

**SUBJECT: PROCEDURE FOR PROPERTY &
INVENTORY CONTROL**

GENERAL:

Florida Statutes (Ch. 274), Florida Administrative Rule, and Board policy 3204 outline the District’s responsibility to account for and monitor tangible personal property. The purpose of this bulletin is to outline the procedures associated with Property & Inventory Control. Board policy **3204: PROPERTY ACCOUNTABILITY AND RESPONSIBILITY** designates that principals shall be the custodians of tangible personal property at the schools and that directors shall be the custodians of tangible personal property for the county support services departments.

These procedures address the major aspects of inventory control including purchasing, transfer/salvage, the requirement to conduct self-inventories and the reporting of tangible personal property loss through theft or vandalism. It shall be the responsibility of the Accounting & Financial Reporting Department - Capital Assets to maintain the District’s Master File of Capital Assets database for 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 (includes but is not limited to musical instruments, iPads, tablets, desktops, printers, interactive white boards and interactive flat panel displays; see **A. Purchasing Tangible Personal Property - SMART Purchases** for detailed procedures regarding SMART purchases), and amend property records based on the submittal of appropriate documentation in accordance with this Business Practice Bulletin, while it shall be the responsibility of the Office of the Chief Auditor to conduct periodic inventory audits.

Although tangible personal property purchases with a unit value less than \$1,000 are not maintained on the District’s Master File of Capital Assets database, property custodians must take appropriate precautions to safeguard and track all tangible personal property (**purchased outside of the SMART program**), especially high risk items such as iPads, tablets, laptops, desktops, printers, interactive white boards and interactive flat panel displays, cameras, audio/video equipment, custodial equipment and musical instruments. Locations must maintain records of these high risk items within a secondary, site-based tracking database. The property custodian will determine the format for maintaining the information contained in the location’s secondary, site-based tracking database (Excel, FileMaker Pro, etc.) unless otherwise mandated by the respective SLT administrator.

A. PURCHASING TANGIBLE PERSONAL PROPERTY – SMART PURCHASES

1. All non-consumable SMART tangible personal property **regardless of cost** must be ordered through the District’s Purchasing system utilizing appropriate coding. (*Exhibit 1 - Detailed procedures for SMART purchasing and receiving*)

**SUBJECT: PROCEDURE FOR PROPERTY &
INVENTORY CONTROL**

2. When ordering SMART tangible personal property, locations are prohibited from purchasing items in “lots”, “bundles”, or “attached lists”. The acquisition of tangible personal property using P-Cards is also prohibited. In order to accurately account for each property item electronically, tangible personal property must be ordered on unique lines of a requisition and the cost center must be the same as the delivery address. SMART purchases must only be ordered via SMART Standard Requisitions/PO’s (PO’s beginning with #42). The Supply Management & Logistics Department will reject all requisitions for tangible personal property not complying with appropriate guidelines.
3. SMART tangible personal property purchases must be assigned one of the following SMART GL accounts.

SMART Purchases - \$1,000 or More

- a. 56210100: AV-Materials-Over \$1,000-SMART
- b. 56410100: Furn/Fix/Equip-Over \$1,000-SMART
- c. 56430100: Computer Equip-Over \$1,000-SMART
- d. 56910100: Software-Over \$1,000-SMART

SMART Purchases – Under \$1,000.00

- a. 56110100: Library Books-SMART
- b. 56220100: AV-Materials-Under \$1,000-SMART
- c. 56420100: Furn/Fix/Equip-Under \$1,000 Non Trackable-SMART
- d. 56421100: Furn/Fix/Equip-Under \$1,000 Trackable-SMART
- e. 56440100: Comp Equip-Under \$1,000 Non Trackable-SMART
- f. 56441100: Comp Equip-Under \$1,000 Trackable-SMART
- g. 56920100: Software: Software-Under \$1,000-SMART

NOTE:

56420100: Furn/Fix/Equip-Under \$1,000 Non Trackable-SMART is to be used when purchasing furniture, fixtures and equipment (excluding musical instruments).

56421100: Furn/Fix/Equip-Under \$1,000 Trackable-SMART is to be used when purchasing musical instruments. These items will be included on the District’s Master File of Capital Assets database.

56440100: Comp Equip-Under \$1,000 Non Trackable-SMART is to be used when purchasing keyboards, mice, wiring for computers and other similar technology/accessories.

**SUBJECT: PROCEDURE FOR PROPERTY &
INVENTORY CONTROL**

56441100: Comp Equip-Under \$1,000 Trackable-SMART is to be used when purchasing iPads, tablets, laptops, desktops, printers, interactive white boards and interactive flat panel displays. These items will be included on the District's Master File of Capital Assets database.

4. The cost center assigned to the SMART tangible personal property purchase must agree to the delivery/ship to address.
5. When SMART tangible personal property is received on-line, the individual must process the goods receipt for each item separately and record the unique serial number for each property item within the system regardless of cost. In the event an item does not physically possess a manufacturer's serial number, the new purchase documentation should be maintained in the site's property binder for future reconciliation and subsequent application of a District assigned serial number for tracking. The word "none" should be utilized when receiving those items online that do not have a manufacturer assigned serial number.
6. Once the District's Master File of Capital Assets has been updated, a report will be generated to notify property custodians of all new property record creation within the District's Master File of Capital Assets and will be available for all locations on OptiSpool. An email will be sent by Information & Technology – Production Control to all principals and their secretaries, district directors and secretaries, and budget keepers each time the Master File of Capital Assets is updated with new purchases of tangible personal property. The property custodian should use this opportunity to verify the accuracy of the information associated with the property records. Any corrections required to the asset record should be promptly reported to Accounting & Financial Reporting - Capital Assets via email to the "Capital Assets Conference." This includes necessary changes to the item description, serial number, or quantities received. Additionally, if the tangible personal property has not been received at the location, and the asset record was mistakenly created for this location, the property custodian should immediately notify Accounting & Financial Reporting - Capital Assets to correct the discrepancy in a timely manner. *(Property custodians will receive the email notification from Information & Technology – Production Control even when new property items have not been created or modifications have been processed to existing property records for their respective location. In such instances, there will be no report contained within their respective location file within OptiSpool.)*
7. All equipment should be stored in a secure location until it is ready for use.

