

**SCHOOL BOARD OF PINELLAS COUNTY**

AUDITING & PROPERTY RECORDS DEPARTMENT

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**MANUAL OF PROPERTY EQUIPMENT ACCOUNTING AND CONTROL**

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**ACCOUNTING AND CONTROL**

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# CHAPTER 1

**Vision and Mission Statements**

## PINELLAS COUNTY SCHOOLS VISION STATEMENT

The Pinellas County School District unites with the community to provide a quality education enabling each student to succeed.

## PINELLAS COUNTY SCHOOLS MISSION STATEMENT

The mission of Pinellas County Schools is to create systems that align all resources to assure that each student achieves at his or her highest level.

## DIVISION OF FINANCE & BUSINESS SERVICES DIVISION MISSION STATEMENT

The mission of the Finance & Business Services Division is to provide financial, management information and technical support services to the District and to its schools, departments and programs, in the areas of accounting, auditing and property records, payroll, and purchasing.

## AUDITING & PROPERTY RECORDS DEPARTMENT MISSION STATEMENT

The mission of Auditing & Property Records is to facilitate district personnel toward achieving maximum accountability of finance and property in alignment with the district comprehensive plan.

# Introduction

This document represents the official procedures manual for Property Records. The purpose of the manual is to familiarize school board employees with what is expected regarding accountability for district tangible personal property and the annual inventory of tagged property. The manual is intended to be used for those conditions described herein. Any conditions that arise and are not described herein should be brought to the attention of the Director of Auditing & Property Records or Property Records Supervisor. The procedures are based on Federal law, Florida Statutes, Florida Administrative Code, State Board of Education Rules, School Board Policies, and Generally Accepted Accounting Principles (GAAP) as well as the interpretations of the State Auditor General’s Office and sound business practices.

# CHAPTER 2

## Tangible Personal Property - General

**PURPOSE:**

Establish the general guidelines for the accountability of tangible personal property.

**POLICY REFERENCE:**

This procedure supports Board policy [7450](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7450) and[7455](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7455)[;](http://www.neola.com/pinellas-fl/search/policies/po7455.htm) Financial and Program Cost Accounting and Reporting for Florida School [Redbook](http://pcsb.org/cms/lib8/FL01903687/Centricity/Domain/184/redbook%202013.pdf)[Chapter 4](http://pcsb.org/cms/lib8/FL01903687/Centricity/Domain/184/redbook%202013.pdf)[;](http://www.pinellas.k12.fl.us/Acctg/files/309E6C8DAADF429AB96EF230948AF60B.pdf#page=29) State Board of Education Administrative Rule SBE Rule [6A-1.001;](https://www.flrules.org/Gateway/View_notice.asp?id=1044901) Florida Administrative Code, [Rule 69I-73;](https://www.flrules.org/gateway/chapterhome.asp?chapter=69I-73) Florida Statutes [274.02](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.02&URL=0200-0299/0274/Sections/0274.02.html)[,](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch0274/SEC02.HTM&Title=-%3e2005-%3eCh00274-%3eSection%2002#0274.02)[274.03](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.03&URL=0200-0299/0274/Sections/0274.03.html), [1010.01](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.01&URL=1000-1099/1010/Sections/1010.01.html), [1010.04](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.04&URL=1000-1099/1010/Sections/1010.04.html)[,](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1010/SEC04.HTM&Title=-%3e2005-%3eCh01010-%3eSection%2004#01010.04)[1011.06](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.06&URL=1000-1099/1011/Sections/1011.06.html)and [[1011.07](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.07&URL=1000-1099/1011/Sections/1011.07.html)[;](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC07.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2007#01011.07)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC07.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2007#01011.07) and GAAP requirements.

**DOCUMENTATION:**

Documentation must be maintained and kept current regarding acquisition, transfer or disposal of tangible personal property (TPP) with appropriate approvals.

**GUIDELINES:**

The Department of Auditing & Property Records is responsible for maintaining a continual record of tangible personal property with an historic cost of $1,000 or more which is owned, leased, or leased-to-own by the School Board of Pinellas County. In order to keep its records current, the department needs to have access to documentation regarding the acquisition, transfer and disposition of tangible personal property. According to State guidelines, each school district “shall ensure (that) a complete physical inventory of all property is taken annually”…… and that “the custodian delegate shall not personally inventory items for which they are responsible”. Tangible personal property with an historic cost of $1,000 or more is called capitalized taggable property by our school district. Questions concerning procedures not covered in this section should be directed to Auditing and Property Records at 588-6228.

A tangible personal property item is a material unit, which meets all of the following criteria:

1. It retains its original shape and appearance with use.

1. It is non-expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit.

1. It represents an investment of $300.00 or more.

1. It does not lose its identity through incorporation into a different or more complex unit or substance.

**Taggable Property** is tangible personal property with an historic cost of $1,000 or more. Exceptions, which are capitalized as taggable, include: all firearms, leased equipment, and any other items considered sensitive in nature.

**Cost Centers’ Uncapitalized Tangible Inventory** is tangible personal property with an historic cost of $300 to $999.99.

**Note:** It is the responsibility of the school or department to keep records of the uncapitalized tangible inventory current and to annually perform an inventory of those items. See Chapter 16.

# CHAPTER 3

## Object Code Descriptions and Examples

**PURPOSE:**

This procedure establishes the appropriate object account coding for all funds, district or internal (sub-accounts), which involve capitalized expenditures. Capitalized expenditures are for the acquisition or addition of fixed assets. This account coding is necessary for the processing of purchase requisitions in the TERMS and internal funds accounting systems, and is authorized by the individual with budget authority (expense authorizer) for the cost center or project.

**POLICY REFERENCE:**

This procedure supports Board policy [7450](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7450)and[7455](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7455);[Redbook](http://pcsb.org/cms/lib8/FL01903687/Centricity/Domain/184/redbook%202013.pdf) [Chapter 4](http://pcsb.org/cms/lib8/FL01903687/Centricity/Domain/184/redbook%202013.pdf)[;](http://www.pinellas.k12.fl.us/Acctg/files/309E6C8DAADF429AB96EF230948AF60B.pdf#page=29) SBE Rule [6A-1.001;](https://www.flrules.org/Gateway/View_notice.asp?id=1044901) Florida Administrative Code, Rule [69I-73;](https://www.flrules.org/gateway/chapterhome.asp?chapter=69I-73) Florida Statutes [[274.02](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.02&URL=0200-0299/0274/Sections/0274.02.html)[,](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch0274/SEC02.HTM&Title=-%3e2005-%3eCh00274-%3eSection%2002#0274.02)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch0274/SEC02.HTM&Title=-%3e2005-%3eCh00274-%3eSection%2002#0274.02)[274.04](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.04&URL=0200-0299/0274/Sections/0274.04.html), [[1010.01](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.01&URL=1000-1099/1010/Sections/1010.01.html)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch0274/SEC04.HTM&Title=-%3e2005-%3eCh00274-%3eSection%2004#0274.04),  [[1010.04](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.04&URL=1000-1099/1010/Sections/1010.04.html),](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1010/SEC04.HTM&Title=-%3e2005-%3eCh01010-%3eSection%2004) [[1011.06](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.06&URL=1000-1099/1011/Sections/1011.06.html),](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC06.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2006#01011.06)  [1011.07](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.07&URL=1000-1099/1011/Sections/1011.07.html)[;](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC07.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2007#01011.07) and GAAP requirements.

## DESCRIPTIONS AND EXAMPLES OF OBJECT CODES

* **Taggable Property - Fixed assets with historic cost of $1,000 or more**

**0621 Audio visual materials -** Non-consumable materials such as recordings, exhibits, charts, maps and globes. This definition does **not** include audio visual (AV) equipment. Audio visual equipment is classified as “Furniture, fixtures, and equipment”.

E.g., includes audio or video tape series, audio or video kits, CD/DVD series, video/laser disks, map sets w/rack, large globes, anatomy chart sets, posters, etc.

**0641 Furniture, fixtures, and equipment** - Items such as furniture, furnishings, equipment, machinery, and portable bleachers that are not integral parts of the building or building service systems. Also includes audio visual **equipment** and all firearms.

E.g., desks, credenzas, cafeteria equipment and appliances, microscopes, flex cams, TV’s, digital camcorders, LCD projectors, vacuums, mowers, tools, computer carts, portable sheds, golf carts, wireless microphone systems, video/sound mixers, classroom amplification systems, mobile bookshelves, etc.

**0643 Computer hardware** - Includes not only the main processing unit, but also internal upgrade and expansion devices, adaptive hardware, and other peripherals that attach to the main unit.

E.g., CPU’s, monitors, printers, modems, installable memory, processor upgrades, expansion cards, video boards, network connectivity boards or cards, sound cards, scanners, internal or external disk drives, zip drives, CD-ROM drives; and computer compatible equipment such as plotters, computerized message boards, Smartboards, ufonic or voice boxes, graphic digitizers, robotic arms, Vivace accompanist boxes, and other adaptive hardware or peripherals that attach to the main unit.

**0651 Buses** - Motor vehicles regularly used for the transportation of pupils of the public schools to and from school or to and from school activities, excepting motor vehicles of the type commonly called pleasure cars and carrying eight pupils or less.

**0652 Other motor vehicles**

E.g., cars, trucks, vans, buses which do not transport students.

**0691 Software** - disc and/or license with manual and CD ROM (cannot use 03xx funds)

E.g., DVD disks and CD-ROM software

* **Non-Taggable Property – Fixed assets with historic cost of less than $1,000.00**

**0622 Audio visual materials**

**0642 Furniture, fixtures, and equipment**

**0644 Computer hardware** - includes UT technology equipment purchases (see Chapter 16)

**0692 Software** - DVD disks and CD-ROM software (cannot use 03xx funds)

# CHAPTER 4

## Physical Inventory Procedures

**PURPOSE:**

To establish the general guidelines for the annual physical inventory of tagged tangible personal property at each site.

**POLICY REFERENCE:**

This procedure supports Board policies [7320](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7320), [7450](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7450),[7455](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7455) and[7530](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7530);[Redbook](http://pcsb.org/cms/lib8/FL01903687/Centricity/Domain/184/redbook%202013.pdf) [Chapter 4](http://pcsb.org/cms/lib8/FL01903687/Centricity/Domain/184/redbook%202013.pdf)[;](http://www.pinellas.k12.fl.us/Acctg/files/309E6C8DAADF429AB96EF230948AF60B.pdf#page=29) SBE

[Rule 6A-1.001;](https://www.flrules.org/Gateway/View_notice.asp?id=1044901) Florida Administrative Code, Rule [69I-73;](https://www.flrules.org/gateway/chapterhome.asp?chapter=69I-73) Florida Statutes [274.02](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.02&URL=0200-0299/0274/Sections/0274.02.html)[,](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch0274/SEC02.HTM&Title=-%3e2005-%3eCh00274-%3eSection%2002#0274.02) [[274.03](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.03&URL=0200-0299/0274/Sections/0274.03.html)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch0274/SEC03.HTM&Title=-%3e2005-%3eCh00274-%3eSection%2003#0274.03), [1001.42](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1001.42&URL=1000-1099/1001/Sections/1001.42.html), [[1010.01](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.01&URL=1000-1099/1010/Sections/1010.01.html)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1010/SEC01.HTM&Title=-%3e2005-%3eCh01010-%3eSection%2001#01010.01),  [[1010.04](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.04&URL=1000-1099/1010/Sections/1010.04.html),](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1010/SEC04.HTM&Title=-%3e2005-%3eCh01010-%3eSection%2004#01010.04) [[1011.06](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.06&URL=1000-1099/1011/Sections/1011.06.html),](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC06.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2006) [[1011.07](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.07&URL=1000-1099/1011/Sections/1011.07.html)[;](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC07.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2007#01011.07)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC07.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2007) and GAAP requirements.

**DOCUMENTATION:**

Documentation must be maintained and kept current regarding acquisition, transfer or disposal of tangible personal property with appropriate approvals.

