

INTERNAL AUDIT REPORT

**Property and Inventory Audits of Selected Locations
2017- 2018**



To be presented to the:

**Audit Committee on
October 19, 2017**

and

**The School Board of Broward County, Florida on
November 7, 2017**

By

The Office of the Chief Auditor

The School Board of Broward County, Florida

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Superintendent of Schools

October 12, 2017

Members of The School Board of Broward County, Florida
Members of The School Board Audit Committee
Robert W. Runcie, Superintendent of Schools

Ladies and Gentlemen:

We have performed a Review of the Property and Inventory of selected locations, pursuant to The Rules of the Florida Administrative Code, Section 69I-73, and School Board Policy 1002.1.

Audits of Property and Inventory require that we account for all of the Property and Inventory charged to the locations. In order to complete this task, we have reviewed all property and inventory records disclosed from District accounts and made a determination as to the status of each item. This disposition may include:

items which are at the location and are accounted for,
items which were not available for review prior to the issuance of this report,
items which may have been stolen and are supported by the proper District forms,
items that have been transferred from one location to another and are supported by the proper District forms, and
items which have been declared surplus or obsolete and are supported by the proper District forms.
Items which have been purchased and are verified to be in compliance with appropriate purchasing guidelines.

We conducted our audits in accordance with generally accepted Government Accounting Standards issued by the Comptroller of the United States.

This report contains fourteen (14) property and inventory audits. Our property audits indicated that ten (10) locations in the report complied with prescribed policies and procedures. There were four (4) locations that contained some audit exceptions consisting of unaccounted for property and the failure to follow some prescribed rules.

We wish to express our appreciation to the administration and staff of the various schools and departments for their cooperation and courtesies extended during our audits.

Sincerely,

Patrick Reilly, CPA
Chief Auditor

TABLE OF CONTENTS

	<u>PAGE</u>
AUTHORIZATION.....	1
SCOPE, OBJECTIVE AND METHODOLOGY	1-3
SECTION I: Summary of Property and Inventory Audits Performed.....	4-5
SECTION II: Property and Inventory Audits Performed – All Items Accounted for.....	6
SECTION III: Office of the Chief Auditor’s Recommendations and Administrative Responses	
<u>Locations with Exceptions</u>	
Hollywood Hills Elementary School.....	7-12
Mirror Lake Elementary School	13-17
Nova Eisenhower Elementary School	18-23
Tropical Elementary School.....	24-46
SECTION IV: Supplemental Information	
Florida Statute, Chapter 274: <u>Tangible Personal Property Owned by Local Governments</u> ...	47-49
Florida Administrative Code, Section 69I-73: <u>Tangible Personal Property Owned by Local Governments</u>	50-53

PROPERTY AUDIT REPORT

AUTHORIZATION

The Rules of the Florida Administrative Code, Section 69I-73, require that each custodian shall ensure that a complete physical inventory of all property is taken at least once each fiscal year. Each custodian shall ensure that a complete physical inventory of all property under the control of the custodian or custodian's delegate is taken whenever there is a change of custodian or custodian's delegate. In accordance with School Board Policy 1002.1 and the Audit Plan for The Office of the Chief Auditor, the inventories of the locations in the District that have been audited are presented in Section I of this report. School Board Policy 3204 – Property Accountability and Responsibility states, “The Board designates that Principals shall be the custodians of property at schools. Directors shall be the custodians of property for the County Support Services Departments.” Rule 1 states “**All physical inventories shall be conducted by the Office of the Chief Auditor’s Property Audits Division.**”

SCOPE, OBJECTIVES AND METHODOLOGY

An audit includes examining evidence supporting the amounts and disclosures represented on property records. We have reviewed all property and inventory records disclosed from District accounts and made a determination as to the status of each of the items. This disposition may include:

- items which are at the location and are accounted for,
- items which were not available for review prior to the issuance of this report,
- items which may have been stolen and are supported by the proper documentation and District forms,
- items that have been transferred from one location to another and are supported by the proper District forms,
- items which have been declared surplus or obsolete and are supported by the proper District forms.
- items which have been purchased and are verified to be in compliance with appropriate purchasing guidelines.

Compliance

We tested compliance with policies and procedures prescribed by the School Board Policies and Business Practice Bulletin O-100 Procedure for Property & Inventory Control. The results of our tests of compliance indicated some locations did not comply with some policies and procedures established in the sources identified above.

Property Control Structure

In planning and performing our examinations, we obtain an understanding of the:

- internal property control procedure established by the administration.
- Assessed level of controlled risk to determine the nature, timing, and extent of substantive tests for compliance with applicable laws, administrative rules and district policies; including the safeguarding of assets.

A material weakness is a reportable condition in which the design or operation of one or more internal property control structure elements does not reduce the risk of material errors or irregularities from occurring. As a result, it would be extremely difficult for employees to recognize errors in the normal course of performing their assigned functions.

Our evaluation of the internal control structure does not necessarily disclose all matters that might be reportable conditions. Thus, all material weaknesses may not be identified.

Property Audit Exceptions

In order to establish reporting parameters and afford the locations some latitude in monitoring their assets, we set thresholds of approximately one (1) percent of the total property inventory historical cost. The Office of the Chief Auditor (OCA) has used the following table, provided by the Director of Accounting & Financial Reporting Department-Capital Assets (AFRD-CA), to determine the total accumulated depreciation of assets which have not been accounted for.

• Computers, Printers	5 Years
• Band Instruments	7 Years
• Office Equipment	5 – 20 Years
• Audio/Visual Equipment	6 – 8 Years
• Vocational Equipment	7 – 20 Years
• Other	From 5 to 20 Years

The Office of the Chief Auditor reports no property exceptions for locations with an aggregate historical value, of items unaccounted for, falling below the designated 1% threshold unless significant process control weaknesses have been identified. As of July 1, 2004, Florida State Statute 274.02, changed the value of capital assets to be recorded and monitored from \$750 to \$1,000. On June 22, 2017, the Office of the Chief Financial Officer released a revision to Business Practice Bulletin O-100 Procedures for Property & Inventory Control. The revision included tracking tangible personal property valued at \$1,000 or more and trackable SMART tangible personal property that has an acquisition value less than \$1,000, is considered high risk and prone to theft and has at least one year useful life and is not consumable in nature. In addition, any tangible personal property identified during the audit that has not yet been added to the District's Master File database is categorized as a New/Found item. If the New/Found item has an acquisition cost of \$1,000 or more, the location must process all necessary paperwork and forward it to AFRD-CA to have the item(s) added to the District's Master File database. If the equipment is certified by the OCA to have an acquisition cost less than \$1,000, the location(s) does not have to submit the supporting paperwork to AFRD-CA; however, the item(s) will be included in all future audit until it is deemed obsolete and surplus and/or transferred to a different location. The

District administration requires follow-up verification of all items not accounted for during the physical audit. Subsequently, location administrators must provide a memo identifying the items found by providing the room/fish number and/or demonstrate the appropriate District approved form(s).

Unaccounted / Found Items

While conducting the audit, there are instances in which items are determined to be unaccounted for. Unaccounted for means property held by a custodian, subject to the accountability provisions of Section 274.03, F.S., which cannot be physically located by the custodian or custodian delegate, which property has not been otherwise lawfully disposed of. When the Office of the Chief Auditor determines that the item(s) is not accounted for, the asset is moved to an Unaccounted for Tangible Personal Property List. This item will remain designated on the Unaccounted for until the item is located and reactivated by Accounting & Financial Reporting Department-Capital Assets (AFRD-CA). If the item is not reactivated after two years, the item(s) is removed from the location's active list of property records.

In addition to having items which are not accounted for, the Office of the Chief Auditor issues a final audit report to the property custodian, identifying the final discrepancy list as well as outlining any material weaknesses associated with the location's inventory control. A copy of the final discrepancy report will be forwarded to AFRD-CA in order to amend the property records as deemed appropriate. For any new/found tangible personal property listed on the final audit discrepancy report with a historical cost/estimated value of \$1,000 or more, the location must forward a **03290** Equipment Acquisition form signed by the property custodian with invoices or supported estimated values authorizing AFRD-CA to add these property items to the Master File of Capital Assets database.

Summary of Property and Inventory Review for Fiscal Year 2017-18

The following report discloses the audits for 6 schools and 8 departments. These audits were finalized between August 31, 2017 through October 12, 2017. A summary of this report notes that:

- For the 14 locations, items were listed in the property records at a historical cost of \$19,554,721.
- For the 14 locations included in this report, 63 items were considered unaccounted for and had a historical cost of \$84,734.

SECTION I: Summary
Property and Inventory Audits Performed

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Audits

The following table presents a summary of the property and inventory audits that were finalized during the period August 31, 2017 through October 12, 2017. For any location that received an exception, we have included a detailed listing of the items that were unaccounted for and the administration's response.

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/ Exception	Page No.
School	Hollywood Hills Elementary	772	\$465,081	6	\$7,013	Exception	Pgs. 7 - 12
School	Mirror Lake Elementary	874	\$459,302	4	\$5,264	Exception	Pgs. 13 - 17
School	Norcrest Elementary	1,252	\$1,043,460	8	\$10,058	No Exception	
School	Nova Eisenhower Elementary	395	\$411,653	5	\$9,519	Exception	Pgs. 18 - 23
School	Tropical Elementary	724	\$800,623	17	\$23,783	Exception	Pgs. 24 - 46
School	Monarch High	2,426	\$2,944,366	23	\$29,097	No Exception	
Department	Broward Education Communication Network (BECON)	799	\$12,493,761	0	0	No Exception	
Department	Career, Technical, Adult & Community Education	75	\$157,098	0	0	No Exception	
Department	Certification/ Incentives	19	\$27,675	0	0	No Exception	
Department	Migrant Education	9	\$14,565	0	0	No Exception	
Department	Office of the Public Information Officer	42	\$73,155	0	0	No Exception	
Sub Total		7,387	\$18,890,739	63	\$84,734		

Area	Name	Total Items	Historical Cost	Items Not Accounted For (INAF)	Historical Cost (INAF)	No Exception/Exception	Page No.
Department	Psychological Services	110	\$141,415	0	0	No Exception	
Department	Special Programs	36	\$57,036	0	0	No Exception	
Department	Title I, Migrant & Special Programs	127	\$465,531	0	0	No Exception	
Sub Total		273	\$663,982	0	0		

Grand Total	7,660	\$19,554,721	63	\$84,734	10 No Exceptions 4 Exceptions
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Audits Performed by:
Bryan Erhard
Ivette Lima
Arsenio Mobley
Bruce Norris
Stephanie Ormsby
Jonathan Tolentino

Audits Processed by:
Megan Gonzalez

Audits Managed by:
Ali Arcese

SECTION II:
Locations – All Items Accounted for

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Audits

During the property audit at the following locations, all assets were reconciled.

LOCATION NAME

Broward Education Communication Network (BECON)

Career, Technical, Adult & Community Education

Certification/ Incentives

Migrant Education

Office of the Public Information Officer

Psychological Services

Special Programs

Title I, Migrant & Special Programs

**SECTION III:
Locations with Exceptions**

School Name: Hollywood Hills Elementary 0111

Principal: John Fossas

**Address: 3501 Taft Street
Hollywood, FL 33021**

Total Number of Items in Inventory:	772
Total Dollar Cost of Items in Inventory:	\$465,081
Total Number of Items Unaccounted for:	6
Total Dollar Cost of Items Unaccounted for:	\$7,013
Total Net Value of Items Unaccounted for:	\$0
Percentage of Dollar Cost of Items Unaccounted for:	1.5%

Finding

As a result of the property and inventory audit conducted at Hollywood Hills Elementary School, it was determined that some controls over inventory and fixed assets did not meet the District's policies and procedures.