**SUBJECT: PROCEDURE FOR PROPERTY &
INVENTORY CONTROL**

A.1 PURCHASING TANGIBLE PERSONAL PROPERTY

1. All non-consumable tangible personal property with a unit value of \$1,000 or greater must be ordered through the District’s Purchasing system utilizing appropriate coding. *(Exhibit 1A - Detailed procedures for purchasing and receiving)*
2. When ordering tangible personal property, locations are prohibited from purchasing items in “lots”, “bundles”, or “attached lists”. The acquisition of tangible personal property using P-Cards is also prohibited. In order to accurately account for each property item electronically, tangible personal property must be ordered on unique lines of a requisition and the appropriate delivery address should be noted. The Supply Management & Logistics Department will reject all requisitions for tangible personal property not complying with appropriate guidelines.
3. When tangible personal property is received on-line, the individual must process the goods receipt for each item separately and record the unique serial number for each property item within the system. In the event an item does not physically possess a manufacturer’s serial number, the new purchase documentation should be maintained in the site’s property binder for future reconciliation and subsequent application of a District assigned serial number for tracking. The word “none” should be utilized when receiving those items online that do not have a manufacturer assigned serial number.
4. See STANDARD PRACTICE BULLETIN NO:
I-311 Proper recording of donated assets or items purchased utilizing internal funds.
5. Once the District’s Master File of Capital Assets has been updated, a report will be generated to notify property custodians of all new property record creation within the District’s Master File of Capital Assets and will be available for all locations on OptiSpool. An email will be sent by Information & Technology – Production Control to all principals and their secretaries, district directors and secretaries, and budgetkeepers each time the Master File of Capital Assets is updated with new purchases of tangible personal property. The property custodian should use this opportunity to verify the accuracy of the information associated with the property records. Any corrections required to the asset record should be promptly reported to Accounting & Financial Reporting - Capital Assets via email to the “Capital Assets Conference.” This includes necessary changes to the item description, serial number, or quantities received. Additionally, if the tangible personal property has not been received at the location, and the asset record was mistakenly created for this location, the property custodian should immediately notify Accounting & Financial Reporting - Capital Assets to correct the discrepancy in a timely manner. *(Property custodians will receive the email notification from Information & Technology – Production Control even when new property items have not been created or*

**SUBJECT: PROCEDURE FOR PROPERTY &
INVENTORY CONTROL**

modifications have been processed to existing property records for their respective location. In such instances there will be no report contained within their respective location file within OptiSpool.)

6. All equipment should be stored in a secure location until it is ready for use.

B. TRANSFERRING TANGIBLE PERSONAL PROPERTY

1. When a location is permanently transferring tangible personal property to another location, the property custodian is required to execute a 3290A Surplus/Transfer Declaration Form (See **Exhibit 2**).
2. The 3290A Surplus/Transfer Declaration Form must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being transferred.
3. The 3290A Surplus/Transfer Declaration Form must then be signed by both property custodians (issuing and receiving).
4. In the event the tangible personal property is able to be relocated without the assistance of Material Logistics, the receiving property custodian should then forward the original 3290A Surplus/Transfer Declaration Form to Accounting & Financial Reporting - Capital Assets.
 - a. Accounting & Financial Reporting - Capital Assets will send an email confirmation to the property custodians upon receipt of the form and documentation.
 - b. Accounting & Financial Reporting - Capital Assets will modify the property records to reflect the transfer of the applicable tangible personal property.
 - c. Within five business days of receiving notification, the transfer request will be processed by Accounting & Financial Reporting - Capital Assets and locations will be contacted for any additional information. The property custodian should verify the applicable property records have been removed from their property inventory by actively monitoring the OptiSpool PNI 954 A, B, & C report(s), or by requesting a PNI 811 report from Information & Technology – Production Control.
 - d. The locations should maintain copies of all pertinent documentation for their files to facilitate any necessary reconciliation during subsequent inventory audits. Transfer documentation that is greater than 90 days old will not be accepted during the property audit of tangible personal property.

**SUBJECT: PROCEDURE FOR PROPERTY &
INVENTORY CONTROL**

5. In the event assistance is required to relocate the tangible personal property, the receiving property custodian should forward the original 3290A Surplus/Transfer Declaration Form to the Manager, Material Logistics at the Warehouse.
- a. Material Logistics will then arrange for the physical transfer of the tangible personal property. The issuing and receiving locations should ensure the actual tangible personal property corresponds to the information identified on the 3290A Surplus/Transfer Declaration Form at the time of pick-up and delivery.
 - b. Material Logistics will forward the original 3290A Surplus/Transfer Declaration Form along with the B-stock pick-up acknowledgment form (**See Exhibit 3**) to Accounting & Financial Reporting - Capital Assets.
 - c. Accounting & Financial Reporting Department - Capital Assets will send an email confirmation to the property custodians upon receipt of the form and documentation.
 - d. Within five business days of receiving notification, the transfer request will be processed by Accounting & Financial Reporting Department - Capital Assets and locations will be contacted for any additional information. The property custodian should verify the applicable property records have been removed from their property inventory by actively monitoring the OptiSpool PNI 954 A, B, & C report(s), or by requesting a PNI 811 report from Information & Technology – Production Control.
 - e. The locations should maintain copies of all pertinent documentation for their files to facilitate any necessary reconciliation during subsequent inventory audits. Transfer documentation that is greater than 90 days old will not be accepted during the property audit of tangible personal property.

