



EAST BATON ROUGE PARISH SCHOOL SYSTEM

Property Control Manual

Revised as of: October 2022

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P_{ROPERTY} ***C***_{ONTROL} ***M***_{ANUAL}
OF
East Baton Rouge Parish School System

PURPOSE

The purpose of Property Control is to provide internal control of properties owned by East Baton Rouge Parish School Board (EBRPSS). These properties include assets valued at \$5,000 or greater, as well as, effective July 1, 2020, items deemed to have a “street resale value” at a cost of \$1,000 or greater according to Title 34, Part VII, Property Control issued by the Louisiana Department of Education. These assets are either purchased by the EBRPSS, purchased out of the school’s funds or donated to the school system. While Property Control maintains control of property to insure compliance with school board policies and state laws, Principals, Directors and/or Supervisors are directly responsible for assets listed on the Inventory Report at their location/site.

This manual is a compilation of the procedures and responsibilities related to the fixed assets at your location. Each section contains step-by-step instructions, with sample copies of pertinent documents included (please contact Property Control for original forms because most forms are “do not replicate” (DNR) multiple copy originals).

Please read the information provided carefully. If you have any questions, please do not hesitate to contact the Property Control Department at (225) 922-5436 or (225) 922-5550.

FINANCE DEPARTMENT

The Finance Department provides oversight to the payroll, benefits, accounts payable, grants, and property control functions for the school system while maintaining compliance with generally accepted accounting principles and all applicable laws.

DEPARTMENT GOAL

To provide the most efficient and high quality service to accommodate the needs of the employees and vendors of the School System while maintaining fiscal integrity in all transactions.

I. OBJECTIVE

The objective of Property Control is to maintain an accurate inventory record of each school/location of the East Baton Rouge Parish School System. This data base is maintained at the Central Office and is used for insurance, maintenance, and reporting purposes. To ensure the validity of the data, each location is required to verify the inventory reports for accuracy. As a follow-up, the Internal Auditor's Office will perform random sample audits of selected locations for compliance. In addition, the data is audited by a private accounting firm to test for conformity to Generally Accepted Accounting Principles (GAAP).

II. IMPORTANCE OF PROPERTY CONTROL

Property Control is important for four major reasons:
Insurance, Maintenance, Legislative Compliance, and Internal Control.

- **Insurance**

If there is a fire or theft at a location, only the assets currently on the property control system will be repaired or replaced. Also, an incorrect inventory can cause the School Board to over or under insure the fixed assets of the East Baton Rouge Parish School System.

- **Maintenance**

Specific departments are allocated funds each year for the replacement of equipment. **Assets not tagged property will not be replaced.**

- **Legislative Compliance**

Finally, it is required by State Law that the School Board keep an updated inventory at each location. In addition, both internal and external auditors test the inventory for compliance on an annual basis. The East Baton Rouge Parish School Board is responsible for the care of all fixed assets purchased with State or Federal funds.

- **Internal Control**

Federal compliance requires effective control and safeguarding of all assets. The Principal, Site Administrator, and/or Grant Program Manager must ensure assets are used solely for District authorized purposes. Unauthorized use of District assets is strictly prohibited.

III. DEFINITION OF FIXED ASSETS

Capitalized fixed assets are land, buildings, machinery, equipment and furniture that have a cost of \$5,000.00 or more and have a useful life of more than five years.

The major characteristics of capitalized fixed assets are:

- Lasts more than five years;
- It is nonexpendable; that is, if damaged or worn out, it can be repaired without being replaced;
- They do not lose their identity through incorporation into a different or more complex unit or substance;
- Exceeds \$5,000.00 in value.

Examples of capitalized fixed assets are:

Building Renovations
Classroom Additions
Vocational Education Equipment (excluding computers, printers, etc.)
Playground Equipment
Track and/or Field Equipment
Equipment associated with any type of sports
Furniture
Cafeteria Equipment/Appliances

In some categories Fixed Assets are also defined as items declared to have a “street resale value” of \$1,000 or greater. If equipment is ordered by the school but does not meet the \$1,000.00 threshold orange tags provided by Property Control should be affixed to the equipment. For example, if you have a computer that cost \$695.00, this does not meet the requirement for a property control tag, but an orange tag should be affixed to the equipment. The orange tag identifies the equipment as “Property of the East Baton Rouge Parish School System.

