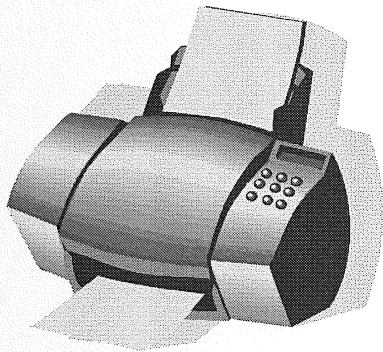
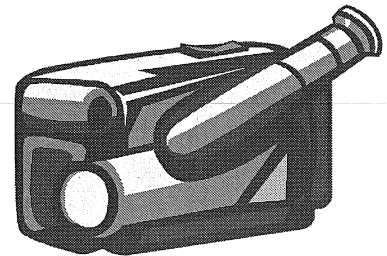
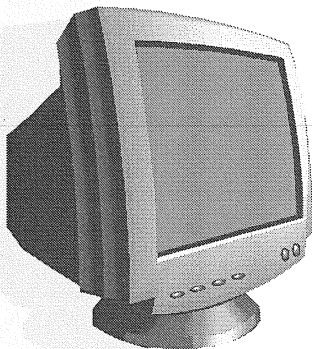


Property Administration Manual

DOI MAY 2000
JUNE 2001
AUGUST 2002



**Richland County School District One
Columbia, SC**

PROPERTY ADMINISTRATION MANUAL
TABLE OF CONTENTS

I.	Introduction	<u>Page</u>
A.	Background	I-1
B.	General	I-2
II.	Responsibilities	
A.	General	II-1
B.	Supervisory	II-1
C.	Direct	II-1
D.	Inventory Control Officers	II-1
E.	Financial Services-Property	II-3
III.	Property Accounting	
A.	General	III-1
B.	Accountability vs. Responsibility	III-1
C.	Tagging Equipment	III-1
D.	Sensitive Items	III-2
E.	Significant Value Items	III-2
F.	Capitalization Policy	III-3
G.	Depreciation Policy	III-4
H.	Replacement Procedures for Lost Damaged or Stolen Property	III-4
I.	Repair Shop	III-6
J.	Additions and Deletions to the Fixed Asset Master Listing	III-7
IV.	Inventories	
A.	General	IV-1
B.	Background	IV-1
C.	Conducting Inventories	IV-1
D.	District Locations	IV-2
V.	Information Resource Management (IRM) Equipment	
A.	General	V-1
B.	Information Resource Management	V-1
C.	Equipment Transfers	V-2
VI.	Career and Technology Education (CATE)	
A.	General	VI-1
B.	Policies	VI-1
C.	CATE Inventory Management Procedures	VI-1
D.	CATE Obsolete Equipment Disposal	VI-1

VII.	Procedures	
A.	Musical Instrument Inventory and Issuance	VII-1
B.	Property Procedures for Principal/Department Head	VII-3
C.	Property Procedures for Inventory Control Officer	VII-4
D.	Investigation Procedures for Theft and Lost Property	VII-5
VIII.	APPENDICES	
A.	Inventory Control Officer Appointment Form	A-1
	Employee Property Receipt Acknowledgement	A-2
B.	Instructions for, Theft, Vandalism, Lost and Damaged Report	B-1
	Theft, Vandalism Lost and Damaged Report	B-2
	Addendum to TVLD	B-3
C.	Requisition Form	C-1
D.	District One Equipment Transfer Form	D-1
E.	District One Fixed Asset Equipment Check Out Form	E-1
F.	Proof of Donation Form	F-1
G.	Personally Owned Instrument Log	G-1
H.	Sign Out Sheet for Band/Orchestra Form	H-1
I.	Investigation of Lost or Stolen Property	I-1
J.	Sample Letter 1	J-1
	Sample Letter 2	J-2
	Sample Letter 3	J-3
K.	District Owned Musical Instruments Student Check-Out Form	K-1
L.	Inventory Discrepancy Form	L-1
M.	V & PA Non-Repairable Instruments Form	M-1
N.	Repair Work Order	N-1-3
O.	Delivery Route Schedules	O-1
P.	Musical Instruments Engraving Procedures	P-1
Q.	Glossary	Q-1

I. INTRODUCTION

A. Background. Property Accounting denotes the accounting process that maintains records on assets with continued use or possession. Furniture, durable equipment, cabinets, buildings, etc. are forms of fixed assets. School districts need to be concerned about these accounts in order to provide replacement data to assist management decisions, to maintain inventory records for insurance purposes and to monitor capital expense items for jointly funded programs.

Every employee within Richland County School District One (RCSD1) has an obligation to:

1. Request the minimum quantity of an item necessary to perform the desired objective,
2. Conserve and safeguard District property by providing prudent physical protection, as well as maintaining it in the best possible condition,
3. Control District property with accurate accounting.

To assist employees in meeting these obligations as well as providing for the required accounting, a fixed assets management system has been established as an essential element of property accounting within RCSD1. An up-to-date Property Accounting system impacts interest rates for bond sales and the cost of insurance coverage. The system provides a complete listing of land, buildings, improvements and moveable equipment by location.

This manual is designed to provide a familiarization with the fixed assets management system, prescribe the content of fixed assets records and designate responsibility for various actions and reports. Specifically, this handbook will:

1. Identify duties and responsibilities of Building and Department Supervisors, Inventory Control Officers, and Financial Services-Property,
2. Explain how the system is updated, and the forms necessary to conduct property transactions (donations, deletions and transfers),
3. Outline administrative actions such as tagging property and physical inventories.

The property discussed in this manual comprises the land, buildings, improvements to land and buildings, construction in progress and equipment which is of sufficient value for accounting purposes. The principles and policies set forth for Property Accounting will generally be consistent with those outlined by Generally Accepted Accounting Principles (GAAP) and Government Accounting, Auditing and Financial Reporting (GAAFR).

A fixed assets management system provides a base of data for numerous purposes. Some of the benefits are as follows:

1. Physical control of property, which allows the District to administer disciplinary action including but not limited to reprimand, suspension without pay, or termination,
2. Property replacement data,
3. Administration of maintenance of contracts,
4. Improved warehouse storage of spare parts,
5. Equipment durability data.

