DATE: June 12, 2007

TO: BOARD OF EDUCATION

FROM: Dr. Joe A. Hairston, Superintendent

SUBJECT: PROPOSED CHANGES TO BOARD POLICY 3220 – NON-INSTRUCTIONAL SERVICES: PURCHASING SERVICES – INVENTORIES

ORIGINATOR: J. Robert Haines, Deputy Superintendent

RESOURCE PERSON(S): Barbara Burnopp, Chief Financial Officer

RECOMMENDATION

That the Board of Education approve revisions to Policy 3220 – NON-INSTRUCTIONAL SERVICES: Purchasing Services – Inventories. This is the third reading.

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- Attachment I – Policy Analysis 3220
- Attachment II – Policy 3220
Statement of Issues Addressed By the Proposed Policy

Policy 3220 was last updated in 2000 and includes inventory practices that are no longer in place. Language has been moved from the policy to the rule to align with current procedures and to encourage best practices.

Cost Analysis and Fiscal Impact on School System

None

Relationship to Other Board of Education Policies

Policies and Rules 2211 and 6161 address school administrative responsibilities. Policy 3640 addresses sale and disposal of books and equipment.

Legal Requirement

None

Similar Policies Adopted by Other School Systems

All school system policies reviewed have procedures on fixed assets. The level of detail provided at the policy level varies among school systems.

Draft of Proposed Policy and Rule (see attached)

Other Alternatives Considered by Staff

Staff considered, but did not recommend, the establishment of an inventory process for textbooks.
NON-INSTRUCTIONAL SERVICES: Purchasing Services

Inventories

THE BOARD OF EDUCATION requires fiscal responsibility and accountability through the establishment of inventories of fixed assets, supplies and parts, equipment, library collections, materials, and vehicles.

[1. Fixed Assets

An inventory of all fixed assets shall be maintained with copies on file in the Accounting office. The fixed assets inventory shall serve both the functions of control and conservation.

2. Supplies – Warehouse

An inventory of supplies which are warehoused shall be maintained for the instructional, cafeteria, and maintenance and operation departments. A physical inventory shall be taken annually.

3. Instructional Equipment

An inventory of instructional equipment for each school (i.e., globes, maps, stands, small shop tools, etc.) shall be maintained by the principal with copies in the purchasing or instructional offices.

The inventory system shall be under the supervision of the Division of Fiscal Services.]

Policy Board of Education of Baltimore County
Adopted: 9/18/68
Revised: 7/11/00
REVISED:

ALL CAPS indicate new material
[ ] brackets indicate deleted material