN ACCOUNTABILITY

BOE policy "EC" states : "Each employee of the system shall be responsible for the materials, equipment and supplies assigned to him." The Equipment Transfer Log (ETL) is used by all to report any changes in accountability or building location of equipment items. This form is also to be used to report transfers to other rooms or facilities. This form is sent to Central Receiving immediately after the transfer is completed. A copy should be retained by all parties involved.

1.15 EMPLOYEE-OWNED ITEMS

Putnam County Schools will assume no responsibility for employee-owned items. Such items must be removed when the employee ceases to be employed by the Board of Education.

1.16 MISSING ITEMS

As required by the law of the State of Tennessee (TCA 49-6-2007), all missing items must be reported immediately. The building administrator shall notify the police department immediately upon discovery of the missing item(s) and request an investigation and a copy of the police report. If the item(s) are to be deleted from the inventory database, an Equipment Deletion Form (EDF) is to be submitted with appropriate documentation.

1.17 USE OF BOARD OF EDUCATION PROPERTY

BOE property can only be used for BOE business. If BOE property is requested to be removed from BOE facilities to pursue job-related activities at other locations, a Request for Off-Campus Use of Equipment Form must be approved by the school principal or facility supervisor. Equipment to be authorized for off-campus use includes audio-visual equipment, laptop computers or other equipment that may be required for off-site presentations or training purposes. The original document is to be filed with school inventory records in order to reconcile year-end school inventory reports. The requester is to keep a copy of this document for accountability purposes. (See section 6.5)

2. SURPLUS PROPERTY

2.1 REQUEST FOR TRANSFER TO SURPLUS

Schools/facilities that have items on their equipment inventory that are not being used may request transfer of such items to surplus storage using the Equipment Transfer Log (ETL). The requester should confer with the Materials Supervisor or the Inventory Control Officer prior to the transfer. The Materials Supervisor or the Inventory Control Officer may decline the transfer and recommend disposal of the equipment via the SPDF. (See section 2.5.1)

2.2 REQUEST FOR TRANSFER FROM SURPLUS

Schools/facilities needing property available in surplus storage may obtain such items by requesting the property from the Materials Supervisor or the Inventory Control Officer. An Equipment Transfer Log should be completed documenting this activity. (See Section 1.14)

2.3 SALE OF SURPLUS PROPERTY

The Director of Schools is responsible for “preparing a list of unusable items for Board approval” (BOE policy “DO”) “...declaring as surplus any property that is no longer needed by the School System, or where future needs do not justify cost of maintenance and/or storage.” The Inventory Control Officer will prepare the initial list and submit to the Director of Schools for Board approval to sell surplus property.

2.4 DISPOSAL OF SURPLUS PROPERTY

No one may sell, scrap, salvage for parts, or otherwise dispose of any BOE property until all documentation has been completed and approved.

2.5 PROCESS FOR SURPLUS PROPERTY DISPOSAL.

There are three methods for executing the disposal of surplus property as described in sections 2.5.1, 2.5.2 and 2.5.3.

2.5.1 SURPLUS PROPERTY DISPOSAL FORM

This form documents the intent to dispose of equipment without board action. Signatures of Principal, Director of Schools, and Chairman of the Board of Education are required, per TCA 49-6-2007:

- “(d) 1. Surplus property in local school systems which has no value or has a value less than two hundred fifty dollars (\$250), may be disposed of with out the necessity of bids as required by this section.”

- **“In order for such disposal without bids, the principal of the school with the surplus property, the superintendent of the local school system and the chairman of the local board of education, all must agree in written form that the property is of no value or is of a value less than two hundred fifty dollars (\$250).”**

2.5.2 PUBLIC AUCTION OF SURPLUS PROPERTY

The Inventory Control Officer (ICO) and the Materials Supervisor will determine when there is sufficient surplus property to sell by public auction. The Inventory Control Officer and the Materials Supervisor will coordinate the sale.

2.5.3 SEALED BID AUCTION OF SURPLUS PROPERTY

If the items to be sold are in system wide surplus or storage, a list of the items will be prepared by the Inventory Control Officer and/or the Materials Supervisor. Board Policy will be followed regarding advertising and collecting sealed bids. Surplus property will be sold to the highest bidder.

