



Rankin County School District

TRADITION OF EXCELLENCE

Fixed Assets Policy & Procedure Manual

December 2018

(Supersedes Fixed Assets Policy & Procedure Manual issued April 2009)

RANKIN COUNTY SCHOOL DISTRICT

FIXED ASSETS POLICY AND PROCEDURE MANUAL

December 2018

(Supersedes *Fixed Assets Policy and Procedure Manual* issued April 2009)

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PURPOSE AND HISTORY

As required by the Mississippi Office of the State Auditor, each public school district is required to establish and maintain a system of accountability for its fixed assets. This manual was developed for the district's schools and departments to assist the principals and department directors in accounting for the district's fixed assets.

The original manual titled ***Fixed Assets Accountability Plan*** was issued in December, 1995. In addition to definitions, policies and procedures, it includes a section on establishing the initial inventory of fixed assets. Revisions were made to the plan in June, 1996.

The initial inventory was conducted and prepared as of June 30, 1996, by Valuation Resource Management, Inc., 2675 Paces Ferry Road NW, Suite 215, Atlanta, Georgia 30339. Valuation Resource Management, Inc. tagged the fixed assets at the time of the initial inventory. The certificate letter (describing their initial inventory work) from Valuation Resource Management, Inc. is included in the manual as **Exhibit 1**.

In 1998, 2004, and 2009, a revised manual titled ***Fixed Assets Policy and Procedure Manual*** was issued.

This manual, issued December, 2018, revises the 2009 manual.

DEFINITIONS

Fixed assets are defined as tangible assets such as land, buildings, equipment, furniture, mobile equipment, etc., that have a useful life of more than one year.

Capitalized fixed assets are defined as fixed assets that have a historical cost of at least \$1,000 and all highly walkable items listed under the capitalization section below. These assets must be tagged and maintained on an inventory listing.

GASB 34 capitalized fixed assets are defined as capitalized fixed assets that meet the capitalization thresholds (as required by the Governmental Accounting Standards Board Statement #34) under the “Depreciation” section on page 3. For accounting purposes, these assets are required to be depreciated each year.

Non-capitalized fixed assets are fixed assets that cost less than \$1,000 and are not highly walkable items. Non-capitalized fixed assets are recorded to expenditure object code 610.

The major fixed asset classifications consist of the following:

Land – This includes all land owned by the school district.

Buildings – This includes all buildings owned by the district, such as school buildings, administration buildings, athletic field houses, gymnasiums and portable classrooms. The cost of buildings includes architect fees and other related costs.

Building improvements – Expenditures for major improvements (complete central heat/air units, etc.) to an existing building that would have an estimated useful life of at least 20 years.

Improvements other than buildings – This includes athletic fields, lighting, bleachers and other improvements that can not be directly associated with a particular building.

Mobile equipment – This includes all school buses and district-owned automobiles, trucks and vans. This classification also includes all lawn maintenance equipment, tractors, etc.

Furniture and equipment – This includes all furniture and equipment that meet the asset capitalization requirements of the school district.

Leased property under capital leases – This includes all fixed assets that are being acquired under a lease/purchase (capital lease) arrangement. A capital lease is an

agreement that conveys the right to use property, plant or equipment, usually for a stated period of time, that meets one or more of the criteria set forth in Statement of Financial Accounting Standard No. 13 for lease capitalization. Generally, the value of an asset under capital lease is the present value of the monthly lease payments capitalized at the district's incremental rate of borrowing. A lease is a capital lease if it qualifies under one of these criteria:

1. Ownership of the property transfers to the lessee by the end of the lease term.
2. Lease contains a bargain purchase option.
3. Lease term is equal to 75% of estimated useful life of the asset.
4. Present value of minimum lease payments exceed 90% of fair value of the asset at the beginning of the lease.

An operating lease is a month-to-month lease or a lease for a specified time period that does not meet any of the four qualifications above. Property leased under an operating lease is not a fixed asset and therefore is not capitalized.

Construction in progress – This includes all buildings and facilities that are currently under construction.

Repairs and renovations (such as new roofs) that do not extend the life of the building will not be capitalized. Instead, they will be charged to repairs and maintenance (object code 430).

DEPRECIATION

Governmental Accounting Standards Board Statement 34 (GASB 34) requires that certain capitalized fixed assets must be depreciated. Depreciation is the process of allocating a portion of the historical cost to each year of an asset's useful life.

The straight-line method of depreciation is used for the GASB 34 capitalized fixed assets. The straight-line method of depreciation is calculated by allocating the historical cost less the salvage value of the asset over the useful life in equal annual portions.

There is no partial year depreciation. Regardless of when a GASB 34 capitalized fixed asset is acquired, depreciation is charged for the entire year in the year of acquisition. Furthermore, when a GASB 34 capitalized fixed asset is disposed of, depreciation is not charged for the year of disposition.

Listed below are the capitalization thresholds for GASB 34 fixed assets:

Capitalization Thresholds:

Land	\$ 0
Buildings	50,000
Building Improvements	25,000
Improvements other than Buildings	25,000
Mobile Equipment	5,000
Furniture and Equipment	5,000

Listed below are the useful lives for GASB 34 fixed assets:

Useful Lives:

Buildings	40 years
Portable Buildings	15 years
Building Improvements	20 years
Improvements other than Buildings	20 years
Cars & Trucks	5 years
Buses	10 years
Computer Equipment	3 years
Other Furniture & Equipment	7 years
Heavy Outdoor Equipment	7 years

Listed below are the salvage values for GASB 34 fixed assets:

Salvage Values:

Buildings	20% of cost
Building Improvements	20% of cost
Improvements other than Buildings	20% of cost
Vehicles / Heavy Equipment	10% of cost
Computer Equipment	1% of cost
Furniture & Equipment	1% of cost

DATA ELEMENTS

For all fixed assets acquired, the following data elements will be recorded:

- Asset number
- Major asset classification (see codes below)
- Minor category (see codes on page 6)
- Asset description (model year, model number, etc.)
- Manufacturer
- Serial number
- Model number
- Ownership code (see codes on page 6)
- Location code (see codes on pages 7 & 8)
- Room number
- Condition
- Acquisition date
- Purchase order number
- Vendor information
- Check number
- Acquisition method (purchased or donated)
- Expense account
- Asset fund group (8000)
- Acquisition cost
- Estimated life (see page 4)

The **major asset classifications** are determined by the Office of the State Auditor and are as follows:

<u>Classification Code</u>	<u>Description</u>
201	Land
211	Buildings
212	Building Improvements
221	Improvements Other than Buildings
231	Mobile Equipment
241	Furniture & Equipment
251	Leased Property Under Capital Leases
261	Construction in Progress

The **minor category codes** are more detailed than the major asset classifications and are as follows:

<u>Category Code</u>	<u>Description</u>
1000	Land
1100	Outdoor equipment
1200	Security equipment
1300	Machinery & tools
1350	Maintenance equipment
1400	Cafeteria equipment
1410	Other appliances
1500	Science equipment
1600	Furniture
1700	Business machines
1800	Communications equipment
1900	Computer equipment
2100	Audio/visual equipment
2300	Athletic equipment
2500	Musical instruments
2600	Mobile equipment – buses
2700	Mobile equipment – other motor vehicles
2800	Mobile equipment – lawn maintenance
2900	Improvements other than buildings
3000	Buildings
3100	Portables / Storage units

The **ownership codes** indicate which fund purchased the fixed asset and are as follows:

<u>Ownership Code</u>	<u>Description</u>
A	Adult Education
C	Child Nutrition
D	Band
D	District
D	Transportation
E	EDEP - Frontiers
S	Pre-school
S	Special Education
V	Vocational
W	Title 2 (ARRA)

<u>Ownership Code</u>	<u>Description</u>
X	Preschool (ARRA)
Y	EHA (IDEA) (ARRA)
Z	Title 1 (ARRA)
1	Title 1
2	Title 2
3	Title 3
4	Title 4
5	Title 5
6	Title 6

The **location codes** are as follows:

<u>Location Code</u>	<u>Description</u>
010001	RCSD Administrative Office
010003	Frontiers Office
020001	Student Support Services
060001	Brandon Elementary
080001	Brandon High
080002	Brandon High Athletics/Old Campus
090001	RCSD Professional Development Center
100001	Rouse Elementary
110001	RCSD Portable Buildings
120001	Stonebridge Elementary
130001	Cafeteria Equipment/Child Nutrition
140001	Rankin County Juvenile Detention Center
160001	Brandon Middle
170001	Steen's Creek Elementary
180001	Florence Elementary
200001	Florence Middle
220001	Florence High
230001	Flowood Elementary
250001	McLaurin Elementary
260001	Northwest Middle
280001	McLaurin High
320001	Northwest High
340001	Northwest Elementary
360001	Northshore Elementary
380001	Oakdale Elementary
400001	Highland Bluff Elementary
440001	Pelahatchie High
460001	Pelahatchie Elementary

<u>Location Code</u>	<u>Description</u>
480001	Pisgah Elementary
500001	Pisgah High
520001	Puckett High
540001	Puckett Elementary
560001	Richland High
570001	Richland Upper Elementary
580001	Richland Elementary
601001	Hinds Community College
660001	ITD Disposal Room
680001	ITD Sale/Bid Item Storage
700001	R-Pal/Adult Education Office
700002	Adult Education Learning Lab
710001	Technology Department
720001	Maintenance Department
730001	ROTC
740001	Data Management & Information
770001	SPED – District Office
801001	Transportation Department
810001	16 th Section Office
820001	Support Services/White House
901001	Child Nutrition Office
920001	RCSD Learning Center
930001	Family Resource Center
940000	Pleasant Street Storage
940001	Pleasant Street – Bldg. A
990001	ITD Temporary Storage for 1:1 Computers

VALUATION

As required by Generally Accepted Accounting Principles, fixed assets will be recorded at historical cost or estimated historical cost. Donated fixed assets will be recorded at fair market value at the time of donation.

CAPITALIZATION

The district will capitalize all fixed assets with a useful life of more than one year and with a historical cost of \$1,000 or greater. Also, fixed assets (regardless of cost, unless otherwise noted) with a useful life of more than one year that are considered “highly walkable” will be capitalized. Highly walkable items include the following:

Computers and computer equipment (*greater than \$250*)
*(Includes **only** CPU, hard drive, stand-alone terminal and printers)*
 Cameras and camera equipment (*greater than \$250*)
 Televisions (*greater than \$250*)
 Two way radio equipment
 Lawn maintenance equipment
 Cellular telephones
 Chain saws
 Air compressors
 Welding machines
 Generators
 Motorized vehicles

In accordance with the Office of the State Auditor's *Financial Accounting Manual* for Mississippi Public School Districts, expenditures for capitalized equipment shall be recorded using the following object codes:

610	Non-capitalized Property
710	Land
721	Buildings (less than \$50,000)
725	Buildings (\$50,000 and above)
728	Building Improvements (less than \$25,000)
729	Building Improvements (\$25,000 and above)
731	Computer Equipment (less than \$5,000)
733	Computer Equipment (\$5,000 and above)
735	Other Furniture and Equipment (less than \$5,000)
737	Other Furniture and Equipment (\$5,000 and above)
751	Improvements Other than Buildings (less than \$25,000)
753	Improvements Other than Buildings (\$25,000 and above)
771	Cars and Trucks (less than \$5,000)
772	Cars and Trucks (\$5,000 and above)
773	Buses (less than \$5,000)
774	Buses (\$5,000 and above)
775	Other Mobile Equipment (less than \$5,000)
776	Other Mobile Equipment (\$5,000 and above)

INTEREST CAPITALIZATION

Interest expense will not be capitalized on fixed assets.