A review of all property and inventory was performed. Of the 772 assets recorded at the school, 6 items were unaccounted for. The school was not able to provide the physical items or any District approved documentation.

According to the Principal, of the 6 items, 2 were said to have been surplused on January 27, 2015 during a surplus pickup. When researching the two computers, both had been accounted for on July 28, 2015 during the FY2016 Property and Inventory audit. During the current year's audit, neither computer was physically accounted for, nor was surplus documentation provided dated after July 28, 2015. Both computers remain unaccounted for.

In addition, 2 other computers were reported to local police authorities.

1. Hollywood Hills Elementary School reported a missing computer (Apple MacBook Serial# 4H5321G2SEB) to Hollywood Police Department (Case# 331703047559) after the school conducted an inventory check and could not locate the computer. The computer is considered "missing."
2. Hollywood Hills Elementary School reported a theft of computer equipment (Apple IBook Serial# 4H535762SEB) to Hollywood Police Department (Case# 331611194858). The equipment was identified as missing on November 17, 2015; however, the theft was reported November 17, 2016, a year after the incident. This is out of compliance with Business Practice Bulletin O-100.

(Hollywood Hills Elementary continued)

Both of the above-mentioned computers remain unaccounted for.

Finally, the last two computers were not physically accounted for during the property and inventory audit, nor did the school provide any District approved documentation.

The school should have conducted semi-annual inventories to ensure that the District's Master File database records were accurately maintained and up-to-date. Non-compliance with policies and procedures for fixed assets leaves the District vulnerable to undetected employee errors and theft or misuse of assets.

Recommendations

The Office of the Chief Auditor suggests reconciliation of all assets be completed as often as needed to ensure an accurate physical accounting of site designated assets by the staff. The Principal should ensure the accounting of assets is completed semi-annually in order to comply with policies and procedures.

The Office of the Chief Auditor recommends the Principal register the designated property team member(s) for the Inventory Process & Tips training offered by the Information & Technology Department. In addition, the Principal should review Business Practice Bulletin O-100 Procedure for Property and Inventory Control with the designated property team member(s) to ensure compliance with all procedures. The following internal control areas require improvement.

- The locations must take appropriate measures to ensure the safekeeping of all tangible personal property.
- At a minimum, semi-annual inventories should be conducted to certify the District's property records are accurately maintained and updated. This should include the high-risk property items that are not included in the Master File database.
- Any corrections required to asset record(s) should be promptly reported to AFRD-CA. The property custodian should immediately notify AFRD-CA if any discrepancies are noted, so they can be corrected in a timely manner.

(Hollywood Hills Elementary continued)

- Internal controls should be developed by the location to improve its processes for surplussing. The school should ensure that all equipment deemed obsolete is accurately documented on a 3290A Surplus Declaration Transfer form.
- In the event of theft or vandalism, the property custodian should report the loss to the Special Investigative Unit (SIU) and the local authorities at the time of the incident. This should be completed within two business days from when the incident is known.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2017-18

Items not accounted for: Hollywood Hills Elementary School 0111

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 06-84222	COMPUTER, APPLE	\$ 1,177.00
2 05LA00798	LAPTOP, APPLE REFRESH	\$ 1,395.62
3 05LA00852	LAPTOP, APPLE REFRESH	\$ 1,395.62
4 05LA00875	LAPTOP, APPLE REFRESH	\$ 1,395.62
5	LAPTOP, APPLE MACBOOK (SER# 452170VQF5W) ^[2]	\$ 899.00
6	LAPTOP, DELL E5420 (SER# 1RWB9W1) ^[2]	\$ 750.00

Total Historical Cost of Property unaccounted for as of June 30, 2017	\$	7,012.86
^[1] Total Accumulated Depreciation as of June 30, 2017	\$	7,012.86
Net Value of Property considered to be unaccounted for as of June 30, 2017	\$	-

[1] Based upon class life used by the Accounting and Financial Reporting Department

[2] High-risk items unaccounted for

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF SCHOOL PERFORMANCE AND ACCOUNTABILITY**

**VALERIE S. WANZA, Ph.D.
CHIEF OFFICER**

Phone: 754-321-3838

Facsimile: 754-321-3886

August 22, 2017

TO: Patrick Reilly, Chief Auditor
Office of the Chief Auditor

FROM: Valerie S. Wanza, Ph.D.
Chief School Performance & Accountability Officer

**SUBJECT: PROPERTY AND INVENTORY RESPONSE-FY 2016-17
HOLLYWOOD HILLS ELEMENTARY SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2016-17 property and inventory audit for Hollywood Hills Elementary School. In addition to the corrective measures that the principal is instituting, the Office of School Performance & Accountability will provide the following support and oversight in assisting the school in this area:

- The cadre director will work with the principal to establish, execute and monitor property and inventory controls that are consistent with District policies and business practice bulletins in this area.
- The principal will be provided a mentor principal who has demonstrated accuracy and efficiency with property and inventory to share best practices in asset management.
- The cadre director will work with the principal to ensure the individuals who have been identified by the principal to assist with asset management receive the proper training in this area.

The Office of School Performance & Accountability recognizes the seriousness of this matter. We will work to ensure that this school develops, implements and monitors sound business practices that should prevent further occurrences of this nature. If I may be of additional assistance, please contact me at 754-321-3838.

VSW/LP:tlw

cc: Linda Pazos, Director, School Performance & Accountability
John Fossas, Principal, Hollywood Hills Elementary School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Hollywood Hills Elementary School
John Fossas, Principal
3501 Taft Street
Hollywood, FL. 33021
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<http://hollywoodhillselem.browardschools.com>

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Robert W. Runcie
Superintendent of Schools

August 21, 2017

TO: Dr. Valerie Wanza, Chief
Office of School Performance & Accountability

FROM: John D. Fossas, Principal
Hollywood Hills Elementary School 0111

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE-FISCAL YEAR 2016-2017
HOLLYWOOD HILLS ELEMENTARY**

The report listed 6 total devices that were not accounted for. The two devices below were surplussed in 2015 with the correct serial numbers, but incorrect BPI number on the 3290A Transfer Form. In the future, I will ensure that all items have matching serial and BPI numbers on all documents before they are removed from our possession.

- 06-84222 COMPUTER, APPLE \$ 1,177.00 and
- 05LA00875 LAPTOP, APPLE REFRESH \$ 1,395.62

The two devices listed below were reported as stolen to the City of Hollywood Police Department. A police report was created and is in our possession. However, I did not report it to the Broward District School Police Department. I will ensure that both reports are filed with each agency within 48 hours.

- 05LA00798 LAPTOP, APPLE REFRESH \$ 1,395.62
- 05LA00852 LAPTOP, APPLE REFRESH \$ 1,395.62

The two devices listed below were never on my official Property & Inventory Report as they are undervalued items. I am now keeping track of all undervalued items over \$200.00.

- LAPTOP, APPLE MACBOOK (SER# 452170VQF5W) \$ 899.00
- LAPTOP, DELL E5420 (SER# 1RWB9W1) \$ 750.00

Additionally, I am implementing the recommendations of the Chief Auditor. I will be registering the members of my property team for the Inventory Process & Tips training. I will be conducting semi-annual inventory inspections with the property team to account for all devices on the Property & Inventory.

School Name: Mirror Lake Elementary 1841

Principal: Marlen Veliz

**Address: 425 SW 28th Street
Fort Lauderdale, FL 33315**

Total Number of Items in Inventory:	874
Total Dollar Cost of Items in Inventory:	\$459,302
Total Number of Items Unaccounted for:	4
Total Dollar Cost of Items Unaccounted for:	\$5,264
Total Net Value of Items Unaccounted for:	\$0
Percentage of Dollar Cost of Items Unaccounted for:	1.2%

Finding

As a result of the property and inventory audit conducted at Mirror Lake Elementary, it was determined that some controls over inventory and fixed assets did not meet the District's policies and procedures.

A review of all property and inventory was performed. Of the 874 assets recorded at the school, four items were unaccounted for. According to the Principal, two computers were surplus, but the school did not complete the proper District approved forms. In addition, another computer was listed on the 3290A Surplus Declaration Transfer Form, but the information listed was incorrect and did not match the District's Master File database. The school had a chance to correct this error; however, it was not corrected.

Finally, a teacher lost a computer during a technology training. The school reported the "lost" laptop to the Hollywood Police Department (Case# 33-1608-041913) eleven days after the laptop was lost. The computer was never found and is considered unaccounted for. A police report should not be used as a "clean up" mechanism when internal controls have not been consistently upheld, resulting in unaccounted for equipment.

Recommendations

The Office of the Chief Auditor suggests reconciliation of all assets be completed as often as needed to ensure an accurate physical accounting of site designated assets by the staff. The Principal should ensure the accounting of assets is completed semi-annually in order to comply with policies and procedures.

(Mirror Lake Elementary continued)

The Office of the Chief Auditor recommends the Principal register the designated property team member(s) for the Inventory Process & Tips training offered by the Information & Technology Department. In addition, the Principal should review Business Practice Bulletin O-100 Procedure for Property and Inventory Control with the designated property team member(s) to ensure compliance with all procedures. The following internal control areas require improvement.

- The location must take appropriate measures to ensure the safekeeping of all tangible personal property.
- At a minimum, semi-annual inventories should be conducted to certify the District's property records are accurately maintained and updated. This should include the high-risk property items that are not included in the Master File database.
- Any corrections required to asset record(s) should be promptly reported to AFRD-CA. The property custodian should immediately notify AFRD-CA if any discrepancies are noted, so they can be corrected in a timely manner.
- Internal controls should be developed by the location to improve its processes for surplussing. The school should ensure that all equipment deemed salvageable is accurately documented on a 3290A Surplus Declaration Transfer Form and removed from the location during the scheduled pickup.
- In the event of theft or vandalism, the property custodian should report the loss to the Special Investigative Unit (SIU) and the local authorities at the time of the incident. This should be completed within two business days from when the incident is known.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2017-2018

Items not accounted for: Mirror Lake Elementary School 1841

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 11-00705	APPLE MACBOOK 2.26 GHZ W/DVD	\$ 1,251.85
2 07-11659	APPLE MIMAC INTEL W/17"	\$ 1,085.00
3 05LA14009	APPLE LAPTOP	\$ 1,395.62
4 05-55425	APPLE IBOOK G4 W/CD	\$ 1,531.50

Total Historical Cost of Property unaccounted for as of July 31, 2017	\$	5,263.97
^[1] Total Accumulated Depreciation as of July 31, 2017	\$	5,263.97
Net Value of Property considered to be unaccounted for as of July 31, 2017	\$	-

[1] Based upon class life used by the Accounting and Financial Reporting Department

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF SCHOOL PERFORMANCE AND ACCOUNTABILITY**

**VALERIE S. WANZA, Ph.D.
CHIEF OFFICER**

Phone: 754-321-3838

Facsimile: 754-321-3886

August 24, 2017

TO: Patrick Reilly, Chief Auditor
Office of the Chief Auditor

FROM: Valerie S. Wanza, Ph.D.
Chief School Performance & Accountability Officer

**SUBJECT: PROPERTY AND INVENTORY RESPONSE-FY 2016-17
MIRROR LAKE ELEMENTARY SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2016-17 property and inventory audit for Mirror Lake Elementary School. In addition to the corrective measures that the principal is instituting, the Office of School Performance & Accountability will provide the following support and oversight in assisting the school in this area:

- The cadre director will work with the principal to establish, execute and monitor property and inventory controls that are consistent with District policies and business practice bulletins in this area.
- The principal will be provided a mentor principal who has demonstrated accuracy and efficiency with property and inventory to share best practices in asset management.
- The cadre director will work with the principal to ensure the individuals who have been identified by the principal to assist with asset management receive the proper training in this area.