Examples of these fixed assets are:

Communications Equipment: *(radios, transmitter, switch etc.)*

Data Processing Equipment: *(switches, access points, scanners, etc.)*

Computer Equipment: *(servers, desk top computers, laptops, I Pads)*

Production and Broadcast Equipment: *(videoconferencing, editing, camcorder)*

Band/Stereo Equipment: *(CD players, microphones, mixers, risers)*

Audio Visual Equipment: *(projectors, smart boards, portable audio systems)*

Musical Instruments: *(pianos, tubas, percussion, bassoons, wind, etc.)*

Other Office Equipment: *(duplicators, printers, other assets that do not qualify in one particular category, buy must be tagged.)*

Examples of items which “are not” fixed assets:

Instructional Supplies	Maps
Glue	Paper
Dishes	Books
Pencil sharpeners	Waste Baskets
Staplers	Utensils
Food	

IV. TAGGING INSTRUCTIONS

A. DETERMINING ASSETS TO BE TAGGED

The School Board will continue to adopt the state threshold for tracking capital assets which includes all assets with a unit cost of \$5,000.00 or more, with the exception of the items deemed to have a “street resale value.” These items will be tracked at a value of \$1,00.00 or greater. The assets that are inventoried are expected to provide service for at least one year and, therefore, require positive identification by tagging. As of July 1, 2001 it was been determined blue and red tags will be issued to items meeting the definition above of an asset. Blue tags will be issued for assets purchased with general funds, School Lunch and Capital Project funds. Red tags are issued to assets purchased with Federal Grant

Funds. Red tags will also be issued to assets any assets donated to a school/location after all of the other requirements of a donated asset are met.

Exceptions to the rule of tagging are land improvements, buildings and fixed equipment. These assets are not mobile and are usually the result of contracted, on-site construction rather than the normal purchasing procedure. An example of fixed equipment is a new furnace – once it is installed, it is considered part of the building.

Although a tag will not be issued and put on the equipment a tag is issued and kept in the Property Control school files for the year of purchase and therefore will be listed on the inventory.

Assets that will be tagged with a Property Control number fall into one of the following classes:

Examples of Assets that will be issued tags by Property Control

Furniture & Fixtures	Desks, credenzas, cabinets, bookshelves	\$5,000
Equipment	Custodial equip, maintenance equip	\$5,000
Communications Equipment	Radios, transmitter, switch	\$1,000
Data Processing Equipment	Scanners, fax, routers, catalysts	\$1,000
Other Office Equipment	Printers, copiers (aka duplicators)	\$1,000
Classroom Computer	Computer system (monitor/hard drive), DVR, technological tablets (ex: iPad, Android devices)	\$1,000
Production /Broadcast	Video conf, editing equip, camcorder	\$1,000
Audio Visual Equipment	Projectors, cameras, VCRs, TV, Portable PA Systems, Smart Boards	\$1,000
Stereo Equipment	CD players, microphones, mixers, risers	\$1,000
Appliances	Microwave, stove, refrigerator, washer	\$5,000
Cafeteria Equipment	Freezer, cooler, warmers, ovens	\$5,000
Lab Equipment	Scientific apparatus	\$5,000
Athletic Equipment	Weight machines, track , football, etc.	\$5,000
Outdoor Phys Ed Equipment	Playground equip	\$5,000
Stage/Auditorium Equipment	Audio equipment, lighting, props	\$5,000

Band & Music Instruments and Accessories	Clarinet, saxophone, trumpet, tuba, piano, percussion, etc.	\$1,000
Tools & Machinery	Shop tools, maintenance tools	\$5,000
Mobile Equipment	Tractors, Front-end loaders, forklifts	\$5,000
Grounds Equipment	Tractors, mowers	\$5,000
Licensed Vehicles		
	Bus, 2-Ton Delivery Trucks	\$5,000
	Passenger trucks, vans	\$5,000
ROTC Equipment	Rifles, Guns, etc	\$5,000
Special Ed Equip	Wheelchairs, OT/PT equip, beds, chairs	\$5,000

B. PLACEMENT OF TAGS

In implementing the tagging system, one of the prime considerations should be uniformity of tag locations. Ease of access in the application of the tag, as well as subsequent inspection, should be the guiding principle. A tag should not be applied such that it defaces an asset. It also should not be affixed in a place that is difficult to reach or see.