Under board policy for selling surplus computers by sealed bid at a school, the following procedure may be implemented:

Consider approval to sell, by sealed bid, surplus computers at a school when at least 25 surplus computers are determined to be suitable for sale with 80% of the proceeds to be directed to the host school and 20% directed to the Putnam County Board of Education General Fund. (Board Approved April, 2002)

2.6 DELETION OF PROPERTY FROM THE DATABASE

Once there is documentation with appropriate signatures verifying that equipment has been sold, donated, missing, stolen or otherwise no longer in the system, it may be deleted from the system via the Equipment Deletion Form (EDF).

3. REAL PROPERTY

3.1 PLANT ASSETS

Records of expenditures for system assets as classified below shall be maintained by the Business Office to determine the amount of funds "Invested In Plant" for the BOE.

3.2 PROCEDURES FOR CAPITALIZING FIXED ASSETS

Additions and improvements in excess of \$35,000 should be capitalized if the expenditures meet the criteria listed below. Additions and improvements amounting to \$35,000 or less should be treated as repairs and maintenance even though they have the characteristics of capitalized expenditures. All doubtful cases as to the expected benefits of the addition or improvement should also be expensed.

3.2.1 ADDITIONS

An addition consists of a new unit or the extension, expansion or enlargement of an existing asset. An addition results in an increase in quantity.

3.2.2 IMPROVEMENTS

An improvement results in: (a) an increase in the useful life of the asset beyond the original estimate; or (b) an increase in its operating efficiency or capacity. Alterations which modernize rather than improve the quality of the asset should be expensed unless the alteration is so extensive as to increase the estimated life of the asset. Re-roofing costs should not be capitalized unless they are part of a major renovation of a building. Asbestos removal costs that can be identified should be expensed.

3.3 LAND

All land acquired by the BOE should be recorded at its purchase price, including not only the contract amount but also all other costs relative to its acquisition. Related costs include taxes and other liens assumed, title search costs, title insurance, legal and broker' s fees, surveying, filling and costs of preparing the land for the use intended, such as building demolition (less salvage value), grading and drainage. Land acquired through forfeiture should be capitalized at the total amount of all taxes, liens and other claims surrendered, plus all other costs incidental to acquiring ownership and perfecting title.

Land acquired by donation, or the intent of donation such as acquisitions of one dollar, should be recorded on the basis of an appraisal of the fair market value at

the date of acquisition. The cost of the appraisal itself, however, should not be capitalized.

3.4 BUILDINGS

Buildings consist of permanent structures, including all permanently attached fixtures, machinery and other appurtenances that cannot be removed without damaging the building or the item itself, erected for the purpose of sheltering persons or property. Included as buildings are such items as fire towers, silos, grain elevators, boilers, walk-in freezers, picnic shelters, stadiums and house trailers or mobile classrooms (if permanently affixed to land).

Buildings acquired by purchase should be capitalized at their total purchase price. This includes the contract amount, unpaid taxes assumed, legal and closing fees and all the expenditures necessary to place the property into acceptable condition for its intended use.

Buildings acquired by construction should be capitalized at their contract price plus all other costs relative to their acquisition. Included are such items as architectural and engineering fees, costs of building temporary construction offices, fees for permits and licenses, easements and allocable overhead, if applicable.

Buildings acquired by donation, or the intent of donation such as acquisitions for one dollar, should be recorded on the basis of the fair market value at the date of acquisition. The cost of the appraisal itself, however, should not be capitalized.

3.5 IMPROVEMENTS OTHER THAN BUILDINGS

Improvements other than buildings consist of all improvements to land of a permanent nature other than buildings such as streets, roads, bridges, tunnels, walks, walls, pavements, outdoor swimming pools, golf courses, landscaping and utility distribution systems. The valuation method for improvements other than buildings is the same as for buildings.

4. GRANTS

4.1 NON-PURCHASED EQUIPMENT

Equipment obtained by loan, gift, etc., in connection with state or federal grants or contracts shall be reported as an acquisition.

4.2 INVENTORY OF EQUIPMENT

Equipment purchased using state or federal grant or contract funds shall be included in the BOE' s inventory, but shall be coded separately from equipment purchased using BOE funds. (See Section 1.13)

4.3 ACCOUNTABILITY FOR PROPERTY

In contractual agreements between the grantor and the BOE where title to all grant or contract furnished property remains vested with the grantor, the BOE will maintain accountability for this property. The equipment will be added to the school/facility's inventory (See Section 1.12), will appear on the computer inventory listings and will have an inventory tag affixed. The tag will be removed upon the return of the equipment to the grantor.