The Office of School Performance & Accountability recognizes the seriousness of this matter. We will work to ensure that this school develops, implements and monitors sound business practices that should prevent further occurrences of this nature. If I may be of additional assistance, please contact me at 754-321-3838.

VSW/EE:dh

cc: Estella Eckhardt, Director, School Performance & Accountability
Marlen Veliz, Principal, Mirror Lake Elementary School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Mirror Lake Elementary
Marlen Veliz, Principal
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Dr. Rosalind Osgood

Robert W. Runcie
Superintendent of Schools

August 24, 2017

TO: Dr. Valerie S. Wanza,
Chief School Performance & Accountability Officer

FROM: Mrs. Marlen Veliz,
Principal of Mirror Lake Elementary 

SUBJECT: **Audit Response Report on Property & Inventory for
Mirror Lake Elementary**

Mirror Lake Elementary is committed to meeting the District's policies and procedures. The report is accurate that two missing computers were surplus but the school did not complete the proper District approved forms. In addition, another computer was listed on the 3290A Surplus Declaration Transfer Form, but the information listed did not match the District's Master File database. We recognize that all three computers were indeed surplus but paperwork was not handled accordingly. The last item was listed as a "lost computer" and was presumed as a "clean up" mechanism. Administrators followed all district procedures and protocols upon teacher reporting it. Our SIU report clearly outlines the timeline of the actions taken. (Please see attached documents).

Internal controls will be periodically monitored to ensure accuracy and accountability of property and inventory as follows:

- The Micro-Tech will access Optispool reports and conduct in-house checks of teacher laptops.
- The leadership team will also be conducting monthly inventories (in addition to semi-annual inventories) and any corrections or discrepancies noted to the asset records will be immediately reported to AFRD-CA.
- The reconciliation of all assets will be completed as needed to ensure an accurate physical account of our site's designated assets by the staff.

School Name: Nova Eisenhower Elementary 1271

Principal: Carol Lesser

**Address: 6501 SW 39th Street
Davie, FL 33314**

Total Number of Items in Inventory:	395
Total Dollar Cost of Items in Inventory:	\$411,653
Total Number of Items Unaccounted for:	5
Total Dollar Cost of Items Unaccounted for:	\$9,519
Total Net Value of Items Unaccounted for:	\$0
Percentage of Dollar Cost of Items Unaccounted for:	2.3%

Finding

As a result of the property and inventory audit conducted at Nova Eisenhower Elementary School, it was determined that some controls over inventory and fixed assets did not meet the District’s policies and procedures.

A review of all property and inventory was performed. Of the 395 assets recorded at the school, 5 items were unaccounted for. The school was not able to provide the physical items or any District approved documentation.

The school provided documentation for two incidents that were reported to local authorities since the last property audit. The reports referenced three pieces of equipment. Both police reports provided (Davie Police Case# 17-009293, 16-06008) were out of compliance with Business Practice Bulletin O-100: Procedure for Property & Inventory Control. The Office of the Chief Auditor (OCA) informed the school that police reports should not be used as a “clean up” mechanism when internal control elements have not been consistently upheld, resulting in unaccounted for equipment. According to the school, there is a lack of surveillance in the area where these Apple computers were stored. The OCA strongly recommends that this location not be used for storage until adequate surveillance coverage is available.

In addition, two other pieces of equipment were surplus according to the Principal; however, the documentation was also out of compliance with District procedures. Finally, a laptop could not be located by the school and is listed as unaccounted for.

Non-compliance with policies and procedures for fixed assets leaves the District vulnerable to undetected employee errors and theft or misuse of assets.

(Nova Eisenhower Elementary continued)

Recommendations

The Office of the Chief Auditor suggests reconciliation of all assets be completed as often as needed to ensure an accurate physical accounting of site designated assets by the staff. The Principal should ensure the accounting of assets is completed semi-annually in order to comply with policies and procedures.

The Office of the Chief Auditor recommends the Principal register the designated property team member(s) for the Inventory Process & Tips training offered by the Information & Technology Department. In addition, the Principal should review Business Practice Bulletin O-100 Procedure for Property and Inventory Control with the designated property team member(s) to ensure compliance with all procedures. The following internal control areas require improvement.

- The location must take appropriate measures to ensure the safekeeping of all tangible personal property.
- At a minimum, semi-annual inventories should be conducted to certify the District's property records are accurately maintained and updated. This should include the high-risk property items that are not included in the Master File database.
- In the event of theft or vandalism, the property custodian should report the loss to the Special Investigative Unit (SIU) and the local authorities at the time of the incident. This should be completed within two business days from when the incident is known.
- Internal controls should be developed by the location to improve its processes for surplussing. The school should ensure that all equipment deemed obsolete is accurately documented on a 3290A Surplus Declaration Transfer form.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2017-18

Items not accounted for: Nova Eisenhower Elementary 1271

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 R13-80115	APPLE EMAC POWERMAC 4.4 COMPUTER	\$ 1,000.00
2 08LA01519	APPLE MACBOOK 2.4GHZ; 2GB RAM	\$ 2,769.81
3 08LA01525	APPLE MACBOOK 2.4GHZ; 2GB RAM	\$ 2,769.81
4 05LA10284	APPLE-REFRESH LAPTOP	\$ 1,395.92
5 02-01880	COMPUTER, MAC IMAC	\$ 1,583.86

Total Historical Cost of Property unaccounted for as of June 1, 2017	\$ 9,519.40
[1] Total Accumulated Depreciation as of June 1, 2017	\$ 9,519.40
Net Value of Property considered to be unaccounted for as of June 1, 2017	<u>\$ -</u>

[1] Based upon class life used by the Accounting and Financial Reporting Department

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF SCHOOL PERFORMANCE & ACCOUNTABILITY

VALERIE S. WANZA, Ph.D.
CHIEF OFFICER

Phone: 754-321-3838

Facsimile: 754-321-3886

August 30, 2017

TO: Patrick Reilly
Chief Auditor

FROM: Valerie S. Wanza, Ph.D.
Chief School Performance & Accountability Officer

SUBJECT: **PROPERTY AND INVENTORY AUDIT RESPONSE
NOVA EISENHOWER ELEMENTARY**

The Property and Inventory Audit, Fiscal Year 2017-2018, for Nova Eisenhower Elementary School, has been reviewed by the Office of School Performance & Accountability. Corrective measures have been implemented and will be closely monitored by this office. In addition to the revised school inventory plan, the Office of School Performance & Accountability has implemented the steps listed below:

- The outcome of this audit will be reflected in a summary memo to the principal.
- The principal will submit **semi-annual** Property and Inventory audit reports that will include the PNI 811 Asset Report and the Discrepancy List Report to the Office of School Performance & Accountability in November and May of 2017-2018. Additionally, all discrepancies will be reported in writing to Capital Assets and the Office of the Chief Auditor.
- The school inventory team will attend district-offered workshops regarding property and inventory. The school will provide written verification of training to the Office of School Performance & Accountability upon completion.
- The principal will work with the school inventory team to ensure that the proper paperwork is completed and appropriately reconciled for accuracy prior to the surplus or transfer of school equipment to another location.
- The cadre director will review the school's progress in this area during regularly-scheduled visits and provide the appropriate feedback.

The principal has been apprised as to the seriousness of property control and understands that appropriate disciplinary measures will be applied and documented for repeat audit exceptions.

VSW/DH:bjw

cc: David Hall, Director, Office of School Performance and Accountability
Carol Lessor, Principal, Nova Eisenhower Elementary School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Nova Eisenhower Elementary
Ms. C. Lesser, Principal
6501 SW 39th Street
754-323-6650
www.novaeisenhower.com

The School Board of
Broward County, Florida

Abby M. Freedman, Chair
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Donna P. Korn
Laurie Rich Levinson
Ann Murray
Dr. Rosalind Osgood

Robert W. Runcie
Superintendent of Schools

August 19, 2017

To: Dr. Valerie Wanza
Chief School Performance & Accountability Officer

From: Carol Lesser *CL*
Principal

SUBJECT: **AUDIT REPORT ON PROPERTY & INVENTORY
NOVA EISENHOWER ELEMENTARY SCHOOL
FISCAL YEAR 2017-2018**

Based on the report identifying the examination of the property and inventory of Nova Eisenhower Elementary School, I have implemented the following corrective actions:

Securing Items/Reporting Theft:

- The Principal will work with the property & inventory team to ensure that all unaccounted items are immediately reported to local authorities. Our technology specialist will report the loss to the District's Special Investigative Unit and the local authorities at the time of the incident and personally pick up the completed report from the authorities.
- Semi-annual inventory maintenance checks will be initiated by the property and inventory team to ensure property and inventory is accounted for. If a discrepancy occurs during quarterly monitoring, a list of missing items will be submitted to Capital Assets, Property and Inventory and Office of School Performance & Accountability.

Surplus Transfer Activity:

- Principal will ensure that the team reviews the Asset Report on a semi-annual basis and immediately remove any transferred, stolen or lost item.



Additionally:

- The technology specialist and alternate will attend the inventory Process and Tips training offered by the Information & Technology Department.
- The Principal will review the Business Practice Bulletin O-100 Procedure for Property and Inventory Control to ensure compliance with all procedures.
- All staff is required to complete a newly-created inventory sheet each quarter. This form requires the teacher to check both serial number and BPI number on each item listed in their rooms.

I am confident that by following these procedures, we will ensure that all assets are accounted for in the future. I understand the seriousness of the accurate account and security of all district items.

CL

cc: David Hall, Director, Office of School Performance & Accountability

School Name: Tropical Elementary 0731

Principal: Erik Anderson

**Address: 1500 SW 66th Avenue
Plantation, FL 33317**

Total Number of Items in Inventory:	724
Total Dollar Cost of Items in Inventory:	\$800,623
Total Number of Items Unaccounted for:	17
Total Dollar Cost of Items Unaccounted for:	\$23,783
Total Net Value of Items Unaccounted for:	\$0
Percentage of Dollar Cost of Items Unaccounted for:	3.0%

Finding

As a result of the property and inventory audit conducted at Tropical Elementary School, it was determined that some controls over inventory and fixed assets did not meet the District's policies and procedures.

A review of all property and inventory was performed. Of the 724 assets recorded at the school, 17 items were unaccounted for. The school was not able to provide the physical items or any District approved documentation.

During the property and inventory audit, the school provided the Inventory Audit Specialist (IAS) a set of 3290A Surplus Declaration Transfer Forms dated December 2015. Taking into account that the forms provided were over two years old, the Property and Inventory Audit Manager, while processing the file, compared the forms provided by the school to the original forms submitted to Accounting and Financial Reporting – Capital Assets (AFRD-CA). She discovered that the 3290A Surplus Declaration Transfer Forms provided by the school had been altered (see Exhibit A). It appears that the forms were falsified. The 16 pieces of equipment that had been added to the forms remains unaccounted for because the location was not able to provide a rationale why the forms were changed. The Warehousing Services – B-Stock Department and AFRD-CA were interviewed and neither had the forms that the school provided.

A material weakness concern was identified with the school's surplus procedures and should be addressed immediately in order to reduce the risk of material errors. The location should be conducting semi-annual inventories to ensure that the District's Master File database records are accurately maintained and up-to-date.

(Tropical Elementary continued)

Non-compliance with policies and procedures for fixed assets leaves the District vulnerable to undetected employee errors and theft or misuse of assets.