B. General. Assets tracked by RCSD1 fall into five (5) general classes: land, buildings, improvements other than buildings, equipment, and construction in progress. When discussing these classes consider the following key points:

1. When classifying buildings, included in this area are building services and fixtures. Building services includes plumbing and sewage service systems, heating, ventilating and air conditioning systems (HVAC). Fixtures include items such as built-in structures (i.e. benches, cabinets, lockers, counters), attached refrigeration units, drapes, carpeting, conveying systems, etc.
2. The key determination when classifying items within the category of "equipment" is that the item(s) have not been installed as a permanent portion of a building or facility,
3. "Construction in progress" is a temporary classification that is used to report the costs of construction work for projects which have not yet been completed.

RCSD1 will have equipment that is physically located within the District and is utilized by District employees that is not annotated on the fixed assets listing. Examples of this type of equipment are assets on loan from outside agencies and assets being utilized by contractors working for the District.

Because the District's investment in property is significant, the fixed assets management system has assigned its assets to subcomponents or "Asset Categories." By doing this, the responsibility for tracking equipment has been divided into several areas of oversight, which, theoretically, will increase the viability of equipment accountability. These Asset Categories are as follows:

1. **Asset Category 11** – Land
2. **Asset Category 21** – Buildings
3. **Asset Category 25** – Improvements
4. **Asset Category 31** - Career and Technology Education, Warehouse Services, Motor Pool, Print Shop and all other equipment utilized by RCSD1.

5. **Asset Category 41- Construction in Progress**
6. **Asset Category 61 - Student Nutrition Services (Food Svcs)**

Property related matters comprise the second largest segment of the District's total annual expenditures. An up-to-date property accounting system impacts on interest rates for bond sales and the cost of insurance coverage.

When used in this handbook, "he, him, his and men" represent both the masculine and feminine genders unless otherwise stated.

II. Responsibilities

A. **General.** All persons entrusted with Richland County School District One (RCSD1) property are responsible for its proper use, care, custody and safekeeping. All fixed assets acquired by the District from whatever source must be accounted for as prescribed by RCSD1 policies and guidelines. Such accounting will be maintained through formal records and will be continuous from the time of acquisition until the consumption or disposal of the property.

There are two different types of responsibility related to the accountability of RCSD1 property:

B. **Supervisory.** The obligation of a Building/Department Supervisor is to ensure that all District property issued to or used by their organization is properly used and cared for. In addition, their responsibilities include an obligation to ensure that proper custody and safekeeping for District property is provided. It is inherent in all supervisory positions, and is not contingent upon signed receipts or responsibility statements. It cannot be delegated. It arises because of assignment to a specific position and includes:

1. Providing proper guidance and direction,
2. Enforcing all security, safety and accounting requirements,
3. Maintaining a supervisory climate that will facilitate and ensure the proper care and use of District property,
4. Taking administrative or disciplinary measures when necessary.

C. **Direct.** The obligation of a person to ensure that all District property, for which they have assumed responsibility, is properly used and cared for. In addition, there is the obligation to ensure that District property is adequately safeguarded in accordance with applicable policies and procedures. This includes custodial as well as record keeping requirements. Direct responsibility results from assignment as an **Inventory Control Officer (See Appendix A-1)**, acceptance of property on "**Equipment Check Out**" (See **Appendix E-1**) or "**Equipment Transfer**" forms (See **Appendix D-1**), as well as receipt of formal written or vocal delegation of responsibility.

D. **Inventory Control Officers.** At the beginning of the school year, an Inventory Control Officer (ICO) will be appointed for each location within the District using the appointment form listed in **Appendix A-1**. The following individuals will recommend their respective Inventory Control Officers:

1. Schools – Principals
2. Instructional Technology Services Equipment - Director of Information Resource Management

3. Career Education Equipment - Director of Career and Technology Education
4. Food Service Operations - Director of Student Nutrition Services
5. Warehouse Operations - Director of Purchasing Services
6. Motor Pool Services - Director of Budget Services
7. Print Shop Operations - Director of Public Relations
8. For all other departments and administrative units within RCSD1, the director or senior administrative official.

There are approximately fifty schools and twenty administrative areas that are inventoried within RCSD1. RCSD1 sample inventories consist of five inventories per school year, unless Financial Services-Property conducts an unannounced or a specific inventory. On the average, each area (schools and administrative) receives a physical inventory once every 10 years.

The Inventory Control Officers are an essential element to establishing accountability for district property issued to a specific location. They are Financial Services' direct link to each individual school or administrative area.

1. The Inventory Control Officer will ensure that all employees (within their specific locations), who are entrusted with District One property complete and sign an Employee Property Receipt Acknowledgement Form (**See Appendix A-2**). This form should be maintained and amended as changes occur during the school year.
2. Will ensure that the Theft, Vandalism, Lost and Damaged Report (**TVLD see Appendix B-1**) is completed and received by Financial Services (750) within 24 hours of the realization of the occurrence.
3. Will ensure that the immediate supervisor completes the Theft and Lost Property Investigation and forwards the results to Financial Services within 24-48 hours of the realization of the occurrence (**See VII-5**).
4. Ensure that all forms are completed and forwarded to Financial Services as they occur. (Ex. donations, transfer forms, checkout forms, etc.)
5. Assist Financial Services in maintaining an accurate and current property listing for their specific location.

Beginning January 2002, Financial Services will provide the Inventory Control Officers:

1. A formal property listing that details all property assigned to their specific location-quarterly.

2. A complete list of additions, deletions, and donations-monthly.

This verification process will provide Financial Services with the information that is needed to ensure that all the information detailed on the property list is accurate and current.

E. **Financial Services-Property.** The Financial Services-Property Department is directly responsible for maintaining, evaluating and developing recommendations for improving all aspects of property accountability and responsibility within RCSD1. This section is directly responsible to the Accounting Manager and the Executive Director of Financial Services. Its organization consists of a shipping and receiving section, which is located in the District Warehouse within Central Services Facility (CSF) and an administrative office located at Stevenson Administrative Building (SAB).

The Receiving and Delivery Section is located at CSF and is staffed by two property clerks that have the following primary functions:

1. Identifying the proper physical location and responsible party for newly acquired fixed assets,
2. Logging in and placing a unique RCSD1 identification number on all fixed assets designated as a sensitive item or having a value of \$500 or more,
3. Weekly deliveries of Fixed Assets District-wide based on the following delivery routes (**See Appendix O**),
 - A Routes will be delivered the first and third weeks of a month
 - B Routes will be delivered the second and fourth weeks of a month.
4. Safeguarding new fixed assets until a distribution order is forthcoming.
5. Quarterly Inventory of the warehouse "property area".
6. Conduct inventories of district locations

The administrative part of the Financial Services-Property is staffed, by a Financial Services Accounting Clerk and a General Ledger Accountant. Which have the following five primary responsibilities:

1. To collate and process all documentation relating to fixed assets database,
2. Post daily additions and deletions to the District fixed assets transactions,
3. Publish weekly, monthly, quarterly and annual reports relating to District fixed assets,

4. Provide detailed extracts from the District fixed assets master listing to schools and departments,
5. Conduct inventories of District locations to verify the accuracy of the fixed assets master listing, as well as test compliance with published guidelines and procedures relating to fixed assets accountability.