5. LEASED PROPERTY

5.1 Leased property will not be tracked through the FAMP. The Lessee is responsible for this equipment.

6. INVENTORY RECORDS AND FORMS

6.1 EQUIPMENT ACQUISITION FORM (EAF)

Used to document receipt of equipment received outside the normal BOE purchase order procedures. The EAF, properly completed, contains all the information necessary for accurate database entry regarding asset acquisition. The EAF is to be completed as per the following guidelines:

- 6.1.1 **Campus No.** – The assigned four digit number. No alpha codes can be accepted.
- 6.1.2 **Room No.** – The assigned barcode number found on the door jam at the entrance to a room - alpha code + 3 digits
- 1.4.4 **Description** – The description of an item detailing functionality and usage. Define the item with as much detail as possible, (i.e., computer, IBM compatible, w/monitor.)
- 1.4.5 **QTY.** – The total number of items. Items that are barcoded will have a quantity of one, (i.e., 1 computer, or 14 desk/chair combos).
- 6.1.5 **Manufacturer** – The designer of the item. Indicate full name of the manufacturer.
- 6.1.6. **Model No.** - Model number found on the data plate (usually near the serial no.) Do not use names.
- 6.1.7 **Serial No.** – The identification number. Omit spaces and dashes. Place a slash mark through all zeroes. Be consistent.
- 6.1.8 **Barcode No.** – The number barcode affixed to an asset. Numeric field only (eg.,4321)
- 6.1.9 **Actual Cost** – The cost defined by the invoice. Use total amount including cents.
- 6.1.10 **Purchase Date** – The date the asset was acquired. Use format: mm/dd/yy (eg., 12/12/00.)
- 6.1.11 **Check No.** – The number identifying the check used for an asset's purchase. Include the entire number of the check if available. (Optional).
- 6.1.12 **P.O. No.** – The purchase order number assigned for the particular purchase of an item. Include entire number.
- 6.1.13 **Invoice No.** – The vendors invoice number for the asset. Include entire number. (Only use if tracking by Invoice number.) (Optional).
- 6.1.14 **Funding Code** – The number used to define which fund was used to purchase the fixed asset. Include the entire number as listed on the purchase order under "Fund Account Number" (i.e, 142-71300-730-251). If purchased by school, list name of school and restricted account used to purchase the asset. eg., CHS-Band.

EQUIPMENT ACQUISITION FORM

Putnam County Board of Education

(SUBMIT TO CENTRAL RECEIVING)

NOTE: THIS FORM IS TO BE USED WHEN TRACKABLE EQUIPMENT IS PURCHASED OUTSIDE THE NORMAL COUNTY PURCHASE ORDER PROCEDURES. IT IS ALSO USED TO DOCUMENT THE PURCHASE OF FURNISHINGS TO BE INCLUDED IN THE MASTER INVENTORY LIST. IT IS THE RESPONSIBILITY OF THE REQUISITIONER TO INSURE THAT THIS FORM IS COMPLETED AND FORWARDED TO CENTRAL RECEIVING SO THAT A PCDE BARCODE MAY BE ASSIGNED AND ATTACHED TO THIS EQUIPMENT.