Recommendations

The Office of the Chief Auditor suggests reconciliation of all assets be completed as often as needed to ensure an accurate physical accounting of site designated assets by the staff. The Principal should ensure the accounting of assets is completed semi-annually in order to comply with policies and procedures.

The Office of the Chief Auditor recommends the Principal register the designated property team member(s) for the Inventory Process & Tips training offered by the Information & Technology Department. In addition, the Principal should review Business Practice Bulletin O-100 Procedure for Property and Inventory Control with the designated property team member(s) to ensure compliance with all procedures. The following internal control areas require improvement.

- The location must take appropriate measures to ensure the safekeeping of all tangible personal property.
- At a minimum, semi-annual inventories should be conducted to certify the District's property records are accurately maintained and updated. This should include the high-risk property items that are not included in the Master File database.
- Any corrections required to asset record(s) should be promptly reported to AFRD-CA. The property custodian should immediately notify AFRD-CA if any discrepancies are noted, so they can be corrected in a timely manner.
- Internal controls should be developed by the school to improve its processes for surplussing. The school should ensure that all equipment deemed obsolete is accurately documented on a 3290A Surplus Declaration Transfer form.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
The Office of the Chief Auditor
Property Division
2017-18

Items not accounted for: Tropical Elementary School 0731

BPI NUMBER	ITEM DESCRIPTION	HISTORICAL COST
1 08-00285	APPLE MACBOOK 2.0 GHZ W/DVD	\$ 1,716.00
2 07-12373	APPLE IMAC INTEL W/17"	\$ 1,085.00
3 05LA06022	APPLE LAPTOP	\$ 1,395.62
4 05-83231	APPLE IBOOK 12" G4	\$ 1,608.60
5 05-44496	APPLE IBOOK G4 W/CD	\$ 1,456.50
6 05-44494	APPLE IBOOK G4 W/CD	\$ 1,456.50
7 05-43178	DELL PM LAPTOP	\$ 1,738.00
8 05-43173	DELL PM LAPTOP	\$ 1,738.00
9 05-36112	APPLE IBOOK G4 COMBO	\$ 1,239.00
10 05-36111	APPLE IBOOK G4 COMBO	\$ 1,239.00
11 05-26672	APPLE EMAC G4 W/17"	\$ 1,100.30
12 05-26666	APPLE EMAC G4 W/17"	\$ 1,100.30
13 05-23436	APPLE IBOOK G4 W/CD RW/DVD	\$ 1,446.00
14 04-03253	APPLE EMAC G4	\$ 1,100.25
15 01-22236	MAC IMAC COMPUTER	\$ 1,583.86
16 01-22225	MAC IMAC COMPUTER	\$ 1,583.86
17 01-15942	MAC IMAC COMPUTER	\$ 1,195.86

Total Historical Cost of Property unaccounted for as of June 30, 2017 \$ 23,782.65

[1] Total Accumulated Depreciation as of June 30, 2017 \$ 23,782.65

Net Value of Property considered to be unaccounted for as of June 30, 2017 \$ -

[1] Based upon class life used by the Accounting and Financial Reporting Department

B-Stock Transfer

Date Created: 12/21/2015

Date Closed:

17/15

Transfer # 25384

Number of 3290A Attachments: 14

Cafeteria #

Number of Other Attachments:

Issuing Location 0731
 Tropical Elementary
 1500 SW 66 Ave
 Plantation, FL 33317
 Phone/Fax: (754)323-7750 / (754)323-7790

Receiving Location: 9613B
 B-Stock Warehouse
 6501 NW 15th Ave
 Fort Lauderdale, FL 33309
 Phone/Fax: (754)321-2850 / (754)321-2886

Contact:

Contact:

Check if unable to complete Reason:

Note: 3 additional 3290A's Attached AT time of pick up

Line #	BPI #	Serial #	Qty	Item Description	Status
1			5	Gaylord Box of Surplus Technology Items	Inc

Pick up 8 AM
12/22/15

Completed

Completed By Surplus Warehouse
 Date: 12/22/15
 Initials: [Signature]

Requested By: Javier Garcia 954-232-5597

Released By: Erik Anderson

Date: 12/22/15

Received By: Andy & JAMES

Date: 12/22/15

Delivered By:

Originator: Ted Skopinski

Written changes to this form MUST be initialed by school administrator

Top Copy to B-Stock ---- Second Copy to Financial Reporting ---- Third Copy to School/Department

Surplus forms provided by the school during the current property and inventory audit.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Picked up 12/22/15
Exhibit A
1 OF 14 PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
04-20507	G8422200R93		EMAC G4		
04-03248	G83214YQPQL		APPLE_DESKTOP, EMAC G4 W/17"		
05-39551	G844402CR93		EMAC G4		
04-03250	G83215P7PQL		APPLE_DESKTOP, EMAC G4 W/17"		
04-20504	G84221XQR93		EMAC G4		
05-39560	G8444023R93		EMAC G4		
05-39565	G8444044R93		EMAC G4		
04-03254	G832139KPQL		APPLE_DESKTOP, EMAC G4 W/17"		
05-26665	G84244EHR93		EMAC G4		
05-39562	G8444036R93		EMAC G4		
	491-14151973		Zenith VCR		
	123R2934		Jvc Vcr/dvd Combo - (Dr-mv100bi)		
	S32020495		Canon AP110 Typewriter		
05-39552	G8444023R93		EMAC G4		
04-03253	G83215PYPQL		APPLE_DESKTOP, EMAC G4 W/17"		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

Original surplus forms recieved by Accounting & Financial Reporting - Capital Assets January 7, 2016 from the Warehousing Services Department B-Stock

Exhibit A

BOARD APPROVED
5.16.16

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

1 OF 14 PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
04-20507	G8422200R93		EMAC G4		
04-03248	G83214YQPQL		APPLE_DESKTOP, EMAC G4 W/17"		
05-39551	G844402CR93		EMAC G4		
04-03250	G83215P7PQL		APPLE_DESKTOP, EMAC G4 W/17"		
04-20504	G84221XQR93		EMAC G4		
05-39560	G8444023R93		EMAC G4		
05-39565	G8444044R93		EMAC G4		
04-03254	G832139KPQL		APPLE_DESKTOP, EMAC G4 W/17"		
05-26665	G84244EHR93		EMAC G4		
05-39562	G8444036R93		EMAC G4		
	491-14151973		Zenith VCR		
	123R2934		Jvc Vcr/dvd Combo - (Dr-mv100bi)		
	S32020495		Canon AP110 Typewriter		
04-03253	G83215PYPQL		APPLE_DESKTOP, EMAC G4 W/17"		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: 12/14/15
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: Erik Anderson DATE: 12/22/15
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

COMPLETED
PNI 560
Date 1/11/16
Initials [Signature]

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

2 OF 14 PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete Broken
07-09144	940PH6G		LEXMARK C772N	
05-26670	G8424529R93		EMAC G4	
04-03275	G83215ESPQL		APPLE, DESKTOP, EMAC G4 W/17"	
05-23425	G84247ASR93		EMAC G4	
	AKF0006693		IBM dot matrix printer	
	521-35370022		Zenith TV	
	821-32150611		Zenith TV	
	502RMGC156223		Zenith TV	
04-03257	G83215NLPQL		APPLE, DESKTOP, EMAC G4 W/17"	
04-03265	G83215LXPQL		APPLE, DESKTOP, EMAC G4 W/17"	
05-26667	G84244HCR93		APPLE, DESKTOP, EMAC G4 W/17"	
	NA		transparency Maker	
05-26674	G84244E2R93		EMAC G4	
05-26668	G84244HGR93		EMAC G4	
05-26672	G84247BCR93		EMAC G4	

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

2 OF 14 PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete Broken
07-09144	940PH6G		LEXMARK C772N	
05-26670	G8424529R93		EMAC G4	
04-03275	G83215ESPQL		APPLE, DESKTOP, EMAC G4 W/17"	
05-23425	G84247ASR93		EMAC G4	
	AKF0006693		IBM dot matrix printer	
	521-35370022		Zenith TV	
	821-32150611		Zenith TV	
	502RMGC156223		Zenith TV	
04-03257	G83215NLPQL		APPLE, DESKTOP, EMAC G4 W/17"	
04-03265	G83215LXPQL		APPLE, DESKTOP, EMAC G4 W/17"	
05-26667	G84244HCR93		APPLE, DESKTOP, EMAC G4 W/17"	
	NA		transparency Maker	
05-26674	G84244E2R93		EMAC G4	
05-26668	G84244HGR93		EMAC G4	

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: 12/14/15
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: Erik Anderson DATE: 12/22/15
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

3 OF 14 PAGES

- *SURPLUS (Principal / Director Authorization Signature Required)
 TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
 Location Name: Tropical Elementary
 Contact Name: Javier Garcia
 Phone#: 754-323-4238

Receiving Location #: _____
 Location Name: _____
 Contact Name: _____
 Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
01-22210	YM1145DXKLB		IMAC		
01-22254	RN1157MRKLB		IMAC		
	GY8F730259L		Epson EMP-82		
	612712293		Sharp VCR		
05-37891	60TQX51		Dell GX280		
05-37890	20TQX51		DELL GX280		
01-22201	YM114571KLB		IMAC		
01-22247	RN115783KLB		COMPUTER, MAC IMAC		
05-21194	991L4YD		LEXMARK T630N		
2924	1084163		Piano Wurlitzer		
	421-44040305		Zenith TV		
	904713074		Sharp VCR		
04-01545	G83111DXNED		EMAC G4		
05-40959	9922688		LEXMARK T630N		
01-22225	RN1155PUKLB		IMAC		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
 Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
 Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
 Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

Original surplus forms recieved by Accounting & Financial Reporting - Capital Assets January 7, 2016 from the Warehousing Services Department B-Stock

Exhibit A

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

3 OF 14 PAGES

- *SURPLUS (Principal / Director Authorization Signature Required)
 TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
 Location Name: Tropical Elementary
 Contact Name: Javier Garcia
 Phone#: 754-323-4238

Receiving Location #: _____
 Location Name: _____
 Contact Name: _____
 Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
01-22210	YM1145DXKLB		IMAC		
01-22254	RN1157MRKLB		IMAC		
	GY8F730259L		Epson EMP-82		
	612712293		Sharp VCR		
05-37891	60TQX51		Dell GX280		
05-37890	20TQX51		DELL GX280		
01-22201	YM114571KLB		IMAC		
01-22247	RN115783KLB		COMPUTER, MAC IMAC		
05-21194	991L4YD		LEXMARK T630N		
2924	1084163		Piano Wurlitzer		
	421-44040305		Zenith TV		
	904713074		Sharp VCR		
04-01545	G83111DXNED		EMAC G4		
05-40959	9922688		LEXMARK T630N		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: 12/14/15
 Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: Erik Anderson DATE: 12/22/15
 Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
 Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

4 OF 14 PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	VA6FA020909		Panasonic DVD Player		
	591-37464528		Zenith DVD/VCR		
03-83942	99045WF		LEXMARK T520N		
01-22196	YM1143X2KL X		IMAC		
04-03264	G83215CYPQL		APPLE_DESKTOP. EMAC G4 W/17"		
05-23420	G84247AYR93		EMAC G4		
04-03255	G83215NTPQL		APPLE_DESKTOP. EMAC G4 W/17"		
05-26673	G84247CVR93		EMAC G4		
05-21195	991L4YG		LEXMARK T630N		
05L I 01057	7901K3G		LEXMARK T640N		
01-22223	RN11554KKLB		IMAC		
02-08723	RN143316LFC		IMAC		
01-22252	RN1157KNKLB		IMAC		
01-22208	YM1145DNK1 X		IMAC		
01-22236	RN1157XKLB		COMPUTER. MAC IMAC		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