INFRASTRUCTURE

Infrastructure consists of public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and similar assets that are immovable and of value only to the governmental unit. Infrastructure will not be capitalized unless the cost is material in value.

SOFTWARE

The district currently uses a fixed asset accounting module for recording and reporting of fixed assets. The software being utilized is a product of INNOVAK International, Inc.

REPORTING

The following reports relating to fixed assets must be prepared:

1. **Summary of fixed assets** – This report is a summary by major fixed asset classification. It includes beginning balance, additions, deletions and ending balance for the month. This report must be prepared on a monthly basis.
2. **Fixed asset additions** - This report is a detailed listing of additions by major fixed asset classification. This report must be prepared on a monthly basis.
3. **Fixed asset deletions** – This report is a detailed listing of deletions by major fixed asset classification. This report must be prepared on a monthly basis.
4. **Detailed listing of fixed assets** – This report is a detailed listing of all fixed assets by major classification. This report must be prepared on an annual basis.

TAGGING

Assets to be Tagged:

All **capitalized** fixed assets will be tagged with barcode tags. The only exceptions are buildings, land and improvements. A tag number will be assigned to these items, but a tag will not be attached.

Type of Tags and Contents:

White property tags for **capitalized** fixed assets read “Property of Rankin County School District” and have the asset number and a bar-code.

Tag Location:

For heavy equipment and furniture, the property tag should be placed in a location whereby the equipment or furniture does not have to be moved for the tag to be viewed. Generally, this will be on the upper right side or right front of the item.

Tagging Instructions:

All tags will be maintained and issued by the fixed assets bookkeeper, or if processed by the Technology Department, by the inventory control clerk of the Technology Department.

When a fixed asset is purchased, a *Fixed Asset Acquisition* form (Form FA-1) must be completed. This form must be submitted with the corresponding purchase order or with the Activity Fund Transmittal, if purchased with school activity funds. A copy of this form should remain at the school or department as record a property tag has been applied for. Once the purchase order or Activity Fund Transmittal has been processed, the fixed assets bookkeeper will assign a property tag to the item. The property tag along with a copy of the *Fixed Asset Acquisition* form will be returned to the school or department where the item is located. The supervisor or principal is responsible for making certain the tag is promptly attached to the fixed asset item. A copy of the *Fixed Asset Acquisition* form should be kept on file at the school or department location.

Upon acceptance of a donated fixed asset, a *Fixed Asset Donation* form (Form FA-5) must be completed and submitted. If the donated item has a value of \$500 or more, then a *Board Agenda Request* form must also be submitted. A property tag will be assigned to a donated fixed asset in the same manner as above.

Tagging Computers:

A tag will be assigned only to the central processing unit of a computer. However, the total cost of the computer will include the keyboard and monitor. These three components are considered one unit. Printers are also considered computer equipment.

Missing or Damaged Tags:

If a tag is missing (or damaged) from a fixed asset that has already been assigned a fixed asset number, contact the fixed assets bookkeeper and a replacement tag will be printed.

MAINTAINING THE FIXED ASSET SYSTEM

Recording the Fixed Assets

The fixed assets bookkeeper is responsible for entering all acquisitions, disposals and transfers into the accounting system. This bookkeeper is also responsible for maintaining and filing all documentation related to fixed assets and preparing the required reports on a monthly and an annual basis. This bookkeeper also reconciles the purchases charged to capitalized fixed assets in the general ledger with the fixed asset subsidiary records each month.

Fixed Asset Room Sheet

In each classroom or workroom at each school, a “fixed asset room sheet” must be maintained. Room sheets are printed from the Fixed Assets on the Web menu. Instructions can be found in **Exhibit 2** - Fixed Assets Inventory Scanner Instructions and Reports. The original signed form is to be kept by the principal/director. A copy must be posted in the classroom/work area. It is usually located on the back of the classroom door in a plastic sleeve. The room sheet contains a list of all fixed assets assigned to the room. This form is signed by the responsible employee verifying the fixed assets are in the employee’s work area and stating the employee’s full responsibility for the items listed. If a fixed asset is transferred to another room within the campus, new room sheets for each room must be printed, signed and put in the place of the previous room sheets.

Transfers of Fixed Assets

Transfers of equipment between departments/schools are done electronically through the Innovak fixed assets system. Electronic transfers are initiated by the department/school receiving the fixed asset. An email is sent to the director/principal/fixed assets manager

of the department/school transferring the fixed asset. Please refer to **Exhibit 2 - Fixed Assets Inventory Scanner Instructions and Reports**.

Disposal of Fixed Assets

All deletions of fixed assets, regardless of method, must be approved by the school board prior to disposal. A *Fixed Asset Disposal* form must be prepared and submitted to the school board along with a *Board Agenda Request* form. These forms must be completed in full and should contain a short description of why the item(s) should be removed from inventory. There are three types of fixed asset disposals:

Stolen Fixed Assets – If a fixed asset has been stolen, a police report must be obtained from the local law enforcement agency. A “lost or stolen property affidavit” must be prepared, signed, notarized, and submitted to the school board along with the police report. These forms, along with the *Board Agenda Request* form and the *Fixed Asset Disposal* form, should be submitted to the fixed assets bookkeeper in the Accounting Department. If complete and in order, the affidavit is sent to the superintendent for his/her approval. Once approved by the superintendent, a list of lost and/or stolen fixed assets (along with a copy of the affidavits) is presented to the school board for approval.

Lost Fixed Assets – If a fixed asset has been lost (after searching for it in a diligent manner), a *Lost or Stolen Property Affidavit* must be prepared, signed, notarized, and submitted to the school board. This form should include an explanation of the circumstances of the fixed asset being lost. This form, along with the *Board Agenda Request* form and the *Fixed Asset Disposal* form and should be submitted to the fixed assets bookkeeper in the Accounting Department. If complete and in order, the affidavit is sent to the superintendent for his/her approval. Once approved by the superintendent, a list of lost and/or stolen fixed assets (along with a copy of the affidavits) is presented to the school board for approval.

If a stolen or lost item is subsequently found, then it is the responsibility of the school or department to prepare the paperwork to get the item added back to the fixed asset inventory.

Fixed Assets to be Sold or Junked – If a fixed asset is no longer useful to the school district, then the Chief Financial Officer (CFO) or his/her designee, makes a determination whether the item has any value to the district.

If the fixed asset does have value, then the CFO or his/her designee will dispose of the asset according to the state disposal law (Sec 37-7-451, et. seq., and Sec 17-25-25, et. seq., of the Mississippi Code). In summary, these code sections state that an asset with a value of more than \$1,000.00 must be advertised for sale or sold at a public auction. An asset with a value of \$1,000.00 or less may be sold at a private sale.

If an asset has no value to the school district, then school board approval is required before the asset is disposed. After approval by the school board, the CFO or his/her designee, may dispose of the item in the most economical way to the district. The district may also transfer the asset to another governmental entity upon approval by the school board.

Important: an asset may not be disposed of until the school board and the Accounting Department have approved the disposal.

Stewardship for Fixed Assets:

The responsibility for the physical custody of fixed assets will be entrusted to the principal at each school or to the department head of each department for those assets assigned to that location. Any employee having custody and responsibility of any fixed assets will exercise due professional care in managing, maintaining and controlling fixed assets. If an employee is negligent in this duty he/she shall be held personally liable for any fixed assets missing or damaged.

For each work area/classroom, a fixed asset log will be maintained. This form is to be signed by the employee verifying the fixed assets are in the employee's work area and stating full responsibility for the items listed.

Annual Physical Inventories:

A physical inventory shall be taken annually with a barcode scanner. Administrators and principals are required each year to certify that the physical inventory at their location has been reviewed and that the explanation for unlocated item(s) is clear, complete and correct. Instructions for using the barcode scanner are listed in **Exhibit 2 - Fixed Assets Inventory Scanner Instructions and Reports**. All inventories shall be submitted to the fixed assets bookkeeper. The bookkeeper will reconcile the inventory listing from the building locations to the district's fixed asset records.

The fixed assets bookkeeper shall also go to building locations during the year and test (on a sample basis) inventory items from the district's records to the actual fixed asset. This bookkeeper will also trace (on a sample basis) actual fixed assets in the building to the district's records.

FIXED ASSET FORMS

The following forms are used in maintaining the Fixed Asset system:

Fixed Asset Acquisition (form FA-1) – This form must be completed when a fixed asset is purchased. It must be submitted with the corresponding purchase order or Activity Fund Transmittal.

Fixed Asset Disposal (form FA-2) – This form must be submitted and approved by the school board before a fixed asset may be removed from inventory. No item may be disposed of prior to school board approval. Items reported stolen must also be accompanied by a police report. A *Board Agenda Request* form shall accompany all *Fixed Asset Disposal* forms. It should be completed in full with a short description of why the item should be removed from inventory.

Lost or Stolen Property Affidavit (form FA-2a) – This form must be prepared, notarized and submitted to the school board for any fixed assets lost or stolen.

Fixed Asset Permanent Transfer (form FA-3) – This form is no longer used. Permanent transfers must be completed electronically.

Fixed Asset Temporary Transfer (form FA-4) – This form is to be used when an item is transferred to another location yet will be returned to the original location within thirty (30) days. Items returned to the manufacturer for repair or items loaned to another location for short-term use require this form. It is the responsibility of the sending location to complete and maintain this form.

Fixed Asset Donation (form FA-5) – This form must be submitted upon acceptance of any donated item considered a fixed asset. Any donated item valued at five hundred (\$500) or more at the time of donation must be accompanied by an Agenda Request form for school board recognition. All technology equipment must be approved by the Director of Technology or the Technology Coordinator prior to acceptance of the donation.

Off-site Fixed Asset Request – This form must be completed by any employee taking a fixed asset off-site (to and from home, etc.). It is to be signed by both the employee and supervisor. While the fixed asset is not on the school district premises, the employee is responsible for the fixed asset and agrees to reimburse the district for any loss or damage due to negligence. The original form is kept by the employee and a copy is given to the fixed assets manager at the employee's location. This form must be completed and submitted annually.