**GUIDELINES:**

To expedite the inventory so there will be as little interference as possible with instructional or other activities, it is recommended that the following steps be taken to insure the most accurate inventory possible:

* Announce the planned inventory date to all personnel. Schools must remind their staff that the property control clerk will be entering classrooms during regular school hours.

* Provide a set of master keys, as outlined in the “District Key Procedure”, for access to all locked areas. Also provide access to a secure work area with a server connection.

* **Any equipment being used by staff or students off-premises must be returned to the school when the inventory begins.** The equipment may be signed out again after it has been inventoried. Any equipment not brought in during the inventory will be considered missing on the inventory report.

* All file cabinets, desk drawers, and storage areas must be made accessible when the area or room is inventoried. All equipment and AV materials with a value of $1,000 or more must be made available for inspection, including tagged equipment on loan from other centers.

* Remind staff to label all personal property, e.g. “Personal Property of (staff name)”.

* School department heads with athletics, band, and similar programs, as well as cafeteria managers, shall be available to assist in the inventory of their area. (Summer inventories are an exception.)

* Provide copies of the following forms at the beginning of the inventory: **Software**

**Tracking Forms notebook, Cost Center’s Uncapitalized Tangible Property list, Property Removal Contract Forms, Key Management Inventory form, and repair forms.**

In addition, the following documentation is to be made available upon request: **Donation Forms, Internal Purchase Orders, and recent Asset Transfer checklists.**

* Minimize the movement of equipment during the inventory period for a more accurate count.

**INVENTORY PROCEDURES:**

* Property Records will send a confirmation letter and questionnaire.

* A property control clerk will call the school/department in advance to schedule a date for the inventory to begin.

* The property control clerk, unless the site is performing a self-scanned inventory, takes the physical inventory of tagged equipment and software.

* An *initial unlocated list* is presented to the principal/department head for signature. The reason for this signature is to document that the principal/department head was made aware of the tagged property not located during the inventory. This form also shows a mutually agreed upon date of return by the property control clerk to verify any of the listed property found by the staff at that center. Items that are located will not be listed as missing in the final report. The center has from one to four weeks to locate these items, depending on the size of the center and quantity of missing items.

* **The property control clerk will return only to verify items already located by the cost center personnel during this agreed-upon period.** It is the responsibility of the cost center to locate these missing items. At this point in time, the property control clerk has completed the physical inventory process.

* After the property control clerk has returned and verified any found property from the *initial unlocated list*, he/she will arrange an appointment for an exit conference with the principal/department head.

* At the exit conference, the final report will be discussed, including missing property and any procedures that were not followed concerning maintenance of inventory by the cost center. The cost center will receive an updated master Excel inventory spreadsheet, with current locations of all tagged equipment at their cost center, and any property tags needed for retagging of equipment that are missing tags or tagged incorrectly.
* If there are no missing items or findings, a *Certificate of Excellence for a Perfect Inventory* will be issued, along with the final report.

## MISSING INVENTORY

Items not located during the inventory process shall be promptly reported to the cost center, which shall cause a thorough investigation to be made. If an item is not located as a result of the investigation, the individual property record shall be so noted and a report filed with the appropriate law enforcement agency describing the missing item. The State considers missing and stolen property as the same.

The property control clerk presents an *initial* *unlocated list* to the principal/department head*,* afterthe inventory walk-through. This complies with the Florida Administrative Code to report unlocated items promptly to the school/department. The date of return by the property clerk on this form is to verify that time was given to the cost center to thoroughly investigate the locations of any missing items.

Any tagged items included on the *initial unlocated list* that are not found by the cost center, before the return date by the property clerk, will be counted as missing on the final exit report that is presented to the principal/department head. A list of these missing items, both M1’s and M2’s, as described below, is also sent to the Pinellas County Schools Police Department following the inventory to comply with the rule concerning the reporting of missing items to the appropriate law enforcement agency.

The two classifications of missing equipment noted in individual property records are described below:

* **M1xx** - This is a four-character code indicating that it is missing for the first year and includes the two digits of the fiscal year it is missing. It will remain on the inventory of the cost center with this code until it is missing for two consecutive years.

* **M2xx** - This indicates that the item is missing for the second consecutive year, and contains the two digits of the second fiscal year it is missing. At the conclusion of all inventories each fiscal year, a list of all M2 equipment and software will be submitted to the school board to request retirement as missing equipment. After board approval, any M2’s will be removed from active inventory and from future cost center printouts.

## RECOVERY OF MISSING INVENTORY

If, during subsequent inventories, equipment that was retired as missing is later found at another cost center, it will be reset as active at that site.

**Note:** Periodically, cost centers will be requested to scan their own tagged equipment. The property records department will provide a scanner for this purpose. Once the cost center has scanned all their taggable equipment, they will return the scanner back to the Property Records Department for a review of the results. A report will be issued based on the results of the scanned equipment.

# CHAPTER 5

**Acquisition of Tangible Personal Property (TPP)**

## Through District or Internal Funds

**PURPOSE:**

This procedure establishes the documentation and approvals necessary for the processing of fixed asset purchases.

**POLICY REFERENCE:** This procedure supports Board policy [7320](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7320), [7450](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7450) and[7455](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7455); [Redbook](http://pcsb.org/cms/lib8/FL01903687/Centricity/Domain/184/redbook%202013.pdf)[Chapter 4](http://pcsb.org/cms/lib8/FL01903687/Centricity/Domain/184/redbook%202013.pdf)SBE Rule [6A-1.001;](https://www.flrules.org/Gateway/View_notice.asp?id=1044901) Florida Administrative Code, Rule [69I-73;](https://www.flrules.org/gateway/chapterhome.asp?chapter=69I-73) Florida Statutes [274.02](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.02&URL=0200-0299/0274/Sections/0274.02.html),  [[274.04](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.04&URL=0200-0299/0274/Sections/0274.04.html),](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.04&URL=0200-0299/0274/Sections/0274.04.html) [1010.01](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.01&URL=1000-1099/1010/Sections/1010.01.html), [[1010.04](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.04&URL=1000-1099/1010/Sections/1010.04.html),](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1010/SEC04.HTM&Title=-%3e2005-%3eCh01010-%3eSection%2004#01010.04) [[1011.06](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.06&URL=1000-1099/1011/Sections/1011.06.html),](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC06.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2006#01011.06) [[1011.07](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.07&URL=1000-1099/1011/Sections/1011.07.html);](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC07.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2007#01011.07) and GAAP requirements.

**DOCUMENTATION:**

Need verification of tagging (a copy of the purchase order verification form [and addendum] with pertinent information completed).

The following are examples of the types of acquisitions requiring documentation at the department and/or school level:

1. Purchase and payment by district purchase order
2. Purchase and payment by school purchase order
3. Donations
4. Upgrades to existing property
5. Manufactured property
6. Property received with renovations/new building construction
7. Lease/purchase
8. Acquisition of equipment from surplus property warehouse (c/c # 6800)

## PURCHASE AND PAYMENT BY DISTRICT PURCHASE ORDER

1. PROCESSING BY THE **DEPARTMENT OF AUDITING & PROPERTY RECORDS**

Upon issuance of a purchase order for property with a unit value of one thousand dollars ($1,000) or more (including the exceptions noted in Chapter 2), the Auditing & Property Records Department will attach a property records tag(s) to the *Purchase Order Verification of Tagging* form.

The *Purchase Order Verification* form will be sent to the school/department:

* + With property tag(s) attached.

* + With blanks which state “Tagged By/Date”, “Property No. and Serial No.”, “Dept. /room location”, and “Return copy to Auditing & Property Records”.
  + The property number column will be completed, or if there are numerous tags, an itemized addendum sheet will accompany the form.

1. PROCESSING BY THE **SCHOOL OR DEPARTMENT** FOR DISTRICT PURCHASE ORDERS

If a *Purchase Order Verification of Tagging* form involving taggable property is not received within two weeks of the date of the purchase order with property tags attached, the school/department should immediately notify Auditing & Property Records.

The school will receive the *Purchase Order Verification* form with the property tag(s) attached.

* + As soon as the property tag(s) and tangible personal property are both received, the property tag(s) will be placed on the item(s) of property where each is easily **visible and scannable**.
  + The person placing the tag(s) on the property will sign after completing: tagged by, date, and the serial number(s) information. If multiple property numbers are involved, associate each serial number with the appropriate property tag number on the verification copy or addendum sheet. If the department and/or room location is known, include this information.
  + A duplicate copy of the verification form or addendum sheet must then be returned to the Department of Auditing & Property Records as verification of tagging. Note any changes or additions/deletions to the original order (e.g. changes in model, brand, quantity, etc.).

**Note:** Verification of Tagging copy (or partial verification) must be sent to Auditing & Property Records within two weeks of receipt of the equipment or software. Notify Property Records if circumstances prevent you from meeting this timeline.

1. **EXCEPTIONS**

* + Equipment may be delivered and tagged at one cost center and then sent to another cost center as the permanent location.
  + Equipment that is waiting for set-up and installation by a third party.
  + The **tagging** cost center is responsible for returning the verification of tagging information to Auditing & Property Records.

## PURCHASE AND PAYMENT BY INTERNAL PURCHASE ORDER

Upon issuing an internal purchase order for property with a unit value of one thousand dollars ($1,000) or more, the school **must** send a copy of the internal fund purchase order to the Department of Auditing & Property Records.

**Note:** Technology equipment is not to be purchased on an internal purchase order. They are to be purchased through a district purchase order. To pay with internal funds, use a “school to pay” account strip (114M) on the district purchase order.

1. PROCESSING BY THE **DEPARTMENT OF AUDITING & PROPERTY RECORDS** FOR INTERNAL PURCHASE ORDERS

Upon receiving an internal purchase order for property with a unit value of one thousand dollars ($1,000) or more (including exceptions in Chapter 2), the Auditing & Property Records Department will attach a property records tag(s) to the copy of the purchase order.

The copy of the purchase order will be sent to the school/department:

* + With property tag(s) attached.
  + With stamps which state “Tagged By/Date”, “Property No. and Serial No.”, “School and/or dept./room location”, “Voucher number/date paid/amt. paid”, and “Return copy to Auditing & Property Records”.
  + The property number line will be completed.

1. PROCESSING BY THE **SCHOOL** FOR INTERNAL PURCHASE ORDERS

The school will receive the copy of the purchase order back with the property tags attached.

The school should process the internal purchase order as follows:

* + The property tag(s) will be placed on the item(s) of property where each is easily **visible and scannable.**
  + The person actually placing the tag(s) on the property should sign: tagged by, date, and the serial number(s) information. If multiple property numbers are involved, associate each serial number with the appropriate property tag number on the internal copy of addendum sheet. If the department and/or room location is known, include this information.
  + At the time of payment, the completed copy of the internal purchase order must be returned to Auditing & Property Records as verification of tagging. Include the voucher number, the date of payment, and the exact amount of payment. Any changes or additions/deletions to the original order must be noted (e.g. changes in model, brand, quantity, etc.).

**Note:** Write the property tag number on the original internal purchase order for auditing purposes.

# CHAPTER 6

## Acquisition of District Software

**PURPOSE:**

This procedure establishes the documentation and approvals necessary for the processing of software license purchases. Board Policy states that “it is a violation of the copyright laws to load software onto a district computer without a license authorizing the use of that software”.