C. ASSIGNMENT OF TANGIBLE PERSONAL PROPERTY TO STAFF

1. It is recognized that tangible personal property will be assigned to staff for temporary removal of the property from the primary operational site location. In such instances, a Property Pass (**See Exhibit 4**) must be executed to document the assignment and removal of capital equipment from the location.
2. A unique Property Pass must be completed for each piece of tangible personal property removed from the location.

Property Passes must be updated annually or as needed to ensure the physical accounting and proper return of the District's capital equipment.

SUBJECT: PROCEDURE FOR PROPERTY & INVENTORY CONTROL

D. CONDUCTING SEMI-ANNUAL INVENTORIES

1. All locations are minimally required to conduct semi-annual inventories to ensure the District’s property records are accurately maintained and updated. This includes the high-risk property items maintained within the secondary database established by the location.
2. The location will request an electronic copy of its PNI 811 report from Information & Technology – Production Control.
3. Appropriate staff will physically verify each property item listed on the PNI 811 report is accounted for on premises or there is a current Property Pass executed for tangible personal property assigned to individuals.
4. Locations shall surplus tangible personal property twice per year in accordance with conducting their self-inventories (See **F. SURPLUS OF TANGIBLE PERSONAL PROPERTY**).
5. After completing the self-inventory, the property custodian shall complete the Semi-Annual Inventory Form (See **Exhibit 5**) and forward a copy of it to their respective SLT administrator.

E. REPORTING THEFT OR VANDALISM OF TANGIBLE PERSONAL PROPERTY

1. All locations must take appropriate measures to ensure the safekeeping of all tangible personal property. This includes securing all high-theft equipment during hours of non-operation.
2. To the extent possible, tangible personal property should be designated to individual staff that is requested to oversee the equipment and report any loss or theft to appropriate administration in “real-time”. Additionally, tangible personal property that is not utilized on a day-to-day basis should be stored in a secured location, and the appropriate staff should physically verify this property as needed to provide the most effective means of securing tangible personal property.
3. In the event of theft or vandalism, the property custodian will report the loss to the Broward District Schools Police Department (BDSPD) and the local authorities at the time of the incident. As a component of the police report and the BDSPD’s Immediate Notification Form (See **Exhibit 6**), the location must provide all applicable property and serial numbers of the stolen tangible personal property along with a narrative of the event. This should be completed within 2 business days from when the incident is known or should have been known.

**SUBJECT: PROCEDURE FOR PROPERTY &
INVENTORY CONTROL**

4. The location must then complete a **03290** Tangible Property Loss/ Equipment Acquisition Form (**See Exhibit 7**) listing all of the tangible personal property items which were stolen. The form must contain all of the appropriate identifiable information and be signed by the property custodian.
5. The original **03290** Tangible Property Loss/ Equipment Acquisition Form, with a copy of the Immediate Notification Form and the police report attached, should then be forwarded to Accounting & Financial Reporting Department - Capital Assets for record amendment. After allowing an appropriate period of time for the loss to be processed, the location should verify the applicable property records have been amended to reflect the loss by requesting an electronic **DOWNLOAD** of the location's PNI 811 report from Information & Technology – Production Control. In the event property records have not been appropriately amended, the location should follow-up with Accounting & Financial Reporting Department - Capital Assets to ascertain the processing status of the submitted documentation.
6. The location must maintain copies of all pertinent documentation for their files in order to efficiently facilitate any necessary reconciliation during subsequent property and inventory audits.
7. A record of all reported losses will be maintained by the District for the purpose of analyzing loss trends. In the event there is a trend of loss at the same location or any individual loss event is significant in magnitude, a review of the circumstances involved with the loss will be conducted in an effort to prevent similar losses in the future. This review will be conducted by representatives from the following departments: Broward District Schools Police, Risk Management, and Information & Technology. Following the review, recommendations will be made to enhance the security measures at the location in an effort to prevent similar losses in the future. These recommendations may include, but are not limited to:
 - a. Modification to the receipt and storage of asset equipment at the location
 - b. Modification of existing surveillance systems within the location
 - c. Installation of additional security devices/equipment at the location
 - d. Increased frequency of self – inventories of asset equipment
 - e. Installation of passive or active security devices within high-risk equipment items

These recommendations are not a component of the property and inventory audit performed by the Office of the Chief Auditor.