Exhibit

1

Valuation Resource Management, Inc.

Atlanta • Beverly Hills • Dallas • Denver • Milwaukee • Minneapolis • Philadelphia • Seattle • Vancouver B.C.

September 10, 1996

Mr. Kevin Brantley
Director of Finance
Rankin County School District
1220 Apple Park Place
Brandon, MS 39042

Dear Mr. Brantley:

We have made an appraisal of certain designated property of the Rankin County School District and submit our findings in this report.

The purpose of our appraisal investigation was to express our opinion of the cost of reproduction new and the cost of reproduction new less depreciation for insurance purposes.

Cost of Reproduction New, an appraisal term synonymous with "new replacement cost" in the insurance industry, is defined as follows:

Cost of Reproduction New is the amount required to reproduce property in like kind and materials at one time in accordance with current market prices for materials, labor and manufactured equipment, contractor's overhead, profit, and fees, but without provisions for overtime or bonuses for labor and premiums for materials.

Cost of Reproduction New Less Depreciation, an appraisal term synonymous with "actual cash value" in the insurance industry, is defined as follows:

Cost of Reproduction New Less Depreciation, for insurance coverage, is the cost of reproduction new, less an allowance for accrued depreciation as evidenced by observed condition in comparison with new units of like kind with consideration of physical deterioration and functional and economic factors deemed relevant for insurance purposes.

In addition, for property accounting purposes, we have included our opinions of the estimated original costs and the estimated dates of acquisition.

Original Cost is defined as the actual or normal cost of new property in accordance with market prices as of the date the property was first constructed or originally installed.

Where known, we used the actual original cost and acquisition date for the property inventoried. When invoices or accurate records were not readily available, we utilized standard costing or normal costing, which are defined as follows:

Standard Costing:

Inventoried property units / groups not reconciled to an historical record receive an estimated cost, where possible, based on a standard cost - a known average installed cost for a like unit at the estimated acquisition date. The unit's age is estimated based on observed condition, manufacturer's name, model, serial number, age of the facility, and other factors.

Normal Costing:

Where the preceding technique cannot be employed to apply historical cost, cost is estimated based on a present cost of reproduction new indexed by a reciprocal factor of the price increase from the estimated date acquired to the appraisal date.

The building values were estimated based on information provided by the district. Where historical costs were not provided, Valuation Resource Management utilized information supplied by the district, including square footage, acquisition date, and insurable values taken from the district's insurance statement of values. The estimated historical costs were arrived at by calculating the insurable square foot cost (taken from the district's statement of values) and applying trend factors.

In estimating the cost of reproduction new and cost of reproduction new less depreciation, we did not consider costs associated with conforming with local ordinances or other legal restrictions, the cost of demolition in connection with reconstruction, or the cost to remove destroyed property.

In the event of partial loss, the amount of loss may be based upon the repair cost, which is usually proportionately higher than the cost of reproduction new for the entire property as defined and included in this report.

The appraisal report includes the following:

- * This letter, which summarizes the appraisal procedures applied in the appraisal process;
- * The following appraisal reports:
 - Accounting Summary Report
 - Accounting Detail Report
 - Insurance Summary Report
 - Insurance Detail Report
- * A schedule showing assigned code numbers utilized and corresponding nomenclatures
- * A statement of assumptions and limiting conditions

Our appraisal investigation included land improvements, buildings and their related service systems, licensed vehicles, machinery and equipment. Excluded from our investigation were land, infrastructure, assets of an intangible nature, records and drawings, consumable supplies and spare parts, personal property of Rankin County School District employees and students, and leased property.

Assets we have included based on records supplied by your staff are land, licensed vehicles, musical instruments, miscellaneous communications equipment, and buildings. The building information provided to Valuation Resource Management consisted of partial historical costs, replacement cost new, and approximate square footage. We did not inspect these assets or make any attempt to verify the information provided.

The estimated dates of acquisition and estimated original costs were developed from information provided, our inspection of the property, and accepted appraisal costing techniques relating current cost of reproduction new to historical cost of reproduction.

Based upon our appraisal investigation and analysis, and the premises outlined above, it is our opinion that as of July 31, 1996, the cost of reproduction new and the cost of reproduction new less depreciation are as follows:

	Cost of Reproduction New	Cost of Reproduction New Less Depreciation
Totals :	\$ 84,505,216.00	\$ 67,579,322.12

Our opinions of the Estimated Original Cost for property accounting purposes as of June 30, 1996 are:

Estimated Original Cost : \$ 44,539,753.90

Respectfully submitted,

VALUATION RESOURCE MANAGEMENT, INC.

Responsible Appraiser(s):

Mr. Troy Klein

Mr. Bryce Otte



Exhibit

2

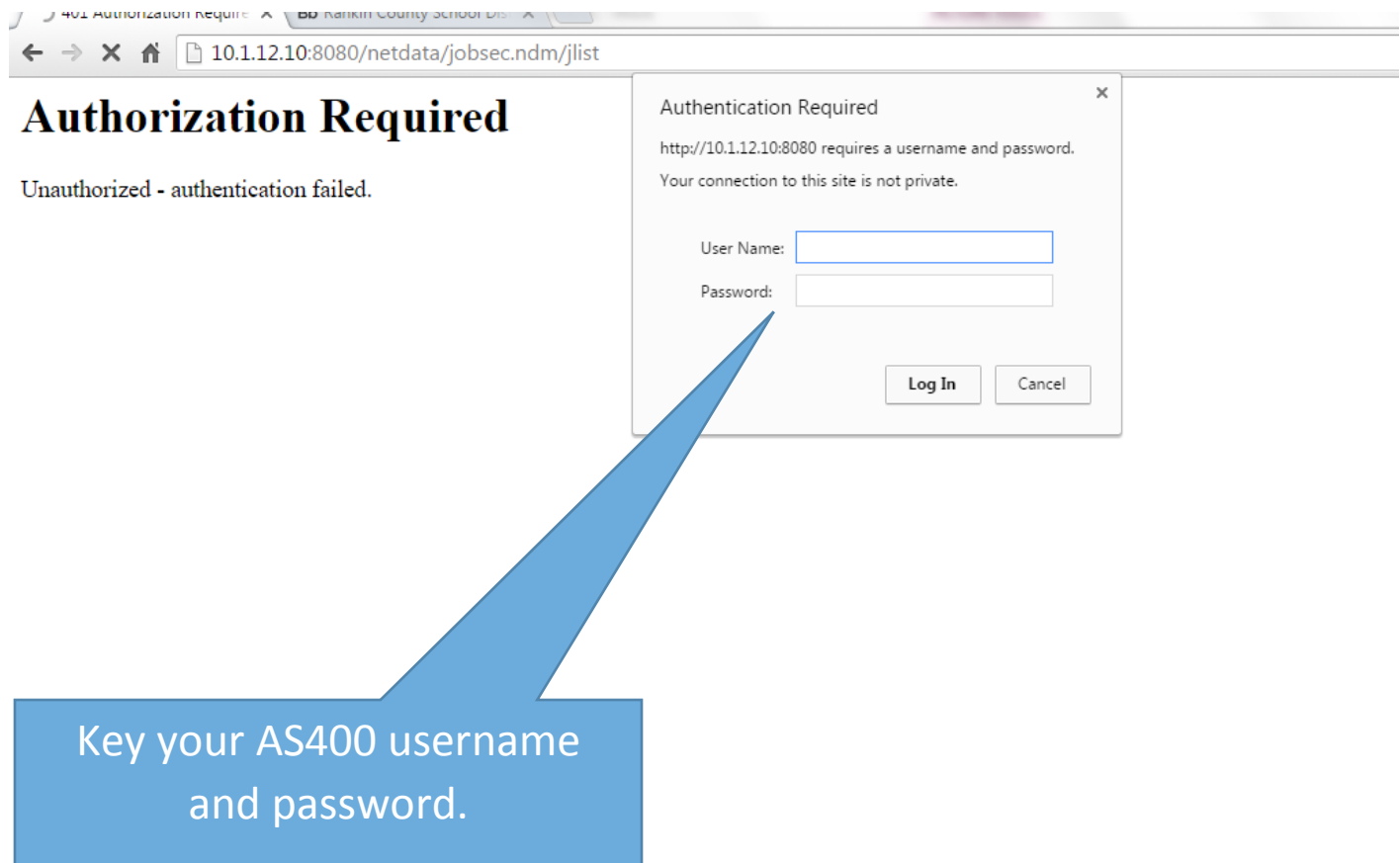
RANKIN COUNTY SCHOOL DISTRICT

FIXED ASSETS INVENTORY

SCANNER INSTRUCTIONS and REPORTS

Web Version

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>



<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

Employee Job List - Innovak X Bb Rankin County School Dis X

10.1.12.10:8080/netdata/jobsec.ndm/jlist

Rankin County Schools On The Web

September 19, 2016 Password Expires in 64 Days

[Fixed Asset Inventory](#) [Maintain Fixed Assets Master](#)

Select

INNOVAK
INTERNATIONAL

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<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>



<http://10.1.12.10:8080>

Key Asset
number here

Search For Fixed Assets X Bb Rankin County

10.1.12.10:8080/netdata/FX200.ndm/input

Rankin County Schools On The Web



Show Deleted?

☐

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Search By:

Control Number: /

Bar Code:

Serial Number:

Vocational Number:

Room Number:

OR Goto Asset:

Search

Search

Search


Search

Search

Go

**You may also
search by Serial
Number**

Then Search



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<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

Select an Asset X Bb Rankin County School Dis X

10.1.12.10:8080/netdata/fxlist.ndm/cntlsch

Rankin County Schools On The Web



Search Again

Control Number	Description	Serial Number	Disposed	Cost Center
30464 30464	HEWLETT PACKARD LASERJET PRINTER	CNRC6B11TV		032
30474 30474	POP UP TACKLING SLED	J302H404		032
30480 30480	TOSHIBA DVD/VCR COMBO	BCB909299452		032
30484 30484	FOOTBALL FIELD FENCING	NONE		032
30584 30584	MAGNAVOX DVD/VCR PLAYER	U21670016B		032
30585 30585	RCA DVD PLAYER	NA083B285RAD3N		032
30587 30587	MAGNAVOX DVD PLAYER	U36668479A		032
30588 30588	MAGNAVOX DVD/VCR	U2067065B		032
30596 30596	SONY RECORDER	642612		032
30653 30653	TENT MODEL BAG	NONE		032
30654 30654	SOFTBALL HITTING MACHINE	14492		032
30672 30672	HEWLETT PACKARD LASERJET PRINTER	CNRC67DIXY		032
30789 30789	LEXMARK LASERJET PRINTER	S994F4HD		032
30858 30858	HEWLETT PACKARD LASERJET PRINTER	CNBJN29278		032
30859 30859	HEWLETT PACKARD LASERJET PRINTER	CNBJN29282		032
30872 30872	ACTIVOTE KIT W/32 REMOTE	NONE		032
30873 30873	ACTIVOTE KIT W/32 REMOTE	NONE		032
30889 30889	PROMETHEAN ACTIVBOARD	6280049047		032

Select Asset number

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

The screenshot shows a web browser window with the URL 10.1.12.10:8080/netdata/fascreens.ndm/scrnone?cntl=30464%20%20%20%20%2030464&mult=. The page title is "Rankin County Schools Online". The main content area displays asset information for a Hewlett-Packard printer. A large blue box on the left side of the page contains the text "Search Again".