III. PROPERTY ACCOUNTABILITY

A. **General.** All property acquired by Richland County School District One, from whatever source, must be accounted for as prescribed by District policies and guidelines. Such accounting will be maintained through formal records. The accounting will be continuous from the time of acquisition until the ultimate consumption or disposal of the property. Supporting documents will be maintained as prescribed by appropriate guidelines.

Property is categorized for financial accounting and reporting purposes as land, buildings, improvements, equipment, media equipment, construction in progress, food service equipment and internal service. All property \$500 or more in cost, or property designated as a sensitive item \$100 or more in cost will be processed through and accounted for on formal District fixed assets documentation and added to the fixed assets master listing before issue.

District property will not be utilized for any private purpose except as authorized by District policies and procedures. No District property will be sold, given as a gift, loaned, exchanged, or otherwise disposed of unless specifically authorized by law. Items replaced in-kind and payments made under the provisions of replacement procedures for negligence as the result of "Theft, Vandalism, Lost and Damaged Reports" does not constitute a sale of District property. Title to such property remains with the District.

B. **Accountability vs. Responsibility.** Accountability is the obligation of a person to keep records of property, documents, or funds, such as identification data, gains, losses, dues-in, dues-out, and balances on hand or in use.

Responsibility is the obligation of an individual to ensure that District property and funds entrusted to their possession are properly used and cared for.

C. **Tagging Equipment.** "Tagging" equipment is the process of placing the District barcode decal (a white tag with a six digit human readable number) on assets and logging this number along with the asset's characteristics into the District inventory management database. Financial Services-Property will be responsible for the acquisition and control of property tags, as well as for "tagging."

Tagging property is desirable for several reasons:

1. Tags provide positive means of **physically** identifying equipment;
2. Tags provide a reference for positive identification for inventory purposes, as well as an audit trail for fiscal issues;
3. Tags are a **"physical security measure"** for readily identifying property as belonging to the District.

All items of equipment which are of a nature that unit control is desirable, have a unit cost of \$500 or more, or have a unit cost of \$100 or more and are designated a sensitive items will be tagged.

D. **Sensitive Items.** Items that do not meet the generalized criteria for equipment, regardless of how the District desires to provide individual control, will be identified as "**Sensitive.**" In addition, items that were purchased with federal funds, grant monies or specialized state funds (Career and Tech. funds for example) whether they meet the generalized criteria for capitalized equipment will be classified as "**Sensitive.**" Items designated, as "**Sensitive**" will be recorded in Financial Services-Property System and afforded an increased level of control. Items designated as "**Sensitive**" include, but are not limited to, the following:

- Calculators (with a unit cost of at least \$100)
- Cameras / Digital Cameras (with a unit cost of at least \$100)
- Communication equipment (all types, with a unit cost of at least \$100)
- Camcorders
- Computers, word processors, modems and/all related equipment
- Copiers
- Electronic testing equipment/Computerized testing equipment
- Fax equipment
- Laminators
- Lawn mowers
- Microwave ovens
- Palmpilots (unit cost \$100)
- Power tools (with a unit cost of at least \$100)
- Projectors (all types)
- Recorders (all types, with a unit cost of at least \$100)
- Televisions
- Test equipment for hearing or visually impaired
- Typewriters (manual, electric, Braille)
- Video cassette recorders (VCR) and players

E. **Significant Value Items.** When the District purchases a large quantity of a particular item, the total investment in that item may become a substantial dollar amount. The total investment by the District is then considered "**significant.**" Items, which do not meet the generalized criteria for equipment and are not considered sensitive, may be designated a "**significant value**" item. All items designated as "**significant value**" items are to be recorded in Financial Services-Property system as groups by unit (location) due to the substantial dollar amount that the sum of these items represent. The items designated as "**significant value**" include:

- Band uniforms
- Library books (school libraries only)

- Classroom furniture (all types)

F. **Capitalization Policy.** Normally, all expenditures for new buildings and extensions, newly acquired equipment, or improvements of a substantial nature that have a useful life of at least one year and do not lose their identity in use are recorded in Financial Services-Property System and capitalized in the Financial Accounting System. Acquisitions of land, improvements to existing facilities, and equipment, with a cost of \$5000 or more are to be capitalized.

As a general rule, if repairs are made to existing facilities, which keep the property in a serviceable condition, and do not appreciably extend the property's life, nor add value, nor change its use, such costs **should not be capitalized**. However, if repairs or replacements are of such a nature that they do appreciably extend the property's life, add value, or enhance its use, the costs may be expenditures that **should be capitalized**. Financial Services-Property will have to review each building renovation or repair program and exercise the above principles in reaching a decision.

Equipment will be capitalized in accordance with the policies and guidelines established by the District. This will include property with a minimum life of one or more years, be of sufficient individual size to make control feasible, or will have a unit cost of \$5000 or more, or if similar units are purchased in quantities that have a total cost of \$5000 or more.

Repairs and replacements of major moveable property present different circumstances. The cost of incidental repairs which neither materially add to the value of the property nor appreciably prolong its life, but merely keep it in an ordinarily efficient operating condition, may be charged as expense items. Amounts spent in restoring property or in making good the exhaustion thereof, or amounts spent for **replacements**, which curtail deterioration and appreciably prolong the life of the property, are capital expenditures. In addition, the purchase of a new unit to replace a worn out unit represents two separate transactions in the accountability of property. When assets are substantially rebuilt, and the result is an extension in the life of the asset, the rebuild cost will be capitalized as an addition to the unit.