**SUBJECT: PROCEDURE FOR PROPERTY &
INVENTORY CONTROL**

F. SURPLUS OF TANGIBLE PERSONAL PROPERTY

1. Periodically, the location should surplus any obsolete or damaged tangible personal property in order to remove these records from their property inventory. Locations shall surplus tangible personal property twice per year in accordance with their self-inventories conducted semi-annually (See **D. CONDUCTING SEMI-ANNUAL INVENTORIES**).
2. The location should complete a 3290A Surplus/Transfer Declaration Form to identify the tangible personal property to be salvaged.
3. The 3290A Surplus/Transfer Declaration Form must list the BPI Number (Property Asset Number), serial number, model number, and equipment description for each property item being surplussed. The 3290A Surplus/Transfer Declaration Form must then be signed and dated by the property custodian and adequate explanation/documentation provided for surplussing the tangible personal property (See section **F.11** for instructions on surplussing Buses, Vehicles, and Trailers).
4. The location should make a copy of the 3290A Surplus/Transfer Declaration Form(s) for their record and forward the original to the Manager, Material Logistics at the Warehouse.
5. The Warehouse will arrange to pick-up the tangible personal property designated for surplus from the applicable location. A work order document will be provided to the property custodian at each location to certify removal activity.
6. After confirming the pick-up of the property items, the Manager, Material Logistics will forward the 3290A Surplus/Transfer Declaration Form along with the B-stock pick-up acknowledgment form to Accounting & Financial Reporting Department - Capital Assets for processing.
7. Accounting & Financial Reporting Department - Capital Assets will send an email confirmation to the property custodian upon receipt of the form and documentation.
8. Accounting & Financial Reporting Department - Capital Assets will process the 3290A Surplus/Transfer Declaration Form and remove the property records from the location's property inventory.
9. Within five business days of receiving notification, the 3290A Surplus/Transfer Declaration Form will be processed by Accounting & Financial Reporting Department - Capital Assets and locations will be contacted for any additional information. The property custodian should verify that the property records have

**SUBJECT: PROCEDURE FOR PROPERTY &
INVENTORY CONTROL**

been removed from the property inventory by requesting a PNI 811 from Information & Technology – Production Control.

10. The location should maintain copies of all pertinent documentation for their files to facilitate any necessary reconciliation during subsequent property and inventory audits.
11. To enhance the accountability associated with Property and Inventory, the procedures for the surplus of buses, vehicles, and trailers require the following steps:
 - a. The location must complete a 3290A Surplus/Transfer Declaration Form to identify buses, vehicles, and trailers to be salvaged.
 - b. The 3290A Surplus/Transfer Declaration Form must list the BPI Number (Property Asset Number), serial or VIN number, model number, and equipment description for each property item being surplussed. The 3290A Surplus/Transfer Declaration Form must then be signed and dated by the property custodian and adequate explanation/documentation provided for surplussing the tangible personal property.
 - c. The location should make a copy of the 3290A Surplus/Transfer Declaration Form(s) for their record and forward the original to Accounting & Financial Reporting Department – Capital Assets for processing.
 - d. Accounting & Financial Reporting Department – Capital Assets will send an email confirmation to the property custodian upon receipt of form and documentation, and will mark the asset with a status of “P” for “Pending Disposal.” The asset will remain in the location’s inventory until final proof of disposition is submitted to Accounting & Financial Reporting Department – Capital Assets.
 - e. The location must submit proof of the asset’s final disposition to Accounting & Financial Reporting – Capital Assets to remove the property records from the location’s property inventory. The proof of final disposition can be submitted in either of the following methods:
 - i. A bill of Sale or a copy of receipt from the contracted auctioneer or,
 - ii. Other proof of disposal, such as a pick-up ticket, trade-in receipt, a copy of receipt from a licensed scrap dealer, an invoice from a metal crushing company, a donation letter to a registered charity or community organization, documented evidence of dumping assets of no or little value, or other auditable supporting documentation.

SUBJECT: PROCEDURE FOR PROPERTY & INVENTORY CONTROL

- f. Upon receipt of the asset’s final disposition, Accounting & Financial Reporting – Capital Assets will remove the “Pending Disposal” status from the asset, which will subsequently remove the asset’s property records from the location’s property inventory.

G. EXECUTION OF TANGIBLE PERSONAL PROPERTY DOCUMENTATION BY DESIGNEES

- 1. Board policy **3204: PROPERTY ACCOUNTABILITY AND RESPONSIBILITY** designates that principals shall be the custodians of tangible personal property at the schools and that directors shall be the custodians of tangible personal property for the county support services departments.
- 2. Principals and Directors are to execute all documentation associated with tangible personal property.
- 3. Principal and Director Designees may execute documentation associated with tangible personal property in the absence of a property custodian in order to avoid disruption of daily operations. In such instances, the property custodian must also sign such documentation upon their return to the location, or as soon as practical.

H. PROPERTY AUDITS OF TANGIBLE PERSONAL PROPERTY

- 1. Periodically, the Office of the Chief Auditor (OCA) will conduct a property and inventory audit for locations. The purpose of this audit will be to verify the physical presence of tangible personal property designated on a location’s property inventory and to ensure appropriate controls are in place to safeguard the location’s tangible personal property. This will include a cursory review of the safeguards associated with high-risk items maintained within the location’s secondary database (as previously defined by this Business Practice Bulletin). Accounting & Financial Reporting Department - Capital Assets will be notified by OCA when a location is being audited and upon completion of the audit so that the property records for the location are not altered during the duration of an audit.
- 2. OCA staff will then issue a preliminary report identifying the property items which could not be physically located or did not have appropriate documentation to support their absence.
- 3. The location will be provided a reconciliation period to locate the unaccounted tangible personal property or provide supplemental documentation to substantiate their physical location.

**SUBJECT: PROCEDURE FOR PROPERTY &
INVENTORY CONTROL**

4. The OCA will then issue a final audit report to the property custodian, identifying the final discrepancy list and outlining any material weaknesses associated with the location's inventory control. A copy of the final discrepancy report will also be forwarded to Accounting & Financial Reporting Department - Capital Assets 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** Tangible Property Loss/ Equipment Acquisition Form signed by the property custodian with invoices or estimated values authorizing Accounting & Financial Reporting Department - Capital Assets to add these property items to the Master File of Capital Assets database.
5. The property custodian must provide a response to the final report findings via the respective SLT administrator, outlining a corrective action plan designed to address the property audit exceptions and improve operational standards at the location.
6. The respective SLT administrator must then provide written correspondence to the OCA confirming their support of the action plan. This correspondence will be included in the final audit report.
7. The complete property audit will then be presented to the District's Audit Committee at their next regularly scheduled meeting.
8. The property audit report will subsequently be transmitted to the School Board at a regularly scheduled School Board meeting.