Annotations:

- Select Drop Down to display list of rooms.** (Points to the "Room" dropdown menu)
- If room is not listed in drop down, key it here.** (Points to the text input field next to the "Room" dropdown)
- Once you make your changes, select "Save Changes".** (Points to the "Save Changes" button)
- Enter name associated with asset.** (Points to the "Employee Name" text input field)

Asset Information:

QUANTITY	DESCRIPTION, CONDITION, RESPONSIBILITY
Quantity: 1	Units of Measure:
Type in the school number: 052	Property Code: : 320001
Ownership Code: S	Room: 117
Asset Condition Code: PR	Employee Name:

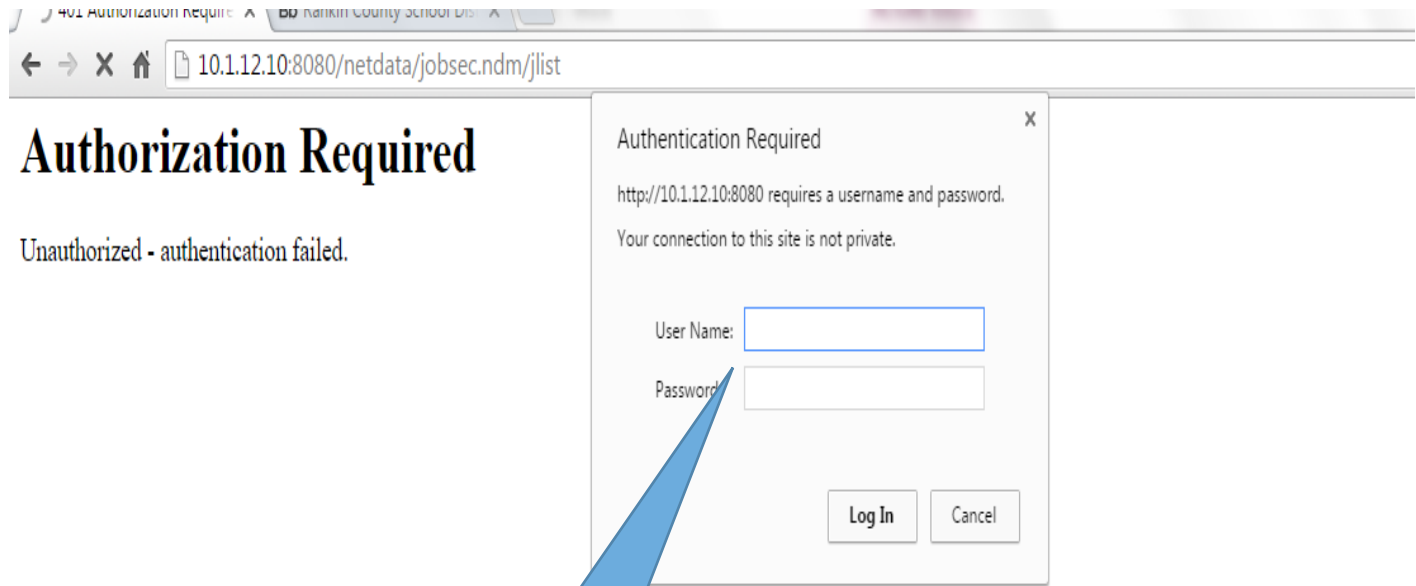
ASSET ACQUISITION INFORMATION

Date Entered Into Computer: 12/07/06 Date Acquired: 11/08/06
Purchase Order Number: 20884 Transfer Date: 120706
Vendor Number: 423930 Name: MIDDLE SOUTH COMPUTER E Vocational Asset Number: N/A
Expense Account: 261090012200007310010000
Asset Fund: 8000 Account: 241 Original Cost: 460.00 Transfer Date:
Comment: PREVIOUSLY ON INV. AT DISTRICT OFFICE

Buttons: Search Again, Save Changes

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>



Key your AS400 username
and password.

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

Employee Job List - Innovak X Bb Rankin County School Dis X

10.1.12.10:8080/netdata/jobsec.ndm/jlist

Rankin County Schools On The Web

[NWHFA's Web Settings](#)

September 19, 2016 Password Expires in 64 Days Welcome NWHFA

[Fixed Asset Inventory](#) [Maintain Fixed Assets Master](#)

Report Manager
Web Queries
Spec. Functions
Go To Kronos

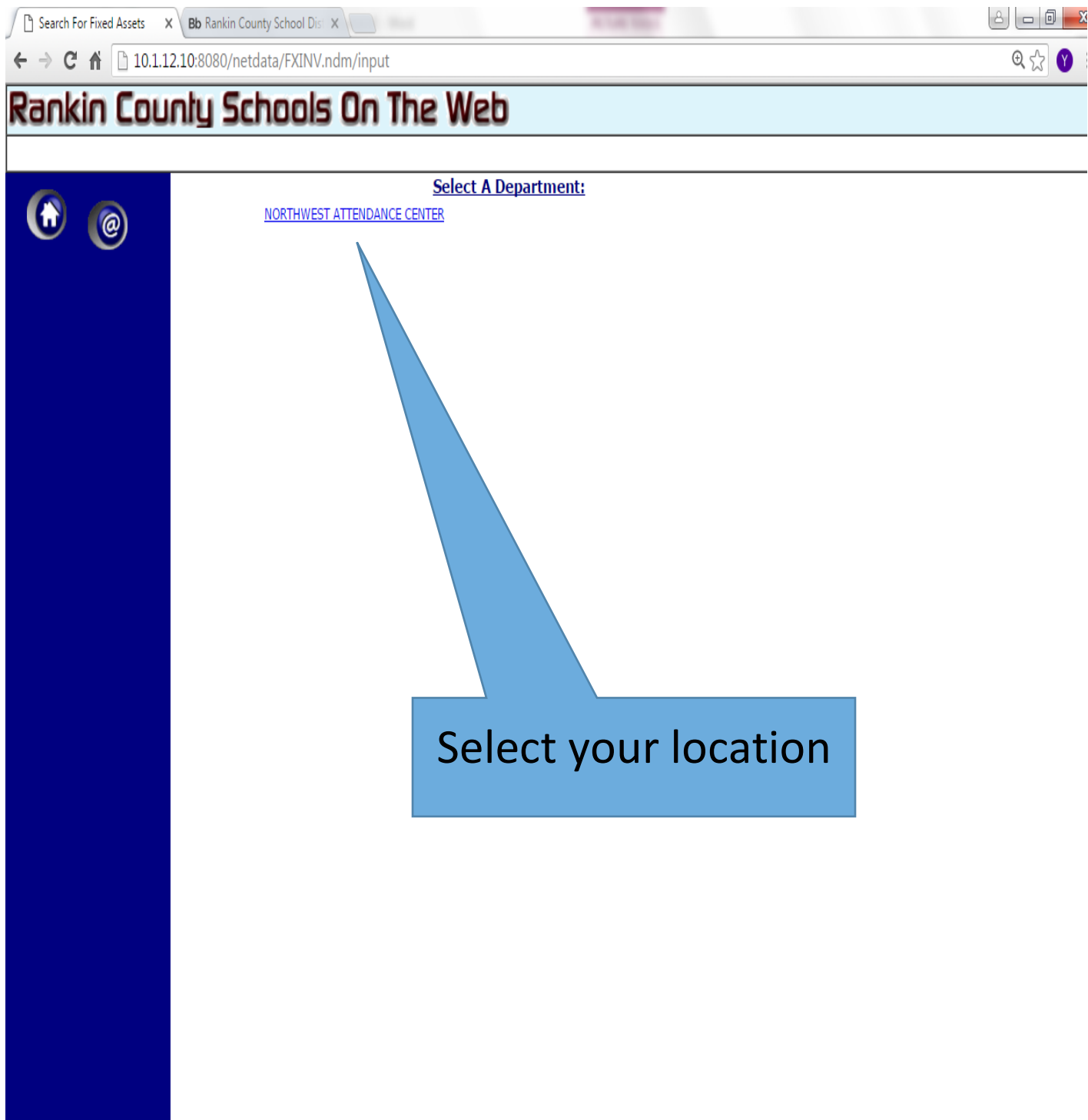
Select

INNOVAK
INTERNATIONAL

Copyright [Innovak International, Inc](#) 2006-2014

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>





<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

Search For Fixed Assets X Bb Rankin County School Dis X

10.1.12.10:8080/netdata/fixinvrlst.ndm/input?d=032

Rankin County Schools On The Web



Select "Print Room Sheets"

	Select A Room:		
Print Room Sheets	117	318	510
Missing Items	118	321	512
Scanner Errors	119	323	514
No Room	12	324	516
ATH	12G	325	517
BAND	12L	326	518
BASE	120	327	519
BUS	121	330	521
CAFE	122	34	522
FLOA	123	37	524
FOOT	125	401	526
FRON	127	403	528
GYM	129	404	530
GYMG	131	407	532
LIBR	201	408	534
MAIN	203	413	535
MTN.	204	414	535C
NWRH	205	416	535D
PAB	207	418	545
PBOX	208	420	547
SOFT	209	421	549
STU	210	422	
VINE	211	423	
100	212	424	
101	214	425	
101A	215	426	
101B	216	427	
101D	218	428	
101E	219	430	
101F	221	432	
102	223	434	
103	225	500	
104	25	501	
106	28	502	
107	300	503	
108	302	504	
109	304	505	
11	309	506	
112	31E	507	
113	313	508	
114			


<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

Fixed Asset By Room
Bb Rankin County School Dis
10.1.12.10:8080/netdata/fxroom.ndm/inv?d=032

This report will print one page for each room

ROOM	BAR CODE	DESCRIPTION	ACO DT	INV DT	NOTES
	160967	13" MACBOOK AIR	07/01/15	N/A	N/A
	44625	WIRELESS AP	08/14/13	N/A	N/A


D032R

Employee Signature

Date

Administrator Signature

Date

Responsibility of Fixed Assets is established with those given custody. Any destruction, theft, or other loss of property should be immediately reported to the fixed assets administrator in your building.