- **Computers and Office Equipment** (includes monitors, CPUs, copiers, printers) – tag should be placed on the rear of the equipment as close to the manufacturer’s tag as possible. Unless the equipment purchased meets the threshold of \$1,000.00 per item, an orange tag should be affixed to this equipment.
- **Furniture** (includes desks, credenza, chairs, etc.) – the placements of the tags vary with the different types of furniture. Desks and credenzas should be tagged on the inside of the right pedestal. *It is important to remember not to tag these assets on the sides because the tags will not be accessible if the asset is moved next to something.* File cabinets should be tagged on the upper right side of the front of the cabinet for the same reason. Chairs should be tagged on the stem of the pedestal base. Other miscellaneous types of furniture should be tagged in a consistent manner without detracting from the asset’s appearance, but allowing for easy identification of the item during inventory, transfer, or disposition. Unless the furniture purchased meets the threshold of \$5,000.00 per item, an orange tag should be affixed to the furniture.
- **Automotive and Shop** (presses, saws, lathes, etc.) – Tag should be placed where a minimum of grease, oil, vibration, and heat will be encountered. Tags are intended to last the useful life of the item, so care

should be taken when selecting the spot to tag. Be sure the tag is easy to locate. Ideally it should be near the manufacturer's plate. Unless the furniture purchased meets the threshold of \$5,000.00 per item, an orange tag should be affixed to the equipment.

- **Engineering and Scientific** (microscopes, lab ovens, meters, etc.) – This equipment should be tagged on the surface next to the manufacturer's plate. For larger, less mobile equipment, the tag should be placed on the face near the manufacturer/model identification for easy access. Unless the equipment purchased meets the threshold of \$1,000.00 per item, an orange tag should be affixed to this equipment.
- **Grounds and Maintenance (mowers, vacuums, etc.)** – Place tags near the manufacturer's I.D. plate if possible. Again, the tag should not be placed in an area exposed to grease, oil, vibration, or heat. Unless the furniture purchased meets the threshold of \$5,000.00 per item, an orange tag should be affixed to the equipment.
- **Appliances (stoves, refrigerators, microwaves)** – Tag appliances on the top right corner of the face. Do not place tags on the side of the asset because it will be difficult to reach when next to a wall or other appliance. If the tag defaces the asset when in the top corner, it is also acceptable to place the tag at the bottom right corner of the face. Unless the furniture purchased meets the threshold of \$5,000.00 per item, an orange tag should be affixed to the equipment.

C. **REPLACEMENT OF TAGS**

If an asset is observed to have a tag that is defaced to the point where the number recognition is impossible or has been removed from the asset completely a replacement tag, including the bar code, may be generated by the school's librarian using Destiny Resource Manager. If the school/site does not have a librarian or access to Destiny Resource Manager, Property Control is to be contacted and another tag will be sent to the school. Replacement tags are also issued to any asset that has been exchanged and/or replaced under warranty. For example should a printer be replaced by the manufacturer, Property Control is to be contacted and given updated serial number and other vital information so the same Property Control may issue the "new" asset the same number as the asset no longer at the school/location. Otherwise the inventory report will have the "old" asset's information in the system and will be incorrect when trying to complete the inventory process.

ACQUISITION OF ASSETS

(purchase of assets)

Newly acquired fixed assets include:

- Items purchased through the East Baton Rouge Parish School Board Purchasing Department.
- Items purchased with school funds (fundraisers, candy sales, PTA, etc.).
- Items purchased or given to East Baton Rouge Parish School System through an outside grant.
- Items donated to schools and departments by external sources.

A. ITEMS PURCHASED - EBR PURCHASING DEPARTMENT

1. Property Control's Responsibility

- Property Control will issue an "***ACQUISITION OF FIXED ASSET FORM***" along with property control numbers to be submitted to the school for each item requiring a property control tag.

2. School's Responsibility

When the school receives the "***ACQUISITION OF FIXED ASSET FORM***," the following information should be verified and completed, and the Asset should be affixed to the asset using the rules to tag an asset. The required information will also be highlighted on the white copy to be returned to property control for update.

- | | |
|------------------|--------------------|
| a) Manufacturer | d) Building Number |
| b) Serial Number | e) Room Number |
| c) Model Number | f) Location Number |

Note: Please utilize your official school map for the building and room numbers. Please do not put Library, Computer Lab, Gym, etc.

The white copy of the completed form should be returned to ***Property Control***.

3. Property Control's Responsibility

- Next the Property Control Department will update the inventory database with the requested information from the Acquisition Form returned by the school/location.

NOTE: If your school/department has received new assets but not the forms and tags to add the items to your inventory, please contact the Property Control Department. It is now the responsibility of the school to notify Property Control that equipment has been purchased, received and requires either a property control tag or an orange tag, depending on the price per unit. Send an email to mcrone@ebrschools.org or tmack@ebrschools.org with the purchase order number used to purchase the equipment and a copy of the packing slip, or any other documentation the vendor leaves with the school if the vendor installs the equipment purchased. After Property Control has verified the purchase a property control tag or orange tag will be sent to the school and the school is to affix the tag to the equipment.

B. ITEMS PURCHASED - SCHOOL OR GRANT FUNDS OTHER THAN CENTRAL OFFICE FUNDS

1. School's Responsibility

- Contact Property Control for a "*PURCHASED FIXED ASSET FORM*" to be completed.
- Indicate purchase order number (if applicable).
- Attach a copy of the receipt, invoice, and check.
- Forward completed form (with authorized signatures) to Property Control.