Original surplus forms recieved by Accounting & Financial Reporting - Capital Assets January 7, 2016 from the Warehousing Serivces Department B-Stock

Exhibit A

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

4 OF 14 PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	VA6FA020909		Panasonic DVD Player		
	591-37464528		Zenith DVD/VCR		
03-83942	99045WF		LEXMARK T520N		
01-22196	YM1143X2KL X		IMAC		
04-03264	G83215CYPQL		APPLE_DESKTOP. EMAC G4 W/17"		
05-23420	G84247AYR93		EMAC G4		
04-03255	G83215NTPQL		APPLE_DESKTOP. EMAC G4 W/17"		
05-26673	G84247CVR93		EMAC G4		
05-21195	991L4YG		LEXMARK T630N		
05L I 01057	7901K3G		LEXMARK T640N		
01-22223	RN11554KKLB		IMAC		
02-08723	RN143316LFC		IMAC		
01-22252	RN1157KNKLB		IMAC		
01-22208	YM1145DNK1 X		IMAC		

1258.00
1059.36
1100.25
1100.30
1100.25
1100.30
1286.04
1099.86
1582.86
1124.55
1582.86
1583.86

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: 12/14/15
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: Erik Anderson DATE: 12/22/15
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

5 OF 14 PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
05-23421	G84244CGR93		EMAC G4		
04-03256	G8321541PQL		APPLE, DESKTOP, EMAC G4 W/17"		
05-39552	G844406HR93		EMAC G4		
05-39566	G8444049R93		EMAC G4		
01-22182	YM1141LTKLX		IMAC		
02-09571	RN1332ZELFC		IMAC		
04-18523	G84183NUR93		Emac G4		
05-40958	992268G		LEXMARK T630N		
04-03277	991035G		LEXMARK T630		
	13567000611567		IBM Typewriter		
04-03245	G832158BPQL		APPLE, DESKTOP, EMAC G4 W/17"		
05-39561	G844402HR93		EMAC G4		
05-26662	G84244DLR93		EMAC G4		
05-39555	G844401ER93		EMAC G4		
07-12373	WB7091NKWH6		imac		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

5 OF 14 PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
✓05-23421	G84244CGR93		EMAC G4		1100.31
✓04-03256	G8321541PQL		APPLE, DESKTOP, EMAC G4 W/17"		1100.25
✓05-39552	G844406HR93		EMAC G4		1100.30
✓05-39566	G8444049R93		EMAC G4		1100.30
✓01-22182	YM1141LTKLX		IMAC		1950.30
✓02-09571	RN1332ZELFC		IMAC		1480.30
✓04-18523	G84183NUR93		Emac G4		1100.30
✓05-40958	992268G		LEXMARK T630N		1200.00
✓04-03277	991035G		LEXMARK T630		1200.00
	13567000611567		IBM Typewriter		
✓04-03245	G832158BPQL		APPLE, DESKTOP, EMAC G4 W/17"		1100.25
✓05-39561	G844402HR93		EMAC G4		1100.30
✓05-26662	G84244DLR93		EMAC G4		1100.30
✓05-39555	G844401ER93		EMAC G4		1100.30

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: 12/14/15
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: Erik Anderson DATE: 12/22/15
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

Surplus forms provided by the school during the current property and inventory audit.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

6 OF 14 PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
07-11788	QP712004WH5		IMAC INTEL		
05-26669	G8424528R93		EMAC G4		
04-03262	G83215E7PQL		APPLE, DESKTOP, EMAC G4 W/17"		
05-23429	G84247BMR93		EMAC G4		
05-53219	G85114SFRBE		EMAC G4		
04-03276	991036P		PRINTER, LEXMARK T610N		
051L01059	79022T9		LEXMARK T640N		
06-01360	W85211MKSDY		EMAC G4		
04-03268	G83215C3PQL		APPLE, DESKTOP, EMAC G4 W/17"		
051A06090	4H5354TJSEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
A05-86694	4H5358V2SEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-44498	UV4502JYSCZ		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
051A06053	4H5352G0SEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-23433	UV4214SWG0P		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-36111	UV4340GGRAP		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

Original surplus forms recieved by Accounting & Financial Reporting - Capital Assets January 7, 2016 from the Warehousing Services Department B-Stock

Exhibit A

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

6 OF 14 PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
✓ 07-11788	QP712004WH5		IMAC INTEL		
✓ 05-26669	G8424528R93		EMAC G4		
✓ 04-03262	G83215E7PQL		APPLE, DESKTOP, EMAC G4 W/17"		
✓ 05-23429	G84247BMR93		EMAC G4		
✓ 05-53219	G85114SFRBE		EMAC G4		
✓ 04-03276	991036P		PRINTER, LEXMARK T610N		
✓ 051L01059	79022T9		LEXMARK T640N		
✓ 06-01360	W85211MKSDY		EMAC G4		
✓ 04-03268	G83215C3PQL		APPLE, DESKTOP, EMAC G4 W/17"		
✓ 051A06090	4H5354TJSEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
✓ A05-86694	4H5358V2SEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
✓ 05-44498	UV4502JYSCZ		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
✓ 051A06053	4H5352G0SEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
✓ 05-23433	UV4214SWG0P		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		

1085
1100
1100
1295
1458
1458
1305
1400

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: 12/24/15
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: Erik Anderson DATE: 12/22/15
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

Surplus forms provided by the school during the current property and inventory audit.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

7 OF 14 PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
05-36110	UV4340G0RAP		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
04-16305	UV405HGAPGZ		MACBOOK		
051 A06042	4H5329ZWSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
06-01369	4H52502WSCZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
06-01363	4H52501USCZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-83230	UV4460JHS87		IBOOK G4		
04-16306	UV405HGKPGZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-23433	UV4214Q4QJP		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
04-16303	UV405HFPPGZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-83213	UV4460GMS87		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
051 A06021	4H532647SEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
051 A06000	4H531JPZSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-83226	UV4460HNS87		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-83204	UV4460FC87		IBOOK G4		
05-36112	UV4340H0RAP		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

Original surplus forms recieved by Accounting & Financial Reporting - Capital Assets January 7, 2016 from the Warehousing Services Department B-Stock

Exhibit A

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

7 OF 14 PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
✓ 05-36110	UV4340G0RAP		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
✓ 04-16305	UV405HGAPGZ		MACBOOK		
✓ 051 A06042	4H5329ZWSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
✓ 06-01369	4H52502WSCZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
✓ 06-01363	4H52501USCZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
✓ 05-83230	UV4460JHS87		IBOOK G4		
✓ 04-16306	UV405HGKPGZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
✓ 05-23433	UV4214Q4QJP		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
✓ 04-16303	UV405HFPPGZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
✓ 05-83213	UV4460GMS87		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
✓ 051 A06021	4H532647SEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
✓ 051 A06000	4H531JPZSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
✓ 05-83226	UV4460HNS87		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
✓ 05-83204	UV4460FC87		IBOOK G4		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: 12/14/15
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: Erik Anderson DATE: 12/22/15
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

8 OF 14 PAGES

- *SURPLUS (Principal / Director Authorization Signature Required)
 TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete Broken
06-01366	4H52502VSCZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	
05-23434	UV4214R6QJP		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	
05-83227	UV4460HWS87		IBOOK G4	
05-83208	UV4460G7S87		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	
03-07046	UV232ZFHN65		Ibook G3	
05-44493	UV4502J1SCZ		APPLE. IBOOK G4	
051A06080	4H5353RBSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	
06-01370	4H52502GSCZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	
051A06094	4H53560VSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	
051A06036	4H5329CHSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	
04-16304	UV405HFUPGZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	
05-36108	UV434075RAP		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	
051A06079	4H5353QJSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	
051A06032	4H5327PKSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	
05-44494	UV4502DZSCZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

8 OF 14 PAGES

- *SURPLUS (Principal / Director Authorization Signature Required)
 TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete Broken
✓ 06-01366	4H52502VSCZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	1531.00
✓ 05-23434	UV4214R6QJP		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	1440.00
✓ 05-83227	UV4460HWS87		IBOOK G4	1100.00
✓ 05-83208	UV4460G7S87		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	1
✓ 03-07046	UV232ZFHN65		Ibook G3	1
✓ 05-44493	UV4502J1SCZ		APPLE. IBOOK G4	1476.08
✓ 051A06080	4H5353RBSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	1450.00
✓ 06-01370	4H52502GSCZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	1295.02
✓ 051A06094	4H53560VSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	1551.00
✓ 051A06036	4H5329CHSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	1335.02
✓ 04-16304	UV405HFUPGZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	1395.02
✓ 05-36108	UV434075RAP		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	1440.00
✓ 051A06079	4H5353QJSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	1239.00
✓ 051A06032	4H5327PKSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA	1335.02

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: 12/14/15
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: Erik Anderson DATE: 12/22/15
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

9 OF 14 PAGES

- *SURPLUS (Principal / Director Authorization Signature Required)
 TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
05-83228	UV4460J0S87		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05LA06051	4H5352BJSEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05LA05991	4H531H07SEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05LA06077	4H5353LJSEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
04-16301	UV405HG2PGZ		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-83214	UV4460GQS87		IBOOK G4		
05-83211	UV4460GES87		IBOOK G4		
05-83221	UV4460HES87		IBOOK G4		
05-83219	UV4460HCS87		IBOOK G4		
05-34968	UV4320XVQHU		APPLE, IBOOK G4 W/CD-RW/DVD-ROM/14.1"		
05-83222	UV4460HFS87		IBOOK G4		
05-44495	UV45033YSCZ		IBOOK G4		
05-44487	UV4502JSSCZ		IBOOK G4		
05LA06072	4H5353DDSEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05LA06022	4H532669SEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

Original surplus forms recieved by Accounting & Financial Reporting - Capital Assets January 7, 2016 from the Warehousing Services Department B-Stock

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

9 OF 14 PAGES

- *SURPLUS (Principal / Director Authorization Signature Required)
 TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
✓ 05-83228	UV4460J0S87		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1608.00
✓ 05LA06051	4H5352BJSEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.42
✓ 05LA05991	4H531H07SEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.42
✓ 05LA06077	4H5353LJSEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.42
✓ 04-16301	UV405HG2PGZ		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1447.00
✓ 05-83214	UV4460GQS87		IBOOK G4		1608.00
✓ 05-83211	UV4460GES87		IBOOK G4		1608.00
✓ 05-83221	UV4460HES87		IBOOK G4		1608.00
✓ 05-83219	UV4460HCS87	D201	IBOOK G4		1608.00
✓ 05-34968	UV4320XVQHU		APPLE, IBOOK G4 W/CD-RW/DVD-ROM/14.1"		1436.00
✓ 05-83222	UV4460HFS87		IBOOK G4		1608.00
✓ 05-44495	UV45033YSCZ		IBOOK G4		1608.00
✓ 05-44487	UV4502JSSCZ		IBOOK G4		1456.50
✓ 05LA06072	4H5353DDSEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1456.50
✓ 05LA06022	4H532669SEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.42

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: 12/14/15
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: Erik Anderson DATE: 12/22/15
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

Surplus forms provided by the school during the current property and inventory audit.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

10 OF 14 PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
06-01356	4H52401ZSCZ		IBook		
05-83223	UV4460HJS87		IBOOK G4		
051 A06088	4H5354N2SEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
06-01365	4H52502MSCZ		IBOOK G4		
05-83224	UV4460HKS87		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-83205	UV4460FGS87		IBOOK G4		
051 A05997	4H531HNYSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-36109	UV4340FGRAP		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-83215	UV4460GRS87		IBOOK G4		
05-83203	UV4460DMS87		IBOOK G4		
05-83210	UV4460GCS87		IBOOK G4		
051 A05999	4H531HUQSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-44490	UV45030ZSCZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-44488	UV4502JBSCZ		IBOOK G4		
05-23436	UV4214URQJP		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