SCHOOL/FACILITY: _____ CAMPUS NO. _____ DATE: _____

NAME OF PERSON COMPLETING THIS FORM: _____

ROOM BARCODE NO. _____ ROOM NAME _____

DESCRIPTION (NAME) _____ QTY. _____

MANUFACTURER _____ MODEL NO. _____

SERIAL NO. _____ PCDE BARCODE NO. _____

ACTUAL COST _____ PURCHASE DATE _____

CHECK NO. _____ P.O. NO. _____ INVOICE NO. _____

FUNDING CODE _____

ROOM BARCODE NO. _____ ROOM NAME _____

DESCRIPTION (NAME) _____ QTY. _____

MANUFACTURER _____ MODEL NO. _____

SERIAL NO. _____ PCDE BARCODE NO. _____

ACTUAL COST _____ PURCHASE DATE _____

CHECK NO. _____ P.O. NO. _____ INVOICE NO. _____

FUNDING CODE _____

FOR INVENTORY CONTROL USE: 1. DATE BARCODED ____/____/____ 2. DATE BARCODED ____/____/____

NOTES: _____

INVENTORY CONTROL CLERK

DATE

6.2 EQUIPMENT TRANSFER LOG (ETL)

Use of the Equipment Transfer Log (ETL) applies ONLY to equipment and/or furnishings appearing on the BOE' s equipment inventory. It is not required for items not defined as equipment under current BOE policy. An Equipment Transfer Log (ETL) is to be used to report equipment and/or furnishings to be transferred from one location to another (either on-site or between facilities). For "trackable items" a bar code is required; for furnishings a quantity is required. For each requested change in accountability, the facility administrator will authorize the transfer by signing the ETL. The form should be completed in detail, taking special care to fill in all requested information and authorizations. The administrator of the receiving facility will also acknowledge receipt of the item(s) by assigning the new location for the transferred equipment and endorsing the ETL. The original ETL is to be sent to Central Receiving immediately so that the inventory database can be updated. The releasing, (sending) supervisor, as well as the receiving supervisor will retain copies of the ETL for their records.

If necessary, departments should request assistance in moving the equipment from the Maintenance Department. Check with the Materials Supervisor for procedures for transferring furnishings.

EQUIPMENT TRANSFER LOG

SUBMITTED BY _____
 SCHOOL _____

DATA ENTRY ON __/__/__
 ENTERED BY _____

EQUIPMENT (FURNISHINGS)	BARCODE NUMBER (QTY)	FROM ROOM USE ROOM BARCODE	CAMPUS	TO ROOM USE ROOM BARCODE	CAMPUS	DATE OF TRANSFER	ACKNOWLEDGED BY SENDER	ACKNOWLEDGED BY RECEIVER
						/ /		
						/ /		
						/ /		
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THE ABOVE ITEMS ARE AUTHORIZED FOR TRANSFER

 SUPERVISOR'S SIGNATURE DATE

 *SUPERVISOR'S SIGNATURE (OF RECEIVING FACILITY) DATE

*BOTH THE SENDING AND RECEIVING SUPERVISOR'S SIGNATURES ARE NEEDED FOR BETWEEN FACILITY TRANSFER

6.3 EQUIPMENT DELETION FORM (EDF)

Used to report equipment that is no longer in the system. There is space for two items on the form. Completing the EDF It does not authorize disposal of equipment. The EDF records disposition of equipment that has been lost, stolen, sold, declared missing or is no longer in the system and is to be deleted from the database. Send the original to the Inventory Control Officer. The principal and the initiator should keep copies on file. Instructions for completing the EDF are as follows:

- 6.3.1 **School or Facility** – The official name of the facility
 - 6.3.2 **Campus No.** – The assigned 4 digit number assigned by the state department, or by Inventory control. No alpha codes can be accepted.
 - 6.3.3 **Date** – Date form is initiated
 - 6.3.4 **Name of Person Completing This form**
 - 6.3.5 **Room No.** - The assigned barcode number found on the door jamb at the entrance to a room – alpha code and 3 digit #.
 - 6.3.6 **Room Name** – The common name for this space, e.g. Library.
 - 6.3.7 **Description** – The description of an item detailing functionality and usage. Define the item with as much detail as possible, (i.e., computer, IBM compatible, w/monitor.)
 - 6.3.8 **Manufacturer** – The maker of the item. Indicate full name of the manufacturer.
 - 6.3.9 **Model No.** – Model number found on the data plate (usually near the serial no.) Do not use names.
 - 6.3.10 **Serial No.** – The identification number. Omit spaces and dashes. Place a slash mark through all zeroes. Be consistent, i.e., ø to distinguish from the letter O.
 - 6.3.11 **PCDE Barcode No.** – The number barcode affixed to an asset. This code will have Property of Putnam County Dept. of Education printed above the barcode.
 - 6.3.12 **Explanation** – An explanation must be included. Tell why the equipment should be deleted from the database. Simply missing will not do. A piece of equipment should go through at least 2 inventory cycles before it is to be deleted. Items that are Sold, stolen, auctioned or known to be no longer in the system may need additional documentation. Attach additional evidence of this nature to the EDF.
 - 6.3.13 **Signature of School Principal or Facility Supervisor** – Acknowledges that information is accurate.
 - 6.3.14 **Deletion Date** – The date that the item was deleted from the database. Use format mm/dd/yy, (i.e. 02/07/00)
- Notes:** Special notes concerning the execution of the EDF
 - Signature of Inventory Control Clerk and Date**

6.4 SURPLUS PROPERTY DISPOSAL FORM (SPDF)

Equipment may be disposed of via the Surplus Property Disposal form per the following state statute:

Tennessee Code Annotated, section 49-6-2077:

(d)(1) Surplus property in local school systems which has no value or has a value less than two hundred fifty dollars (\$250), may be disposed of with out the necessity of bids as required by this section.