Because of the various factors to be considered, no set of rules can be laid down to fit all possible situations. Each case must be analyzed on its merits and an honest effort made to determine a reasonable treatment. The following statements are presented as a guide to use to support the accounting distribution of appropriation orders:

1. Cost of new fixed assets, coming within the definition, will be capitalized,
2. Cost of additions to, or extensions of, existing fixed assets will, in most cases, be capitalized,
3. Cost of replacements, where an existing fixed asset is entirely replaced by a new one, will be capitalized in most cases, with an accompanying write-off of the old asset,

4. Cost of alterations, consisting of a structural rearrangement or revision of an existing fixed asset, will generally not be capitalized. If during alteration, a portion of the asset is replaced with improved components, the total cost of the improved component will be considered for capitalization, with write-offs of the old,
5. Equipment which by nature has a short normal life expectancy (less than one year), or is subject to breakage, early obsolescence, loss, or other factors that contribute to early loss of usefulness, should not be capitalized,
6. Expenditures to repair and maintain a fixed asset in efficient operating condition, and which do not extend the normal economic useful life should not be capitalized.

G. **Depreciation Policy.** Depreciation is defined as the expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. The result of these actions is a cost that is charged as an expense during the fiscal year.

Fixed assets acquired or constructed for general use are recorded as expenditures in the District accounting records and then recorded at cost in Financial Services-Property System. The capitalization threshold for depreciation (excluding land and construction in progress) and financial reporting purposes will follow the federal and state rates currently set at \$ 5,000.

As of July 2001, all funds are recorded at cost and depreciated on a straight-line basis over the estimated useful life of the assets in a range from four to twelve years. The remaining life estimates are to be reviewed annually and consideration given to lengthening or shortening as conditions or facts require. Transfers are to be effected with depreciation computed to the end of the year of transfer. Any recovered cost as of the end of the year of retirement, less any proceeds received, is to be recorded as a gain or loss on the disposal of the property assets, in accordance with applicable regulations.

H. **Replacement Procedures for Lost, Damaged or Stolen Property.** The purpose of this procedure is to document the facts concerning the loss, damage or destruction of District property. Any employee who detects a loss of, or sees damage to District property, will make an oral report to the Department Head, the Principal or the Inventory Control Officer. The Inventory Control Officer in turn will document the findings on a "**Theft, Vandalism, Lost or Damaged Report**" (TVLD) (See Appendix B), and ensure that the supervisor completes the Theft and Lost Property Investigation (See VII-5)

The TVLD is the document that is utilized by the District to record the circumstances surrounding the loss or damage of fixed assets by any other means other than fair wear and tear or established procedures for disposal. This form should be completed and forwarded to Financial Services-Property (Attn: General Ledger Accountant, 750) **within 24 hours** (two working days) after discovery of the incident. The following procedures are to be followed in completing and processing the TVLD.

1. After notification of the incident, if it involves a possible **theft** or **vandalism**, the principal, department head, or designee should notify the appropriate law enforcement agency immediately and the District One Security at 803-929-3940.

If the appropriate law enforcement agency was not notified in a timely manner, a statement from the Department Head or the Principal should be included as part of the report explaining why this did not occur. If at all possible, the asset should not be moved until the law enforcement representative has had the opportunity to review the asset.

2. Statements should be obtained from the individual who discovered the loss, the individual responsible for the asset, and any witnesses to the incident. In addition, a requisition should be completed to replace the asset if it was lost, stolen or vandalized beyond repair.
3. The TVLD should be completed in its entirety, with the police report and any statements attached (as appropriate). The attached documents should be annotated in the circumstance block (**See Appendix B**). The TVLD should be signed by the Department Head or the Principal of the location involved. This should be delegated to the Inventory Control Officer only in their absence. A copy should be made for the location's property records and the original packet should be forwarded to Financial Services-Property (Attn: General Ledger Accountant, 750) **within 24 hours** after discovery of the incident.
4. An Addendum with the police report attached should be completed and submitted to Financial Services-Property (750), if it was not available when the original TVLD report was submitted within 24 hours of the realization of the occurrence.

In order to initiate replacement of lost, damaged, or stolen property a manual purchase requisition (**not MUNIS**) should be completed using the **appropriate location code** for the school or department, and sent with the TVLD, or at a later date. Additionally, the requisition should be annotated "**Replacement request for lost, damaged, or stolen property**".

- Once the report is received in Financial Services-Property, it will be time/date stamped documenting receipt. The General Ledger Accountant has **24 hours** to process the report. Processing the report includes:
- Verifying that the property was a District fixed asset. This is done by cross-referencing the data in the TVLD with the District Fixed Asset Master Listing. If the property is a District asset an extract of the master listing is printed to document this.
- A voucher is prepared and approval is obtained from the **Accounting Manager** with a recommendation to the Executive Director of the Financial Services

Division to delete the asset from the District property listing (as appropriate). Based on the information from the TVLD Report and the Theft and Lost Property Investigation Report, further investigation may be conducted. Financial Services or Risk Management may re-open the investigation after consultation with the districts insurance carrier. If no determination to assess negligence is needed, then the packet is forwarded to the **Executive Director of Financial Services** recommending approval of the asset adjustment.

- If the **Executive Director of Financial Services** is satisfied with the circumstances involving the asset loss, approval is given and the document is returned to Financial Services-Property.

I. **Repair Shop Procedures:** The repair shop located at Central Services Facility is responsible for repairing and/or assessing all technology equipment for Richland School District One. The mail code is 743 and the telephone number is (803) 733-6197.

The repair shop distributes printed sequential numerical bar coded **Repair Work Order (See Appendix N-1)** tickets, upon request, to the schools and administrative areas. When distributed to a school or administrative area, a repair shop employee will record the numerical sequential repair work order tickets (usually packs of 50) and record the location's numerical mail code

1. Procedures for sending equipment to the Repair Shop:

- The district's Postal Services drivers are authorized to pick up **two pieces** of equipment from the school and administrative locations weekly on Tuesdays and Thursdays.
- The sender (designated person for the school or administrative area):
 - completes the **repair work order ticket**,
 - attaches the ticket to the item to be repaired
 - and places the item in the school or administrative designated pick up point.
- The **Repair Work Order** is perforated into three parts. The sender must complete each portion of the repair work order. It is imperative to **enter the type of equipment, the serial number and the district ID number**.
- The Postal Service driver initials the bottom portion of the ticket, gives that portion of the ticket to the sender, and delivers the equipment to the repair shop.
- If a school or administrative area do not have repair work order tickets, please request repair work order tickets from the repair shop.

2. Returning equipment to the point of origin:

- Two copies of the AudioVisual Computer Repair Facility (**See Appendix N-2**) tickets are printed upon the completion of the repair. This ticket contains all the pertinent information concerning the repair job.
- Both copies are attached to the equipment that was repaired.