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Original surplus forms recieved by Accounting & Financial Reporting - Capital Assets January 7, 2016 from the Warehousing Services Department B-Stock

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

10 OF 14 PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
✓ 06-01356	4H52401ZSCZ		IBook		1531.50
✓ 05-83223	UV4460HJS87		IBOOK G4		1608.60
✓ 051 A06088	4H5354N2SEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.50
✓ 06-01365	4H52502MSCZ		IBOOK G4		1531.50
✓ 05-83224	UV4460HKS87		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1408.60
✓ 05-83205	UV4460FGS87		IBOOK G4		1608.60
✓ 051 A05997	4H531HNYSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.50
✓ 05-36109	UV4340FGRAP		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1239.00
✓ 05-83215	UV4460GRS87		IBOOK G4		1608.60
✓ 05-83203	UV4460DMS87		IBOOK G4		1608.60
✓ 05-83210	UV4460GCS87		IBOOK G4		1608.60
✓ 051 A05999	4H531HUQSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.50
✓ 05-44490	UV45030ZSCZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1450.50
✓ 05-44488	UV4502JBSCZ		IBOOK G4		1450.50

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: 12/14/15
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: Erik Anderson DATE: 12/22/15
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

11 OF 14 PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
04-16302	UV405HFHPGZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-83206	UV4460FVS87		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-83217	UV4460GXS87		APPLE. IBOOK 12" G4		
051 A06041	4H5329ZBSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
051 A06087	4H5354H3SEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
051 A05983	4H531FZDSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-36106	UV43406VRAP		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
051 A06048	4H53526MSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
051 A06010	4H5323TVSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
051 A06035	4H5328DLSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-83220	UV4460HDS87		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
051 A06095	4H535691SEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
051 A05981	4H531F5YSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
051 A06105	4H5357UDSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-83231	UV4460JKS87		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPI US).

Exhibit A

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

11 OF 14 PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
✓ 04-16302	UV405HFHPGZ		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1447.00
✓ 05-83206	UV4460FVS87		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1605.60
✓ 05-83217	UV4460GXS87		APPLE. IBOOK 12" G4		1109.60
✓ 051 A06041	4H5329ZBSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.62
✓ 051 A06087	4H5354H3SEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.62
✓ 051 A05983	4H531FZDSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.62
✓ 05-36106	UV43406VRAP		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1295.00
✓ 051 A06048	4H53526MSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.62
✓ 051 A06010	4H5323TVSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.62
✓ 051 A06035	4H5328DLSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.62
✓ 05-83220	UV4460HDS87		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1409.60
✓ 051 A06095	4H535691SEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.62
✓ 051 A05981	4H531F5YSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.62
✓ 051 A06105	4H5357UDSEB		APPLE. IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.62

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: 12/14/15
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: Erik Anderson DATE: 12/22/15
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

12 OF 14 PAGES

- *SURPLUS (Principal / Director Authorization Signature Required)
 TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
 Location Name: Tropical Elementary
 Contact Name: Javier Garcia
 Phone#: 754-323-4238

Receiving Location #: _____
 Location Name: _____
 Contact Name: _____
 Phone#: _____

BPI Number Refer to Assto record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
051 A05984	4H531G3XSEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
06-01371	4H52502PSCZ		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
051 A06060	4H5352ZGSEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-44500	UV447174S87		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
06-01361	4H52402RSCZ		IBOOK G4		
051 A05980	4H531F5USEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
051 A06082	4H53542HSEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
051 A06033	4H5327R3SEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-83232	UV4460T4S87		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
051 A06004	4H53215ASEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-44491	UV4502YMSCZ		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
051 A05998	4H531HP1SEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-43170	2HPDG61		Dell Latitude D505		
05-43167	2CPDG61		Dell Latitude D505		
05-43178	7GPDG61		Dell Latitude D505		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
 Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
 Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
 Please Print Name, Title

FORM 3290A
Rev. 07/08

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

12 OF 14 PAGES

- *SURPLUS (Principal / Director Authorization Signature Required)
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SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
 Location Name: Tropical Elementary
 Contact Name: Javier Garcia
 Phone#: 754-323-4238

Receiving Location #: _____
 Location Name: _____
 Contact Name: _____
 Phone#: _____

BPI Number Refer to Assto record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
051 A05984	4H531G3XSEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.62
06-01371	4H52502PSCZ		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1531.50
051 A06060	4H5352ZGSEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.62
05-44500	UV447174S87		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1444.00
06-01361	4H52402RSCZ		IBOOK G4		1531.50
051 A05980	4H531F5USEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.62
051 A06082	4H53542HSEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.62
051 A06033	4H5327R3SEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.62
05-83232	UV4460T4S87		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1408.60
051 A06004	4H53215ASEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.62
05-44491	UV4502YMSCZ		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1395.62
051 A05998	4H531HP1SEB		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		1484.50
05-43170	2HPDG61		Dell Latitude D505		1495.00
05-43167	2CPDG61		Dell Latitude D505		1738.00

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: 12/14/15
 Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: Erik Anderson DATE: 12/22/15
 Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
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FORM 3290A
Rev. 07/08

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Surplus forms provided by the school during the current property and inventory audit.

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Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

13 OF 14 PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Assto record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
06-03299	2M28Z71		Dell Latitude D510		
06-03302	DL28Z71		Dell Latitude D510		
05-43174	H8PDG61		Dell Latitude D505		
05-43181	7DPDG61		Dell Latitude D505		
05-43168	2CPDG61		Dell Latitude D505		
06-03301	8M28Z71		Dell Latitude D510		
05-43179	BBPDG61		Dell Latitude D505		
05-43177	3FPDG61		Dell Latitude D505		
05-43169	G9PDG61		Dell Latitude D505		
05-43176	HCPDG61		Dell Latitude D505		
05-43172	CFPDG61		Dell Latitude D505		
05-43175	78PDG61		Dell Latitude D510		
05-43171	D1PDG61		Dell Latitude D505		
05-43180	4BPDG61		Dell Latitude D505		
05-43173	6JPDG61		Dell Latitude D505		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

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13

Original surplus forms recieved by Accounting & Financial Reporting - Capital Assets January 7, 2016 from the Warehousing Services Department B-Stock

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

13 OF 14 PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Assto record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
✓ 06-03299	2M28Z71		Dell Latitude D510		1708
✓ 06-03302	DL28Z71		Dell Latitude D510		1708
✓ 05-43174	H8PDG61		Dell Latitude D505		1738
✓ 05-43181	7DPDG61		Dell Latitude D505		1738
✓ 05-43168	2CPDG61		Dell Latitude D505		1738
✓ 06-03301	8M28Z71		Dell Latitude D510		1738
✓ 05-43179	BBPDG61		Dell Latitude D505		1738
✓ 05-43177	3FPDG61		Dell Latitude D505		1738
✓ 05-43169	G9PDG61		Dell Latitude D505		1738
✓ 05-43176	HCPDG61		Dell Latitude D505		1738
✓ 05-43172	CFPDG61		Dell Latitude D505		1738
✓ 05-43175	78PDG61		Dell Latitude D510		1738
✓ 05-43171	D1PDG61		Dell Latitude D505		1738
✓ 05-43180	4BPDG61		Dell Latitude D505		1738
✓ 05-43173	6JPDG61		Dell Latitude D505		1738

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: 12/14/15
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: Erik Anderson DATE: 12/22/15
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

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THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

14 OF 14 PAGES

- *SURPLUS (Principal / Director Authorization Signature Required)
- TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
06-01357	QP52300CTMA		IMAC G5 20" FLAT PANEL		
	FWDG4Z0361F		Epson S1H		
	FWDG489051F		EPSON PowerLite		
	FWDG4Z0401F		Epson EMP-S1H		
	FWDG4Z0387F		Epson EMP-S1H		
	FWDG496881F		Epson EMP-S1H		
	FWDG4Z0302F		Epson EMP-S1H		
	FWDG496880F		Epson Powerlite S1		
	FWDG496885F		Epson Powerlite S1		
	FWDG496892F		Epson EMP-S1H		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

Original surplus forms recieved by Accounting & Financial Reporting - Capital Assets January 7, 2016 from the Warehousing Serivces Department B-Stock

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

14 OF 14 PAGES

- *SURPLUS (Principal / Director Authorization Signature Required)
- TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
✓ 06-01357	QP52300CTMA		IMAC G5 20" FLAT PANEL		
	FWDG4Z0361F		Epson S1H		
	FWDG489051F		EPSON PowerLite		
	FWDG4Z0401F		Epson EMP-S1H		
	FWDG4Z0387F		Epson EMP-S1H		
	FWDG496881F		Epson EMP-S1H		
	FWDG4Z0302F		Epson EMP-S1H		
	FWDG496880F		Epson Powerlite S1		
	FWDG496885F		Epson Powerlite S1		
	FWDG496892F		Epson EMP-S1H		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/14/15 Released by: Javier Garcia, Tech. Specialist DATE: 12/14/15
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: Erik Anderson DATE: 12/22/15
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

Surplus forms provided by the school during the current property and inventory audit.

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

Exhibit A

___ OF ___ PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
01-22178	YM1141HDKLX		COMPUTER, MAC IMAC		
04-03258	G83215MYPQL		APPLE, DESKTOP, EMAC G4 W/17"		
07-83621	20XM2B1		DELL GX520		
05-44496	UV4502HYSCZ		APPLE, IBOOK G4 W/CD-RW/DVD-12.1" DISPLA		
05-26666	G84244EMR93		APPLE, DESKTOP, EMAC G4 W/17"		
08-00285	W87241FYA3		APPLE MACBOOK		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/18/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

Original surplus forms recieved by Accounting & Financial Reporting - Capital Assets January 7, 2016 from the Warehousing Services Department - B-Stock

BOARD APPROVED 5-16-16 THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA # 25384
Capital Assets Activity Form
Surplus Declaration Transfer
COUNTING DEPARTMENT
2016 JAN 28 PM 2:02
SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

*SURPLUS (Principal / Director Authorization Signature Required)
 TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
01-22178	YM1141HDKLX		COMPUTER, MAC IMAC	1050.34	
04-03258	G83215MYPQL		APPLE, DESKTOP, EMAC G4 W/17"	1100.23	
07-83621	20XM2B1		DELL GX520	280.34	

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/18/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

COMPLETED
PNI 560
Date 1/26/16
Initials lw

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

Surplus forms provided by the school during the current property and inventory audit.

Exhibit A

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

___ OF ___ PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Assto record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	18088701		3M Overhead		
	18163901		3M Overhead		
	1171403		3M Overhead		
	1204061		3M Overhead		
	1590754		3M Overhead		
	18163835		3M Overhead		
	1204062		3M Overhead		
	18163904		3M Overhead		
	18082870		3M Overhead		
	18163907		3M Overhead		
	1171402		3M Overhead		
	18082877		3M Overhead		
	18163905		3M Overhead		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/15/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

91.