Fixed Asset Listing

NORTHWEST ATTENDANCE CENTER Room: ATH

ROOM	BAR CODE	DESCRIPTION	SERIAL NO.	MODEL	EMP NAME	COST	ACO DT	INV DT	NOTES
ATH	10109	VAULTING STANDARDS	N/A	2215		\$ 679.00	04/30/98	N/A	N/A
ATH	10448	SHORT FENCE AND GATE	N/A	N/A		\$ 550.00	09/23/98	N/A	N/A
ATH	10450	ALUMINUM TEAM BENCH (#2)	N/A	PTB15B		\$ 525.00	09/24/98	N/A	N/A
ATH	10451	ALUMINUM TEAM BENCH (#1)	N/A	PTB15B		\$ 525.00	09/24/98	N/A	N/A
ATH	16359	VIEWSONIC DATA PROJECTOR	T882100295	PJ820		\$ 3999.00	07/29/99	N/A	N/A
ATH	18710	NWAC RESTROOM FOR GIRL'S FIELD HOUSE	200 SQUARE FEET			\$ 9500.00	08/24/00	N/A	N/A
ATH	20003	YAMAHA SOUND SYSTEM	S472282QS	RX596		\$ 1373.30	09/11/02	N/A	N/A
ATH	20498	SOCCER GOALS	NONE	SGOAL 1 PK		\$ 1574.00	12/11/02	N/A	N/A
ATH	25058	8'X8' SOCCER SIGN	NONE	DI BOND		\$ 550.00	05/19/04	N/A	N/A
ATH	25059	8'X8' SOCCER SIGN	NONE	DI BOND		\$ 550.00	05/19/04	N/A	N/A
ATH	25208	TRACTOR	D26500057	LK3054XS	FOOTBALL FIELD	\$ 11200.00	06/09/04	N/A	N/A
ATH	25423	NW/HIGH FOOTBALL CONCESSION/RESTROOMS				\$ 211507.22	01/06/04	N/A	N/A
ATH	25578	MANITOWOC ICE MACHINE	040721307	QD0452A	HURT	\$ 2670.00	08/11/04	N/A	N/A
ATH	27825	CARPORT-TYPE SHED	NONE	NONE		\$ 558.75	05/31/05	N/A	N/A
ATH	27845	FENCE	NONE	NONE	ARMSTRONG	\$ 2700.00	06/30/05	N/A	N/A
ATH	28641	FOOTBALL PAVILLION	NONE	NONE		\$ 16394.05	10/12/05	N/A	N/A
ATH	29935	NORTHWEST HIGH FOOTBALL BLEACHERS/HOME				\$ 99006.83	06/01/06	N/A	N/A
ATH	30484	FOOTBALL FIELD FENCING	NONE			\$ 2614.00	10/11/06	N/A	N/A
ATH	30653	TENT W/TRAVEL BAG	NONE			\$ 823.95	12/13/06	N/A	N/A
ATH	31603	NORTHWEST HIGH PRESSBOX		EC2HSF1015	M. BLACK	\$ 139031.09	10/11/06	N/A	N/A
ATH	32500	SONY DIGITAL CAMCORDER	359921	DCR-HC46	M. GIBSON	\$ 650.00	07/01/07	N/A	N/A
ATH	33161	HIGH JUMP		GVP400	TRACK	\$ 3999.00	06/25/08	N/A	N/A
ATH	33208	POLE VAULT		GVP30J	TRACK	\$ 10999.00	06/25/08	N/A	N/A
ATH	35370	FOOTBALL FIELD LIGHTING			FOOTBALL FIELD	\$ 272314.55	12/08/08	N/A	N/A
ATH	37206	LAWN MOWER 22" CUT				\$ 148.00	05/24/10	N/A	N/A
ATH	39616	FIELD MARKING MACHINE	BA2186	826059	ATHLETIC DEPT	\$ 1988.19	04/26/11	N/A	N/A
ATH	39617	FIELD MARKING MACHINE	BA2187	826059	ATHLETIC DEPT	\$ 1988.19	04/26/11	N/A	N/A
ATH	39837	FERTILIZER SPREADER		P-400	ATHLETICS	\$ 450.00	05/20/11	N/A	N/A
ATH	39843	DELL LAPTOP COMPUTER	GNP35Q1	E6410	PETERSON	\$ 1341.59	05/09/11	N/A	N/A
ATH	39844	DELL LAPTOP COMPUTER	43Q35Q1	E6410	HURT/ATHLETICS	\$ 1341.59	05/09/11	N/A	N/A
ATH	41066	LEXMARK MOWER, 60"	964849	MDLLZE27KC	ATHLETICS/HURT	\$ 6687.24	06/30/11	N/A	N/A
ATH	41079	DELL OPTIPLEX 780	HHTCKQ1	OPTIPLX780	HURT	\$ 879.51	07/14/11	N/A	N/A
ATH	41081	PANASONIC CAMCORDER	D1HK00444		J. WHITE	\$ 2195.00	07/14/11	N/A	N/A
ATH	42142	TRAP CHUTE			ATHLETICS	\$ 1250.00	10/13/11	N/A	N/A

You may print these sheets on your printer and distribute to each room for verification and signatures. Be sure to make a copy and place the original in the sheet protector behind each door.

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>



<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

If you only want to print one room sheet at a time, select the room you want to print.

Search For Fixed Assets X Bb Rankin County School Dis X

10.1.12.10:8080/netdata/fixinvrlst.ndm/input?d=032

Rankin County Schools On The Web



Select A Room:

Print Room Sheets	117	318	510
Missing Items	118	321	512
Scanner Errors	119	323	514
No Room	12	324	516
ATH	12G	325	517
BAND	12L	326	518
BASE	120	327	519
BUS	121	330	521
CAFE	122	34	522
FLOA	123	37	524
FOOT	125	401	526
FRON	127	403	528
GYM	129	404	530
GYMG	131	407	532
LIBR	201	408	534
MAIN	203	413	535
MTN.	204	414	535C
NWRH	205	416	535D
PAB	207	418	545
PBOX	208	420	547
SOFT	209	421	549
STU	210	422	
VINE	211	423	
100	212	424	
101	214	425	
101A	215	426	

Select "Print Room Sheets"

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

Note: If you do not select “Print Room Sheet”, the printout will not have the correct formatting and will be missing the barcode and signature lines.

Fixed Asset By Room List | Rankin County School Dis |

10.1.12.10:8080/netdata/fxinvroom.ndm/input?d=032&r=GYM

Rankin County Schools On The Web

Room Inventory Listing

NORTHWEST ATTENDANCE CENTER

BARCODE LOOKUP:

Show Federal Items Only: ☐

ROOM NUMBER: GYM TOTAL ITEMS:

COST	TAG	ITEM	MODEL	SERIAL	LOCATE	EMPLOYEE	COST	ACQUIRE	RELAST	INV	ASSET
CNTR	NO.	DESCRIPTION	NO.	NO.	NAME	NAME		DATE	DATE		PRESI
032	160936	13 " MACBOOK AIR	K0RH5LL/A	C02PN1APG940	320001	BAILEY LORENZO	\$ 909.71	07/01/15	N/A		<input type="checkbox"/>
032	161387	13 " MACBOOK AT	K0RH5LL/A	C02PN1MMG940	320001	JACKSON SHAY	\$ 909.71	07/01/15	N/A		<input type="checkbox"/>
			K0RH5LL/A	C02PN1T9G940	320001	DAVIS ROD	\$ 909.71	07/01/15	N/A		<input type="checkbox"/>
			200	NONE	320001	N/A	\$ 860.00	09/10/03	N/A		<input type="checkbox"/>
			LL3000	NONE	320001	N/A	\$ 1570.00	09/10/03	N/A		<input type="checkbox"/>
			30A	030750082	320001	N/A	\$ 1200.00	10/08/03	N/A		<input type="checkbox"/>
032	30900	CHAIR STORAGE RACK	HT303	NONE	320001	N/A	\$ 795.00	02/15/07	N/A		<input type="checkbox"/>
032	32241	CAMCORDER	DCR-HC28	451758	320001	JACKSON SHAY	\$ 234.99	11/09/07	N/A		<input type="checkbox"/>
032	39255	SONY HANDYCAM	DCR-SR68	1316791	320001	JACKSON SHAY	\$ 329.00	12/07/10	N/A		<input type="checkbox"/>
032	39256	SANYO TV	DP32670	D0180952131683320001	320001	JACKSON SHAY	\$ 398.00	12/07/10	N/A		<input type="checkbox"/>
032	51251	VERTEX PORTABLE RADIO	AC0805U1011P4G072298		320001	BAILEY	\$ 210.00	06/25/14	N/A		<input type="checkbox"/>
032	51996	YAMAHA SOUND SYSTEM	N/A	N/A	320001	N/A	\$ 5448.00	12/09/14	N/A		<input type="checkbox"/>

Select “Print Room Sheet”

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>



Fixed Asset Listing

NORTHWEST ATTENDANCE CENTER Room: GYM

ROOM	BAR CODE	DESCRIPTION	SERIAL NO.	MODEL	EMP NAME	COST	ACQ DT	INV DT	NOT
GYM	160936	13 " MACBOOK AIR	C02PN1APG940	K0RH5LL/A	BAILEY LORENZO	\$ 909.71	07/01/15	N/A	N/A
GYM	161387	13 " MACBOOK AIR	C02PN1MMG940	K0RH5LL/A	JACKSON SHAY	\$ 909.71	07/01/15	N/A	N/A
GYM	161526	13 " MACBOOK AIR	C02PN1T9G940	K0RH5LL/A	DAVIS ROD	\$ 909.71	07/01/15	N/A	N/A
GYM	21648	PADDED STAND FOR VOLLEYBALL REFEREE	NONE	RS200		\$ 860.00	09/10/03	N/A	N/A
GYM	21649	VOLLEYBALL SET (POLES, NET, WINCH)	NONE	COLL3000		\$ 1570.00	09/10/03	N/A	N/A
GYM	21896	ICE MACHINE	030750082	QM30A		\$ 1200.00	10/08/03	N/A	N/A
GYM	30900	CHAIR STORAGE RACK	NONE	HT303		\$ 795.00	02/15/07	N/A	N/A
GYM	32241	CAMCORDER	451758	DCR-HC28	JACKSON SHAY	\$ 234.99	11/09/07	N/A	N/A
GYM	39255	SONY HANDYCAM	1316791	DCR-SR68	JACKSON SHAY	\$ 329.00	12/07/10	N/A	N/A
GYM	39256	SANYO TV	D0180952131683	DP32670	JACKSON SHAY	\$ 398.00	12/07/10	N/A	N/A
GYM	51251	VERTEX PORTABLE RADIO	1P4G072298	AC0805U101	BAILEY	\$ 210.00	06/25/14	N/A	N/A
GYM	51996	YAMAHA SOUND SYSTEM				\$ 5448.00	12/09/14	N/A	N/A



ROOM NUMBER: GYM TOTAL ITEMS: 12

Employee Signature

Date

Administrator Signature

Date

Responsibility of Fixed Assets is established with those given custody. Any destruction, theft, or other loss of property should be immediately reported to the fixed assets administrator in your building.