**POLICY REFERENCE:**

This procedure supports Board policy [7450](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7450) and [7540.04;](http://www.neola.com/pinellas-fl/search/policies/po7540.04.htm)[Redbook](http://pcsb.org/cms/lib8/FL01903687/Centricity/Domain/184/redbook%202013.pdf), [Chapter 4](http://pcsb.org/cms/lib8/FL01903687/Centricity/Domain/184/redbook%202013.pdf)SBE Rule [6A1.001;](https://www.flrules.org/Gateway/View_notice.asp?id=1044901) Florida Administrative Code, Rule [69I-73;](https://www.flrules.org/gateway/chapterhome.asp?chapter=69I-73) Florida Statutes [274.02](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.02&URL=0200-0299/0274/Sections/0274.02.html)[,](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch0274/SEC02.HTM&Title=-%3e2005-%3eCh00274-%3eSection%2002#0274.02) [815.04,](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=815.04&URL=0800-0899/0815/Sections/0815.04.html) [1010.01](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.01&URL=1000-1099/1010/Sections/1010.01.html), [[1010.04](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.04&URL=1000-1099/1010/Sections/1010.04.html),](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1010/SEC04.HTM&Title=-%3e2005-%3eCh01010-%3eSection%2004#01010.04) [[1011.06](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.06&URL=1000-1099/1011/Sections/1011.06.html)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC06.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2006#01011.06),  [[1011.07](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.07&URL=1000-1099/1011/Sections/1011.07.html);](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC07.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2007#01011.07) and GAAP requirements.

**DOCUMENTATION:**

For both tagged and uncapitalized software, a copy of the purchase order and a copy of the software license agreement listing the total number of users approved for the license is to be kept in a file or notebook as long as the software is in use. Include a list of tagged computers or servers on which the software is installed.

## PURCHASE OF TAGGABLE SOFTWARE

1. PROCESSING BY THE **DEPARTMENT OF AUDITING & PROPERTY RECORDS**

Upon issuance of a purchase order for software with a unit value of one thousand dollars ($1,000) or more (see Note below on purchase of site licenses), the Department Auditing & Property Records will attach a property records tag(s) to a[*Software Tracking Form* (PCS](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2952.docx)[Form 3-2952).](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2952.docx)

This tracking form and property tag will be sent to the school/department:

* + With a copy of the *Purchase Order Verification of Tagging* form.

* + With blanks which state “Tagged By/Date”, “Property No. and Serial No.”, “Dept. /room location”, and “Return copy to Auditing & Property Records”.
  + The property number column will be completed, or if there are numerous tags, an itemized addendum sheet will accompany the form.

**Note:** If a site license is installed on one server with multiple users, look at the total cost to determine if taggable. If a site license is installed on multiple computers, divide cost by number of users to determine if each is taggable.

1. PROCESSING BY THE **SCHOOL OR DEPARTMENT** FOR DISTRICT PURCHASE

ORDERS

The school will receive the *Software Tracking Form* with the property tag(s) attached.

* + As soon as the property tag(s) and software license are both received, the tracking form should be placed in a Software Notebook to be kept at the site.
  + The person installing the software will complete the tracking form with the following information: property tag # of computer(s) in which installed, serial number of that computer(s), initials of installer, installation date, and room # where license and installation discs are stored.
  + A duplicate copy of the verification form or addendum sheet must also be signed, dated and returned to the Department of Auditing & Property Records as verification of receipt of property tag(s). Note any changes or additions/deletions to the original order (e.g. changes in version, brand, quantity, etc.).

**Note:** Verification of Tagging copy (or partial verification) must be sent to Auditing & Property Records within two weeks of receipt of the software. Notify Property Records if circumstances prevent you from meeting this timeline.

## PURCHASE OF NON-CAPITALIZED SOFTWARE

The cost center must maintain a file of non-capitalized software license purchases also to include the following information:

* A copy of the purchase order.
* The software license agreement stating the number of users allowed. If the license is emailed, include a copy of the email. If it is freeware or shareware from a website, print a copy of the website screen.
* The software title and version.
* All physical location(s) of install, listing the property tag number of each computer.
* Location where software discs are stored (if different from the license file).

**Note:** Software is protected by U.S. copyright laws, Title 17, U.S.C. Software is sold through licensing agreements, not transfer of ownership. User agrees to the terms of the license. Copies of the software may only be made as permitted by the license.

# CHAPTER 7

**Acquisition of Tangible Personal Property (TPP)**

## Through Donations

**PURPOSE:**

This procedure establishes the documentation and approvals necessary for the processing and tagging of fixed asset donations. Donations of fixed assets are allowed upon the acceptance of the terms and conditions of the donation by the Superintendent or designee, and are valued at the fair market value at time of donation, instead of original cost. Donations conveying title require school board approval, regardless of value.

**POLICY REFERENCE:**

This procedure supports Board policy [7230](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7230), [7320](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7320),[7450](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7450); Florida Administrative Code, [Rule 69I73;](https://www.flrules.org/gateway/chapterhome.asp?chapter=69I-73) Florida Statutes [274.02](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.02&URL=0200-0299/0274/Sections/0274.02.html)[,](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch0274/SEC02.HTM&Title=-%3e2005-%3eCh00274-%3eSection%2002#0274.02) [1001.42](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1001.42&URL=1000-1099/1001/Sections/1001.42.html), [[1010.01](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.01&URL=1000-1099/1010/Sections/1010.01.html);](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1010/SEC01.HTM&Title=-%3e2005-%3eCh01010-%3eSection%2001#01010.01) and GAAP requirements.

**DOCUMENTATION:**

When a school/department receives a donated piece of property with a fair market value of one thousand dollars ($1,000) or more, or multiple pieces creating a unit or system with a total value of $1,000 or more, (or it is one of the exceptions noted in Chapter 2), the following documentation is required:

* Pinellas County [*Donation Form* (PCS Form 3-2754)](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2754.pdf)

* Return of the verification of tagging when property tag is received.

When a school/department receives a donated piece of property with a fair market value of three hundred dollars ($300) to nine hundred ninety-nine dollars and ninety-nine cents ($999.99), it should be added to the Cost Center’s Uncapitalized Tangible Property inventory. The following documentation is required:

* Pinellas County [*Donation Form* (PCS Form 3-2754)](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2754.pdf)

Refer also to the Manual of Property Equipment Accounting and Control, Chapter 16 and the Manual of Internal Fund Accounting, Chapter 19.

**Note:**  The School Board cannot repair or maintain any equipment unless it has been formally donated.

## VALUATION OF DONATIONS

Generally, the fair market value of non-monetary donations assigned by the donor is acceptable. If, however, it is judged to be unrealistic, a reasonable value can be substituted for purposes of district records. Documentation from either internal district personnel who deal regularly with that type of equipment may be used, or the value may be based on like equipment already in use. Outside vendors can also be used as a resource. The method used must be documented.

**Note:** Pinellas County Schools has no obligation to the donor for Federal Income Tax purposes, other than providing acknowledgment that the item(s) has been received. It is the responsibility of the donor to report deductions accurately and provide support for valuation of donations to the Internal Revenue Service when requested. School Board acceptance of the donation at stated value is not adequate support for the valuation.

1. PROCESSING BY THE **DEPARTMENT OF AUDITING & PROPERTY RECORDS**

Upon receiving the Pinellas County Donation Form, Auditing and Property Records will return the form with:

* + The property tag(s) attached.
  + A stamp stating “Tagged By/Date”, “Property No. and Serial No.”, “School and/or dept./room location”, and “Return copy to property records”.
  + The assigned property tag number line completed.

1. PROCESSING BY THE **SCHOOL OR DEPARTMENT**

The school/department should process the returned donation form as follows:

* + The property tag(s) will be placed on the item(s) of property where each is easily **visible and scannable**.

* + The person actually placing the tag(s) on the property should sign after: tagged by, date, and fill in the serial number(s) information. If the department and/or room location is known, include this information.

* + When multiple property numbers are involved, put **each** serial number with the **appropriate** property tag number on the donation form, or addendum sheet.

* + Return the copy of the donation form and/or addendum sheet to the Department of Auditing & Property Records as verification of tagging. Note any changes or additions/deletions to the original donation memorandum (e.g., changes in model, brand, quantity, etc.) and forward documentation of change to Auditing & Property Records within ten days of change.

## VEHICLE DONATIONS

Donations of motor vehicles and other equipment **conveying a title** must have Board approval before becoming property of the District. It should be determined whether the vehicle will be for District-use or curriculum-based classroom instruction. The following steps must then be taken:

* All titles must be signed over to “School District of Pinellas County Florida” by the school or department receiving the donation.

* **If the donated vehicle is for District-employee use**, it must be inspected by the Vehicle Maintenance Department prior to acceptance as a donation, since they would be responsible for future maintenance of this vehicle. The title should then be notarized (if required), and sent within thirty (30) days to Vehicle Maintenance for record keeping.

* **If the donated vehicle is for curriculum-based use,** the title must be sent to the Auditing & Property Records Department within thirty (30) days for record keeping. These vehicles will not be maintained by the Vehicle Maintenance Department, since they are used as classroom instructional aids. Notify Auditing & Property Records prior to the disposing of or scrapping of any curriculum-based vehicle.

* A donation form ([PCS Form 3-2754)](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2754.pdf) must be completed. The bottom should be signed by the donor, with a Term and Condition of “for resale”, “scrap-do not sell”, or “at Principal/Director discretion”. Send the form to the Auditing & Property Records Department.

* Vehicles with a fair market value of $1,000 or more must receive a property tag and be inventoried until such time as they are disposed of or sold. A property tag will be issued to the cost center, attached to a copy of the donation form previously sent to Auditing & Property Records. Follow the directions from Section 2 above - “Processing by the School or Department”.

* For curriculum-based vehicles, the Board agenda item should state whether this vehicle may be for resale and whether profits, if any, are to be returned to the school program.

* When a curriculum-based vehicle donation is accepted for resale, a work order must be started. Internal funds are to be used for all expenses and parts. List all parts and related expenses. Upon reconditioning the vehicle, a total of expenses and parts should be calculated. When the funds are to be sent back to the center, only internal funds may have been used for the parts and related expenses.

* The sale should be handled, as part of the District public auction, by the Supervisor of Warehousing. A copy of the donation form and a copy of any work orders stating only

internal funds were used, if applicable, are to be sent to the

Warehouse Department so that the funds, less sales costs, can be remitted back to the cost center. An asset transfer must also be entered into TERMS with the receiving cost center number as # 6800 – Surplus Property.

# CHAPTER 8

**Acquisition of Tangible Personal Property (TPP)**

## Through Upgrades to Existing Property

**PURPOSE:**

This procedure establishes the documentation and approvals necessary for the processing of upgrades to existing property, when the value of an item of tangible personal property is increased by adding an additional internal piece with a value of $1,000 or more.

**POLICY REFERENCE:**

This procedure supports Board policy [7230](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7230), [7450](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7450) and[7455](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7455);[Redbook](http://pcsb.org/cms/lib8/FL01903687/Centricity/Domain/184/redbook%202013.pdf), [Chapter 4](http://pcsb.org/cms/lib8/FL01903687/Centricity/Domain/184/redbook%202013.pdf)[;](http://www.pinellas.k12.fl.us/Acctg/files/309E6C8DAADF429AB96EF230948AF60B.pdf#page=29) SBE Rule [6A1.001;](https://www.flrules.org/Gateway/View_notice.asp?id=1044901) Florida Administrative Code, [Rule 69I-73;](https://www.flrules.org/gateway/chapterhome.asp?chapter=69I-73) Florida Statutes [274.02](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.02&URL=0200-0299/0274/Sections/0274.02.html)[,](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch0274/SEC02.HTM&Title=-%3e2005-%3eCh00274-%3eSection%2002#0274.02) [274.04](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.04&URL=0200-0299/0274/Sections/0274.04.html), [[1010.01](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.01&URL=1000-1099/1010/Sections/1010.01.html)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1010/SEC01.HTM&Title=-%3e2005-%3eCh01010-%3eSection%2001#01010.01), [[1010.04](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.04&URL=1000-1099/1010/Sections/1010.04.html),](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1010/SEC04.HTM&Title=-%3e2005-%3eCh01010-%3eSection%2004#01010.04) [[1011.06](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.06&URL=1000-1099/1011/Sections/1011.06.html)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC06.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2006#01011.06),  [[[1011.07](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.07&URL=1000-1099/1011/Sections/1011.07.html)](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.07&URL=1000-1099/1011/Sections/1011.07.html);](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC07.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2007#01011.07) and GAAP requirements.