2. Property Control's Responsibility

- Process form and assign property control number(s).
- Property Control will process the form and return to the school.

DONATED ITEMS

1. School's Responsibility

- Contact the Property Control Office for a copy of the "*Acknowledgement of Donated Fixed Asset Form*"

2. Property Control's Responsibility

- Make certain the items being donated meet the definition of a fixed asset.

3. School's Responsibility

- Forward the completed "*Acknowledgement of Donated Fixed Asset Form*" to Property Control (make sure that donor's section is complete, including donor's signatures).

4. Property Control's Responsibility

- Issue the proper color property control tag and forward a copy of the form to the school making sure the Donor's Section of the form is complete. This is to be given to the Donor as a receipt of the donation.

REMOVAL OR LOSS OF ASSETS

(disposal of assets)

In order to remove an obsolete, broken, non-repairable, missing or stolen item from your inventory, the following procedures must be adhered to:

A. OBSOLETE, BROKEN OR NON-REPAIRABLE ASSETS

Below are the procedures that **must** be followed to remove an obsolete, broken or non-repairable item from your inventory:

1. Principal or Department Head

- Identify the fixed asset that is beyond repair or obsolete.
- Complete the *Fixed Asset Disposal Form*. The Fixed Asset Disposal form must be signed by the Principal or Director at the school/site.
- Email HES Facilities Management at ebr.src@hesfacilities.com to begin a work order and attach a copy of the *Fixed Asset Disposal Form* to the equipment being removed from site. Send the original *Fixed Asset Disposal Form* to the Property Control Department. Make certain the school keeps the “gold” copy of the form along with a copy of the first page, prior to pick up, for school/location records. It is also recommended a copy of the Fixed Asset Disposal form is made as sometimes the “gold” copy of the form is illegible. It is important to keep copies of the Fixed Asset Disposal forms submitted to the Property Control Department because when it’s time for an “official” inventory to be completed bi-annually, a copy of the Fixed Asset Disposal form may need to be submitted for the Property Control to remove the asset from the school/site’s inventory report.

Under no circumstances should a school dispose of items themselves (i.e., throw in dumpster, give to an employee, sell, etc.).

2. HES Facilities Management/Various Hauling Department

HES Facilities Management/Various Hauling will issue a work order after an email has been originated to HES Facilities Management at ebr.src@hesfacilities.com . A copy of the *Fixed Asset Disposal Form* should be attached to the asset(s) being

removed from the location. The following steps will be completed by *HES Facilities Management/Various Hauling*:

- Create a Work Order Number.
- Pick up the item(s) to be disposed and deliver to Sharp Station. HES Facilities Management/Various Hauling will send the assets noted on the Fixed Asset Disposal Form to Sharp Station for proper disposal.
 - Proper disposal means sold through public auction or public bid process.
 - **The items cannot be given to School System employees.**
 - Disposition of surplus property will be in adherence with the requirements of Louisiana state law.

B. MISSING ASSETS

Below are the procedures that **must** be followed when assets are discovered to be missing and there is no evidence of a physical break-in:

Principal or Department Head

- Conduct a thorough search of the premises.
- Review any sign-out log. Interview the person to whom the item was assigned concerning the last known location of the item.
- If item cannot be located after the search and interview. The item should be considered stolen and the Stolen Assets steps should be completed.

C. Stolen Assets

Below are the procedures that **must** be followed in the event of the theft of a fixed asset:

Person Discovering the Theft

The person who discovers the theft must immediately report it to the school principal or department head.

Principal or Department Head

- Conduct a thorough search of the premises for the missing asset.
- Review any sign-out logs maintained on the asset.

- Interview the person to whom the asset was assigned regarding the asset's last known location.
- File a police report.
- Complete a Stolen Fixed Asset form and send to the Property Control Department with a copy of the police report. If the police report is not sent with the Stolen Fixed Asset form, it will be returned to the school and should not be re-submitted until a copy of the police report is attached to the Stolen Fixed Asset form.

If an asset has been stolen or is considered to be stolen the principal/department head must contact the police or the School's Resource Officer (SRO) to file a police report. If the SRO is unavailable, or the site does not have a designated SRO the East Baton Rouge Parish Sheriff's Department must be contacted to file a police report. A file number should be provided at the time the asset is reported stolen. The school/site is responsible for providing a copy of the police report and a Stolen Fixed Asset Form to the Property Control Department.