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

The “Scanner Errors” tab will display errors you had during the scan process.

This tab will tell you if the item was scanned in the wrong room, wrong location, or asset has been disposed.

Select A Room:			
Print Room Sheets	117	318	510
Missing Items	118	321	512
Scanner Errors	119	323	514
No Room	12	324	516
ATH	12G	325	517
BAND	12L	326	518
BASE	120	327	519
BUS	121	330	521
CAFE	122	34	522
FLOA	123	37	524
FOOT	125	401	526
FRON	127	403	528
GYM	129	404	530
GYMG	131	407	532
LIBR	201	408	534
MAIN	203	413	535
MTN.	204	414	535C
NWRH	205	416	535D
PAB	207	418	545
PBOX	208	420	547
SOFT	209	421	549
STU	210	422	
VINE	211	423	
100	212	424	
101	214	425	
101A	215	426	

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

Fixed Asset By Room Listing - Mozilla Firefox

File Edit View History Bookmarks Tools Help

Fixed Asset By Room Listing x +

10.1.12.10:8080/netdata/fixinroom.ndm/scanerr?d=032

Rankin County Schools On The Web

Scanning Errors

NORTHWEST ATTENDANCE CENTER

ROOM NUMBER: 12G											
COST	TAG	ITEM		MODEL	SERIAL	LOCAT	COST	ACQUIRE	LAST INV	SCAN	ERROR
CNTR	NO.	DESCRIPTION		NO.	NO.			DATE	DATE	ERROR	DATE:
032	55049	MOTOROLA ANALOG RADIO		AAH01QDC9J	752TSFB938	320001	OFFICE/REYNOLDS	06/08/16	09/15/16	01.0 - Wrong ROOM Number	09/15/16

This asset was in the wrong room

7:48 AM 9/23/2016

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>



<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

“Missing Items”

Search For Fixed Assets X Bb Rankin County School Dis X

10.1.12.10:8080/netdata/fixinvrlst.ndm/input?d=032

Rankin County Schools On The Web



Select A Room:

Print Room Sheets	117	318	510
Missing Items	118	321	512
Scanner Errors	119	323	514
No Room	12	324	516
ATH	12G	325	517
BAND	12L	326	518
BASE	120	327	519
BUS	121	330	521
	122	34	522
	123	37	524
	125	401	526
	127	403	528
	129	404	530
GYMG	131	407	532
LIBR	201	408	534
MAIN	203	413	535
MTN.	204	414	535C
NWRH	205	416	535D
PAB	207	418	545
PBOX	208	420	547
SOFT	209	421	549
STU	210	422	
VINE	211	423	
100	212	424	
101	214	425	
101A	215	426	

Select “Missing Items”

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

The “Date Began Last Inventory” needs to be set to the day you start your inventory. IF NOT, YOUR MISSING INVENTORY LIST WILL NOT BE CORRECT.

Fixed Asset By Room Listing - Mozilla Firefox

File Edit View History Bookmarks Tools Help

Fixed Asset By Room Listing x +

10.1.12.10:8080/netdata/fixinvroom.ndm/mitems?d=032

Rankin County School System

Missing Items Inventory

NORTHWEST ATTENDANCE

Date Began Last Inventory: Sep 17 2016

Email this Report to: -Select User-

ROOM: NORTHWEST ATTENDANCE

TAG NO.	ITEM DESCRIPTION	MODEL NO.	SERIAL NO.	LOCAT	EMPLOYEE NAME	DATE	DATE	PRESENT	NOTES:	
160967	13" MACBOOK AIR	K0RH5LL/A	C02PN1CYG940	320001	N/A	\$ 909.71	07/01/15	N/A	<input type="checkbox"/>	
44625	WIRELESS AP	XR-2420	XR203100EADD7	320001	N/A	\$ 1625.00	08/14/13	N/A	<input type="checkbox"/>	

Update Inventory

ROOM: ATHLETIC CENTER

TAG NO.	ITEM DESCRIPTION	MODEL NO.	SERIAL NO.	LOCAT	EMPLOYEE NAME	ACQUIRE DATE	LAST INV DATE	ASSET PRESENT	SPECIAL NOTES:	
10109	VAULTING STANDARDS	2215	N/A	320001	N/A	\$ 679.00	04/30/98	N/A	<input type="checkbox"/>	
10448	SHORT FENCE AND GATE	N/A	N/A	320001	N/A	\$ 550.00	09/23/98	N/A	<input type="checkbox"/>	
10450	VAULTING STANDARDS	2215	N/A	320001	N/A	25.00	09/24/98	N/A	<input type="checkbox"/>	
10451	VAULTING STANDARDS	2215	N/A	320001	N/A	25.00	09/24/98	N/A	<input type="checkbox"/>	
16359	VAULTING STANDARDS	2215	N/A	320001	N/A	999.00	07/29/99	N/A	<input type="checkbox"/>	
18710	VAULTING STANDARDS	2215	N/A	320001	N/A	500.00	08/24/00	N/A	<input type="checkbox"/>	
20003	VAULTING STANDARDS	2215	N/A	320001	N/A	373.30	09/11/02	N/A	<input type="checkbox"/>	
20498	VAULTING STANDARDS	2215	N/A	320001	N/A	574.00	12/11/02	N/A	<input type="checkbox"/>	
25058	8'X8' SOCCER SIGN	DI BOND	NONE	320001	N/A	\$ 550.00	05/19/04	N/A	<input type="checkbox"/>	
25059	8'X8' SOCCER SIGN	DI BOND	NONE	320001	FOOTBALL FIELD	\$ 550.00	05/19/04	N/A	<input type="checkbox"/>	

7:58 AM 9/23/2016

MAKE SURE YOUR “DATE BEGAN LAST INVENTORY” IS SET TO THE DAY YOU STARTED SCANNING.

This will display a date the asset was inventoried.

MAKE SURE YOUR “DATE BEGAN LAST INVENTORY” IS SET TO THE DAY YOU STARTED SCANNING.

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

This report will need to be printed, signed and sent to Randi along with any supporting documentation.

(Lost or Stolen form, Disposal form, police reports)

Fixed Asset By Room Listing - Mozilla Firefox

File Edit View History Bookmarks Tools Help

Fixed Asset By Room Listing x +

10.1.12.10:8080/netdata/finvroom.ndm/mitems?d=032

Rankin County Schools On The Web

Missing Items Inventory Listing

NORTHWEST ATTENDANCE CENTER

Date Began Last Inventory: Sep 17 2016

Email this Report to: -Select User-

Update Report

Send Email

TAG NO.	ITEM DESCRIPTION	MODEL NO.	SERIAL NO.	ROOM: LOCAT EMPLOYEE NAME	COST	ACQUIRE DATE	LAST INV DATE	ASSET PRESENT	SPECIAL NOTES:
160967	13" MACBOOK AIR	K0RH5LL/A	C02PN1CYG940	320001N/A	\$ 909.71	07/01/15	N/A	<input type="checkbox"/>	
44625	WIRELESS AP	XR-2420	XR203100EADD7	320001N/A	\$ 1625.00	08/14/13	N/A	<input type="checkbox"/>	

Update Inventory

ROOM: ATH

TAG NO.	ITEM DESCRIPTION	MODEL NO.	SERIAL NO.	ROOM: LOCAT EMPLOYEE NAME	COST	ACQUIRE DATE	LAST INV DATE	ASSET PRESENT	SPECIAL NOTES:
10109	VAULTING STANDARDS	2215	N/A	320001N/A	\$ 679.00	04/30/98	N/A	<input type="checkbox"/>	
10448	SHORT FENCE AND GATE	N/A	N/A	320001N/A	\$ 550.00	09/23/98	N/A	<input type="checkbox"/>	
10450	ALUMINUM TEAM BENCH (#2)	PTB15B	N/A	320001N/A	\$ 525.00	09/24/98	N/A	<input type="checkbox"/>	
10451	ALUMINUM TEAM BENCH (#1)	PTB15B	N/A	320001N/A	\$ 525.00	09/24/98	N/A	<input type="checkbox"/>	
16359	VIEWSONIC DATA PROJECTOR	PJ820	T88210029S	320001N/A	\$ 3999.00	07/29/99	N/A	<input type="checkbox"/>	
18710	NWAC RESTROOM FOR GIRL'S FIELD HOUSE	N/A	200 SQUARE FEET	320001N/A	\$ 9500.00	08/24/00	N/A	<input type="checkbox"/>	
20003	YAMAHA SOUND SYSTEM	RX596	S472282QS	320001N/A	\$ 1373.30	09/11/02	N/A	<input type="checkbox"/>	
20498	SOCCER GOALS	SGOAL 1 PK	NONE	320001N/A	\$ 1574.00	12/11/02	N/A	<input type="checkbox"/>	
25058	8'X8' SOCCER SIGN	DI BOND	NONE	320001N/A	\$ 550.00	05/19/04	N/A	<input type="checkbox"/>	
25059	8'X8' SOCCER SIGN	DI BOND	NONE	320001FOOTBALL FIELD	\$ 550.00	05/19/04	N/A	<input type="checkbox"/>	

7:58 AM 9/23/2016

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

To start the scanning software, double click the “TelnetCE” icon on the screen.