- The Postal Services driver picks up and delivers the repaired equipment from the repair shop to the point of origin on a daily basis.
- Upon receipt, the sender will sign one copy of the AudioVisual Computer Repair Facility ticket and return this ticket to the postal services driver. The driver will return the signed copy to the repair shop and sender retains the other copy.

3. Equipment deemed “Non-Usable Item” (See Appendix N-3) :

- When equipment is deemed non-repairable or not financially feasible to be repaired, a **Non-Usable Item** is affixed to the equipment.
- The equipment is returned to the school or administrative area following the same steps that are listed in #2.
- It is then the school’s or administrative area’s responsibility to complete the Equipment Transfer form to remove the equipment from their property listing (See Appendix D-1).

J. **Additions and Deletions to the Fixed Assets Master Listing.** Inventory Control Officers and/or responsible officials should record all additions (donations and transfers) and deletions on the appropriate Richland County School District One Form (See Appendix D). The following Richland County District One forms are utilized:

- Proof of Donation (See Appendix F-1)
- Equipment Transfer Form (See Appendix D-1)
- Equipment Checkout Form (See Appendix E-1)

The following notes are designed to aid in the submission of these items to Financial Services-Property:

1. **Donations** are items received through sources other than the District Procurement Department, such as P.T.A., school foundations, booster organizations, as well gifts from outside individuals or entities. **Information Resource Management (IRM) must be contacted regarding the District’s standards for technology prior to acceptance of any technological donations.** Once reviewed by IRM, these transactions should be recorded on a **Proof of Donation Form (See Appendix F-1)** and/or a memorandum should accompany the form to provide support detailing cost and description of the item donated. Documentation detailing donations related to media services and career and technology areas should be forwarded to Financial Services-Property through the respective Director. For example, to document a computer or VCR donated to a school, the **Equipment Transfer Form (See Appendix D-1)** should be signed by the Principal or Inventory Control and forwarded to Financial Services-Property. Additionally, donations of vehicles should be documented by a letter of intent and a fully executed title transfer by the donor.

The RCSD1 Proof of Donation (see **Appendix F-1**) form must be completed and submitted to Financial Services-Property for all donations received by the district. The completion of this form will ensure the receipt of the Tax-deductible letter by the donor.

2. Equipment transfers (temporary or permanent) are transactions involving equipment which is on loan to personnel within Richland School District One, and permanent transfers of nonserviceable equipment to the district warehouse.
3. Check out Forms are completed when Richland School District personnel transfer equipment offsite for a 24-hour period or more.
4. All **deletions** from the fixed assets master listing must have the signature of the **Principal or Department Head**, be reviewed by the **General Ledger Accountant** and be approved by the **Accounting Manager and the Executive Director of the Financial Services Department** before the asset is deleted from the listing. This is to ensure there is no evidence of negligence, which could result in a recommendation of adverse personnel action being assessed.

IV. INVENTORIES

A. **General.** All property acquired by Richland County School District One, from whatever source, must be accounted for as prescribed by guidelines directed from the Board of School Commissioners. Such accounting will be maintained through formal records. The accounting will be continuous from the time of acquisition until the ultimate consumption or disposal of the property occurs.

The purpose of conducting inventories is to:

1. Determine the location and condition of fixed assets,
2. Determine the quantity of fixed assets on hand,
3. Adjust fixed assets records to show actual quantities,
4. Determine the cause for discrepancies when they are found,
5. Correct the cause of discrepancies.

B. **Background.** Financial Services-Property will establish a schedule to conduct physical inventories of each unit or school on a systematic basis. It is not feasible for Financial Services-Property to conduct a physical inventory of all high, middle, elementary and special school locations. The feasibility is further decreased when the number of locations is increased by all District administrative locations.

In order to fulfill its obligation to verify the fixed assets master listing and to test the fixed assets accountability procedures in place, Financial Services-Property will inventory a sample of the District's population. This sample is comprised of one (1) high school, one (1) middle school, one (1) special school, one (1) elementary school and one (1) District administrative area. These samples may change as needed in order to afford Financial Services-Property to initiate special inventories for the various circumstances listed in section C.3 of this chapter. The special inventory will then substitute for a yearly sample. These inventories will be conducted in conjunction with the Inventory Control Officer or accountable official of the District unit.

C. **Conducting inventories.** Inventories will be conducted as either:

1. Scheduled Inventory – the counting of all assets on an extract of the fixed assets master listing for a District location,
2. Unannounced Inventory – inventories will be performed by Financial Services-Property personnel on a random basis. These unannounced counts will be made periodically during a fiscal year, as needed, to verify the integrity of accountability records,

3. Special Inventory – this inventory is performed as needed. It is performed to verify a specific fixed asset within the District. It is performed by the Inventory Control Officer and/or Accountable Official at a District location. It is performed by verifying the property listed on the fixed assets listing sent to a District location. These inventories are initiated when:

- There is a discrepancy in the District fixed assets master listing balance of property,
- There was a large theft of a fixed asset,
- There was a theft of sensitive items,
- It is directed either by District officials or an external agency,
- New school construction or renewal project; school relocations or consolidations.

In conducting scheduled and unannounced inventories, Financial Services-Property will follow the following procedures:

1. Financial Services-Property will publish the dates for scheduled inventories to be conducted during the current fiscal year between the beginning of the fiscal year and within the first 30 days of the school year. This will be driven by testing schedules, fiscal reporting requirements and the approval of the Executive Director of Financial Services.
2. Approximately two weeks prior to a scheduled or unannounced inventory a memorandum will be sent to the location to be inventoried that will detail the goals and objectives of the inventory, provide an updated version of the locations fixed assets master listing and request a time to conduct an in-brief to the principal or department head to address any issues or answer any questions prior to conducting the inventory.
3. Prior to finalizing the inventory report, the General Ledger Accountant will schedule an out-brief with the location principal or department head to brief them on the status of the property listing, make them aware of any issues that may be unfavorable that will be covered in the report, and to highlight all positive policies that should be sustained in their internal procedures.

D. District Locations. Each District location that has fixed assets assigned to it should conduct a 100% inventory at least once every two (2) years. This will be done more often when prescribed by District policy or by the Superintendent, the Board of School Commissioners or the Senior Associate of Management Services or his designated representative.

Accountability is the obligation of a person to keep records of property such as identification data, gains, losses, dues-in, dues-out, and balances on hand or in use. Responsibility is the obligation of an individual to ensure that District property is entrusted to their possession or supervision are properly used and cared for, and that proper custody and safekeeping are provided.