APPROVED BY: CABINET

DATE: 8/1/17

CABINET MEMBER SIGNATURE: _____



REQUISITION PROCEDURES FOR SMART AND GENERAL OBLIGATION BOND (GOB) FUNDS ONLY

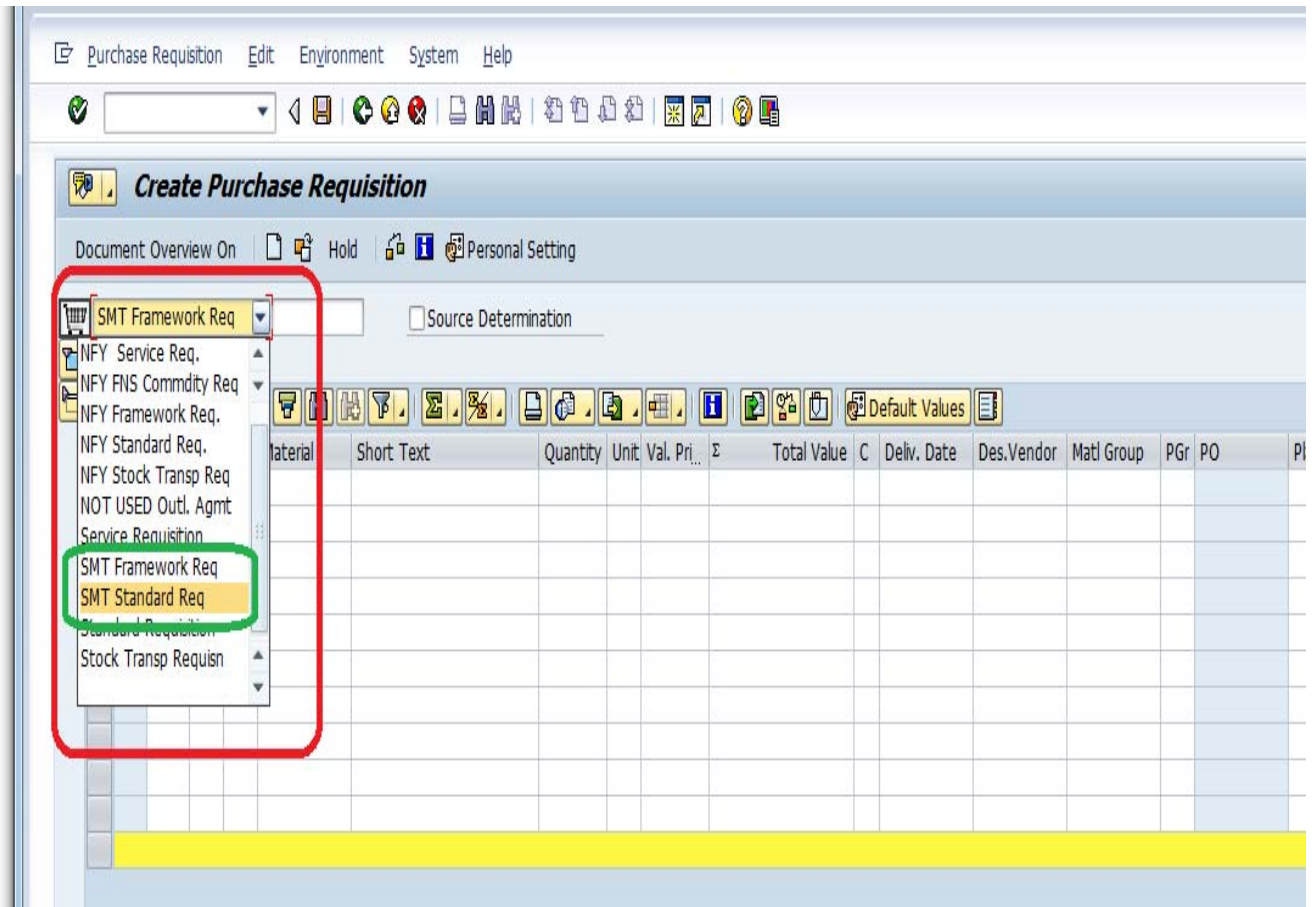
Follow the instructions and guidelines in this document to place orders for SMART and/or GOB purchases. Please note that there are different document types to use when creating requisitions for SMART/GOB orders. These document types must be used when creating SMART/GOB orders. The number sequence for requisitions and Purchase Orders for SMART/GOB orders will be different than Non SMART/GOB orders. Capital Budget will budget funds by location and instruct those locations in which fund to apply to the SMART/GOB requisition. Refer to Business Practice Bulletin O-100 – Procedure for Property & Inventory Control for updates on the SMART/GOB procedures.