Note: If a police report completed within three business days of the date the asset was determined to be stolen, the school will not be responsible for paying the School System back for the cost of the stolen asset through its school account. This only includes assets stolen from a school/location.

- Complete a *Stolen Fixed Asset Form*, attach a copy of the police report, and forward the documents Property Control.
- Each school or site, administrative or other, is responsible for obtaining a copy of the police report. The location should keep a copy on file and make sure a copy is attached to the original *Stolen Fixed Asset Form*. If the police report is not attached, it will be returned and will not be processed until a copy of the police report is attached to the original *Stolen Fixed Asset Form*.

Property Control

- Property Control will remove the asset from the inventory and determine if the school is responsible for reimbursing the School System for the cost of the asset by reviewing the police report and statements from the school. The amount reimbursed will be based on the cost of the asset at the time of purchase as recorded on the Inventory Report.
- If the Property Control Department determines that the school or the employee of the school is responsible for reimbursement, then a memo will be sent to the Executive Director of that school for approval of the funds to be reimbursed. The amount to be reimbursed will be based on the cost of the asset reported on the Inventory Report. The memo will disclose why it was determined the

employee or school is responsible for reimbursing the School System with supporting documentation. The Property Control Department will determine responsibility by the following procedures:

- If the asset was removed from the school, whether signed out or not, and brought home by an employee, the employee will be responsible for reimbursing the School System for that asset. The amount shown on the Inventory Report will be the amount the employee must reimburse the East Baton Rouge Parish School System. When the employee signs out that asset then they are responsible if it is lost, stolen or misplaced.
- The school is responsible for securing all assets purchased by the School System. If it is determined through the police report and through the information submitted by the school the asset was not secured, the school will be held accountable and will be responsible for reimbursing the School System for that asset.

Note: If Federal Funds purchased the stolen asset, then the General Fund will fund the Federal Fund account for that asset. Once the Federal Fund account is made whole, then the procedures mentioned above will be followed.

Executive Director

- Property Control will forward to correct Authority of school/location for signature, and if appropriate, will approve *Stolen Fixed Asset Form*.
- Return all original forms to Property Control and keep a copy for their records.
- If the asset was purchased with a federal grant the Stolen Fixed Asset Form and a copy of the police report will be sent to the appropriate personnel for approval.

TRANSFER OF ASSETS

(internal/external)

Because the fixed asset system tracks assets by location, it is essential that transfers of fixed assets be reported and recorded.

Transfers may be classified in two areas:

- **INTERNAL** – within a school location (does not leave the school premises)
- **EXTERNAL** – between school locations or other sites (leaves the school premises)

If a school moves an item within the school premises, an “***INTERNAL MOVING OF FIXED ASSET FORM***” must be completed.

1. School

- Complete the “***Internal Moving of Fixed Asset Form***”
- Forward completed form to **Property Control**
- School should maintain a copy for their records

2. Property Control

- Process changes in System

If a school moves an item outside the school premises, a “***FIXED ASSET TRANSFER FORM***” must be completed.

1. Sending School

- Complete the sending location section of the “***Fixed Asset Transfer Form***”
- Forward completed form to **Receiving Location**

2. Receiving Location

- Complete the receiving location section of the “***Fixed Asset Transfer From***”

- Forward completed form to **Property Control**

TRANSFER OF FIXED ASSETS

3. Property Control

- Process changes in System
- A copy will be forwarded to each School

Note: Only an actively employed EBR employee in good standing may request permission to take an asset owned by the EBR School System offsite. The employee must complete an **“OFFSITE BORROWED FIXED ASSET FORM”**. Only active employees of EBR in good standing are allowed to take assets offsite.

THIS FORM MUST BE SIGNED BY THE PRINCIPAL, DIRECTOR OR DEPARTMENT HEAD.

Once completed, this form covers the item until it is returned to the school site.

If the form is not completed and the item is damaged, lost or stolen, the individual who has the item in their possession is responsible for the replacement/repair of the item. The amount reimbursed will be based on the acquisition cost on the Inventory Report.

Special Education Property

Property purchased for Special Education programs in the East Baton Rouge Parish School System have a special set of rules for property control purposes.

Federal mandate stipulates that all property purchased for specific use by special education programs must be in place in the schools within ten (10) working days.

Procedures for tagging special education equipment are listed below:

1. Special Education

- Generate a request to obtain property control tags. (*equipment will be listed as part of the inventory of the special education department*). An Acquisition of Fixed Assets form should be completed and submitted to the Property Control Department.
- Equipment will be assigned to a specific school location.
- A **Fixed Asset Transfer Form** will be prepared and submitted for authorized signatures.
 - (a) must be signed by the Special Education Resource Center or the Assistive Technology Lab as the **sending** location.
 - (b) must be signed by the principal of the school as the **receiving** location.
- Transfer form is routed to Property Control.