Accountability and responsibility are separate obligations. They are incurred for separate reasons. The accountable official for a District location will ensure that the required inventory is conducted as prescribed by District policy. The responsible individual will ensure that the District fixed asset is available and is in proper condition for the inventory.

V. INFORMATION RESOURCE MANAGEMENT EQUIPMENT

A. **General.** The amount of computer and related information resource management received by Richland County School District One has reached levels that the District has never experienced in past years. In addition, because of the influx of technology in the educational arena these levels will increase. To ensure that our resources are safeguarded, the District has established procedures in an effort to maintain accountability in this area. Fixed assets that fall within this area of responsibility are, but not limited to:

1. Bar code scanners
2. Televisions
3. VCRs
4. Central Processing Units (CPU)
5. Monitors
6. Printers
7. Disk Drives
8. Modems
9. Keyboards
10. Software
11. Cassette recorders and/or players
12. Fax machines
13. Projectors (video, overhead, filmstrip, and 16mm)
14. Radios (entertainment)
15. Record players (phonograph)
16. Cameras / Digital cameras (all types)
17. Laminating machines
18. Laser Disk Players
19. Typewriters (electric and manual/Braille)
20. Linear video editing equipment
21. Phone master unit with software

B. **Information Resource Management (IRM).** The **Executive Director of Information Resource Management** is the proponent for all issues concerning computers and related equipment. The Inventory Control Officer for IRM should monitor the actions of the individuals in the schools responsible for related equipment, as well as make recommendations on issues related to the accountability of these items to the General Ledger Accountant. Although the Principal of a District school is ultimately accountable for ensuring that all related property adjustment documentation is sent to Financial Services-Property, the Director of IRM should:

1. Be aware of any issues preventing their representative at a District location from maintaining responsibility of their fixed assets;
2. Notify Financial Services-Property of any issues relating to sensitive items that need to be resolved concerning accountability.

3. Ensure that lock down devices are part of all requisitions for computer and related equipment as needed.
4. Ensure that at a minimum of at least once a year, a 100% inventory of sensitive items is conducted and all discrepancies are reported to Financial Services-Property for resolution.

C. **Equipment Transfers.** All District property acquired, by whatever means and for whatever purpose, must be accounted for as prescribed by District policies and guidelines. If property is to be moved from one District location to another for more than 24 hours, this action should be documented. The following paragraphs will outline the guidelines to be utilized in conducting these property transactions.

1. **Repair.** If computers and/or a related item(s) cannot be repaired on site, then a Repair Work Order Form (**See Appendix N-1**) should be completed on the item. This form allows you to document the name of the computer and/or related item(s), the serial number and the District ID number. In addition, this form can be utilized as a hand receipt for the item when it is sent to computer repair.
2. **Warehouse storage.** Any computer and/or related item(s) that will be transferred from its original location will have an **Equipment Transfer Form (See Appendix D-1)** initiated, and a copy of that form will be sent to Financial Services-Property for asset adjustment actions. If a computer has been identified for transfer to the District warehouse for either disposal, storage or transfer to another district location, one of the following actions should be taken:
 - Computers and/or related item(s) that have been identified for **disposal**, in the **TO** area on the ETF utilize the location number of 788. This is the Warehouse code for excess **unserviceable** equipment.
 - Computers and/or related item(s) that have been identified for transfer to the Warehouse for **storage or transfer to another District location**, in the **TO** area of the ETF, utilize the location number of **787**. This is the Warehouse code for excess **serviceable** equipment.

VI. CAREER AND TECHNOLOGY EDUCATION (CATE)

A. **General.** On July 1, 1993, the Office of Occupational Education ended the process of maintaining an inventory of equipment purchased with federal or state funds for occupational education programs. Local school districts/multi-district vocational centers were notified to maintain the equipment inventory according to Education Department General Administrative Regulations, (EDGAR) and/or state policies.

When an occupational course is discontinued, equipment purchased with state or federal funds and in operable condition will revert to the Office of Occupational Education to be transferred to comparable courses operating in other school districts/vocational centers. School district/vocational centers must notify the Director, Office of Occupational Education, of courses being discontinued.

B. **Policies.** The federal EDGAR regulations and state policies concerning inventorying equipment are as follows:

1. South Carolina Educational Improvement Act (EIA) occupational equipment for new and existing courses must be in use one year following the issuance of an EIA Grant award.
2. Equipment purchased with EIA State funds will be monitored through on-site audits of selected districts conducted by the Office of Occupational education and audits by independent auditors of each district receiving funds.
3. Federal regulations and state policies require an equipment inventory costing \$500 or more purchased with state funds and \$5,000 or more purchased with federal.

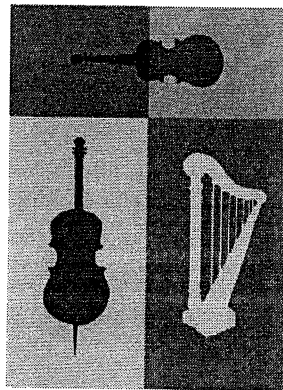
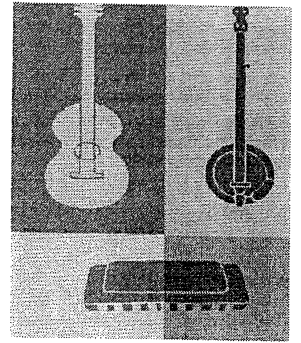
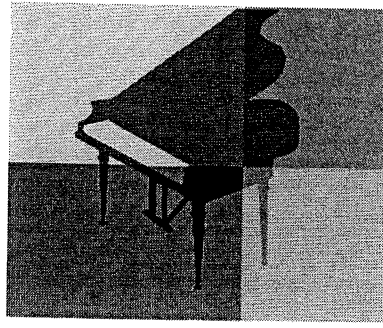
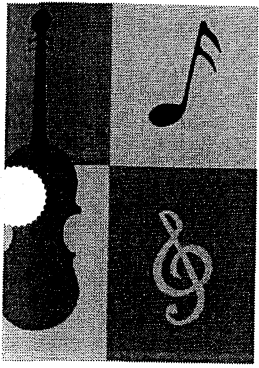
C. **CATE Inventory Management Procedures.** Procedures for maintaining an inventory of equipment until disposition takes place will meet the following requirements:

1. Property records must be maintained to include a description of the property, a serial number or other identification number, the vendor name, the acquisition date, cost of the property, percentage of federal participation in the cost of the property, the location of the property and any disposition data including the date of disposal, and the sale price of property,
2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years,
3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property,
4. Adequate maintenance procedures must be developed to keep the property in good condition.

