

# Baltimore County Public Schools

## Office of Title I Procedures

### Procedure Title

Inventory and Tagging and Mapping of Equipment, Sensitive Items and Targeted Assistance Supplies

### Law Reference

- *OMB Circular A-87, Attachment B*
- *34 CFR Subtitle A, 80.32*
- *Financial Reporting Manual for Maryland Public Schools (Revised 2009)*

### Responsibility

The Title I grant manager or designee in the school or office will label (tag) and inventory equipment, sensitive items, and non-consumable supplies and materials (Targeted Assistance schools only) purchased with Title I funds according to the following procedures.

### Definitions

Equipment – is a moveable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles that meet all of the following conditions:

- it lasts longer than one year;
- it is better to repair than to replace;
- it retains its original shape, appearance, and character with use;
- it does not lose its identity through fabrication or incorporation into a different or more complex unit or substance;
- it exceeds a capitalization level equal to the lesser of a minimum dollar value established by the entity for financial statement purposes or \$5,000; or
- it is a sensitive item with an acquisition cost of \$500.00 or more.

Sensitive items - are capital or non-capital items such as recording devices, portable tools, cameras, notebook computers, and other small items that are prone to theft and are concealable in a handbag or briefcase. Items that are too large for concealment in a handbag or briefcase (such as desktop computers, projectors, and printers) shall be considered sensitive items if there is a history of loss or theft.

Supply - is any article or material that meets one or more of the following conditions:

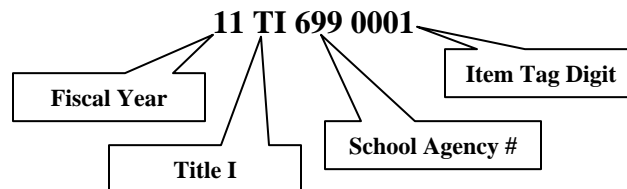
### Flow Chart for Distinguishing Equipment from Supplies

	YES	NO	
• Lasts longer than one year	↓	→	Supply
• Repair rather than replace	↓	→	Supply
• Independent unit rather than being incorporated into another item	↓	→	Supply
• Exceeds minimum dollar value	↓	→	Supply
	Equipment		

### Tagging Equipment and/or Sensitive Items and Inventory Logs

- Permanently tag all items with the preloaded Title I Tag # identified on the *Title I School Inventory Form*.

Example Title I Tag #:



- Enter required information for all equipment and sensitive items onto the appropriate *Title I School Inventory Form*. The following information must be maintained:
  - Date of receipt
  - Vendor name
  - Purchase order number
  - Item description
  - Title I tag number (generated and preloaded by Office of Title I)
  - Cost
  - Room number
  - Condition
  - Date of disposal
  - Donation
- Update inventory log as equipment and sensitive items are moved, disposed of, or donated to reflect such changes. Contact the Office of Title I for assistance with this process.
- Ensure that inventory logs are completed electronically and maintained in the Title I compliance binder on a yearly basis. Inventory logs are subject to review during the fall and spring program monitoring visits.

This document is subject to annual review and revision.

## **Physical Inventory**

- Conduct a physical audit of all equipment (\$5,000+) a minimum of every two years.

## **Safeguarding and Maintenance**

- Ensure equipment is maintained in a secure environment by identifying areas for storage that may lock or areas that are accessible to regular supervision.
- Investigate any theft (police report must be filed) loss, or damage that may occur, submit this information to the assigned compliance/program specialist and/or supervisor, and update the inventory log, as appropriate.
- Adhere to equipment warranty and/or maintenance agreements.
- Ensure equipment is kept in good working condition.

## **Additional Tagging Procedures for Targeted Assistance Schools**

All equipment, sensitive items and **non-consumable supplies/materials** purchased with Title I funds must only be used with targeted assistance students. Therefore, the Title I office requires the following **additional** procedures for these schools.

- Label all items purchased with Title I funds so that it is immediately distinguishable that they were purchased with these federal grant funds.
- Store all equipment, sensitive items and supplies/materials in a locked room or other secure location.
- Maintain records that identify persons with access.

**Baltimore County Public Schools**  
**Office of Title I**  
**Inventory Procedure Questions and Answers**

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Q1: Who is responsible for the inventory and tagging/mapping of equipment, sensitive items and targeted assistance supplies at the school level?

A1: The principal or principal's designee in the school is responsible for the inventory and tagging/mapping of equipment, sensitive items and targeted assistance supplies.

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Q2: Why are the procedures for inventory and tagging/mapping changing again?

A2: The Office of Title I determined that the procedures used during the FY10 school year were not thorough enough to ensure consistent compliance across schools.

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Q3: What can I use to tag (label) my equipment, sensitive items and targeted assistance supplies purchased with Title I funds?

A3: Labels must be permanent in nature. Permanent markers or paint pens can be used to identify these items. Additionally, permanent labels may be used. The tag should be easily recognizable so that anyone using the item would know that it was purchased with Title I funds.

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Q4: Do I have to use the tag numbers provided by the Title I office?

A4: Yes. The office of Title I has issued customized tag numbers for each school that must be used for inventory purposes.

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Q5: Can I write in the information on the inventory form?

A5: No. All information on the inventory forms must be completed electronically.

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Q6: Do I have to use a new form for each fiscal year?

A6: Yes. A separate inventory form is to be maintained for each fiscal year. Each year, the Office of Title I will issue new inventory logs to each school with customized tag numbers.

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Q7: How long do I have to keep inventory forms from previous years?

A7: All federal grant documents should be retained for a minimum of five fiscal years.

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Q8: How often does a school need to conduct a full, physical inventory?

A8: Each school must conduct a full, physical inventory at least once every two years. The principal or principal's designee in the school is responsible for this process. If a discrepancy is found between the inventory form and the physical inventory, the inventory form must be updated at that time.

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Q9: As a Targeted Assistance school, why do I have to label all non-consumable supplies/materials purchased with Title I funds

A9: Targeted Assistance schools may only use these items with identified students. All non-consumable supplies/materials purchase with Title I funds so they are easily identifiable and are not used in a non-compliant way.

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Q10: Who do I contact if I have questions about these procedures?

A10: Contact your designated compliance specialist if you have questions about procedures associated with inventory and tagging/mapping of equipment, sensitive items and targeted assistance supplies at the school level.