2. Property Control

- Input assets listed on the Acquisition of Fixed Assets form in system.
- Distribute copies to sending location and receiving location.

3. School

- Must have a completed copy on file at the school site.
- All Special Education equipment located at a specific school site is considered to be a **part of the school physical inventory** and must be accounted for as such.

Special Education Equipment should be used for its intended purpose only.

Any item purchased for Special Education may be affixed with a special tag identifying it as “*Property of Special Education.*” This tag is for identification purposes only. It does not qualify as an official property control tag.

The equipment must be kept at the location shown on the Fixed Asset Transfer Form for auditing purposes. If the equipment is moved, the following forms must be completed:

1. Equipment Changes Rooms at the School

- An **Internal Moving of Fixed Asset Form** should be completed.
- A copy should be kept on file at school and the original routed to Property Control.

2. Equipment Authorized to be Moved from School Site (by teacher or student)

- An **Offsite Borrowed Form** must be completed.
- A copy should be kept on file at school and the original routed to Property Control.
- If the equipment is kept for **longer than 24 hours**, a **Fixed Asset Transfer Form** must also be completed.

3. Teacher Changes School Location

- A **Fixed Asset Transfer Form** must be completed.
- Equipment must be returned to Special Education (SERC or Assistive Technology Lab).
- Teacher must go to Special Education to pick up equipment.
- When equipment is re-assigned, a new **Fixed Asset Transfer Form** must be completed and submitted to Property Control.

Step by Step
INSTRUCTIONS
How to perform an inventory

When an inventory is being done, all assets listed on the inventory printout should be physically verified, checking for accuracy of serial & model numbers, as well as building & room numbers. Fixed assets include land, buildings, machinery, furniture, and equipment. Only assets originally valued \$5,000 or greater than, as well as items deemed to have “street resale value” at a cost of \$1,000 or greater must be considered (See asset chart in manual on pages 7-8). The inventory designee may find assets at the location not on the inventory list as well as notice items on the inventory list that are not at the location. Careful research is required to explain the absence of fixed assets. All changes and/or corrections should be noted and the appropriate form should be completed. *Appropriate forms are required for official approval to make changes and for auditing purposes.*

USEFUL MATERIALS REQUIRED

1. **New Inventory Procedures**
2. **Property Control Manual**

I. **ACTUAL PHYSICAL INVENTORY PROCEDURES**

- Select a person to coordinate the inventory process.
 - Go you your folder in Google drive and begin the inventory process as stated in the New Inventory Procedures document.
 - Locate the building and the room number to be inventoried. Use the school map if you are unsure regarding the location.
 - Identify each item by verifying the property control tag affixed to the item (should be a red, blue, yellow, green, or a white tag).
 - Look up the building and room number you are in by building and room numbers.
- A. If the ***item has a property control tag***, do the following
- Verify that the item is on the inventory report.

- If the item **is found** and **in the correct location on the inventory report**, place a check mark in the notes field (on the blank line).
- If the item **is found**, and the **location is not correct on the inventory report**, write the correct building number and room number in the notes field (on the blank line).
- If the item is **not found** on the inventory report, identify the serial number and model number of the item. Scan the report for these numbers.
- If the item is found, repeat previous steps.

B. If the item **does not have a property control tag**, do the following

- Examine the item for a serial number, model number or some other identifying number. Verify if these numbers appear on the inventory report.
- If the item **is located**, verify the location. If the location is correct, place a check mark in the notes field. If the location is not correct, write the correct building number and room number in the notes field.
- If the items do not appear on the inventory report, determine if the item meets the criteria for property control tags. Consult the **Property Control Manual** for the definition.

C. After all corrections have been entered, if the inventory report still contains items that have not been located (blank lines in the notes field), do the following:

- Check to see if the items belongs in the following categories:
 - Stolen (in EBR there are no “missing” inventory items). If the equipment cannot be found follow the instructions to report the equipment as stolen.
 - Transferred to another location.
 - Disposed/Retired from Service.

- The items that fall into the Stolen category, check the Responsibility Code (the funding source for the purchase of the asset) and contact that office to inquire about the missing asset.

Library Service.....	226-7610
Pre-K Grant.....	355-6197
School Food Service.....	226-3767
Special Education.....	929-8727
Student Activities.....	929-8759
Title I.....	922-5559
Vocational Education.....	267-6483

- If the Responsibility Code Party **did remove** the asset, ask for the new location name and number to record on the Inventory Report. A Fixed Asset Transfer form will need to be completed and submitted to Property Control.
- If the Responsibility Code Party **did not remove** the asset, then you must decide if the asset is one of the following: stolen, being repaired, or disposed of.
- Complete the appropriate form accordingly if it has not already been done.