<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

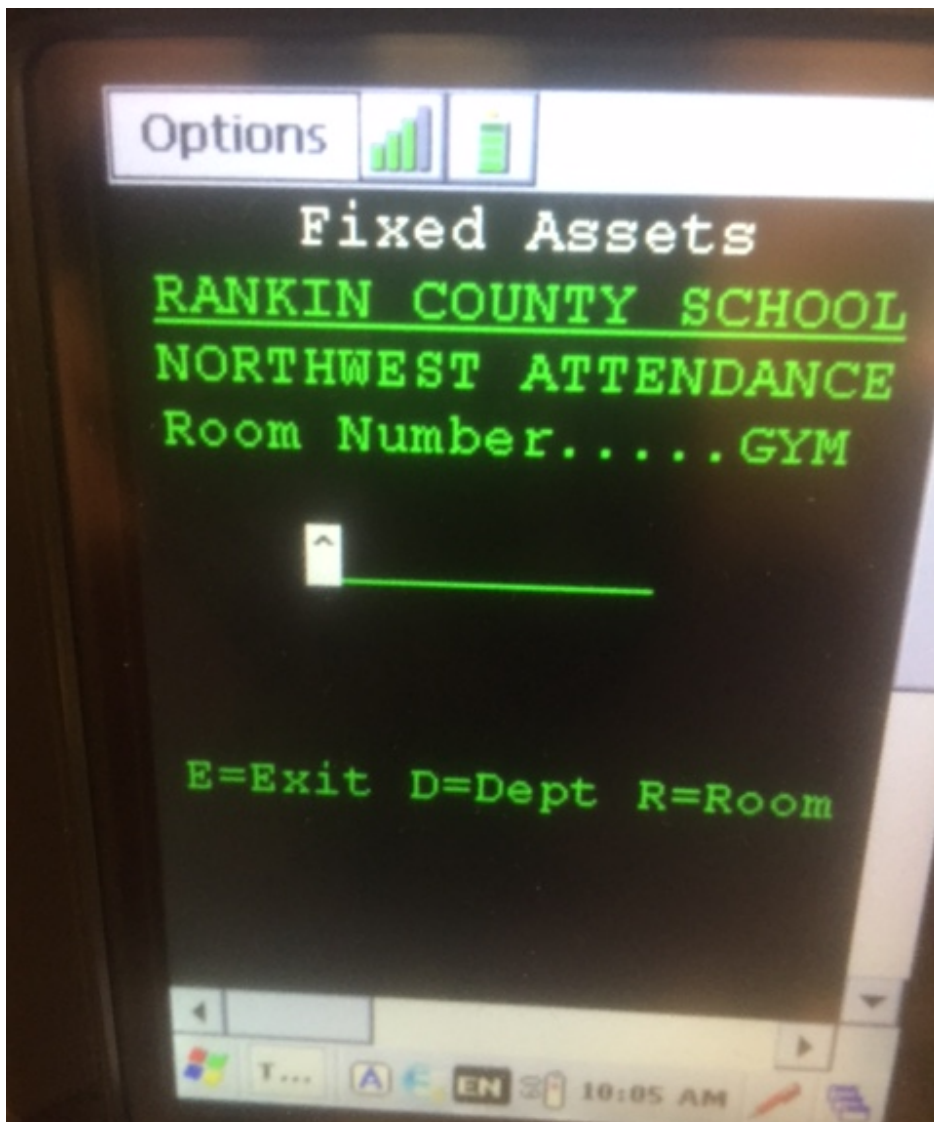
The software will “auto” login and prompt you to scan the first barcode from the “room sheet”. (We can also print new barcodes for each of your rooms. These tags can go on each room door and be used instead of the “room sheet” barcode.)



Be sure to remove any old room barcodes.

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

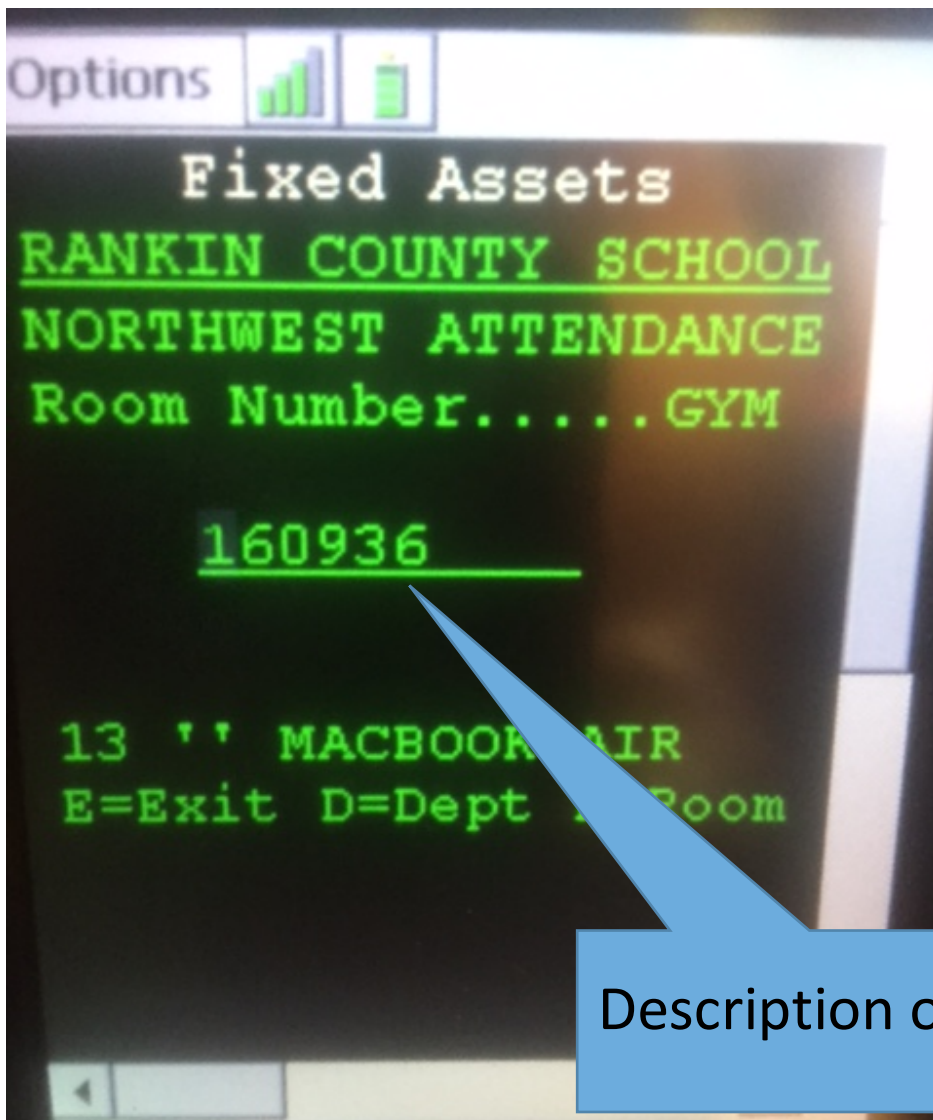
The barcode on the back of the door or the room sheet tells the scanner which school\department is to be scanned.



<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

When you scan the asset barcode, the scanner will tell you a brief description of the asset.



<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

As you scan barcodes, the system will automatically date the asset as inventoried in the system. You will notice, under the room listing, the color will change and a scan date is created.

Shading is removed when scanned

The scanned date is created.

Fixed Asset By Room Listing - Mozilla Firefox

File Edit View History Bookmarks Tools Help

Room Inventory Listing

NORTHWEST ATTENDANCE CENTER

BARCODE LOCATION: Find Print Room Sheet Select Department Select

Show Federal Items: ☐

ROOM NUMBER: 032 TOTAL ITEMS: 12

COST CNTR	TAG NO.	ITEM DESCRIPTION	MODEL NO.	SERIAL NO.	LOCATION	EMPLOYEE NAME	COST	ACQ DATE	REL DATE	INV DATE	ASSET PRESENT	SPECIAL NOTES:
032	160936	13 " MACBOOK	K0RH5LL/A	C02PN1APG940	320001	BAILEY LORENZO	\$ 909.71	07/01/15	09/23/16		<input type="checkbox"/>	
032	161387	13 " MACBOOK AIR	K0RH5LL/A	C02PN1MMG940	320001	JACKSON SHAY	\$ 909.71	07/01/15	N/A		<input type="checkbox"/>	
032	161526	13 " MACBOOK AIR	K0RH5LL/A	C02PN1T9G940	320001	DAVIS ROD	\$ 909.71	07/01/15	N/A		<input type="checkbox"/>	
032	21648	PADDED STAND FOR VOLLEYBALL REFEREE	RS200	NONE	320001	N/A	\$ 860.00	09/10/03	09/23/16		<input type="checkbox"/>	
032	21649	VOLLEYBALL SET (POLES, NET, WINCH)	COLL3000	NONE	320001	N/A	\$ 1570.00	09/10/03	N/A		<input type="checkbox"/>	
032	21896	ICE MACHINE	QM30A	030750082	320001	N/A	\$ 1200.00	10/08/03	N/A		<input type="checkbox"/>	
032	30900	CHAIR STORAGE RACK	HT303	NONE	320001	N/A	\$ 795.00	02/15/07	N/A		<input type="checkbox"/>	
032	32241	CAMCORDER	DCR-HC28	451758	320001	JACKSON SHAY	\$ 234.99	11/09/07	N/A		<input type="checkbox"/>	
032	39255	SONY HANDYCAM	DCR-SR68	1316791	320001	JACKSON SHAY	\$ 329.00	12/07/10	N/A		<input type="checkbox"/>	
032	39256	SANYO TV	DP32670	D01809521316833	320001	JACKSON SHAY	\$ 398.00	12/07/10	09/23/16		<input type="checkbox"/>	
032	51251	VERTEX PORTABLE RADIO	AC0805U1011P4G072298		320001	BAILEY	\$ 210.00	06/25/14	N/A		<input type="checkbox"/>	
032	51996	YAMAHA SOUND SYSTEM	N/A	N/A	320001	N/A	\$ 5448.00	12/09/14	N/A		<input type="checkbox"/>	

Update Inventory

9:23 AM 9/23/2016

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

“Fixed Asset Transfers”

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

Employee Job List - Innovak X

10.1.12.10:8080/netdata/jobsec.ndm/jlist

Apps | Innovak List | Kronos | Offsite Reqs. | Fox News | Yahoo | Braves | NASCAR | Mississippi Cattle Price | The Clarion-Ledger | Channel 12 | Channel 3 | Channel 16 | Meeting Requests (R) | RJ Young Supplies

Rankin County Schools On The Web

August 21, 2017

Password Expires in 109 Days

Fixed Asset Inventory

Maintain Fixed Assets Master

Fixed Asset Transfers

Report Manager

Web Queries

Spec. Functions

Go To Kronos

Select

INNOVAK INTERNATIONAL

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<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

The screenshot shows a web browser window with the address bar displaying `10.1.12.10:8080/netdata/FX205.ndm/input`. The browser's tab bar shows a single tab titled "Transfer Fixed Assets". The page header features the text "Rankin County Schools On The Web" in a stylized font. Below the header, a dark blue sidebar on the left contains icons for a home page and an email function. The main content area is white and contains the following elements:

- A label "Search By:" in blue text.
- A label "Bar Code:" in blue text.
- A text input field for entering a bar code.
- A "Search" button.

Two blue callout boxes provide instructions:

- A large callout box pointing to the text input field contains the text "Key the asset number".
- A smaller callout box pointing to the "Search" button contains the text "Select Search".

At the bottom of the page, the "INNOYAK INTERNATIONAL" logo is displayed, followed by the copyright notice "Copyright Innovak International, Inc 2006-2014". The Windows taskbar at the very bottom shows the search bar, task view button, and a row of application icons including Edge, File Explorer, and various productivity apps. The system clock in the bottom right corner indicates the time is 10:59 AM on 8/21/2017.

