



NON-INSTRUCTIONAL SERVICES: Fees, Gifts and Property  
Disposition

Inventories

I. Policy Statement

The Board of Education of Baltimore County (Board) recognizes that a comprehensive inventory program for the control of school system assets is part of its obligation to account for resources.

II. Standards

- A. The Board requires fiscal responsibility and accountability through the establishment and maintenance of inventories.
- B. All items purchased with Board funds, as well as those donated by outside organizations for schools, shall become the property of the Board. The unauthorized use or misappropriation of school system assets is strictly prohibited.

III. Implementation

- A. The Superintendent shall establish procedures to govern the accounting and safeguarding of Baltimore County Public Schools' assets through inventories.
- B. The Board directs the Superintendent to implement this policy.

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 Guidelines*  
Board of Education Policy 3225, *Furniture, Fixtures and Equipment*  
Board of Education Policy 3640, *Disposal of Surplus or Excess Property*  
Board of Education Policy 4100, *Employee Conduct and Responsibilities*  
Board of Education Policy 8362, *Gifts*

Board of Education Policy 8410, *Reporting Fraud, Waste, Abuse or Unlawful Acts*

Policy

Board of Education of Baltimore County

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Revised: 07/11/00

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