1. SMART/GOB Purchase Requirements:

- A. Purchases must be assigned the appropriate GL account as listed herein
- B. Items cannot be ordered in lots, bundles or attached lists
- C. Ship to address must be the same as requested Storage location (SLoc).
- D. Ship to address must include location within the building (room/fishe number)
- E. P – Cards are not to be used with Smart/Bond Funds

2. SMART/GOB Document Type:

- A. DO NOT mix Smart/GOB and non-Smart/GOB items on the same requisition
- B. Use document type SMT Standard for standard SMART/GOB requisition orders (see illustration)
- C. Use document type SMT Framework for framework SMART/GOB requisition orders (see illustration)



3. SMART Numbering Sequence:

- A. SMT requisitions will begin with 30xxxxxx
- B. SMT standard PO's will begin with 42
- C. SMT framework PO's will begin with 85

4. Capital Projects Fund (Major Fund)/WBS Element:

- A. Separate Capital Projects funds will be utilized for each GOB. Fund 3541 will be used for GOB1, 3542 for GOB2. Please contact Capital Budget for the correct fund to use
- B. WBS Element or Functional Area (for Technology) will be utilized per SMART/GOB project
 - I. Capital Budget to provide WBS Element and Functional Area data to use when ordering/tracking SMART/GOB expenditures

5. SMART/GOB Capitalized General Ledger (GL) accounts:

- A. Technology Equip.: Computer Equipment \$1,000 or more, use [56430100](#)
- B. Other Equip.:
 - I. Audio Visual Material \$1,000 or more, use [56210100](#)

- II. Furniture, Fixtures & Equipment \$1,000 or more, use 56410100
- C. Software \$1,000 or more use 56910100
- D. Building, Fixed Equipment, Land and Remodeling/Renovations:
 - I. Buildings & Fixed Equipment, use 56310100
 - II. Land, use 56610100
 - III. Capitalized Improvement other than Bldg. (Short Term), use 56710100
 - IV. Capitalized Improvement other than Bldg. (Long Term), use 56730100
 - V. Capitalized Permanent Land Improvements, use 56740100
 - VI. Capitalized Remodeling/Renovations, use 56810100
 - VII. Buses and motor vehicles, use 56510100 (buses) and 56520100 (motor vehicles)
 - VIII. WBS Element or Functional Area data will be used per Project and will be provided by Capital Budget

6. SMART/GOB Non-Capitalized (\$999.99 or less) General Ledger (GL) accounts:

- A. Computer Equipment Non-Trackable \$999.99 or less, use 56440100
(Includes but is not limited to keyboards, mice, wiring and other similar technology/accessories not tracked per PROP)
- B. Computer Equipment Trackable \$999.99 or less, use 56441100
(Includes but is not limited to iPads, tablets, laptops, desktops, printers, interactive white boards and interactive flat panel displays. Expenditures recorded using this GL account code will be tracked per PROP.)
- C. Other Equip.:
 - I. Library Books, use 56110100
 - II. Audio Visual Material \$999.99 or less, use 56220100
 - III. Furniture, Fixtures & Equipment \$999.99 or less Non Trackable, use 56420100
 - IV. Furniture, Fixtures & Equipment \$999.99 or less Trackable, use 56421100 (musical instruments)
 - V. Software \$999.99 or less, use 56920100
- D. Buildings, Fixed Equipment, Land and Remodeling/Renovations:
 - I. Non-Capitalized Improvement other than Bldg. (SMART Off site), use 56720100
 - II. Non-Capitalized Remodeling/Renovations, use 56820100

7. Tangible Personal Property (TPP) and non-TPP SMART/GOB purchases over/under \$1,000

- A. TPP is defined as items with account coding 5611, 562X, 564X and 569X
- B. Receiving for TPP trackable over/under \$1,000
 - I. Serial numbers are required to be recorded for all TPP received, regardless of cost
 - II. Receiving personnel must review WBS or Functional area coding to determine funding source (SMART or GOB)
- C. SMART/GOB TPP in PROP over/under \$1,000
 - I. SMART or GOB purchases will have a separate sequential BPI number to identify type of purchase
 - II. The "Location" field will use an identifier of GOBx or SMTx to identify the type of purchase
 - III. The "Project" field will be used to track the actual physical location of the asset purchase
 - IV. These items shall follow the same Surplus and Transfer forms process and procedures as indicated in Business Practice Bulletin O-100 regardless of cost

8. Charter Schools and SMART/GOB:

- A. Fixed assets will be purchased directly by BCPS for Charter Schools following the same process and procedures as indicated in this document
- B. Charter Schools must follow the same budget mechanism as used for other Charter School purchases
- C. Business Support Center (BSC) personnel will create purchase requisitions following guidelines specified for Charter Schools
- D. Purchases will be tracked by Cost Center. All technology/electronic equipment (i.e. monitors, docking stations, etc.) will be tracked
- E. OptiSpool and PROP reports will be utilized to track Charter Schools
- F. Office of Chief Auditor shall be notified of all items shipped to Charter Schools

PROCUREMENT 201

Instructions for purchasing and receiving can be found in the Procurement 201 manual in the ERP website:

- 1) Go to <http://www.broward.k12.fl.us/erp/>
- 2) Click on ERP Training & Calendar and select On Line Library.
- 3) Click on Download to view the Procurement 201 manual.
- 4) For support, contact the I&T Service Desk at 754-321-0411.

ENTERPRISE RESOURCE PLANNING DEPARTMENT
BROWARD COUNTY PUBLIC SCHOOLS - INFORMATION & TECHNOLOGY

ERP Home | ESS Support | Computer Support | ERP Training & Calendar | Departments
ERP Budget | ERP Finance | ERP HR | Calendar | ERP Procurement
On Line Library

VIRTUAL ERP ONLINE SIMULATOR
[CLICK HERE](#)

File Type	Download	File Name: ERP Online Training Library PDF Documents	Function Area
	Download	SAP User Access Form	
	Download	Basic Navigation in SAP	Navigation
	Download	Budget Processes 201	Budget
	Download	Chart of Accounts Training Manual	Chart of Accounts
	Download	ESS Manual	ESS
	Download	Human Resource Action Processor Manual (HRAP)	HR
	Download	MSS Adm Approver	MSS
	Download	Procurement 201	Procurement
	Download	Reports for HR and Time Management	HR
	Download	Time Recording & Compensation Training Manual 06/2014	Payroll

**Instructions for completing the Capital Assets Activity Form
3290a Surplus Declaration / Transfer**

Check **SURPLUS** or **TRANSFER** if items are to be removed from a location

- **Surplus** - When removing obsolete, *unusable* assets.
- **Transfer** -When transferring items from one location to another School Board of Broward County location.
- **Removal assistance required** – By checking the box, locations are requesting transfer assistance from the Supply Management & Material Logistics B-stock Department (754-321-2850).

