



NON-INSTRUCTIONAL: Fees and Property

Inventories

I. Purpose

To implement Board of Education of Baltimore County (Board) Policy 3620 by establishing guidelines to govern the accounting and safeguarding of Board assets through inventories.

II. Definitions

A. *Technology Inventory* – Shall mean any electronic device or system that uses, stores, manages, carries or supports audio, video, text or data and includes, but is not limited to, telephones, computer systems, network equipment, scanners, tablet devices and projectors.

B. *Capital Assets* – Shall mean property, plant and equipment that benefit a period exceeding one fiscal year, have an estimated useful life of two or more years, and a cost of at least \$5,000.

III. Guidelines for Capital Assets

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. Technology Inventory

The Department of Innovative Learning shall establish procedures for maintaining an accurate inventory of technology assigned to schools and offices. The procedures shall include a provision for verification of inventories.

B. Copier and Printer Inventory

The Office of Purchasing shall establish procedures for maintaining an accurate inventory of purchased and leased copiers and printers assigned to schools and offices. The procedures shall include a provision for verification of inventories.

- C. Library Collections
The Office of Digital Learning shall establish procedures for maintaining an accurate inventory of all school system library/digital collections (books and instructional digital media). The procedures shall include a provision for verification of the inventory.
- D. Vehicles
The Office of Transportation shall establish procedures for maintaining an accurate inventory of all Board-owned vehicles. The procedures shall include a provision for verification of the inventory.
- E. Materials, Supplies, Parts and Other Assets
BCPS' 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

- A. Regardless of the method acquired, title to all property, supplies, equipment, etc., is vested in the Board and not individual schools or offices.
- B. All Board employees are responsible for the proper use, safeguarding, control, accountability and disposal of assets.
- C. All Board property identified for disposal, including salvage and scrap property, remains the property of Board. These items shall be disposed of in accordance with applicable school system policies, rules and established procedures.

Related Policies: 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*

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