**DOCUMENTATION:**

The cost of the upgrade must be added to the original historic cost of the equipment:

1. If the addition adds a value of $1,000 or more to an already tagged piece of equipment, then the historic cost must be increased.
2. If the addition to a piece of untagged equipment is $1,000 or more, then the equipment is to be added to the tagged property inventory by notifying Auditing & Property Records.

## GENERAL

When a tagged or untagged item is upgraded internally with an upgrade value of $1,000 or more, the additional cost must be added to the historic cost. This does not include repairs to the equipment; only an addition which increases or expands the item’s functionality.

## UPGRADE THROUGH PURCHASE

* For district purchase orders: Provide the property tag number(s) of the item(s) being upgraded in the description of the upgrade part on the purchase order. When no tag is yet assigned, provide the purchase order number of the original item being upgraded.

* For internal purchase orders: Provide the property tag number(s) of the item(s) being upgraded along with the internal purchase order copy sent to Auditing & Property Records.

## UPGRADE THROUGH DONATION

 For donated upgrades: Provide the description and value of the upgrade, along with the property tag number(s) of the items(s) being upgraded on the donation memorandum.

## UPGRADE TO COST CENTERS’ UNCAPITALIZED TANGIBLE PROPERTY INVENTORY ITEMS

* If the upgrade value of $1,000 or more is added to the original property (value under $1,000), it creates a taggable item. Documentation must be sent to Auditing & Property Records for a property tag.

* Send the original acquisition documentation (copy of purchase order or purchase order number), along with purchase order of upgrade. If information on the original acquisition is no longer available, provide the data maintained on the Uncapitalized Tangible Property Inventory.

### WHEN BUILDING A UNIT FROM MULTIPLE PURCHASES

* If multiple parts total $1,000 or more when combined to form **one unit of property on the initial purchase**, all documentation of the purchases must be sent to Auditing & Property Records for tagging of that unit.

* Send copies of the purchase order or purchase orders involved.

# CHAPTER 9

**Acquisition of Tangible Personal Property (TPP)**

## Through District Manufactured Property or Internally Generated Software

**PURPOSE:**

This procedure establishes the documentation and approvals necessary for the tagging of manufactured fixed assets or created computer software. When a cost center manufactures tangible personal property on site or creates software in-house, with a unit value of one thousand dollars ($1,000) or more, the item should be added to the fixed assets inventory. As stated in the *Florida Administrative Code, Rule* [*69I-73.003(3)(j)*](https://www.flrules.org/gateway/chapterhome.asp?chapter=69I-73): “The basis of valuation for property items constructed by personnel of the governmental unit shall be the costs of material, direct labor, and overhead costs identifiable to the project.”

**POLICY REFERENCE:**

This procedure supports Board policy [7450](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7450) and [7455](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7455); [Redbook, Chapter 4;](http://www.pinellas.k12.fl.us/Acctg/files/309E6C8DAADF429AB96EF230948AF60B.pdf#page=29) SBE Rule [6A-1.001;](https://www.flrules.org/Gateway/View_notice.asp?id=1044901) Florida Administrative Code, Rule [69I-73.003(3j);](https://www.flrules.org/gateway/chapterhome.asp?chapter=69I-73) Florida Statutes [274.02](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.02&URL=0200-0299/0274/Sections/0274.02.html), [1010.01](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.01&URL=1000-1099/1010/Sections/1010.01.html), [[1011.06](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.06&URL=1000-1099/1011/Sections/1011.06.html),](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC06.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2006#01011.06)  [[1011.07](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.07&URL=1000-1099/1011/Sections/1011.07.html);](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC07.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2007#01011.07) GASB 51; and GAAP requirements.

**DOCUMENTATION:**

When a school or department manufactures a tangible fixed asset with a total value of $1,000 or more, the following documentation is required, using the [*Equipment/ Merchandise Manufactured or Acquired Other*](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2917.doc)[*Form* (PCS Form 3-2917):](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2917.doc)

* This form must be sent to Auditing & Property Records showing the following information:
  1. Description (name or type of item including brand or model number)
  2. Date of manufacture
  3. Serial number (if applicable)
  4. Cost center name
  5. Dollar value (include all costs involved, such as: materials, direct labor, and any overhead costs that are identifiable to the project)
  6. Indication of whether the item is new or renovated
  7. Indication of the department and/or room location (if applicable)
  8. Name, title and signature of Principal/Department head.
* Verification of tagging must be returned after the equipment has been tagged.

When a school or department creates internally generated computer software with a total value of $1,000 or more, the following documentation is required, using [PCS Form 3](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2917.doc)-[2917 (Equipment](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2917.doc)[/ Merchandise Manufactured or Acquired Other)](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2917.doc):

* This form must be sent to Auditing & Property Records showing the following information:

* 1. Description (name or type of software)

* 1. Date of implementation

* 1. Serial number or version (if applicable)

* 1. Cost center name

* 1. Dollar value (include all costs involved, such as: materials; direct labor; and any overhead costs that are identifiable to the project, such as: configuration, interface, coding, testing, etc.)

* 1. Indication of whether the item is new or modified (see note below)

* 1. Indication of the department and/or server location (if applicable)

* 1. Name, title and signature of Principal/Department head.

Verification of tagging must be returned to Property Records after the [Software Tracking Form](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2952.docx)

[(PCS](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2952.docx)  [Form 3](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2952.docx)[-](http://www.pcsb.org/cps/FormPDFs/prefix3/3-2952.doc)[2952)](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2952.docx) with the property tag attached has been completed.

**Note:** Modification of Computer Software

* Expenses should be capitalized if modification to existing software result in any of the following:

* + increase in functionality
  + increase in efficiency
  + extension of the useful life

# CHAPTER 10

## Acquisition of Tangible Personal Property (TPP) Through New Construction/Renovations, Lease/Purchase, or Surplus Property

**PURPOSE:**

This procedure establishes the documentation and approvals necessary for the processing of property received through other methods.

**POLICY REFERENCE:**

This procedure supports Board policy [7320](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7320), [7450](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7450) and[7455](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7455) [Redbook Chapter 4;](http://www.pinellas.k12.fl.us/Acctg/files/309E6C8DAADF429AB96EF230948AF60B.pdf#page=29) SBE Rule [6A1.001;](https://www.flrules.org/Gateway/View_notice.asp?id=1044901) Florida Administrative Code, Rule[69I-73;](https://www.flrules.org/gateway/chapterhome.asp?chapter=69I-73) and Florida Statutes [274.02](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.02&URL=0200-0299/0274/Sections/0274.02.html), [274.04](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.04&URL=0200-0299/0274/Sections/0274.04.html), [1010.01](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.01&URL=1000-1099/1010/Sections/1010.01.html),[[1010.04](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.04&URL=1000-1099/1010/Sections/1010.04.html)**,**](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1010/SEC04.HTM&Title=-%3e2005-%3eCh01010-%3eSection%2004)[[1011.06](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.06&URL=1000-1099/1011/Sections/1011.06.html)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC06.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2006), [[1011.07](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.07&URL=1000-1099/1011/Sections/1011.07.html);](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC07.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2007) and GAAP requirements.

**ALLOWABILITY:**

All tangible personal property with an historical cost of $1,000 or more must be tagged and inventoried annually by Auditing & Property Records.

**DOCUMENTATION:**

Need verification of tagging.

## PROPERTY ACQUIRED THROUGH NEW CONSTRUCTION / RENOVATIONS

If property is received as part of a contract for renovation or a new building, the Facilities Department and the cost center must notify Auditing & Property Records in order to issue property tags.

* A list of all expected tangible personal property (including quantities, cost per item, make and/or model) will be needed, along with a copy of the original construction purchase order, as soon as possible after the bid is awarded.

* When prices are available, this information should also be sent to Auditing & Property Records.
* Information on the payment of this equipment is also needed.

**Note:** If the renovation/new construction is through internal funds, it must be approved by the Superintendent’s designee.

## PROPERTY ACQUIRED THROUGH LEASE / PURCHASE CONTRACTS

A lease/purchase agreement occurs when tangible personal property (TPP) is leased for a specified time and may or may not become the property of the cost center at the end of the contract period:

* Send documentation to Auditing and Property Records to issue a temporary tag(s) for the lease/purchase property at the beginning of the contract period. Include a copy of the purchase order and the contract.

The Department of Auditing and Property Records will return the documentation:

* With property tag (s) attached.

* Stamped with “Tagged By/Date”, “Property No. /Serial No.” “School or Dept. /room location”, and “Return copy to Auditing & Property Records Department”.

* With the property tag number.

The cost center is responsible for the following:

* Placing the property tag(s) on the item(s) of property where it is easily **visible and scannable.**

* The person actually placing the tag(s) on the property will sign: “tagged by”, “date”, and fill in the serial number(s) information. If multiple property numbers are involved, associate each serial number with the appropriate property tag number on the documentation or addendum sheet. If the department and/or room location is known, include this information.

* Return a duplicate of the documentation or addendum sheet to the Department of Auditing and Property Records as verification of tagging.

Note any changes or additions/deletions to the original documentation (e.g., changes to model, brand, quantity, etc.).

* If the lease/purchase agreement is terminated and the property will not belong to PCSB, a memo should be sent to Auditing and Property Records to remove this property from the inventory. Include the property tag number that was assigned.

**Note:** Lease/purchases should not be processed through internal funds.

## ACQUISITION OF EQUIPMENT FROM SURPLUS PROPERTY

When surplus property is retrieved by a cost center from the obsolete property area of Warehousing, it is the **cost center’s** responsibility to complete an [Online Asset Transfer](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-818.docx)[Worksheet form (PCS Form 3-818)](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-818.docx)to have the property added to that cost center’s inventory.

* This asset transfer worksheet must be completed at the time the useable equipment is selected and approval must be authorized by the administrator of the receiving cost center before equipment is removed.

* Turn this form in to Warehouse personnel before leaving. Then complete the online transfer by receiving the equipment in TERMS after returning to your site to close it out. Be sure to include the delivery date.

# CHAPTER 11

## Transfer of Tangible Personal Property (TPP)

**PURPOSE:**

This procedure establishes the documentation and approvals necessary for transferring tagged property from one location to another.

**POLICY REFERENCE:**

This procedure supports Board policy[7320](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7320)**,** [7320.01](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7320_01) and [7450](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7450); Florida Administrative Code, [Rule 69I-73;](https://www.flrules.org/gateway/chapterhome.asp?chapter=69I-73) Florida Statutes [274.02](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.02&URL=0200-0299/0274/Sections/0274.02.html),[274.03](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.03&URL=0200-0299/0274/Sections/0274.03.html), [[274.05](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.05&URL=0200-0299/0274/Sections/0274.05.html)](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.05&URL=CH0274/Sec05.HTM),[274.06](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.06&URL=0200-0299/0274/Sections/0274.06.html),[1010.01](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.01&URL=1000-1099/1010/Sections/1010.01.html)[;](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1010/SEC01.HTM&Title=-%3e2005-%3eCh01010-%3eSection%2001) and GAAP requirements.

**DOCUMENTATION:**

An online asset transfer form complete with approval signatures from the principal/ department head or designee of both the sending and receiving cost centers are required. In some cases, a signature from a project manager is also needed.

## PROCEDURES FOR ENTERING ONLINE ASSET TRANSFERS

* The sending cost center is responsible for entering an online asset transfer for any tagged equipment assigned to their cost center by first entering both their cost center and the receiving cost center number. Then the individual property tag numbers are entered with the appropriate code by each in the *action* (A) column.

* A *Transported by:* code must also be entered to designate who is going to physically move the equipment.
* The principal/department head representing the sending cost center must then approve the asset transfer by typing an “A” in the “CCF:” (cost center from) field.
* The transfer must then be approved online by the receiving center administrator **before** equipment is physically transported.
* After all approvals have been entered, the TERMS system will generate and email a “checklist receipt” copy of the transfer to the cost center identified on the *Transported by:* field. A copy should be printed and accompany the equipment.

**Note:**  The email address on the TERMS C03 screen must be kept updated with the current asset transfer preparers at each cost center, so they will receive this emailed checklist when their staff is designated to transport tagged equipment.