PLEASE NOTE THAT ITEMS RECENTLY PURCHASED THROUGH THE ACCOUNTING SYSTEM OR TAGS RECENTLY REQUESTED MAY NOT BE ON THE INVENTORY LIST. Depending on how an item was purchased, it may take up to 30 days to receive tags from Property Control. Please note the school is responsible for requesting property control tags for equipment. Please email your request for tags to mcrone@ebrschools.org or mlamy@ebrschools.org. The purchase order number must be included in the email and the packing slip or any other documentation left by the vendor must be sent as an attachment when requesting tags from Property Control.

1. SPECIAL CONCERNS:

- Verify that all fixed assets are in a “true building.” The building numbers where fixed assets are located **must match** with the building listing of the “*Fixed Asset Insurance Data Report Description*” **to be insured.**

- Check the inventory listings for duplications or fixed assets being listed more than once. Request changes of these errors in writing.
- Have the Principal sign the first page of the inventory report and upload it to your folder in Google Drive.

PROPERTY CONTROL COMMONLY ASKED QUESTIONS?

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1. When does Property Control originate the paperwork for receiving property control tags and when does the location?

Property Control will no longer initiate tags being sent to the school/site until the school emails Property Control to request tags. It is the school's responsibility to notify Property Control that equipment has been received. An email should be sent to mcrone@ebrschools.org or mlamy@ebrschools.org including the purchase order number used to purchase the equipment and attach a copy of the packing slip and/or any documentation left by the vendor after installation of the equipment purchased. If equipment was purchased but not through the purchasing department a Purchased Fixed Asset form must be completed to receive a property control tag. If the equipment was directly donated to the School System, an Acknowledgment of Donated Fixed Asset form should be completed by the location if the equipment meets the requirements to receive a property control tag. Property Control will then determine if the equipment purchased should receive a property control tag or an orange tags that says "Property of East Baton Rouge Parish School System". The school is responsible for affixing the tag to the equipment received. If the equipment meets the requirements for a property control tag to be issued an Acquisition of Fixed Assets form will be sent to the school with the property control tag(s). If the equipment does not meet the requirements for a property control tag to be issued, an orange tag(s) will be sent to the school and should be affixed to the equipment by the school's Property Control Designee.

2. Do I have to complete a form for every request?

Yes. For auditing and records purposes a form should be completed for each request. For large quantities, there are multiple forms to list several items at a time. **Official property control department forms must be used or requests may be returned.** In addition, changes or concerns should be put in writing to assure accurate response. Most of the forms have been revised and are user friendly with instructions on them. A summary of the forms available and its purpose may be obtained from Property Control.

3. Why do we have to update the location's inventory? Is an inventory necessary?

State law requires an inventory at least every other year. However, it is wise to maintain an updated inventory for auditing and insurance purposes. EBRPSS will not repair an asset that is not on your location's inventory. In addition, assets that are not appropriately placed at a location and existing building are not insured. To eliminate these problems and to control possible theft, it is necessary to maintain an updated inventory.

4. What assets are insured and what is the coverage?

East Baton Rouge Parish School Board has a \$100,000 deductible per occurrence. This deductible must be reached before coverage is effective. Therefore, the School System does not replace assets that are purchased outside of the general fund budget. However, the School System will assist in repairing broken assets purchased with "special or raised" funds as long as it is cost effective to do so. If the item is used and there is no proof that it was purchased "brand new", the location will have to cover the cost of parts. Funds are set aside for the replacement of fixed assets purchased with general fund. However, these funds are limited budgeted funds and are managed by the Department of Technology based on the need and cost.

5. What is the procedure for the acceptance of donated items?

Initially, Property Control should be contacted with the specific information regarding the equipment to be donated. Property Control will contact the donor and make arrangement for the item(s) to be evaluated for usability before accepting them. An **Acknowledgement of Donated Asset Form must be completed upon delivery.** Donated items will not be replaced by the School System and the cost for parts will not be covered if the items were not "brand new" when received (this must be proven).

6. Will Special Education equipment be on our location's inventory?

Yes, it will be. If a piece of equipment is purchased with Special Education funds, but assigned to a specific school location for a designated period of time, as long as the equipment is housed at the school, it will appear on the school's inventory. When the school returns the equipment to the Special Education Department, a transfer form is to be completed to place the equipment back on the Special Education inventory.

7. How important is it that we use an appropriate building number?

Please note the Building Number of the location of an asset is NOT your School's Location Number.