Information on fields:

- A. **Issuing Location #**-Four digit number identifying location initiating the request.
Location Name – Enter full name of school or department.
Contact Name –Print name of the person at the location to contact if questions develop.
Phone #– Enter phone number of contact person at the location.
- B. **Receiving Location #** -Four digit number identifying location receiving the equipment.
Location Name – Enter full name of school or department.
Contact Name-Print name of the person at the location to contact if questions develop.
Phone #– Enter phone number of contact person.

- C. **BPI Number** (if applicable) – Identifying number assigned by Financial Reporting- Capital Assets Division, refer to Master File of Assets Record Download (PNI 811) as needed.
- D. **Serial Number** – Enter manufacturer’s serial number, to Master File of Assets Record Download (PNI 811) as needed.
- E. **Model Number** – Enter model number of item.
- F. **Equipment Description** – Brief description of item as listed in the Master File of Assets.

- G. **Equipment Transfer/Surplus Approved by** – **Signature of Principal / Department Director** authorizing the transfer or surplus disposal of assets for a designated location.
Date – Enter the date on which the Principal / Department Director approves the transfer or surplus of the asset(s).
- H. **Equipment Transfer/Surplus Released by** – Signature of person/location contact present when releasing the asset for physical removal from a location to a School Board approved removal agent, Print Name.
Date – Enter date the transfer/surplus was released.
- I. **Transfer Received By** – **Signature of Principal / Department Director** recognizing receipt of the transferred item(s) into the newly assigned location.
Date – Enter date the transfer was received.
- J. **Transfer Delivered By** – Signature of person delivering transferred item, Print Name.
Date – Enter the date the transfer was delivered.

NOTE: A Verification document of removal/pick-up should be obtained by the location from the SBBC approved removal agent and retained for Audit Purposes (SURPLUS).

B-Stock Transfer

Date Created: 9/21/2010

Date Closed: **EXHIBIT 3**

Transfer # **12464**

Number of 3290A Attachments:

Cafeteria #

Number of Other Attachments:

Issuing Location ISSU
Issuing School Name
Phone/Fax:

Receiving Location: RECE
Receiving School Name
Phone/Fax:

Contact:

Contact:

Check if unable to complete Reason:

--

Line #	BPI #	Serial #	Qty	Item Description	Status
1	99-99999		1	Example Item 1	Inc
2			10	Example Item 2	Inc
3			100	Example Item 3	Inc

**UPON PICK UP, B-Stock WILL LEAVE THIS DOCUMENT AS
ACKNOWLEDGMENT OF THE REMOVAL ACTIVITY.
(Retain for Audit Purposes)**

Requested By:	
Released By:	Date:
Received By:	Date:
Delivered By:	

Originator:

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

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA
PROPERTY PASS**

EMPLOYEE/STUDENT NAME (*Circle one*) _____ DATE _____ LOCATION NO./NAME

The above-named person is authorized to remove from the location above, subject to the conditions established in Board Policy #5306, the tangible personal property described below.

PROPERTY DESCRIPTION _____ BPI # _____ SERIAL NUMBER

By signing below the borrower agrees to the following stipulations:

- a. The property remains the property of The School Board of Broward County, Florida, and must be returned by the expected return date indicated below in good condition.
- b. The property shall be used only in connection with borrower's employment/study assignments.
- c. The borrower shall ensure the safety of the property while it is in his possession.
- d. The borrower has read, and understands, the provisions of Board Policy #5306
- e. In case of loss or damage, the borrower shall adequately compensate The School Board of Broward County, Florida. (*Not applicable to computer borrowing by District staff.*)

EXPECTED RETURN DATE
(*No later than end of fiscal year*)

EMPLOYEE/PARENT/GUARDIAN SIGNATURE
(*Circle one*)

SIGNATURE OF AUTHORIZING PRINCIPAL/SUPERVISOR

The return of the above-described property in good condition is hereby acknowledged.

DATE PROPERTY RETURNED

SIGNATURE (PRINCIPAL/DIRECTOR/SUPERVISOR)

2nd Quarter: NAO School Inventory Report
2009-2010
Complete by January 22, 2010

Directions: Please complete the following document in it's entirety --ALL FIELDS. Questions? Contact Dr. Frantz

EXHIBIT 5

Date _____
 School _____
 School # _____ Zone _____
 School Contact _____
 Principal _____
 AD _____

Prior Audit Information

Date of Last Audit _____
 Was this an Audit YES NO
 Exception? _____

If your audit was this Quarter, please upload a scan of the Auditor's Checklist in this container.

Obtain Principal's signature on a hard copy of this checklist, scan and insert in the container on the right.