## PROCEDURES FOR RECEIVING ONLINE ASSET TRANSFERS

* When delivery is made, the appropriate person representing the receiving cost center signs and dates the “checklist receipt” form. A copy is left with the equipment, and the original is to be returned to the sending center for documentation of delivery.

* The receiving cost center must then receive each item online under the *action* (A) column, or type an “X” by items not received, then enter a delivery date from the “checklist receipt” in the lower right-hand corner of the screen to finalize and close the transfer.

Third party involved in transfer:

* When other district personnel are involved in the transfer of property from one cost center to another, such as maintenance or MIS technicians, this third party is to leave an asset transfer worksheet form ([PCS Form](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-818.docx) [3](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-818.docx)-[818](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-818.docx)[)](http://www.pcsb.org/cps/FormPDFs/prefix3/3-818.doc) listing the tagged equipment removed, so the cost center can enter the online transfer to the designated receiving center on the worksheet.

* Online transfers can only be entered by the cost center on whose inventory the equipment is assigned. **A third party cannot enter transfers for another cost center.**

## PROCEDURES FOR DISPOSAL OF OBSOLETE SOFTWARE

All obsolete software must be sent to the Surplus Warehouse at Walter Pownall Service Center for disposal. This includes all installation discs, license agreement, and instruction manuals. Before sending, it is very important to be sure all copies are deleted from the computers where installed.

* Tagged software: must be entered into an online asset transfer to c/c # 6800 – Surplus Property, following the above procedures for entering transfers. The [*Software Tracking*](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2952.docx)[*Form* (PCS](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2952.docx)[Form 3](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2952.docx)-[2952)](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2952.docx)with the property tag attached must accompany the software to the warehouse for destruction.

* Uncapitalized software: must be entered on TERMS screen M328 for warehouse pick-up or written on a [*Requisition for Warehousing Materials or Services*](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-1154.docx)[*Form* (PCS](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-1154.docx)[Form](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-1154.docx)

[3](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-1154.docx)-[1154).](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-1154.docx)

# CHAPTER 12

## Temporary Transfers of Tangible Personal Property

**PURPOSE:**

This procedure establishes the documentation and approvals necessary for the temporary removal of tagged property from its assigned inventory location.

**POLICY REFERENCE:**

This procedure supports Board policies [7450](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7450), [7455](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7455) and [7530](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7530); SBE Rule[6A-1.001;](https://www.flrules.org/Gateway/View_notice.asp?id=1044901) Florida Administrative Code, Rule[69I-73;](https://www.flrules.org/gateway/chapterhome.asp?chapter=69I-73) Florida Statutes [274.02](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.02&URL=0200-0299/0274/Sections/0274.02.html), [274.03](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.03&URL=0200-0299/0274/Sections/0274.03.html), [1010.01](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.01&URL=1000-1099/1010/Sections/1010.01.html)[;](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1010/SEC01.HTM&Title=-%3e2005-%3eCh01010-%3eSection%2001) and GAAP requirements.

**DOCUMENTATION:**

To remove equipment from its assigned cost center’s location, a **current** fiscal year copy of the applicable removal form complete with approval of principal/department head (or designee) who is custodian of the property must be on file.

## TEMPORARY PROPERTY REMOVALS

By employees:

* When tangible personal property is temporarily off campus on loan to an individual employee (for an approved District purpose only), a [*Property Removal Contract* form (PCS Form 3](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-1943.doc)-[1943)](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-1943.doc)must be on file at the cost center indicating the specific district purpose and the approval of the principal/department head.

* **All** property on temporary loan to employees must be returned to the cost center during the annual physical inventory. **All** equipment must be seen by the property control clerk during this inventory. It may then be loaned back to the employee.

* A new **property removal contract** form must be completed each new fiscal year, and for use over the summer.

By students:

* A *Property Removal Contract* form must also be on file at the school, with signature of parent or guardian, with the exception of band instruments which are signed out on the [*Music Instrument Rental Contract* form (PCS Form 2](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/2-495.pdf)-[495](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/2-495.pdf)).

* No equipment should be removed from the school by students until the proper form has been completed and approved, and any applicable rental charges have been paid (example: Music Instrument Rental form).

For repair:

* If property is removed temporarily for repair, the cost center must have an equipment repair/loan form ~~(~~[~~PCS Form 3-400)~~](http://www.pcsb.org/cps/FormPDFs/prefix3/3-400.pdf) on file, or a receipt from an outside vendor.
* If it is later determined to be beyond repair, an online asset transfer must be completed to remove this item from cost center’s inventory. For an exchange or trade-in, refer to Chapter 13. For property disposal, refer to Chapter 14.

## OFFSITE PROPERTY

Sometimes property on inventory at one cost center (custodial cost center) is housed at another location. This offsite location may or may not have an assigned cost center number. It is the responsibility of the **custodial cost center** on whose inventory this property is assigned, to keep accurate records of these offsite locations and the property that is housed there.

The following information must be made available to the property control clerk during the annual inventory:

* Every school board approved offsite location should be listed on separate [*Offsite Property Log Forms*](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2915.doc)[(PCS Form 3](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2915.doc)-[2915)](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2915.doc)[.](http://www.pcsb.org/cps/FormPDFs/prefix3/3-2915.doc) These logs must be kept current.

* The custodial cost center must provide the address of the offsite location and a contact person at that site who is responsible for the district equipment located there.

* A copy must be kept by the custodial cost center, and a copy is to be sent to the offsite location as a reminder that the item(s) are district equipment.

* Property on loan to another cost center for more than one school year shall be transferred to the cost center where actually located.

# CHAPTER 13

## Trade-In or Exchange of Tangible Personal Property (TPP)

**PURPOSE:**

This procedure establishes the documentation and approvals necessary for the processing of trade-in or exchange of tangible personal property. All trade-ins must receive **prior** approval from the Property Records Supervisor before requesting the purchase order for new equipment. Any federally purchased equipment to be used as a trade-in must also be approved by the Director, Special Projects or designee.

**POLICY REFERENCE:**

This procedure supports Board policy [7320](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7320)**,** [7450](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7450) and [7455](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7455); SBE Rule[6A-1.001;](https://www.flrules.org/Gateway/View_notice.asp?id=1044901) Florida Administrative Code, Rule [69I-73;](https://www.flrules.org/gateway/chapterhome.asp?chapter=69I-73) Florida Statutes [274.02](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.02&URL=0200-0299/0274/Sections/0274.02.html),  [274.03](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.03&URL=0200-0299/0274/Sections/0274.03.html),[[274.04](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.04&URL=0200-0299/0274/Sections/0274.04.html)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch0274/SEC04.HTM&Title=-%3e2005-%3eCh00274-%3eSection%2004),[1010.01](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.01&URL=1000-1099/1010/Sections/1010.01.html)[;](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1010/SEC01.HTM&Title=-%3e2005-%3eCh01010-%3eSection%2001) and GAAP requirements.

**Note:** Not all equipment is allowed to be traded, especially equipment purchased under state or federal projects.

**DOCUMENTATION:**

An email or memo from the cost center must be sent to Auditing & Property Records to request a trade-in of any equipment. In the case of exchanges, an [*Exchanged Property Form* (PCS](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2916.doc) [Form 3](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2916.doc)-[2916](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2916.doc))must be sent to Auditing & Property Records advising of the exchange of equipment and listing the description, property tag number(s), and serial number(s).

## TRADE-IN OF TPP

When a cost center requests to trade in an item of property toward credit on a new purchase offered by a vendor, the following steps must be taken by the school/department:

* Send an email or memo to the property records supervisor, Department of Auditing & Property Records, describing the old item and identifying it by property tag number and serial number (if applicable). Indicate the trade-in allowance being offered by the vendor.

* Some property cannot be traded due to federal/state regulations. The Property Records Supervisor, along with the Director of Special Projects, will make this determination and communicate this determination to the cost center.

* **Permission to trade must be given, in writing, prior to ordering the new equipment.**

* The Property Records Supervisor will forward approval/non-approval of the request for trade-in to the cost center.

* A comment concerning the trade-in will need to be included on the acquisition/ purchase order for the new item, including the amount of the trade-in allowance. See example below.

* The property will be removed from inventory when payment is made on the new item. If the trade-in does not occur, the property records supervisor should be notified by the cost center.

**Suggested format for requisition/purchase order:**

Description of new item(s) being purchased/received. Full Price

Less trade-in:

Property No. Description TI Allowance

000-0000 Widget 100.00

000-0001 Doodad 50.00

|  |  |  |
| --- | --- | --- |
| Total trade-in allowance |  | (150.00) |
| Total (net) price of item(s) being purchased |  | XXXX.XX |

## PROPERTY RETURNED TO VENDOR FOR EXCHANGE

 When property is returned to the vendor for exchange after property tags have been issued, complete an [*Exchanged Property Form* (PCS Form 3](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2916.doc)-[2916](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2916.doc))and send to Auditing & Property Records for a new property tag and to retire the original tag from inventory. See Appendix A (Forms).

When property is returned to the vendor for a **refund** after tags have been issued, a memo must be sent to Auditing & Property Records. List the tag number(s) in the memo and attach the tags, if possible.

**Note:** Remove property tag(s) before equipment is returned to vendor for exchange or refund.

# CHAPTER 14

## Disposal of Tangible Personal Property (TPP)

**PURPOSE:**

This procedure establishes the documentation and approvals necessary for the processing of disposals of tangible personal property.All tangible personal property, tagged and untagged or uncapitalized, must be sent to Surplus Property, Warehousing, for disposal. Any working equipment must be first posted for 90 days in the Surplus Property Forum in Microsoft Outlook – Public Folders. Approval must first be obtained from the principal or department administrator. See instruction in the Surplus Property Forum public folder.

**POLICY REFERENCE:**

This procedure supports Board policy [7320.01](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7320_01),[7450](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7450) and [7455](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7455) SBE Rule[6A-1.001;](https://www.flrules.org/Gateway/View_notice.asp?id=1044901) Florida Administrative Code, Rule[69I-73;](https://www.flrules.org/gateway/chapterhome.asp?chapter=69I-73) Florida Statutes [274.05](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.05&URL=0200-0299/0274/Sections/0274.05.html), [[274.06](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.06&URL=0200-0299/0274/Sections/0274.06.html)](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.06&URL=CH0274/Sec06.HTM),[274.07](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.07&URL=0200-0299/0274/Sections/0274.07.html),[1001.42](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1001.42&URL=1000-1099/1001/Sections/1001.42.html), [1010.01](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.01&URL=1000-1099/1010/Sections/1010.01.html)[;](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1010/SEC01.HTM&Title=-%3e2005-%3eCh01010-%3eSection%2001) [OMB Circular A](http://www.aicpa.org/interestareas/governmentalauditquality/resources/ombcirculara133/pages/default.aspx)-[133](http://www.aicpa.org/interestareas/governmentalauditquality/resources/ombcirculara133/pages/default.aspx); and GAAP requirements.

**DOCUMENTATION:**

Completed online asset transfer form with approvals from the principal/department head or designee at both the sending and receiving cost centers is required. In some cases, an online approval from a project manager is also needed.

## DISPOSITION OF TANGIBLE PERSONAL PROPERTY (TPP)

When it is determined that an item of property is no longer useable:

* The sending cost center is responsible for entering an online asset transfer for any tagged equipment assigned to their cost center by first entering both their cost center and the receiving cost center number, as described in Chapter 11.
* The cost center for Surplus Property is always # 6800.
* A *Transported by:* code must also be entered to designate who is going to physically move the equipment.
* The principal/department head representing the sending cost center must then approve the asset transfer by typing an “A” in the “CCF:” (cost center from) field.
* The transfer must then be approved online by the Supervisor of Warehousing **before** equipment is physically transported.

**Note:** If tagged equipment is less than three years old, the TERMS system will not allow it to be transferred to Surplus Property. It should instead be offered to other schools or district centers, and be transferred to that cost center, using the process described in Chapter 11.