Original surplus forms received by Accounting & Financial Reporting - Capital Assets from the Warehousing Services Department - B-Stock

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

___ OF ___ PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Assto record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	18088701		3M Overhead		
	18163901		3M Overhead		
	1171403		3M Overhead		
	1204061		3M Overhead		
	1590754		3M Overhead		
	18163835		3M Overhead		
	1204062		3M Overhead		
	18163904		3M Overhead		
	18082870		3M Overhead		
	18163907		3M Overhead		
	1171402		3M Overhead		
	18082877		3M Overhead		
	18163905		3M Overhead		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/15/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

___ OF ___ PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	0000641		Coral II - HD		
	VK22595H		Laminator		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/21/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

Original surplus forms recieved by Accounting & Financial Reporting - Capital Assets from the Warehousing Services Department - B-Stock

THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
Capital Assets Activity Form
Surplus Declaration Transfer

___ OF ___ PAGES

*SURPLUS (Principal / Director Authorization Signature Required)

TRANSFER (both issuing and receiving Principal / Director authorization signatures required)

SUBMIT SURPLUS / TRANSFER FORM TO B-STOCK

Removal Assistance Required YES NO

Issuing Location #: 0731
Location Name: Tropical Elementary
Contact Name: Javier Garcia
Phone#: 754-323-4238

Receiving Location #: _____
Location Name: _____
Contact Name: _____
Phone#: _____

BPI Number Refer to Asste record Download as needed	Serial Number	Model Number	Equipment Description	Obsolete	Broken
	0000641		Coral II - HD		
	VK22595H		Laminator		

Equipment Transfer / Surplus Approved by: Erik Anderson DATE: 12/21/15 Released by: Javier Garcia, Tech. Specialist DATE: _____
Principal / Director (per Policy 3204) Please Print Name, Title

Receipt of Transfer Acknowledged by: _____ DATE: _____
Principal / Director (per Policy 3204)

Item(s) Delivered by: _____ DATE: _____
Please Print Name, Title

FORM 3290A
Rev. 07/08

* Pick-Up Verification document from a SBBC approved removal agent should be retained for Audit Purposes as well (SURPLUS).

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
OFFICE OF SCHOOL PERFORMANCE AND ACCOUNTABILITY**

**VALERIE S. WANZA, Ph.D.
CHIEF OFFICER**

Phone: 754-321-3838

Facsimile: 754-321-3886

August 25, 2017

TO: Patrick Reilly, Chief Auditor
Office of the Chief Auditor

FROM: Valerie S. Wanza, Ph.D.
Chief School Performance & Accountability Officer

**SUBJECT: PROPERTY AND INVENTORY RESPONSE-FY 2016-17
TROPICAL ELEMENTARY SCHOOL**

This correspondence acknowledges receipt and review of the findings from the FY 2016-17 property and inventory audit for Tropical Elementary School. In addition to the corrective measures that the principal is instituting, the Office of School Performance & Accountability will provide the following support and oversight in assisting the school in this area:

- The cadre director will work with the principal to ensure the appropriate staff receive training in this area.
- The cadre director will work with the principal to establish, execute and monitor property and inventory controls that are consistent with District policies and business practice bulletins in this area.
- The principal will be provided a mentor principal who has demonstrated accuracy and efficiency with property and inventory to share best practices in asset management.
- The cadre director will work with the principal to ensure the individuals who have been identified by the principal to assist with asset management receive the proper training in this area.
- The cadre director will review the school's semi-annual audit findings and take the appropriate actions with the principal.

The Office of School Performance & Accountability recognizes the seriousness of this matter. We will work to ensure that this school develops, implements and monitors sound business practices that should prevent further occurrences of this nature. If I may be of additional assistance, please contact me at 754-321-3838.

VSW/EE:dh

cc: Estella Eckhardt, Director, School Performance & Accountability
Erik Anderson, Principal, Tropical Elementary School



THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

Tropical Elementary
Erik Anderson, Principal
1500 SW 66th Ave.
Plantation, FL 33317
754-323-7750
tropicalelementary.net

The School Board of
Broward County, Florida
Abby M. Freedman, Chair
Nora Rupert, Vice Chair

Robin Bartleman
Heather P. Brinkworth
Patricia Good
Donna P. Korn
Laurie Rich Levinson
Ann Murray
Dr. Rosalind Osgood

Robert W. Runcie
Superintendent of Schools

August 25, 2017

TO: Estella Eckhardt, Cadre Director
Office of School Performance and Accountability

FROM: Erik Anderson, Principal
Tropical Elementary School *EA 8/31/17*

SUBJECT: **Property and Inventory Audit Response**

Please accept this memorandum as my response to the Audit Report on Property and Inventory for the fiscal year 2017-2018.

Tropical Elementary has an extensive Inventory Management System database, which is maintained and checked frequently to ensure all items are accounted for. The audit finding relates to one B-Stock transfer, which occurred on 12/22/15. In preparation for the B-Stock transfer, items were gathered and the Surplus Declaration Transfer form 3290A was completed totaling 14 pages. Then, additional items were identified to be surplus and additional 3290A forms were created and sent. A total of 17 pages of 3290A were sent to B-Stock via pony. This change is noted on the B-Stock Transfer sheet #25384 dated 12/21/15 (see attached exhibit A) and initialed by the employees who were responsible for the transfer pick-up at the school. The auditor was unable to verify the receipt of the revised forms, thus resulting in the audit finding.

As a result of this audit finding, the following property and inventory procedures have been instituted:

- Quarterly property and inventory reviews will be conducted to ensure the District's Master File database records are accurate.
- Any discrepancies will be promptly addressed.
- Tropical's Inventory Management System database has been revised to reflect a column for "Surplus Pending" for items we have waiting for surplus pickup, and "Surplus Verified" for items that Capital Assets has removed from our PNI811.
- A new section has been added to the database to attach and store all forms, transfer sheets and confirmation that items have been processed.
- Appropriate personnel will attend the Inventory Process and Tips training.
- The principal has reviewed the Business Practice Bulletin 0-100 Procedure for Property and Inventory Control with the property team members.

The Tropical Elementary School Property and Inventory Team strives to ensure the highest quality controls for all property in the school. Please feel free to contact me if any additional information is needed.

**SECTION IV:
Supplemental Information**

The 2016 Florida Statutes

Title XVIII

PUBLIC LANDS AND PROPERTY

TANGIBLE PERSONAL PROPERTY OWNED BY LOCAL GOVERNMENTS

CHAPTER 274

TANGIBLE PERSONAL PROPERTY OWNED BY LOCAL GOVERNMENTS

- 274.1 Definitions.
- 274.2 Record and inventory of certain property.
- 274.3 Property supervision and control.
- 274.4 Property acquisition.
- 274.5 Surplus property.
- 274.6 Alternative procedure.
- 274.7 Authorizing and recording the disposal of property.
- 274.8 Penalty.
- 274.9 Construction.
- 274.10 Initiation of act.
- 274.11 County health department property.
- 274.12 Special districts subject to chapter.

274.1 Definitions.-The following words as used in this act have the meanings set forth in the below subsections, unless a different meaning is required by the context:

- (1) "Governmental unit" means the governing board, commission or authority of a county or taxing district of the state or the sheriff of the county.
- (2) "Custodian" means the person to whom the custody of county or district property has been delegated by the governmental unit.
- (3) "Property" means all tangible personal property, owned by a governmental unit, of a nonconsumable nature.
- (4) "Fiscal year" means the governmental unit's fiscal year established pursuant to law; otherwise, it means the calendar year.

History.-s. 1, ch. 59-163; s. 1, ch. 61-102.

274.2 Record and inventory of certain property.-

- (1) The word "property" as used in this section means fixtures and other tangible personal property of a nonconsumable nature.
- (2) The Chief Financial Officer shall establish by rule the requirements for the recording of property and for the periodic review of property for inventory purposes.

History.-s. 2, ch. 59-163; s. 8, ch. 69-82; s. 1, ch. 73-87; s. 5, ch. 82-104; s. 1, ch. 88-53; s. 5, ch. 96-209; s. 2, ch. 2004-296; s. 41, ch. 2006-122.

274.3 Property supervision and control.-A governmental unit shall be primarily responsible for the supervision and control of its property but may delegate to a custodian its use and immediate control and may require custody receipts. A governmental unit may assign to or withdraw from a custodian the custody of any of its property at any time; provided, that if the custodian is an officer elected by the people or appointed by the

Governor, the property may not be withdrawn from the officer's custody without his or her consent. Each custodian shall be responsible to the governmental unit for the safekeeping and proper use of the property entrusted to his or her care. If the custodian is not a bonded officer, the governmental unit may require from the custodian a bond conditioned upon such safekeeping and proper use. In each county the sheriff shall be the custodian of the property of the office of sheriff.

History.- s. 3, ch. 59-163; s. 2, ch. 61-102; s. 186, ch. 95-148.

274.4 Property acquisition.-Whenever acquiring property, the governmental unit may pay the purchase price in full or may exchange property with the seller as a trade-in and apply the exchange allowance to the cost of the property acquired. If, whenever acquiring property, the governmental unit may best serve the interests of the county or district by outright sale of the property to be replaced, rather than by exchange as a trade-in, it may make the sale in a manner otherwise prescribed in this act for the disposal of property. The receipts from the sale may be treated as a current refund if the property to be acquired shall be contracted for within the same fiscal year of the governmental unit in which the property sold is disposed of.

History.- s. 4, ch. 59-163.

274.5 Surplus property.-A governmental unit shall have discretion to classify as surplus any of its property, which property is not otherwise lawfully disposed of, that is obsolete or the continued use of which is uneconomical or inefficient, or which serves no useful function. Within the reasonable exercise of its discretion and having consideration for the best interests of the county or district, the value and condition of property classified as surplus, and the probability of such property's being desired by the prospective bidder or donee to whom offered, the governmental unit may offer surplus property to other governmental units in the county or district for sale or donation or may offer the property to private nonprofit agencies as defined ins. 273.01(3) by sale or donation. If the surplus property is offered for sale and no acceptable bid is received within a reasonable time, the governmental unit shall offer such property to such other governmental units or private nonprofit agencies as determined by the governmental units on the basis of the foregoing criteria. Such offer shall disclose the value and condition of the property. The best bid shall be accepted by the governmental unit offering such surplus property. The cost of transferring the property shall be paid by the governmental unit or the private nonprofit agency purchasing or receiving the donation of the surplus property.

History.- s. 5, ch. 59-163; s. 21, ch. 94-226; s. 6, ch. 96-209; s. 1, ch. 96-236.

274.6 Alternative procedure.-Having consideration for the best interests of the county or district, a governmental unit's property that is obsolete or the continued use of which is uneconomical or inefficient, or which serves no useful function, which property is not otherwise lawfully disposed of, may be disposed of for value to any person, or may be disposed of for value without bids to the state, to any governmental unit, or to any political subdivision as defined in s. 1.01, or if the property is without commercial value it may be donated, destroyed, or abandoned. The determination of property to be disposed of by a governmental unit pursuant to this section instead of pursuant to other provisions of law shall be at the election of such governmental unit in the reasonable exercise of its discretion. Property, the value of which the governmental unit estimates to be under \$5,000, may be disposed of in the most efficient and cost-effective means as determined by the governmental unit. Any sale of property the value of which the governmental unit estimates to be \$5,000 or more shall be sold only to the highest responsible bidder, or by public auction, after publication of notice not less than 1 week nor more than 2 weeks prior to sale in a newspaper having a general circulation in the county or district in which is located the official office of the governmental unit, and in additional newspapers if in the judgment of the governmental unit the best interests of the county or district will better be served by the additional notices; provided that nothing herein contained shall be construed to require the sheriff of a county to advertise the sale of miscellaneous contraband of an estimated value of less than \$5,000.

History.- s. 6, ch. 59-163; s. 22, ch. 94-226; s. 7, ch. 96-209.

274.7 Authorizing and recording the disposal of property.-Authority for the disposal of property shall be recorded in the minutes of the governmental unit. The disposal of property within the purview of s. 274.02 shall be

recorded in the records required by that section.

History.- s. 7, ch. 59-163.