Inventory Team established for 2009-10	COMPLETED <input type="checkbox"/> YES <input type="checkbox"/> NO	Completed TEAM form should be in the inventory binder
Inventory team has met SECOND quarter. agenda, minutes, sign-in kept in binder	<input type="checkbox"/> YES <input type="checkbox"/> NO	Date of 2nd Quarterly inventory team mtg <input type="text"/>
Property Binder is up to date?	<input type="checkbox"/> YES <input type="checkbox"/> NO	Binder Location <input type="text"/>
2nd Quarter Room Inventory Lists Posted with sign-off signature	<input type="checkbox"/> YES <input type="checkbox"/> NO	Comment: <input type="text"/>
Property Passes issued for 2009-2010 school year	<input type="checkbox"/> YES <input type="checkbox"/> NO	Comment: <input type="text"/>
Items Surplused / Transferred this Quarter Oct 26, 2009- Jan 19, 2010 <i>Surplus Transferred items must be tracked in inventory Database and 3290a forms issued from Inventory Database. Paperwork MUST be kept on file in Inventory binder. Use most recent 3290a</i>	<input type="checkbox"/> YES <input type="checkbox"/> NO	# of items surplused / transferred: <input type="text"/> Date of Pickup <input type="text"/> Comment: <input type="text"/>
Items Lost or Stolen this Quarter: Oct 26, 2009- Jan 19, 2010 <i>Police Report must contain serial #'s Complete and submit PR, SIU Immediate Notification and Tangible Loss Report. Paperwork MUST be kept on file in Inventory binder</i>	<input type="checkbox"/> YES <input type="checkbox"/> NO	# of items lost or stolen: <input type="text"/> Comment: <input type="text"/>
Items out on Work Orders as of end of Quarter Oct 26, 2009- Jan 19, 2010 <i>Paperwork MUST be kept on file in Inventory binder</i>	<input type="checkbox"/> YES <input type="checkbox"/> NO	# of items out on work orders: <input type="text"/> Comment: <input type="text"/>
School Inventory Database shared on server. Administrators can access (at least read only.)	<input type="checkbox"/> YES <input type="checkbox"/> NO	IP Address: <input type="text"/> Email a "READ ONLY" user name and password to Wayne Frantz, North Area Instructional Technology Specialist
A PNI 811 has been requested for the 2nd quarter and has been reconciled with School Inventory Database.	<input type="checkbox"/> YES <input type="checkbox"/> NO	PNI Download Date: <input type="text"/> Reconcile Date: <input type="text"/>
# items on PNI # items on School inventory dbase # items on PNI that have blank serial numbers	# pni items # items site db # items blank sn	<input type="text"/> <input type="text"/> <input type="text"/>
Administration has spot-checked randomly selected items from PNI file	<input type="checkbox"/> YES <input type="checkbox"/> NO	Indicated spot check concerns and how rectified: <input type="text"/>
What problems did you identify in your inventory?	<input type="text"/>	
What is the plan of action to address these problems?	<input type="text"/>	

Principal's Signature _____

Date _____

BROWARD DISTRICT SCHOOLS POLICE DEPARTMENT IMMEDIATE NOTIFICATION FORM (NON-PERSONNEL) <small>Complete form for all serious incidents, property loss/damage and FAX to BDSPD at (754)321-0930</small>						
REPORTING INFORMATION						
School/Site _____		Type of Incident _____				
Telephone # _____		TERMS Event # _____				
Area <input type="checkbox"/> N <input type="checkbox"/> C <input type="checkbox"/> S		Date of Incident _____		Time of Incident _____		
Principal/Administrator _____		Incident Occurred <input type="checkbox"/> On Campus <input type="checkbox"/> Off Campus				
Name of Complainant _____						
<input type="checkbox"/> Student <input type="checkbox"/> Employee <input type="checkbox"/> Parent <input type="checkbox"/> Other						
GANG RELATED <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> REQUIRES FURTHER INVESTIGATION Criteria for further investigation as to whether an incident is gang related to include: Mark all that apply. <input type="checkbox"/> An incident committed by a documented gang member or associate; <input type="checkbox"/> Any fight, assault or incident involving weapons; <input type="checkbox"/> Any student suspected of association with a gang member; <input type="checkbox"/> Any incident involving recruitment of students into gang membership; <input type="checkbox"/> Any student involved in a criminal act wearing gang attire; and <input type="checkbox"/> Any gang graffiti or other gang indicia.						
DETAILS OF INCIDENT						
Victim(s):		Grade	R	S	DOB	PH#
Name _____	SID _____	_____	_____	_____	_____	_____
Name _____	SID _____	_____	_____	_____	_____	_____
Suspect(s):						
Name _____	SID _____	_____	_____	_____	_____	_____
Name _____	SID _____	_____	_____	_____	_____	_____
<small>(Please use additional sheets if necessary.)</small>						
Describe Incident/Injuries:						

Describe Property Loss/Damage:						

Police Notified <input type="checkbox"/> Yes <input type="checkbox"/> No		Police Agency _____		Report # _____		
Paramedics <input type="checkbox"/> Yes <input type="checkbox"/> No		Fire Agency _____				
Signature of Reporting Administrator _____						
BDSPD OFFICE USE ONLY						
Investigation Assigned By: _____				Date: _____		
Investigator Assigned: _____						
Final Incident Determination: _____						

**The School Board of Broward County, Florida
Capital Assets Activity Form
Tangible Property Loss/Equipment Acquisition**

Location Name and Number _____

Tangible Property Loss

Equipment Acquisition
*for equipment valued at \$1,000 or more that is
acquired with internal funds or by donations*

Date of Loss: _____

Acquisition Date (for acquisition only)	BPI Number If applicable	Serial Number	Model Number	Equipment Description	Cost/Estim. Value	Room/ Bldg

Loss Acknowledged By: _____
Principal, Director (per Policy 3204)

Name of Donor: _____

Donor Address: _____

Acquisition Approved By: _____
Principal, Director (per policy 3204)

Loss: Submit to Capital Assets Accounting
NOTE: Attach copies of Police and SIU Immediate Notification Report

Acquisition: Submit to Capital Assets Accounting
NOTE: Attach copy of Invoice(s)

Retain a copy for your records