## Cannibalized/Scrapped Property

* If a cost center has obsolete tagged equipment which can be cannibalized for parts, an online asset transfer must be entered to retire these property tags from their active inventory.
* The receiving cost center for these transfers is # 6800 – Surplus Property and the *Transported by:* code is W02.
* When this transfer is approved by administrators from both cost centers, a “checklist receipt” will be emailed to the cost center where the equipment will be cannibalized. On this receipt form are lines for signatures from two eye-witnesses, documenting that the equipment was cannibalized onsite.
* This signed receipt must then be sent via pony to the Supervisor of Warehousing, whose staff will then complete and close the transfer in order to remove the tagged items from the active inventory of the cost center.
* If tagged equipment is scrapped onsite (only under the direction of the Supervisor of Warehousing), the same process applies.

**Note:** All tagged equipment should normally be sent to the Surplus Warehouse rather than disposing onsite unless directed otherwise by the Supervisor of Warehousing.

\*\* Refer also to Chapter 16 for disposals of uncapitalized tangible (principal’s) inventory items.

# CHAPTER 15

## Damage and/or Loss of Tangible Personal Property (TPP)

**PURPOSE:**

This procedure establishes the documentation and approvals necessary for the processing of damaged or loss of tangible personal property through theft, vandalism, natural disaster, etc., and its retirement from inventory. All tangible personal property, tagged (=> $1,000) and untagged (<$1,000), must be reported to Risk Management if damaged or if a loss occurs.

**POLICY REFERENCE:**

This procedure supports Board policies [7300](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7300)**,** [7450](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7450) and [7455](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7455); SBE Rule[6A-1.001;](https://www.flrules.org/Gateway/View_notice.asp?id=1044901) Florida Administrative Code, [Rule 69I-73;](https://www.flrules.org/gateway/chapterhome.asp?chapter=69I-73) Florida Statutes [274.02](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.02&URL=0200-0299/0274/Sections/0274.02.html),[274.03](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.03&URL=0200-0299/0274/Sections/0274.03.html),[1001.42,](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1001.42&URL=1000-1099/1001/Sections/1001.42.html)[1010.01](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.01&URL=1000-1099/1010/Sections/1010.01.html)[;](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1010/SEC01.HTM&Title=-%3e2005-%3eCh01010-%3eSection%2001) and GAAP requirements.

**DOCUMENTATION:**

All incidents must be reported to Pinellas County Schools Police Department and/or an appropriate law enforcement agency immediately after occurrence. An “offense number” will be assigned to the case by the appropriate agency. A completed [*Damage and/or Loss of Property Report* (PCS Form](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-865.docx)[3-865](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-865.docx)[)](http://www.pcsb.org/cps/FormPDFs/prefix3/3-865.doc) is to be sent to Risk Management within sixty (60) days of the incident, including a copy of the police report.

## DAMAGE AND/OR LOSS OF PROPERTY

When property is stolen, destroyed, or damaged, a *Damage and/or Loss of Property Report* must be completed.

* If the tangible personal property is stolen, include the police report filed and the offense number that was assigned.

* **All copies, except the cost center’s copy of the report, must be forwarded to Risk Management**. Risk Management requires the report to be filed within 60 days of the damage/loss to be considered a covered claim.

* If the Risk Management deadline is missed, the Damage and/or Loss of Property Report still needs to be filed with that department.

* Risk Management will forward the appropriate copies to Auditing & Property Records for further action.
* If any tagged property is identified as stolen or destroyed, Auditing & Property Records will submit an annual request to the Board to retire this equipment from the fixed assets inventory, only if the claim is approved by Risk Management.

**Note:** If stolen property is recovered, the cost center must report it immediately to Auditing & Property Records and Risk Management.

# CHAPTER 16

## Cost Centers’ Uncapitalized Tangible Property Inventory Procedures

**PURPOSE:**

To establish the general guidelines for the purchase and maintenance of uncapitalized tangible property with a total unit cost between $300.00 to $999.99 at each school/ department. Board policy states that all property within a school or other board facility that is not inventoried as tagged equipment shall be the responsibility of the principal/department head to inventory. Risk Management will insure equipment that is either capitalized (tagged) or on a Cost Center’s Uncapitalized Tangible Property Inventory within their procedural guidelines.

**POLICY REFERENCE:**

This procedure supports Board policies [7230](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7230)**,**[7300](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7300)**,**[7320](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7320)**,** [7450](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7450) and [7455](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7455); SBE Rule[6A-1.001;](https://www.flrules.org/Gateway/View_notice.asp?id=1044901) Florida Statutes [1010.01](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.01&URL=1000-1099/1010/Sections/1010.01.html), [[1010.04](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1010.04&URL=1000-1099/1010/Sections/1010.04.html)**,**](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1010/SEC04.HTM&Title=-%3e2005-%3eCh01010-%3eSection%2004)[[1011.06](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.06&URL=1000-1099/1011/Sections/1011.06.html)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC06.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2006), [[1011.07](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=1011.07&URL=1000-1099/1011/Sections/1011.07.html)](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch1011/SEC07.HTM&Title=-%3e2005-%3eCh01011-%3eSection%2007); and GFOA requirements.

**DOCUMENTATION:**

Each school/department must maintain some type of record-keeping system to enter and track all such uncapitalized tangible inventory equipment. There are two classifications of uncapitalized tangible inventory equipment: 1) Uncapitalized technology (UT) tangible equipment that is less than $1,000 and is labeled with a District’s identification number that begins with the 300-0000 series; 2) All other uncapitalized tangible equipment that costs between $300 to $999.99 and is not included on the technology inventory.

The uncapitalized technology (UT) equipment, which will be labeled, will be maintained by Property Records in a separate TERMS database from the district’s capitalized equipment that is tagged. Property Records will issue these new scannable white labels, “UT – Uncapitalized Tech” starting with the number series 300-0000 with the purchase of any qualifying technology, primarily desktop computers, laptops, netbooks, iPads, Kindle Fires, Nook Colors, or android tablets with an original cost less than $1,000. Each site will be responsible for providing the same information such as serial number, location, etc. that is required to the Property Records Department when District identification labels are sent to them. This separate database will be used by TIS to identify this labeled technology equipment for warranty service and support.

Each year an inventory count must be taken by the school/department personnel of all uncapitalized tangible property including technology equipment, other uncapitalized equipment and software, and the results of the count shall be reported on the [*Cost Centers’ Uncapitalized Tangible Property Inventory Report* (PCS Form](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2918.doc) [3-](http://www.pcsb.org/cps/FormPDFs/prefix3/3-2918.doc)[2918](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2918.doc))to the Auditing & Property Records Department by October 31st.

**GUIDELINES FOR UNCAPITALIZED EQUIPMENT/SOFTWARE:**

The following guidelines are recommended for cost centers’ uncapitalized tangible inventory equipment and software.

Each item of property should be accounted for in an Excel spreadsheet as a separate property record line item. It is advisable to include the following information on each separate property record:

* Identification number (assigned by cost center or retired District property tag number)

* Description of item

* Include any staff member names assigned grant-funded equipment, such as CTIP, EETT, ARTIP, etc.

* Physical location, such as building/room number

* Name, make, or manufacturer

* Year and/or model

* Manufacturer’s serial number

* Date acquired (payment or donation date)

* Cost or value at date of acquisition for the item or the identified component parts. When the historical cost of the item cannot be practicably determined, the estimated historical cost of the item can be used. Document the procedure used to determine this estimate (e.g., comparison with a like item or estimate from a vendor, etc.). Donated items should be valued at fair market value at the date of donation.

* Method of acquisition and, for purchased items, the voucher or check number.

* Date the item was last physically inventoried and the condition of the item at that date. Examples might be: N (new), G (good), P (poor).

* At disposal, the circumstances of disposition.

Related individual items which, taken as a whole, constitute a single functioning system may be accounted for in one record if the component items are separately identified within the record.

At the discretion of the principal/department head, equipment with a value less than $300 may also be included in this uncapitalized inventory, especially high-theft items.

These individual property records need to be maintained on an electronically created spreadsheet or database, such as Excel.

**GUIDELINES FOR UNCAPITALIZED TECHNOLOGY EQUIPMENT:**

**DOCUMENTATION:**

Uncapitalized Technology (UT) Equipment: Needs verification of labeling [a copy of the purchase order verification form (and addendum) with pertinent information completed, especially serial numbers].

The following are examples of the types of uncapitalized technology (UT) equipment that will need a District identification label whether they are acquired by a District’s purchase order; purchased by school purchase order or donated:

1. All Computers that cost less than $1,000 (desk tops, laptops, and netbooks)
2. Tablets (all brands including iPads, Kindle Fire, Nook Color, etc.)

The *Purchase Order Verification* form will be sent to the school/department:

* With property identification label(s) attached.

* With blanks which state “Tagged (Labeled) by/Date”, “Property No. and Serial No.”,

“Dept. /room location”, and “Return copy to Auditing & Property Records”.

The property number column will be completed, or if there are numerous labels, an itemized addendum sheet will accompany the form.

The guidelines for recording and tracking this UT equipment are the same as the general guidelines in the previous section, and are to be added to the same Excel spreadsheet.

TIS will provide a report that lists all UT technology by cost center on the Reports server. The report may be run by the cost center administrator, bookkeeper, technology coordinator, or designee. The report may be exported to Excel for tracking purposes by the cost center.

Cost center administrators will continue to be responsible for and account for these tangible assets.

## MARKING OF PROPERTY

It is suggested that each uncapitalized tangible inventory item be marked with an identification number. Examples of marking methods include:

* Indelible ink

* Paint or stencils

* Electric pencils

* Permanent stamps

* Numbered or barcode labels

Any item of property whose value or utility would be significantly impaired by physical marking is exempted. The description of the item in the property record should be sufficient to identify the item.

## DISPOSAL OF COST CENTERS’ UNCAPITALIZED TANGIBLE PROPERTY

Uncapitalized property must be disposed of under the instructions of the Surplus Property Committee, through surplus property auctions after listing for 90 days on the Surplus Property Forum site found in the Outlook Public Folders. It is not to be discarded on site without prior approval of the Supervisor of Warehousing.

Any uncapitalized tangible property with a retired District property tag or a UT label can be entered into the TERMS fixed assets online asset transfer screens in order to track location changes from one cost center to another. Disposal of this equipment would be a transfer to the Surplus Property warehouse (c/c # 6800).

A list of the uncapitalized items for disposal that have no barcode tag or UT label may be sent to the Surplus Property Warehouse one of two ways:

* Completion of a [*Requisition for Warehousing Materials or Services Form* (PCS](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-1154.docx) [Form 3](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-1154.docx)-

[1154)](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-1154.docx)

or

* Submission online in the TERMS M328 screen.

# GLOSSARY

**PURPOSE:**

Establish the definitions of terms used by the Auditing & Property Records Department.

This section contains definitions of terms used in this guide and such additional terms that seem necessary to achieve common understandings concerning tangible personal property (both taggable and non-taggable (uncapitalized)). The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

**Acquisition Date** - The date that Pinellas County Schools takes legal possession. The date of possession is usually the check date when payment is made, the date of the board meeting when board action is required, or the date that the area superintendent or principal approves a donation.

**Asset** - Something of value that is owned by an entity.

**Assets, Current** - Cash and other assets readily converted into cash, such as accounts receivable, inventory, and certain prepaid expenses.

**Assets, Fixed** - Land, buildings, machinery, furniture, and other equipment, which the school system intends to hold or continue to use over a long period of time. “Fixed” denotes probability of intent to continue use or possession, and does not indicate immobility of an asset.

**Capital Outlay** - Expenditures for land or existing buildings, improvement of grounds, construction of buildings, additions to building, remodeling of buildings, or equipment.

**Compliance with Laws & Regulations** - Refers to following requirements or not violating prohibitions contained in statutes, regulations, contracts and grants, and in binding policies and procedures governing the entity’s conduct.

**Corrective Action** - Action taken by the cost center that corrects identified deficiencies and produces recommended improvements.