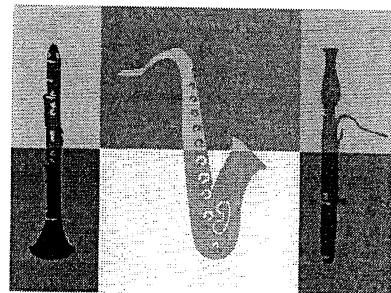
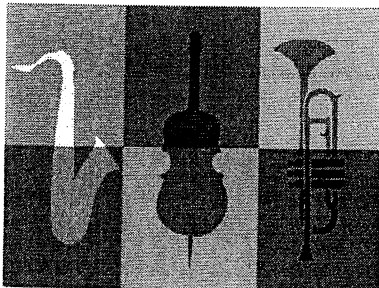
D. **CATE Obsolete Equipment Disposal.** Obsolete and inoperable equipment is defined

as equipment that is worn out, irreparable or not economically feasible to repair or has been replaced by new technology. Disposal of obsolete equipment shall be made by procedures outlined as follows:

1. Equipment may be transferred to other occupational education programs funded with federal funds,
2. Equipment may be traded for another item of equipment to be used in occupational education,
3. Equipment, if not needed in occupational education programs, may be offered to other federally funded programs in the District,
4. If not able to be utilized by any federal program, items of equipment with a current per-unit fair market value of less than \$5,000 may be sold or otherwise disposed of with no further obligation to the Office of Occupational Education. The date of disposal and sale price must be retained in your equipment inventory files. Proper sales procedures must be established to ensure the highest possible return,
5. Items of equipment with a current per-unit fair market value in excess of \$5,000 may be sold and the Office of Occupational Education shall be reimbursed an amount calculated by multiplying the current market value or proceeds from sale by the Office of Occupational Education's share of the equipment. The date of disposal and sale price must be retained in your equipment inventory files. Proper sales procedures must be established to ensure the highest possible return.



MUSICAL INSTRUMENT INVENTORY AND ISSUANCE PROCEDURES



Richland County School District One
Columbia, SC

MUSICAL INSTRUMENT INVENTORY AND ISSUANCE PROCEDURES
TABLE OF CONTENTS

Background/General	I-1
I. Processing of Musical Instruments	VII-1
II. Donations	VII-1
III. Personally Owned Instruments	VII-1
IV. In House Musical Instruments Inventory	VII-1
V. Visual Check	VII-2
VI. Musical Instrument Transfers	VII-2
VII. District Owned Musical Instruments Student Check-Outs	VII-3
VIII. Non-Repairable Musical Instruments	VII-3
IX. Theft and/or Vandalism of Musical Instruments	VII-3
X. Investigation of Theft and Lost Property Procedures	VII-4
XI. Replacement procedures for Lost, Damaged, or Stolen Instruments	VII-4
XII. Visual and Performing Arts Agreement	VII-4
XIII. Visual and Performing Arts Agreement Form	VII-5

Appendices:

B.	Instructions for Theft Vandalism Lost and Damage Report	B-1
	Theft Vandalism Lost and Damage Report	B-2
	Addendum to TVLD report	B-3
D.	District One Equipment Transfer Form	D-1
F.	Proof of Donation	F-1
G.	Personally Owned Instrument Log	G-1
K.	District Owned Musical Instruments Student Check Out Form	K-1
L.	Inventory Discrepancy Report	L-1
M.	Visual and Performing Arts Department Non-Repairable Instruments Form	M-1
P.	Musical Instrument Engraving Procedures	P-1

GENERAL

Background:

The Visual and Performing Arts Department (V&PA) of Richland County School District One includes programs for Visual Arts, Music, Dance, and Theater. The Music Programs include:

- General Music – Elementary School level
- Orchestra – 5th grade through 12th grade
- Chorus – Middle School through High School level
- Band – Middle School through High School level

The Visual and Performing Arts Department is located at 1225 Oak Street, Waverley Building, Columbia SC 29204, district mail code 675.

- Telephone numbers – (803) 736-6236 or (803) 733-6170
- Fax Number (803) 929-3751

General:

All persons entrusted with Richland County School District One (RCSD1) musical instruments are responsible for its proper use, care, custody, and safekeeping. All instruments acquired by the District from whatever source must be accounted for by RCSD1 policies and guidelines. Financial Services – Property will maintain the accounting of instruments from the time of acquisition to the disposal of the instrument.

The Musical Instrument and Issuance Procedures is an excerpt from the RCSD1 Property Manual. This excerpt was designed to familiarize the Music Directors with:

- The policies and procedures regarding Musical Instruments
- Identify the duties and responsibilities for the Music Directors and the V&PA Department
- Provide data regarding the completion and submission of district forms to Financial Services and V&PA

RICHLAND COUNTY SCHOOL DISTRICT ONE **MUSICAL INSTRUMENT INVENTORY AND ISSUANCE PROCEDURES**

I. Processing of Musical Instruments:

- All new musical instruments acquired by the district (district-wide purchases and school purchases) must be direct shipped the to District Warehouse, 927 Whaley Street, Columbia SC, 29201 for processing.
- The Music Director must contact Financial Services to schedule an appointment to process musical instruments (new and used) that are acquired through Booster Clubs, PTO, Donations, etc.

Instrument processing includes:

- Engraving the RCSD1 Identification Number (ID) and crime watch number on the main body of the musical instrument and the musical instrument case. **(see Appendix P-1)**
- Recording the RCSD1 ID and the musical instrument serial number in the Fixed Assets Database

Note: The V&PA Department, (per collaboration with the lead Music Directors), provided to Financial Services, recommendations for the placement of the engraving.

II. Donations:

Musical instruments received through sources other than the District Procurement Department, such as PTO, school foundations, booster organizations, as well gifts from outside individuals or entities are considered donations. **The Proof of Donation Form (See Appendix F-1)** and **the receipt** confirming the purchase price of the musical instrument must be submitted to Financial Services. The completed Proof of Donation Form will ensure the donor receives the Tax-deductible letter. The purchase receipt will provide the district's insurance provider confirmation of the purchase price.