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>



Fixed Asset Transfer

10.1.12.10:8080/netdata/fixtrans.ndm/trms

Apps Innovak List Kronos Offsite Reqs Fox News Yahoo Braves NASCAR Mississippi Cattle Pri The Clarion-Ledger Channel 12 Channel 3 Channel 16 Meeting Requests (R) RJ Young Supplies Aesop - Dashboard Imported From Firef

Rankin County Schools On The Web

Transfer Fixed Assets



Asset Description		
Control #: 30416 Bar Code:30416 Description: BAR CODE PRINTER		
Manufacturer: ZEBRA	Serial #: 43A063200024	Model: TLP3842
Department: 001 - RANKIN COUNTY SCHOOLS	Room: BJOL	Location: 010001 - RCSD Administrative Office
Date Acquired: 11/08/06	Original Cost: \$455.00	

Your Location

From Department: 001 - RANKIN COUNTY SCHOOLS

To Department: 044 - PELAHATCHIE HIGH ▼


Location: 440001

Transfer Date: 08-21-2017

CC Email:

Comments:

Enter another email address if desired.



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Type here to search

11:01 AM 8/21/2017

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

Fixed Asset Transfer

10.1.12.10:8080/netdata/fxtrans.ndm/tms

Apps Innovak List Kronos Offsite Reqs Fox News Yahoo Braves NASCAR Mississippi Cattle Pri The Clarion-Ledger Channel 12 Channel 3 Channel 16 Meeting Requests (R) RJ Young Supplies Aesop - Dashboard Imported From Firef

Rankin County Schools On The Web

Transfer Fixed Assets

Asset Description

Control #: 30416 Bar Code:30416 Description: BAR CODE PRINTER		
Manufacturer: ZEBRA	Serial #: 43A063200024	Model: TLP3842
Department: 001 - RANKIN COUNTY SCHOOLS	Room: BJOL	Location: 010001 - RCSD Administrative Office
Date Acquired: 11/08/06	Original Cost: \$455.00	

From Department: 001 - RANKIN COUNTY SCHOOLS

To Department: 044 - PELAHATCHIE HIGH ▼

Location: 440001

Transfer Date: 08-21-2017

CC Email:

Comments:

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INTERNATIONAL

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11:01 AM
8/21/2017

Select "Transfer"

Once you select "Transfer", an email will be sent to the Fixed Asset person at the school\department or the IT technician.

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

For Schools\Departments

If a technician (or anyone for that matter) needs to work on one of your Fixed Assets, this process will need to be completed. The technician will login and transfer the asset to their personal inventory. The asset will no longer be on your school inventory. For tracking purposes, the school Fixed Asset Manager will receive an email, as well as the technician, describing the transfer.

IMPORTANT...

If the technician returns the fixed asset back to your school, you will need to accept the fixed asset back to your inventory.

You can refer to page 25 of this manual for directions. Once you have completed the transfer process, the fixed asset will be placed back on the school inventory and removed from the technician's inventory.

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

Please contact Randi Bullock or Brian Jolly if you have any questions or problems with the inventory process.

Randi Bullock randi.bullock@rcsd.ms 601-825-5590 ext. 1077

Brian Jolly bjolly@rcsd.ms 601-260-1037 cell
601-825-5590 ext. 1056

<http://10.1.12.10:8080/netdata/jobsec.ndm/jlist>

**RANKIN COUNTY SCHOOL DISTRICT
FIXED ASSET ACQUISITION**

MUST ACCOMPANY A PURCHASE ORDER OR ACTIVITY FUND TRANSMITTAL

**SECTION I
(TO BE COMPLETED BY ADMINISTRATIVE OFFICE)**

ASSET NUMBER: _____

CHECK NUMBER: _____ **DATE PAID:** _____

=====

**SECTION II
(TO BE COMPLETED BY SCHOOL/DEPARTMENT)**

CHECK ONE: _____ **PURCHASED THROUGH DISTRICT FUNDS**
_____ **PURCHASED THROUGH ACTIVITY FUND**
_____ **PURCHASED THROUGH CREDIT WITH ASSET #** _____

ITEM DESCRIPTION: _____

MANUFACTURER: _____

SERIAL NUMBER: _____

MODEL NUMBER: _____

VENDOR NAME: _____

VENDOR NUMBER: _____

SCHOOL/DEPARTMENT: _____

ITEM LOCATION: _____

PURCHASE ORDER NUMBER: _____

FUND/FUNCTION/OBJECT/DEPARTMENT: _____

PURCHASE AMOUNT: _____

**FORM FA-1
(Revised 12/18/18)**

*White and Yellow Copies – RCSD Administrative Office
Pink Copy – School/Department*

RANKIN COUNTY SCHOOL DISTRICT FIXED ASSET DISPOSAL

***MUST BE ACCOMPANIED BY AN AGENDA REQUEST FORM
WHEN SUBMITTED FOR BOARD APPROVAL***

ASSET NUMBER: _____

ITEM DESCRIPTION: _____
(INCLUDE MANUFACTURER)

SERIAL NUMBER: _____

SCHOOL/DEPARTMENT: _____

ASSET CONDITION (check one): _____ **WORKING** _____ **NON-WORKING**

PLEASE NOTE: Items reported stolen must be accompanied by a police report. A memorandum stating circumstances of equipment loss must accompany those shown as lost, destroyed due to catastrophe or transferred to another governmental entity. The Agenda Request Form should be completed in full with a short description of why the item should be removed from inventory.

.....
***DO NOT WRITE BELOW THIS LINE
TO BE COMPLETED BY DIRECTOR OF PURCHASING***

DATE OF APPROVAL BY SCHOOL BOARD: _____

METHOD OF DISPOSAL:

1. **SOLD**
2. **JUNKED**
3. **LOST**
4. **STOLEN**
5. **CATASTROPHE**
6. **RETURNED TO VENDOR FOR CREDIT (*Replaced by asset #*_____)**
7. **RETURNED TO STATE VOCATIONAL WAREHOUSE**
8. **TRANSFERRED TO OTHER GOVERNMENTAL ENTITY**

IF SOLD:

AMOUNT OF SALE: _____ **DATE OF SALE:** _____

DIRECTOR OF PURCHASING: _____

FORM FA-2
(Revised 12/18/18)

*White and Yellow Copies– RCSD Administrative Office
Pink Copy – School/Department*

RANKIN COUNTY SCHOOL DISTRICT
LOST OR STOLEN PROPERTY AFFIDAVIT

SCHOOL/DEPARTMENT

ADDRESS

ADDRESS

Location of Property: _____ Date: _____

<u>Description</u>	<u>Inventory Number</u>	<u>Police/Sheriff Report Number</u>	<u>Date Purchased</u>	<u>Cost or Value</u>
---------------------------	------------------------------------	--	----------------------------------	---------------------------------

Detailed Explanation of Loss: (In case of theft, robbery or mysterious disappearance, show the name of the local law enforcement office notified and the date the loss was discovered. If such loss was not reported to a local law enforcement office at the time of the discovery, give a complete explanation of such failure.) Attach copies of police reports, if applicable.

WE HEREBY STATE UNDER OATH THAT THE ABOVE FACTS ARE TRUE AND CORRECT TO THE BEST OF OUR KNOWLEDGE.

Principal/Director

Date

Employee Responsible for Property

Date

THIS DATE PERSONALLY APPEARED BEFORE ME, the undersigned authority, in and for _____ County, in the State of Mississippi, the above named individuals, who, being first duly sworn, state on their oaths that the above facts are true and correct to the best of their knowledge.

GIVEN UNDER MY HAND AND OFFICIAL SEAL, this the _____ day of _____, 20____.

Notary Public

This document has been reviewed and approved by _____
Superintendent

RANKIN COUNTY SCHOOL DISTRICT
FIXED ASSET TEMPORARY TRANSFER

*TO BE USED FOR ITEMS TRANSFERRED TO ANOTHER LOCATION THAT WILL
BE RETURNED TO THE ORIGINAL LOCATION WITHIN THIRTY (30) DAYS.*

(EXAMPLE: REPAIRS, LOANS, ETC.)

ASSET NUMBER: _____

ITEM DESCRIPTION: _____

SERIAL NUMBER: _____

ASSET TRANSFERRED FROM: _____

ASSET TRANSFERRED TO: _____

DATE OF TRANSFER: _____

REASON FOR TRANSFER: _____

ESTIMATED DATE OF RETURN: _____

SIGNATURE OF PERSON SENDING: _____

SIGNATURE OF PERSON RECEIVING: _____

.....
**IF UNABLE TO RETURN WITHIN THIRTY (30) DAYS, SHOW REASON AND
ESTIMATED DATE OF RETURN:** _____

DATE RETURNED: _____

INITIALS OF BOTH PARTIES: _____
.....

FORM FA-4

*WHITE – INVENTORY CLERK YELLOW – SCHOOL/DEPARTMENT RECEIVING
PINK – ATTACH TO EQUIPMENT
GOLDENROD – SCHOOL/DEPARTMENT SENDING*

RANKIN COUNTY SCHOOL DISTRICT FIXED ASSET DONATION

MUST BE SUBMITTED UPON ACCEPTANCE OF DONATED ITEM

SECTION I (TO BE COMPLETED BY ADMINISTRATIVE OFFICE)

ASSET NUMBER: _____

SECTION II (TO BE COMPLETED BY SCHOOL/DEPARTMENT)

ITEM DESCRIPTION: _____

DATE OF DONATION: _____

MANUFACTURER: _____

SERIAL NUMBER: _____

MODEL NUMBER: _____

DONATED BY: _____

SCHOOL/DEPARTMENT: _____

ITEM LOCATION: _____

VALUE AT TIME OF DONATION: _____

***(ANY DONATION VALUED AT FIVE HUNDRED DOLLARS (\$500) OR MORE MUST BE
ACCOMPANIED BY AN AGENDA REQUEST FORM FOR BOARD ACKNOWLEDGEMENT.)***

**PLEASE NOTE: ALL TECHNOLOGY EQUIPMENT (COMPUTERS, PRINTERS, ETC.) MUST
BE APPROVED BY THE DIRECTOR OF TECHNOLOGY OR THE TECHNOLOGY
COORDINATOR PRIOR TO ACCEPTANCE OF DONATION.**

APPROVED BY (INITIAL ONE): _____ DIRECTOR OF TECHNOLOGY

_____ TECHNOLOGY COORDINATOR

DATE OF APPROVAL: _____

**FORM FA-5
(Revised 12/18/18)**

***White and Yellow Copies – RCSD Administrative Office
Pink Copy – School/Department***

**Rankin County School District
Off-Site Fixed Asset Request**

Asset Number _____ School/Department _____

Asset Description _____

Serial Number _____

Purpose _____

I understand that I am responsible for the above asset while in my possession, both on and off site. I understand it is my responsibility to report any damages or losses while this asset is in my possession. I agree to reimburse the Rankin County School District for any loss due to my negligence.

Employee Signature _____

Supervisor Signature _____

Date Approved _____

Date Returned _____

Employee Signature _____

Supervisor Signature _____

Note: Keep original with your fixed asset room inventory log and give a copy to the fixed asset manager at your location.