(2) In order for such disposal without bids, the principal of the school with the surplus personal property, the superintendent of the local school system, and the chairman of the local board of education, all must agree in written form that the property is of no value or is of a value less than two hundred fifty dollars (\$250).

Once all documentation is in order and signed, Central Receiving will contact the initiating supervisor regarding the disposal process. Copies of the SPDF with notes on disposal method will forwarded to the initiating principal or supervisor and to the Inventory Control Clerk.

Instructions for completing a SPDF are as follows:

- 6.4.1 **Photograph** – It is the responsibility of the originator of the SPDF to provide a photograph of the equipment listed on the SPDF. This provides a visual reference for the Director of Schools and the Chairman of the Board.
- 6.4.2 **Equipment** – Describe the item(s) to be disposed of.
- 6.4.3 **PCDE Bar Code** – It is imperative that the PCDE 4 number barcode be included on this form.
- 6.4.4 **Manufactured By** - The maker of the item. Indicate full name of the manufacturer.
- 6.4.5 **Model No.** - Indicate the model number of the equipment.
- 6.4.6 **Serial No.** – Copy the serial number from the equipment
- 6.4.7 **Value** – A value must be entered for each item to insure that TCA guidelines are being followed. It is the responsibility of the principal or facility supervisor to provide this information.
- 6.4.8 **Signatures & Dates** – The SPDF must be properly signed and dated by all parties.

6.5 REQUEST FOR OFF-CAMPUS USE OF EQUIPMENT (ROCU)

Completion of this form authorizes the off-campus or off-site use of school board equipment. It is intended to protect both user and custodian of the equipment by documenting the whereabouts of equipment on the school or facility inventory list.

**REQUEST FOR OFF-CAMPUS USE OF EQUIPMENT (ROCU)
PUTNAM COUNTY BOARD OF EDUCATION**

NAME OF PERSON MAKING REQUEST _____

SCHOOL/FACILITY _____ POSITION _____

(1) EQUIPMENT _____

BARCODE _____ SERIAL NUMBER _____

(2) EQUIPMENT _____

BARCODE _____ SERIAL NUMBER _____

REASON FOR OFF-SITE USE: _____

**THIS EQUIPMENT IS TO BE USED OFF-CAMPUS BEGINNING
____/____/____ AND WILL BE RETURNED BY ____/____/____.**

I assume full responsibility for this equipment and will use it for the purpose as stated above.

Signature of Requester _____ Date _____

I hereby approve off-campus use of this equipment by the person named above.

Principal or Supervisor _____ Date _____

Original- School/Facility Inventory

Copy-Requester

7.0 INVENTORY CLOSE OUT PROCEDURES

In the spring of each year an inventory team will be assigned to scan equipment at each facility. The data will be downloaded into the main inventory database and an Items Not Scanned Report will be generated itemizing discrepancies between the scanned data and the system-wide inventory database. Subsequent to receiving this report, facility administrators will submit an Inventory Scan Follow-up Report detailing the disposition of any missing items.

□ **DEFINITIONS:**

- **Beginning Inventory List** -- The last updated inventory list you received from Inventory Control with a memo stating that your inventory has been closed.
- **Annual Inventory Scan** -- Scanning of all barcoded items at your facility conducted annually. A complete count of all assets, including furnishings and non-barcoded items, will be implemented every five years.
- **Items Not Scanned Report** – A list of equipment not found during the Annual Inventory Scan that is sent to facility supervisors.
- **Inventory Scan Follow-up Report** -- A report submitted by facility supervisors that accounts for each item on the Items Not Scanned Report.
- **Inventory Discrepancy Report (IDR)** -- A report explaining the disposition of barcoded items or trackable equipment that cannot be accounted for.
- **Inventory Close-Out Report** - Once the Inventory Scan Follow-up Report is verified accurate, approved and entered in to the database, facility supervisors will receive an updated Beginning Inventory List and a memo stating that the inventory cycle is complete (closed) for his/her facility.

INVENTORY DISCREPENCY REPORT (IDR)

