I. PURPOSE

A. THE PURPOSE OF THIS RULE IS TO:
   1. ESTABLISH PROCEDURES TO GOVERN THE ACCOUNTING AND SAFEGUARDING OF BALTIMORE COUNTY PUBLIC SCHOOLS (BCPS) APPLICABLE ASSETS THROUGH INVENTORIES.
   2. ALL BCPS EMPLOYEES ARE RESPONSIBLE FOR THE PROPER USE, SAFEGUARDING, CONTROL, ACCOUNTABILITY, AND DISPOSAL OF ASSETS.

II. DEFINITIONS

A. FOR THE PURPOSE OF THIS RULE, THE FOLLOWING DEFINITIONS SHALL APPLY:

   1. COMPUTERS – SHALL MEAN ANY DESKTOP, TOWER, OR PORTABLE UNIT (INCLUDING BUT NOT LIMITED TO, A LAPTOP, NOTEBOOK, NETBOOK, PALMTOP, TABLETS, ETC.) HOUSING A CENTRAL PROCESSING UNIT (CPU), INPUT, OUTPUT, DATA STORAGE DEVICES, AND OPERATING SYSTEMS.

   2. CAPITAL ASSETS – SHALL MEAN PROPERTY, PLANT, AND EQUIPMENT THAT BENEFIT A PERIOD EXCEEDING ONE FISCAL YEAR, HAVE AN ESTIMATED USEFUL LIFE OF AT LEAST TWO YEARS, AND A COST OF AT LEAST $5,000 (GOVERNMENTAL FUNDS) OR $1,000 (FOOD SERVICES ENTERPRISE FUND).

III. GUIDELINES FOR CAPITAL ASSETS

A. THE DEPARTMENT OF FISCAL SERVICES SHALL BE RESPONSIBLE FOR ESTABLISHING PROCEDURES FOR MAINTAINING AN ACCURATE INVENTORY OF CAPITAL ASSETS. THE PROCEDURES SHALL INCLUDE A PROVISION FOR VERIFICATION OF INVENTORIES.
IV. GUIDELINES FOR INVENTORIES

A. COMPUTER EQUIPMENT
   1. THE DEPARTMENT OF TECHNOLOGY SHALL BE RESPONSIBLE FOR ESTABLISHING PROCEDURES FOR MAINTAINING AN ACCURATE INVENTORY OF COMPUTERS ASSIGNED TO SCHOOLS AND OFFICES IN COMPLIANCE WITH MARYLAND STATE DEPARTMENT OF EDUCATION GUIDELINES. THE PROCEDURES SHALL INCLUDE A PROVISION FOR VERIFICATION OF INVENTORIES.

B. LIBRARY COLLECTIONS
   1. THE OFFICE OF LIBRARY INFORMATION SERVICES SHALL BE RESPONSIBLE FOR ESTABLISHING PROCEDURES FOR MAINTAINING AN ACCURATE INVENTORY OF ALL SCHOOL SYSTEM LIBRARY COLLECTIONS (BOOKS AND ALL INSTRUCTIONAL MEDIA). THE PROCEDURES SHALL INCLUDE A PROVISION FOR VERIFICATION OF THE INVENTORY.

C. VEHICLES
   1. THE OFFICE OF TRANSPORTATION SHALL BE RESPONSIBLE FOR ESTABLISHING PROCEDURES FOR MAINTAINING AN ACCURATE INVENTORY OF ALL BOARD-OWNED VEHICLES. THE PROCEDURES SHALL INCLUDE A PROVISION FOR VERIFICATION OF THE INVENTORY.

D. MATERIALS, SUPPLIES, PARTS, AND OTHER ASSETS SELECTED FOR CONTROL THROUGH THE USE OF AN INVENTORY PROGRAM
   1. OTHER OFFICES OR SCHOOLS MAY CHOOSE TO CONTROL MATERIALS, SUPPLIES, PARTS OR OTHER ASSETS THROUGH THE USE OF AN INVENTORY PROGRAM. IF AN INVENTORY PROGRAM IS ESTABLISHED, IT SHALL INCLUDE A PROVISION FOR VERIFICATION OF THE INVENTORY.

V. OWNERSHIP AND USE
1. REGARDLESS OF THE METHOD ACQUIRED, INCLUDING DONATIONS, TITLE TO ALL PROPERTY, SUPPLIES, EQUIPMENT, ETC., IS VESTED IN BCPS AND NOT INDIVIDUAL SCHOOLS OR OFFICES.

2. ALL BCPS PROPERTY IDENTIFIED FOR DISPOSAL, INCLUDING SALVAGE AND SCRAP PROPERTY, REMAIN THE PROPERTY OF BCPS. THESE ITEMS SHALL BE DISPOSED OF IN ACCORDANCE WITH APPLICABLE SCHOOL SYSTEM POLICIES, RULES, AND ESTABLISHED PROCEDURES.

[1. Fixed Assets an inventory of all fixed assets (equipment items with an original purchase price of over $5,000) shall be maintained in the Accounting office.

2. Materials, Supplies, and Parts – Warehouses and Offices

Inventories of selected materials, supplies, and parts are maintained in various locations. The items inventoried may include instructional materials, food, custodial supplies, parts, grounds and operations supplies, and computers.

3. Other Equipment

An inventory of selected instructional and other equipment shall be maintained in various locations.

4. Library Collections

An inventory of school library collections (books and all instructional media) shall be maintained by the Office of Library Information Services.

5. Other Materials

Selected instructional materials and administrative supplies and printed materials may be maintained by offices.

6. Vehicles

An inventory of vehicles shall be maintained by the Office of Transportation.
7. The Superintendent shall:

A. Establish procedures for recording, checking, and disposing of applicable property

B. Encourage the use of technological solutions and established control systems

RELATED POLICIES: BOARD OF EDUCATION POLICY 3200, PURCHASES FROM MINORITY AND SMALL BUSINESS ENTERPRISES
BOARD OF EDUCATION POLICY 3209, PURCHASING PRINCIPLES
BOARD OF EDUCATION POLICY 3210, PURCHASING GUIDES
BOARD OF EDUCATION POLICY 3225, FURNITURE, FIXTURES, AND EQUIPMENT
BOARD OF EDUCATION POLICY 3640, SALE AND DISPOSAL OF BOOKS AND EQUIPMENT
BOARD OF EDUCATION POLICY 4100, EMPLOYEE CONDUCT AND RESPONSIBILITIES
BOARD OF EDUCATION POLICY 8362, GIFTS TO THE BOARD OF EDUCATION, SCHOOLS, AND OFFICES WITHIN THE SCHOOL SYSTEM

Rule

Approved: 09/18/68
Revised: 07/10/07
REVISED: ____________

Superintendent of Schools