**Cost** – The acquisition or procurement cost; i.e., invoice price plus freight and installation charges, less discounts. In determining cost, the value of property exchanged by a governmental unit in satisfaction of a portion of the purchase price of new property shall not be deducted from the price which would have been paid had the previously owned property not been “traded in” on the new property.

**Custodian** - The person to whom the custody of district property has been delegated by the governmental unit. Examples: principal or department head.

**Designee -** Person chosen to perform a job, duty, or task.

**Donation** - Something of value received for which no repayment or special service to the contributor is expected.

**Encumbrance** - A restriction of available money by issuance of a purchase order or other formal agreement.

**Equipment** - A material item of non-expendable nature, unit of furniture or furnishings, an instrument or apparatus, a machine (including attachments), instructional skill-training device, or a set of small articles whose parts are replaceable or repairable, the whole retaining its identity and utility over a period of time characteristic of items of its class.

A material unit that meets all of the following conditions:

* It retains its original shape and appearance with use.
* It is non-expendable; i.e., it is usually more feasible to repair it than replace it with an entirely new unit.
* It represents an investment of money, which makes it feasible and advisable to capitalize the item.
* It does not lose its identity through incorporation into a different or more complex unit or substance.

**Note: Equipment built-in or fixed to the building or grounds is considered a part of the building or land improvement, and is to be charged to those respective accounts.**

**Findings** - Inventory processes not being followed, including missing inventory. A finding will be the basis for conclusions and recommendations for corrective action.

**Fiscal Year** - The governmental unit’s fiscal year established pursuant to law. For Florida school districts, July 1 through June 30.

**Generally Accepted Accounting Principles (GAAP)** - Rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage.

**Generally Accepted Auditing Standards (GAAS)** - These audit standards are set forth in the American Institute of Certified Public Accountants (AICPA) Statements on Auditing Standards.

**Generally Accepted Government Auditing Standards (GAGAS)** - These audit standards are set forth in the Government Auditing Standards (Standards for Audit of Governmental Organizations, Programs, Activities, and Functions) issued by the Comptroller General of the United States.

**Historical Cost** - Cost or value at date of acquisition.

**Identification Number** - This is our PCS property tag number. The unique number assigned and affixed to each item of property to identify it as property of the school district and to differentiate one item of property from another.

**Inventory Record** - A detailed list or record showing quantities, descriptions, values, units of measure, and unit prices.

**Noncompliance with Laws and Regulations** - A failure to follow requirements, or a violation of prohibitions, contained in statutes, regulations, contracts, grants, and other guidelines governing the school district’s procedures.

**Organizational Independence** - This concerns the auditor’s being sufficiently removed from pressures within the organizational structure of a government to express impartial opinions and conclusions.

**Perpetual Inventory** - An inventory system, which is initiated by a physical inventory and perpetuated by entry of receipts and withdrawals, thereby reflecting current balances on hand for each item. Perpetual inventories are periodically adjusted by physical inventory.

**Principal’s Inventory** - (See uncapitalized tangible property)

**Prior Authorization** - Written approval granting authority to enter into a contract, to obligate funds for a purchase, or to receive a benefit, before such an action occurs.

**Property** - All tangible personal property of a non-consumable nature owned by the school district.

**Purchase Order** - A document issued to a vendor authorizing the delivery of goods or services which implies the obligation of funds.

**Recommendations** - Actions needed to correct problem areas and to improve operations.

**Repairs, Minor** - The restoration to a usable condition of a given piece of equipment, building, or grounds. Cost of new construction, renovating, and remodeling are not included here but are considered capital outlay.

**Supply** - An item of expendable nature that is consumed, worn out, or deteriorated in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

**Supporting Documentation** - Evidence attesting to the authenticity, accuracy and authority of a financial or property transaction.

**Tangible Personal Property** - Equipment and other tangible property of a non-consumable nature owned by the district. This does not include equipment that is built-in or fixed to the building or grounds.

**Taggable Equipment** - Equipment, whether purchased or received through donation, the value of which at the time of acquisition was one thousand dollars ($1,000) or more. Certain classifications of equipment or furniture, as designated by the Superintendent to be of special interest and possessing a value of less than one thousand dollars ($1,000), may be tagged and controlled as a Board asset.

**Unaccounted for property** - Property of the school district subject to the accountability provisions of Section [274.02](http://www.leg.state.fl.us/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=274.02&URL=0200-0299/0274/Sections/0274.02.html), Florida Statutes, which cannot be physically located by the custodian and which has not been otherwise lawfully disposed of from district records by supporting documents.

**Uncapitalized Tangible Personal Property** - Tangible personal property of a school or department with an historic cost of $300 to $999.99. Includes UT technology equipment.

**Value** - The worth or marketable delivered price (fair market value) at the date of acquisition or any subsequent evaluation or appraisal date.

# APPENDIX A

**FORMS AND REFERENCES**

|  |  |  |
| --- | --- | --- |
| **PCS #** | **Form Name** | **Page Reference** |
| [PCS 3-2918](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/176/pcs%20forms/3-2918.pdf) | Cost Center’s Uncapitalized Tangible Property Inventory Report | 39 |
| [PCS 3-865](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-865.docx) | Damage and/or Loss of Business Property Report | 37 |
| [PCS 3- 2754](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2754.pdf) | Donation Form | 20 |
| [PCS 3-2917](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-2917.doc) | Equipment/Merchandise Manufactured or Acquired Other | 23 |
| [PCS 3- 2916](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/176/pcs%20forms/3-2916.pdf) | Exchanged Property Form | 33 |
| [PCS 3-2915](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/176/pcs%20forms/3-2915.pdf) | Offsite Property Log | 31 |
| [PCS 3-818](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-818.docx) | Online Asset Transfer Worksheet | 28, 31 |
| [PCS 3-1943](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/176/pcs%20forms/3-1943.pdf) | Property Removal Contract | 33 |
| [PCS 3-1154](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-1154.docx) | Requisition for Warehousing Materials or Services | 43 |
| [PCS 3-2952](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/176/pcs%20forms/3-2952.pdf) | Software Tracking Form | 17,26,31 |

# APPENDIX B

## PROCEDURES GUIDELINES FOR TAGGED TANGIBLE PROPERTY

**PURPOSE:**

This appendix establishes the background information that defines and influences the inventory process and the cost centers’ responsibilities in regard to the inventory process.

**PROCESSES DEFINED:**

1. Processes for Controlling District Equipment

1. Processes for Administrator’s Approval of Online Transfers

1. Online Asset Transfer Reminders

1. School Closing Procedures for Fixed Assets

1. School Relocation Procedures for Fixed Assets

## PROCESSES FOR CONTROLLING DISTRICT EQUIPMENT

1. Each principal and/or department head is to **designate a key person** to track the school’s equipment.

1. Each piece of equipment on the school’s or department’s inventory is to be **assigned to staff** and/or **faculty members**. The assignment of equipment is to be maintained on an **EXCEL** spreadsheet. **(See Attachment 1** for an example.**)** The cost center’s inventory will initially be downloaded into an EXCEL spreadsheet by the Auditing & Property Records Department.

1. An employee of each cost center (school or department) will be assigned the **responsibility for updating the EXCEL Equipment Assignment spreadsheet** on a **perpetual basis**.

1. If the employee responsible for **the EXCEL Equipment Assignment spreadsheet** transfers to another school, this Equipment Assignment spreadsheet **must be assigned** to another employee to **continue the process**.

1. **Each employee must sign and date that he/she has received the equipment assigned to him/her using the Equipment Assignment List (PCS Form 3-3160).** (See Attachment

2.)

1. When an employee leaves for the summer or is transferring to another school or worksite, **all equipment assigned to that individual must be checked back in**.

1. When a teacher is reassigned, only CTIP equipment is allowed to follow the teacher to another cost center. An On-Line Asset Transfer must be initiated before relocating to the new school.

1. It is the responsibility of the teacher with CTIP equipment to report to the principal all CTIP equipment assigned to him/her including the uncapitalized items (less than $1,000).

1. Annually, staff and faculty are to be provided instructions for **equipment procedures and employees’ responsibility** in caring for the equipment. This meeting is to be documented and maintained for future reference.

1. If equipment is to be taken temporarily from the assigned work site (school grounds or other district facilities), a [**Property Removal Contract Form (PCS Form 3-1943**](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/176/pcs%20forms/3-1943.pdf)**)****must be completed and signed by the principal** or designated administrator listing the District purpose on the contract. Remember: District equipment is not for personal use.

1. If an employee will be using equipment during the summer for District business, a separate [**Property Removal Contract Form (PCS Form 3**](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-1943.doc)**-**[**1943)**](http://www.pcsb.org/cms/lib8/FL01903687/Centricity/domain/176/pcs%20forms/3-1943.doc)**must be completed and signed by the principal or department head.** The contract must include the specific District business it is being used for during the summer.

1. At the beginning of each fiscal or school year, any equipment that is going to be used off district property (school grounds or other district facilities) will need a [**Property Removal Contract Form (PCS Form 3-1943)**](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/176/pcs%20forms/3-1943.pdf) **completed, signed and approved** by the principal or department head.
2. If equipment is **very portable**, (i.e. laptop, digital camera, projector), it **must be kept in a locked cabinet** whenever possible or properly secured in an appropriate matter. Contact the Office of Safety and Security for additional suggestions.

1. If equipment is in a shared classroom, **one of the instructors will be assigned the equipment and will be responsible for taking due care by keeping it secured.** If the equipment is discovered missing, this employee will be responsible for reporting it **immediately** to the site administrator.

1. During the annual physical inventory, all equipment that has been taken home **must be brought back to the worksite** (school) for the District’s property control clerk to verify. In addition, if locked cabinets have equipment stored in them, they **must be unlocked** for the property control clerk to inspect and scan the equipment.

1. It is recommended that each cost center periodically perform its own inventory of equipment.

1. When equipment is discovered missing, the principal or department head will be responsible for conducting a thorough search and report the item, if not found, on the **Damage and/or Loss of Business Property Report (PCS Form 3-865)** within ten business days.

1. The employee assigned the equipment must write a detailed description of the circumstances surrounding the disappearance of the equipment. This detailed description will include the day and time the item was last seen and any other information necessary to resolve what happened to the item. This information is to be documented on the [**Damage and/or Loss of Business Property Report (PCS Form 3-865)**](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/176/pcs%20forms/3-865.docx) and submitted to Risk Management within ten business days upon discovery of the equipment being missing, stolen or damaged. A copy of this report should also be sent to Property Records.

1. Risk Management and/or Schools Police will investigate the disappearance and determine what action if necessary will be taken to better secure equipment in the future. The results of this investigation and the decision made by the **Lost Property and Equipment Review Committee** will determine if anyone is to be held accountable for the loss.

These procedures are aligned with School Board Policies [7300](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7300)**,** [7320.01](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7320_01)**,** [7450](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7450)**,** and[7530](https://www.pcsb.org/cms/lib/FL01903687/Centricity/domain/170/board%20policy%20stuff/District%20Bylaws-Current-Word.docx#z7530)

## APPROVING ONLINE ASSET TRANSFERS

All online asset transfers of tagged equipment and software must first be approved online by an administrator from **each** of the two cost centers involved in any transfer **before** the items are actually physically moved to the new cost center. Approval only means that you are agreeable to this transfer of equipment. It is not recording the receipt of the equipment. That should be done after the items arrive with a copy of the transfer “checklist receipt” listing the tag numbers of the equipment. Please see receiving instructions below.

It is critical that the **D04 Transfer Query** screen is monitored at least weekly to see if any approvals are needed. A list of your cost center’s pending transfers can be viewed on screen **D04** in the TERMS Fixed Assets system. There will be a separate line for each pending transfer either to or from your school, and you can see the detail for each transfer by placing the cursor on each specific line and pressing the “**enter**” key to take you to the detail screen **D03**.

Your approval code of “**A**” should be entered in either the **CCF**: or the **CCT**: field on the **D03** transfer screen depending on whether you are the From Center or the To Center. You do have the option of refusing a transfer by typing an “**X**” instead. The “checklist receipt” will not be generated and emailed by TERMS until both approvals are entered.

