

INVENTORIES AND PROPERTY RECORDS

FILE: DID

TITLE: Inventories and Property Records

POLICY:

- (1) Each principal or other administrator in charge of a school facility/work location ("facility") owned or operated by The School Board of Orange County, Florida ("Board") shall be referred to as that facility's Property Custodian and shall be responsible for all Board equipment and other tangible personal property (collectively, "equipment and property") assigned to or located within the facility. The Property Custodian shall appoint a Property Manager at each facility who shall be responsible for the inventorying of the equipment and property.
- (2) The Superintendent or designee shall be responsible for the following:
 - (a) Establishing and maintaining an adequate and accurate record of all equipment and property of the Board having a capitalization value as specified in the Florida Statutes;
 - (b) Conducting a physical inventory at least once each year in the manner prescribed by law and report any shortages or discrepancies to the Board for appropriate action;
 - (c) Establishing and maintaining an adequate and accurate record of all high-risk technology related equipment and property, including those having a value below the capitalization value; and
 - (d) Conducting an additional physical inventory in any facility within sixty (60) business days of a change of a principal or administrator or other Property Custodian and report any shortages or discrepancies to the Board for appropriate action.
- (3) All equipment and property purchased by different organizations within the district or by outside organizations or by individuals for use by the district shall become the property of the Board and shall be recorded and inventoried in the same manner as all other equipment and property of a similar nature.
- (4) The Property Custodian in charge of a facility shall be responsible for taking necessary measures to properly safeguard all equipment and property under his/her control against loss, damage, or undue depreciation. This shall include the following responsibilities:
 - (a) Conducting a monthly physical inventory of a representative sample of equipment and property assigned to that facility;
 - (b) Maintaining a record of each inventory;
 - (c) Making a reasonable effort to locate all missing items to ensure controllable loss at any location does not exceed one percent (1%);

- (d) Initiating any request for the disposal or transfer of surplus or unserviceable equipment and property assigned to the facility; and
 - (e) Making annual inventories of other items not included in subsection (1) including supplies, small items of equipment, student furniture, library books, textbooks, and other materials and supplies.
- (5) Removal of Equipment and Property from Assigned Locations.
- (a) No person shall remove any piece of equipment or property from a facility without the written permission of the Superintendent or designee or from the Property Custodian in charge of the facility.
 - (b) Board equipment and property shall not be removed from a facility prior to its being properly identified and indelibly marked with a Board fixed asset number.
 - (c) Equipment and property (including, but not limited to, furniture) which is assigned to a relocatable classroom shall not be removed or exchanged with similar equipment while such classroom is located at a school site.
 - (d) Any employee who either removes equipment or property or permits the removal of same from school property without proper authorization shall be subject to disciplinary action up to and including termination.
- (6) Loan of Equipment and Property.
- (a) Upon written approval of the Superintendent or designee or from the Property Custodian in charge of the facility, employees or students may remove equipment and property from a facility for a time certain, but no longer than thirty (30) calendar days as long as it is for use in connection with the employee's job assignment or a student's study assignment and does not interfere with the operation of the facility.
 - (b) A Property Receipt Form ("Prop-4") must be on file at the facility for all equipment and property removed. The Prop-4 is to be completed in detail and available for auditing. Any equipment or property on loan shall be returned to its assigned facility for the annual physical inventory.
 - (c) If, as a result of negligence, Board equipment and property borrowed by employees or students is lost, damaged, or stolen, the borrower shall be responsible for the expense to the Board for replacing or repairing the equipment and property.
 - (d) If an employee or student reports any equipment or property on loan to them as being stolen, a Damage and/or Loss of Property Report Form ("Prop-5") must be provided at the time the equipment and property is known to be missing along with a police report so that the incident may be properly documented and investigated.

- (e) Board equipment and property shall not be loaned prior to its being properly identified and indelibly marked with a Board fixed asset number.

(7) Rental of Equipment and Property.

- (a) If an employee wishes to use Board equipment and property on an incidental basis for supplemental employment with an educational or governmental organization, an agreement shall be established with the Superintendent or designee or Property Custodian in charge of the facility based on district guidelines.
- (b) If the equipment or property is used at its assigned facility and at times other than regular hours of employment, it may be used at no charge except for reimbursement of any charges or additional expenses for which the Board is responsible.
- (c) The use of equipment and property without charge to educational, public, and school-related organizations shall be at the discretion of the Property Custodian in charge of the facility and shall not interfere with or diminish the operation of the facility or other activity.

(8) Assignment of Equipment and Property to Secondary Facilities.

- (a) With the written approval of the Superintendent or designee, equipment and property may be assigned to a secondary facility, including the home of an officer, employee, or student, when such assignment is exclusively for the benefit of the Board.
- (b) The period of assignment may be for a period of up to one (1) year and may be renewed in the same manner as originally approved. The written authorization must be available for review at the time an inventory is conducted.
- (c) The equipment or property on assignment shall be made available for inventory upon request. If, as a result of negligence, Board equipment or property on assignment is lost, damaged, or stolen, the borrower assignee shall be responsible for the expense to the Board for its replacement or repair cost.

(9) Security of Equipment and Property.

- (a) All Board equipment and property shall be secured as safely as possible in order to protect it from burglary and vandalism. The security of equipment and property is the responsibility of all staff.
- (b) While the Board is not responsible for privately owned items that are brought into schools and other facilities by staff, students, parents, civic groups, businesses, or others, these items must also be stored in as secure a fashion as is practicable. The individual owner of all non-district items, however, retains sole responsibility for the security

of his/her/its equipment or property when it is brought to any facility owned or operated by the Board.

(10) Loan, Loss, Damage, or Theft of Equipment and Property Based on Negligence.

- (a) Loss, damage, theft, or undue depreciation of Board equipment and property will be investigated based on procedures established by a committee comprised of representatives of the Property Accounting, Risk Management, and Legal Services Departments, which will include how to evaluate whether the cause was based on employee, student, or other party's negligence. If negligence is determined, the employee, student, or other party will be responsible for the expense to the Board for the replacement or repair of the equipment and property. Decisions of this committee are final.
- (b) Failure to safeguard Board equipment and property will result in disciplinary action up to and including termination.

(11) Use of Board-Owned or Leased Vehicles.

- (a) The Superintendent or designee shall designate those employees who are authorized to utilize Board-owned or leased vehicles, exclusive of school buses, for commuting between their home and their assigned facility.
- (b) Authorization may be given only when the employee is on call or required to participate in district activities outside of his/her normal duty hours.
- (c) A daily log shall be maintained by the employee to whom each vehicle is assigned, and appropriate data shall be furnished to the Payroll Department at the end of each calendar year for filing with the Internal Revenue Service.
- (d) No employee shall use a Board-owned or leased vehicle for any personal reasons other than commuting to and from work or other assigned duties.

(12) Warehouse Inventories.

Each employee responsible for the operation of a warehouse which dispenses equipment or supply items shall maintain a perpetual inventory of all stock and file an annual end-of-the-year report of the count and value of such stock items with the Finance Department. The Superintendent or designee shall develop procedures outlining responsibilities of employees for inventories, reports, and audits.

SPECIFIC AUTHORITY:

Chapter 274 and Sections 1001.42; 1001.51;
1001.54; 1012.28, Florida Statutes

Rule 6A-1.087, Florida Administrative Code

ADOPTED: 11/17/08
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