Your location's assets are not insured if it does not match a building number referenced in the database or on your inventory list. Do not change building numbers on your school's map unless the building number has been changed by Property Control. Property Control should be contacted *before* the changing of building numbers is considered. When a building number is changed, **everything** in the building **must** be changed.

8. Who is responsible for completing and maintaining the inventory of fixed assets at our location?

Principals or Directors of locations are responsible for its location's inventory. However, the manager may designate a responsible person to supervise the completion and maintaining of the locations' inventory. It is suggested that one-person coordinate the inventory and the following staff be involved:

Suggested Personnel Participation for Inventory

Position

Assistant Principal or Secretary.....
 Secretary
 Librarian.....
 Lunch Room Director.....
 Band Director.....
 Computer Teacher.....
 Special Education Teacher.....
 Coach/P.E. Instructor.....
 Teachers.....
 Custodian.....

Responsibility

Coordinate
 Main Office Equipment & Furniture
 Audio Visuals & Computer Equip. &
 Furniture
 Food Service Equipment & Furniture
 Band Equipment & Furniture
 Computer Equipment & Furniture
 (if Librarian does not handle)
 Special Ed. Equipment & Furniture
 Sport & P.E. Equipment & Furniture
 Class room furniture & permanent
 equipment
 Grounds/Maintenance Equip. & Storage
 items

SUMMARY OF PROPERTY CONTROL FORMS

GENERAL INFORMATION

When fixed asset purchases are made through the Purchasing and Accounting Departments of the school system, Property Control will originate an **Acquisition of Fixed Asset Form** (exhibit #1), after the school has notified Property Control new equipment has been ordered and received.

Forms completed by locations are defined below. All forms have instructions written on them. Please carefully **read** the instructions before completing the form. For additional forms or questions, call Property Control at 922-5436 or 922-5550. Forms require a signature of the Principal or authorized personnel. Make a copy for your files and return **all** parts to Property Control as referenced on the form. Allow Property Control at least **30 days** to process the form(s).

Donated Fixed Asset Form

The **Acknowledgment of Donated Fixed Asset Form** is for items physically donated to the school system, requiring no goods or services in return for the gift. The donor **may not** use this form for tax purposes. The donor should provide a fair market value of the asset, understanding that the school system is not liable if the value is overstated. Additional information is requested from the school/department and donor to help estimate a value to be placed in the system.

Purchased Fixed Asset Form

The **Purchased Fixed Asset Form** is for items purchased through a school/department. This form may also be used by the school to request a property control tag for a fixed asset. An invoice, bill of sale, purchase order number, or some proof of age and cost of the asset should be attached to the form. The attached documentation will provide a value of the asset, and if purchased new, allows credit for parts when maintenance is requested.

Fixed Asset Transfer Forms

It is very important that appropriate forms are completed for the transfer of fixed assets. A **Fixed Asset Transfer Form** should be completed when assets are moved from one **school/location** to another. All original forms should be sent to Property Control. Once Property Control has processed the Fixed Asset Transfer form, a copy of the form will be sent to the sending and receiving location.

Internal Moving of Fixed Asset Form

This form is used when items are moved **within the same location or school**, such as from one building to another. This form is very important for insurance purposes. Complete this form only when the internal transfer is long-term or for at least six months of the year. The location should keep record of short-term internal transfers.

Stolen Fixed Asset Forms

If the asset was stolen, a *Stolen Fixed Asset Form* should be completed with as much information as possible to determine whose is responsible for re-paying the school system, referencing the police report number. A Stolen Fixed Asset form should only be sent to Property Control when a copy of the police report is received. It is the school's responsibility to obtain a copy of the police report prior to sending the Stolen Fixed Asset form to Property Control.

Fixed Asset Disposal Form

A *Fixed Asset Disposal Form* should be completed for unwanted assets or for items considered "junk" to be scrapped. Schools should email HES Facilities Management at ebr.src@hesfacilities.com, attach a copy of the Fixed Asset Disposal Form on the equipment that HES Facilities Management will pick up and deliver to Sharp Station. Send the original Fixed Asset Form to Property Control. Remove the "gold" copy of the form for your school's records. It is also recommended you make a copy of the Fixed Asset Disposal form for your records because sometimes the "gold" copy is illegible. It is important to keep all copies of Fixed Asset Disposal forms sent to Property Control. It may be required that you send copies to Property Control when the "official" inventory is done every other year.

Offsite Borrowed Fixed Asset Forms

This form should be completed when an asset is taken offsite for any length of time. It is very important to utilize this form to remain receiving funds from our funding sources. All grants require permission and proof the asset has been approved for use as an asset to be used offsite for **work or instructional purposes only**. It will be kept on file until the item is returned.

EXHIBITS

of

Property Control Forms

*Please contact Property
Control*