274.8 Penalty.-Any person who violates any provision of this act or any rule prescribed pursuant to its authority shall be guilty of a misdemeanor of the second degree, punishable as provided ins. 775.082 ors. 775.083.

History.- s. 8, ch. 59-163; s. 158, ch. 71-136.

274.9 Construction.-The provisions of this act shall be liberally interpreted to be cumulative and supplementary to any general, special or local law, heretofore or hereafter enacted.

History.- s. 10, ch. 59-163 .

274.10 Initiation of act.-This act shall govern the administration of the property of each governmental unit from the beginning of such governmental unit's fiscal year next succeeding Niay 28, 1959.

History.- s. 11, ch. 59-163 .

274.11 County health department property.- Title to property purchased by county health departments established pursuant to the provisions of chapter 154, whether purchased with federal, state or county funds, or any combination thereof, shall be vested in the board of county commissioners of the county where said county health department is located and shall be accounted for in accordance with the provisions of this chapter.

History.- s. 1, ch. 61-46.

274.12 Special districts subject to chapter.-Every special district governed by the provisions of this act shall comply with the provisions of this chapter.

History.- s. 12, ch. 79-183; s. 3, ch. 2004-296.

CHAPTER 69I-73
Tangible Personal Property Owned by Local Governments

69I-73.001	Definitions.
69I-73.002	Threshold for Recording Property.
69I-73.003	Recording of Property.
69I-73.004	Marking of Property Records.
69I-73.005	Disposition of Property.
69I-73.006	Inventory of Property.

69I-73.001 Definitions.

(1) “Control Accounts” means summary accounts designed to control accountability for individual property records. Unlike individual property records which establish accountability for particular items of property, control accounts accumulate the total cost or value of the custodian’s property and, through entries to the control accounts documenting acquisitions, transfers and dispositions, provide evidence of the change in that total cost or value over periods of time as well as the total cost or value at any time.

(2) “Cost” means acquisition or procurement cost (i.e., invoice price plus freight and installation charges less discounts). In determining cost, the value of property exchanged by the custodian in satisfaction of a portion of the purchase price of new property shall not be deducted from the full purchase price regardless of any property “traded in” on the new property.

(3) “Custodian” has the meaning set forth in Section 274.01(2), F.S.

(4) “Custodian’s Delegate” means a person acting under the supervision of the custodian to whom the custody of property has been delegated by the custodian and, from whom the custodian receives custody receipts.

(5) “Data Processing Software” has the meaning set forth in Section 119.011(6), F.S. Data processing software is not considered to be property within the meaning of these rules.

(6) “Depreciated Cost” means cost less accumulated depreciation.

(7) “Financial System” means the fund accounting process used by the local government for recording cash and other financial resources, expenditures and other financial uses, together with all related liabilities and residual equities or balances.

(8) “Fiscal Year” means the governmental unit’s fiscal year established pursuant to law.

(9) “Governmental Unit” has the meaning set forth in Section 274.01(1), F.S.

(10) “Identification Number” means a unique number assigned and affixed to each item of property to identify it as property held by the custodian and for the purpose of differentiating one item of property from another.

(11) “Property” has the meaning set forth in Section 274.02(1), F.S.

(12) “Unaccounted for Property” means property held by a custodian, subject to the accountability provisions of Section 274.03, F.S., which cannot be physically located by the custodian or custodian’s delegate, which property has not been otherwise lawfully disposed of.

(13) “Value” means the worth or fair market value at the date of acquisitions for donated property.

Specific Authority 274.02 FS. Law Implemented 274.01, 274.02 FS. History–New 3-25-08.

69I-73.002 Threshold for Recording Property.

All property with a value or cost of \$1,000 or more and a projected useful life of 1 year or more shall be recorded in the local government’s financial system as property for inventory purposes.

Specific Authority 274.02 FS. Law Implemented 274.02 FS. History–New 3-25-08.

69I-73.003 Recording of Property.

(1) Maintenance of Property Records – Governmental units shall maintain adequate records of property in their custody. The records shall contain at a minimum, the information required by these rules.

(2) Individual Records Required for Each Property Item – Each item of property shall be accounted for in a separate property record. Related individual items which constitute a single functional system may be designated as a property group. A property

group may be accounted for in one record if the component items are separately identified within the record. Examples of property items subject to group accountability include, but are not limited to, modular furniture, computer components, book sets, and similar association of items. All property group items, the total value or cost of which is equal to or greater than \$1,000 shall be inventoried under this rule.

(3) Content of Individual Property Records – Each property record shall include the following information:

(a) Identification number.

(b) Description of item or items.

(c) Physical location (the city, county, address or building name, and room number therein).

(d) Name of custodian with assigned responsibility for the item.

(e) In the case of a property group, the number and description of the component items comprising the group.

(f) Name, make or manufacturer if applicable.

(g) Year and/or model(s) if applicable.

(h) Manufacturer's serial number(s) if any, and if an automobile, vehicle identification number (VIN) and title certificate number if applicable.

(i) Date acquired.

(j) Cost or value at the date of acquisition for the item or the identified component parts thereof. When the historical cost of the purchased property is not practicably determinable, the estimated historical cost of the item shall be determined by appropriate methods and recorded. Estimated historical costs shall be identified in the record and the basis of determination established in the governmental unit's public records. 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. Donated items, including federal surplus tangible personal property, shall be valued at fair market value at the date of acquisition. Regardless of acquisition method, the cost or value of a property item shall include ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary charges include expenditures that are directly attributable to asset acquisition, such as freight and transportation charges, installation costs and professional fees.

(k) Method of acquisition and, for purchased items, the voucher and check or warrant number.

(l) Date the item was last physically inventoried and the condition of the item at that date.

(m) If disposed of, the information prescribed in Rule 69I-73.005, F.A.C.

(n) The local government may include any other information on the individual property record that the governmental unit may care to include.

(4) Control Accounts – A governmental unit-wide control account showing the total cost or value of the custodian's property shall be maintained. A governmental unit may keep additional control accounts for property to the extent deemed necessary for different funds or sub-funds. Control accounts shall not be established by periodically summarizing the costs or values recorded on the individual property records. Rather, entries to control accounts shall be derived from documents evidencing transactions affecting the acquisition, transfer or disposition of property items and shall be posted contemporaneously with entries to the individual property records.

(5) Depreciation shall be recorded to meet local governments' financial reporting requirements relating to depreciation accounting. However, depreciation shall not be recorded on the individual property records or in control accounts in such a manner as to reduce the recorded acquisition cost or value (i.e., depreciation shall be recorded as an item separate from the acquisition cost).

Specific Authority 274.02 FS. Law Implemented 274.02 FS. History–New 3-25-08.

69I-73.004 Marking of Property Records.

(1) Marking of Property – Each property item shall be permanently marked with the identification number assigned to that item to establish its identity and ownership by the governmental unit holding title to the item. The marking shall visually display the property identification number of the item and may include an electronic scanning code (“barcode”) to facilitate electronic inventory procedures.

(2) Exemptions for Marking Property – Any item of property whose value or utility would be significantly impaired by the attachment or inscription of the property identification number, is exempt from the requirement for physical marking. However, the custodian's property records shall contain sufficient descriptive data to permit positive identification of such items.

(3) Location of Marking – Items of a similar nature shall be marked in a similar manner to facilitate identification. In determining a marking location, careful consideration shall be given to the intended use of the items; the probability that the marking could be obliterated by wear, vandalism or routine maintenance functions; and, the appropriateness of the marking method chosen. Additionally, the location of the marking and the marking method chosen shall not mar the appearance of the item. When utilizing an electronic scanning format system, electronic codes shall be placed on property in the same manner as other markings specified in this section.

Specific Authority 274.02 FS. Law Implemented 274.02 FS. History–New 3-25-08.

69I-73.005 Disposition of Property.

(1) Methods of Disposition – Property within the meaning of these rules may be lawfully disposed of, as provided in Sections 274.05, 274.06 and 274.07, F.S. Property of the governmental unit which is not accounted for during regular or special inventories shall be subject to the rules regarding unaccounted for property (See Rule 69I-73.006, F.A.C.).

(2) Required Information – The following information shall be recorded on the individual property record for each item lawfully disposed of, pursuant to Sections 274.05, 274.06 or 274.07, F.S.:

- (a) Date of disposition.
- (b) Authority for disposition (resolution of the governing body properly recorded in the minutes as required by Section 274.07, F.S.).
- (c) Manner of disposition (sold, donated, transferred, cannibalized, scrapped, destroyed, traded).
- (d) Identity of the employee(s) witnessing the disposition, if cannibalized, scrapped or destroyed.
- (e) For items disposed of, a notation identifying any related transactions (such as receipt for sale of the item, insurance recovery, trade-in).
- (f) For property certified as surplus, reference to documentation evidencing that such property was disposed of in the manner prescribed by Section 274.05 or 274.06, F.S.

(3) Transfer of Property Records – The individual property record for each item lawfully disposed of as described in this rule shall be, upon disposition of the item, transferred to a disposed property file. Destruction of such records shall be governed by the provisions of Chapter 119, F.S.

(4) Control Account – The cost or value of items lawfully disposed of shall be removed from the control account at the time of disposition.

Specific Authority 274.02 FS. Law Implemented 274.02 FS. History–New 3-25-08.

69I-73.006 Inventory of Property.

(1) Physical Inventory Required – Each governmental unit shall ensure a complete physical inventory of all property is taken annually and whenever there is a change of custodian or change of custodian’s delegate.

(2) Inventory Forms – The form used to record the physical inventory pursuant to Section 274.02(2), F.S., shall be at the discretion of the governmental unit. However, the form shall display at a minimum for each property item, the following information:

- (a) Date of inventory.
 - (b) Identification number.
 - (c) Existence of property item (or not).
 - (d) Physical location (the city, county, address or building name and room number therein).
 - (e) Present physical condition.
 - (f) Name and signature of the employee or other individual attesting to the existence of the item.
 - (g) In the case of a property group, the number and description of the component items comprising the group.
- (3) Electronic scanning format used for the identification number is acceptable only if the recorded data is downloadable to a computer and can then be used to generate reports that will include all information required on the hardcopy inventory form.

(4) Unrecorded Property – Any property item found during the conduct of an inventory which meets the requirements for accounting and control as defined in Rule 69I-71.003, F.A.C., and which item is not included on the inventory forms described

above, shall have an inventory form created for the item when located. After appropriate investigation to establish the ownership of the item, it shall be added to the governmental unit's property records or, if ownership cannot be reasonably established, the item may be disposed of in the manner provided by law as applicable to surplus property, pursuant to Section 274.05 and 274.06, F.S.

(5) Custodian Delegate Shall Not Inventory Certain Items – The custodian delegate shall not personally inventory items for which they are responsible.

(6) Reconciliation of Inventory to Property Records – Upon completion of a physical inventory:

(a) The data listed on the inventory forms shall be compared with the individual property records. Noted differences such as location, condition and custodian shall be investigated and corrected as appropriate or alternatively, the item shall be relocated to its assigned location and custodian in the individual property record.

(b) Items not located during the inventory process shall be promptly reported to the governmental unit which shall cause a thorough investigation to be made. If the investigation determines that the item was stolen, the individual property record shall be so noted, and a report filed with the appropriate law enforcement agency describing the missing item and the circumstances surrounding its disappearance.

(7) Unaccounted for Property – For items identified as unaccounted for and reported to the State's Chief Financial Officer, recording of the items as dispositions, or otherwise removing of the items from the property records, shall be subjected to approval of the State's Chief Financial Officer, as provided in Section 17.041, F.S., and Rule 69I-71.003, F.A.C.

Specific Authority 274.02 FS. Law Implemented 274.02 FS. History–New 3-25-08.