If your cost center is the receiving center, then after the items are approved, delivered and checked off the “checklist receipt”, one of the preparers of transfers for your center needs to actually receive each checked tag number online by placing an “R” in the *action* (A) column next to the tag number or an “X” for any item not received. **Enter the delivery date** in the lower right-hand corner of the transfer on D03 to complete and close the transfer. Only then will the tag numbers be reassigned to your receiving center.

If transfers are not being approved and completed timely, it will become a reportable finding on your next inventory report. In addition, it will cause tagged items to become missing. Please do your part to keep these pending transfers from backlogging.

## ONLINE ASSET TRANSFER REMINDERS

1. Check D04 screen regularly to update & complete transfers in a timely manner. All transfers automatically listed have not been finalized.

1. Don’t forget **Trans by:** code. Always use your F4 key to select code from drop-down box. Do not try to memorize. Each code pops in specific information on the transfer screen.

1. Don’t forget to press “enter” at the end of a completed screen before you press “F8” to bring up a new blank screen for more entries to that transfer.

1. Wait for checklist receipt to be emailed if school staff is involved in a manual transfer. Equipment should not be moved without copies of this receipt. Have the staff member bring back a dated, signed copy from the receiving center for your records.

1. Any tagged equipment brought to your school should come with a copy of this check- list receipt. Both copies must be signed & dated, and one left at your school to use as a receipting document.

1. Check the C03 screen in TERMS Fixed Assets to see whose email address is listed for your school at the bottom of that screen. That person will receive all checklist receipts for manual transfers, and any system reminders of old uncompleted transfers still needing to be processed.

1. Teachers or administrators that get reassigned to new school – must asset transfer any tagged equipment they have permission to take with them to new school.

1. Principal/administrator can only approve or decline transfers. Preparers must then receive the items. Internal control protection.

1. Final step is to receive the items and enter delivery date to close transfer. Approvals alone do not close and complete a transfer. It will sit on D04 indefinitely until this final receiving step is taken.

## SCHOOL CLOSING PROCEDURES FOR FIXED ASSETS

**For any school or facility that is going to be closing and transferring their (fixed assets) equipment to another location.**

1. Two master printouts of all tagged equipment will be provided. Use one as a check-off list.

1. Use the printouts provided i.e. Printout by Room Number, Off Site Listing, DP63, FS, LS, and Title I for tracking and moving the equipment.

* 1. Printout by Room Number – Is to assist the facility in locating all tagged items by room number as of last inventory. Make appropriate changes to correct any differences in room location. All of these items need to be asset transferred elsewhere. Each piece of equipment is to be assigned to teachers or staff, and maintain a master assignment list of their names in an EXCEL spreadsheet to use as a check-off list at year-end.

* 1. Off Site Listing – Is for items that are not on your inventory, but on loan to your facility that need to be kept track of. A copy of this has been sent to the appropriate cost center with a note that this equipment is on their inventory and the school is closing. They are responsible for entering online transfers, and should send you a screen print of the transfer so staff can identify for pick-up.

**Note:**  Also, any of your equipment at other locations must be transferred as well.

* 1. DP63 Listing – Is for wireless hubs on your inventory that MIS is responsible for disconnecting and removing from the facility. A copy has also been sent to MIS. The school or facility should not remove these items, unless otherwise directed. Instead enter a work order into Elke requesting a review of your wireless system by Maintenance.

* 1. FS Printout - Is for the food service manager to identify tagged food service equipment that will be transferred to other facilities by Food Service, who will be sent a copy also.

* 1. Title I Printout – If school is a Title I school, a printout of that equipment will be provided to the school and the Title I office. School **must** transfer this equipment to other Title I schools with the direction and approval of the Title I office.

* 1. Leased (LS) Equipment – Will be reassigned by MIS Department to other schools. It is your school’s responsibility to enter the online transfers to these new locations.

* 1. Specialized Equipment – Printouts of equipment such as musical instruments, media center, custodial, hubs & switches (DP47), Business Ed., Art, or PE equipment can be provided to the school and district departments for reassignment and transfer. Teachers with CTIP or EETT equipment, tagged and uncapitalized, must provide a list to the principal along with their new school assignment for online transfer.

1. Call Property Records for any additional printouts that could be helpful.

1. **All** tagged equipment, including tagged software, must be entered into online transfers.

* 1. Keep the printouts updated until the closing is complete.

c) Assign a staff member to check off tag numbers on master printout as they are entered into online transfers. This will give you a snapshot of what remains to be transferred from the school cost center.

1. If other schools or departments are invited by the area office or warehousing to remove equipment, a school operations staff, head plant operator, or assistant principal/principal must be assigned to supervise. **Note:** Noequipment can be removed from the site **before** an **o**nline asset transfer is **entered** and **approved** in TERMS prior to removal of property. A checklist should also be signed at time of pick-up to accompany the items as they are removed.

1. The following suggestions have worked well in the moving of equipment at other facilities:

* 1. Labeling of equipment with Teacher’s Name, Building & Room Number of new location. Labeling all parts of the equipment that have more than one part, as some parts of other equipment may not be interchangeable (i.e. 1of 2; 2 of 2).

* 1. Organize the moving of equipment by room or building, not by items, if possible.

* 1. It is requested that a regional maintenance supervisor, principal, assistant principal or head plant operator supervises the moving of the equipment from one location to another. A clear chain of command is needed to avoid confusion.

* 1. Provide a secure space to store equipment in a locked area at your facility, and only allow a specific staff member to add or remove items for transfer.

* 1. Designate a specific person to be in charge of all removals of equipment by other schools to insure that asset transfers are completed for tagged items. A transfer checklist should go with the equipment to the new location for signature and for receipt of the online asset transfer. Keep a photocopy with the pick-up signature for the sending school or cost center’s records.

1. **Scrapping equipment** –Some equipment cannot be scrapped, such as computers, monitors or software; these items need to be transferred to Surplus Property. No equipment should be demolished with the building unless instructed by a memo from the Director of Maintenance.

1. Begin transfers of unused or obsolete equipment to Surplus – c/c # 6800 **as soon as possible** in order to remove from the campus before transfers to other schools are entered.

1. A date should be arranged with Property Records for a walk-through with the regional maintenance supervisor, principal, assistant principal or head plant operator from the facility to insure that all the taggable items have been removed from the old facility.

**Note: This is especially important if the old facility is to be demolished.**

1. **Untagged Tangible Property** (formally called Principal’s Inventory) – Database needs to be maintained and updated, so this equipment is not lost or destroyed with the building. Use Warehouse Requisition forms (PCS Form 3-1154) to assign and transfer these items to other schools or to Surplus (c/c # 6800). The requisition form can also be completed online in TERMS on screen M328.

1. **Removal of portable classrooms** – Remember that when portable classrooms are removed, they may contain a wireless hub, as well as other tagged equipment, that should be removed and / or transferred. Please refer to DP63 as referenced in section 2c above.

1. **If school is closing** -Property Records will run a printout of the cost center one month after closing to insure that all tagged equipment has been transferred to other cost centers. A final inventory report will then be presented to the principal for signature.

**Note:** If any tagged equipment is to remain on the site for operating the facility after the school is closed, these items must be transferred online to the cost center of the regional office in charge of that site.

## SCHOOL RELOCATION PROCEDURES FOR FIXED ASSETS

**For any school or facility that is going to be relocating or moving their (fixed assets) equipment to another location.**

1. A master printout of all tagged equipment will be provided, to be used as a guide.

1. Use the printouts provided i.e. Printout by Room Number, Off Site Listing, DP63 and FS for tracking and moving the equipment.

* 1. Printout by Room Number – Is to assist the facility in locating all tagged items by room number as of last inventory. Before the move, make appropriate changes to correct any differences in room location. All of these items either need to be moved to the new location or asset transferred elsewhere. Each piece of equipment is to be assigned to teachers or staff, and maintain a master assignment list of their names in an EXCEL spreadsheet to use as a check-off list before and after the move.

* 1. Off Site Listing – Is for items that are not on your inventory, but on loan to your facility that need to be kept track of. A copy of this has been sent to the appropriate cost center with a note that this equipment is on their inventory and the school is relocating. They may want to retrieve this equipment from your campus.

**Note:**  Also, is any of your equipment at other locations to be moved or transferred?

* 1. DP63 Listing – Is for wireless hubs on your inventory that MIS is responsible for disconnecting and removing from the facility. A copy has been sent to MIS. The school or facility should not remove these items, unless otherwise directed. Instead enter a work order into Elke requesting a review of your wireless system by Maintenance.

* 1. DP47 Listing – Is for networking switches and hubs in the building. MIS will need to determine if they will be disconnected and removed. If removed, the tech must give you an asset transfer worksheet with the cost center to transfer them to.

* 1. FS Printout - Is for the food service manager to identify tagged equipment that might be transferred out or left in the old facility by Food Service, who will be sent a copy also.

1. Call Property Records for any additional printouts that could be helpful.

1. Keep the printouts updated until the move is complete.

* 1. If possible make note of the new or temporary building and room numbers on the printout or until the next fixed asset inventory.

* 1. If moving into a new or renovated facility, please call Property Records months before the move to set up an inventory prior to the moving of equipment. This will allow the facility to have an updated printout of items on their inventory.

1. If other schools or departments are invited by the regional office or warehousing to remove equipment, a school operations staff, head plant operator, or assistant principal/principal must be assigned to supervise.

**Note:** No equipment can be removed from the site before an online asset transfer is **entered** and **approved** in TERMS prior to removal of property. A checklist should also be signed at time of pick-up to accompany the items as they are removed.

1. The following suggestions have worked well in the moving of equipment at other facilities:

* 1. Labeling of equipment with Teacher’s Name, Building & Room Number of new location. Labeling all parts of the equipment that have more than one part, as some parts of other equipment may not be interchangeable (i.e. 1of 2; 2 of 2).

* 1. Organize the moving of equipment by room or building, not by items, if possible.

* 1. It is requested that a regional maintenance supervisor, principal, assistant principal or head plant operator supervises the moving of the equipment from one location to another. A clear chain of command is needed to avoid confusion.

* 1. Request a secure space to store equipment in the new facility or renovated building in a locked area such as a storage room, media center, etc., and only allow access by one specific staff member.

* 1. Designate a specific person to be in charge of all removals of equipment by other schools to insure that asset transfers are completed for tagged items. A transfer checklist should go with the equipment to the new location for signature and for receipt of the online asset transfer. Keep a photocopy with the pick-up signature for the sending school or cost center’s records.
  2. Start a separate folder or binder for all purchase orders of construction projects and equipment, in PO # order. Include in the binder any property tags received for new equipment, so they can be found readily when the equipment arrives.

1. **Scrapping equipment –** Some equipment cannot be scrapped, such as computers, monitors or software; these items need to be transferred to Surplus Property. No equipment should be demolished with the building unless instructed by a memo from the Director of Maintenance.

1. Begin transfers of unused or obsolete equipment to Surplus – c/c # 6800 **as soon as possible** in order to remove these items from the campus before the rest of the equipment and supplies are boxed up for the move to the new facility.

1. A date should be arranged with Property Records for a walk-through with the regional maintenance supervisor, principal, assistant principal or head plant operator from the facility to insure that all the taggable items have been removed from the old facility.

**This is especially important if the old facility is to be demolished.**

1. **Uncapitalized Tangible Property** – Database needs to be maintained and updated, so this equipment is not lost or destroyed with the building.

Use Warehouse Requisition forms (PCS Form 3-1154) to assign and transfer any unwanted

items to other schools or to Surplus (c/c # 6800). The requisition form can also be completed online in TERMS on screen M328.

1. **Removal of portable classrooms** – Remember that when portable classrooms are removed, they may contain a wireless hub, as well as other tagged equipment, that should be removed and / or transferred. Please refer to DP63 as referenced in section 2c above.

**Note:** If any tagged equipment is to remain on the old site for operation of the facility, these items must be transferred online to the cost center of the regional office in charge of that site.