III. Personally Owned Instruments:

Instruments personally owned by the student or Music Director are not processed as district owned instruments. In order for personally owned instruments to be covered by the District's insurance (in case of theft, loss or damage) the instrument must be:

- stored at the school in a locked, secured area with district-owned instruments.
- the serial number and owner's name (student or Music Director) must be recorded on the **RCDS1 Personally Owned Musical Instrument Log (See Appendix G-1)**.
- The Music Director maintains the log.

IV. In House Musical Instruments Inventory:

The V&PA Department require the Music Directors to conduct Musical Instruments inventories twice a year (at the beginning of the school year and at the end of the school year). The following procedures must be followed:

- The Music Director must contact Financial Services to obtain a copy of the Musical Instrument Inventory Report for their specific location.
- The Music Director will compared the inventory report to the actual physical inventory on hand.

- Any discrepancies should be reported to Financial Services – Property, Mail code 750 on the **Inventory Discrepancy Report (See Appendix L-1)**.
- Discrepancies include:
 - **Missing musical instruments** – musical instruments listed on the property inventory list that are not found during the inventory and the Music Director has no prior knowledge of this musical instrument.
 - **Additions** – musical instruments found at the inventorying location that are not on the property inventory list (attached a **Proof of Donation Form see Appendix F-1**, if acquired through a donation)
 - **Stolen** – musical instruments that have been stolen (provide copy of the Theft, Vandalism, Lost and Damage report).
 - **Transferred** – musical instruments that have been temporarily or permanently transferred to another District One location (provide copy of **Equipment Transfer Form see Appendix D-1**).
 - **Damaged** – musical instruments that are awaiting repairs through the District’s contracted Musical Instrument Repair Company
 - **Non-repairable** – musical instruments has been deemed non-repairable or repairable but not financially prudent to invest in repairs by the contracted Instrument Repair Company. Attach a copy of the **V&PA Non-Repairable Instrument Form (see Appendix M-1)**

V. Visual check:

The Music Director must conduct a visual inventory check of musical instruments on a daily basis to ensure all instruments are accounted for before and after each class.

VI. Musical Instruments transfers:

Musical instrument transfers (temporary or permanent) are transactions involving instruments which are on loan to a district property within Richland School District One, and permanent transfers of non-serviceable equipment to the district warehouse. If the musical instrument is transferred for more than 72 hours (this is an exception to the 24 hour district policy), this action should be documented by doing the following:

- Complete an **Equipment Transfer form (See Appendix D-1)**. The transfer must be authorized by the Department Head or Principal. The person picking up the musical instrument to transfer it will sign the equipment transfer form as the Movement Control Officer and will sign to accept responsibility for the musical instrument.
- The originating location (owner of the musical instrument) and the receiving location (receiving the transfer of musical instrument) temporary or permanent, must keep a copy of the equipment transfer form on file.
- A copy must be sent to the Financial Services, Mail code 750, within 24 of the transfer.
- If the transfer is a temporary transfer, repeat above procedures when returning musical instruments back to the designated school.

VII. District Owned Musical Instruments Student Check-Out Form:

This form **MUST** be completed for **EVERY** district or school-owned instrument **INCLUDING** low brass, percussion, double reed, etc. for instruments checked-out to students (**See Appendix K-1**) The Music Director must keep a copy on file for at least one year after the musical instrument has been returned. The parent/student receives a copy upon signing the form and upon returning the musical instrument. It is the **MUSIC DIRECTOR'S** responsibility to make certain that this form is accurately and completely filled out.

VIII. Non-Repairable Musical Instrument Form:

Must be completed by the contracted Instrument Repair Company when the company deems that the musical instrument is not repairable **OR** the instrument is repairable, but not financially prudent to continue to invest in repairs, the contracted instrument company will:

- Complete the **V&PA Non-Repairable Musical Instrument Form (see Appendix M-1)**
- Return the musical instrument to the Music Director
- Provide a copy of the non-repairable form to the V&PA Department and the Music Director
- Musical instruments that are no longer operational should be shipped to the district warehouse (**permanent transfer**) via the **Equipment Transfer Form (See Appendix D-1)** and noted as inoperable.
- If the musical instrument will be utilized for parts, the Music Director must:
 - Check the appropriate box located at the bottom of the V&PA Non-Repairable Musical Instrument Form.
 - Forward to **Financial Services – Property (mail code 750) the original and to V&PA (mail code 675) a copy of the Non-repairable Musical Instrument Form** to was completed by the district's Musical Instrument Contracted Repair Company.
 - A memo from the Musical Director stating the instrument will be utilized for parts, and requesting removal from the school's inventory.

IX. Thefts:

- **Contact District One's Security at 929-3940 and the local police immediately.**
- Contact the Principal, Inventory Control Officer at the school location and the Coordinator of Visual and Performing Arts.
- The circumstances surrounding the occurrence must be documented on the **Theft, Vandalism, Lost and Damage Report (TVLD – see Appendix B-2))**
- The TVLD and the **incident report (that is completed by the local police)** must be forwarded to Financial Services – Property (original) and a copy forwarded to the Coordinator of V&PA (mail code 675)– within 24 hours of the realization of the occurrence.
- **The Addendum Form (see Appendix B-3)** is used to submit the incident report to Financial Services – Property when the incident report was not completed within 24 hours of the realization of occurrence by the local police.

X. Investigation of Theft and Lost Property Procedures:

The Inventory Control Officer will ensure that the immediate supervisor completes the Theft and Lost Property Investigation and forward the results to Financial Services within 24-48 hours of the realization of the occurrence (See VII-5 of the property manual). Based on the information from the TVLD Report and the Theft and Lost Property Investigation Report, further investigation may be conducted. Financial Services or Risk Management may re-open the investigation after consultation with the district's insurance carrier.

XI. Replacement procedures for Lost Damaged or Stolen instruments:

In order to initiate replacement of lost, damaged, or stolen property a manual purchase requisition (**not MUNIS**) must be completed using the **appropriate location code** for the school or department, and sent with the TVLD, or at a later date to Financial Services - Property. Additionally, the requisition should be annotated "**Replacement request for lost, damaged, or stolen property**". Once the report is received in Financial Services-Property, it will be time/date stamped documenting receipt. The General Ledger Accountant has **24 hours** to process the report.

- Financial Services will forward TVLD report and the manual purchase requisition to Budget Services attached to a memorandum stating the **replacement request** of the lost, damaged or stolen property.
- **Budget Services must authorized the replacement of the musical instrument.**

XII. Visual and Performing Arts Procedures Agreement Form:

The Music Directors must sign and forward the attached **Visual and Performing Arts Procedures Agreement Form (see VII-5)** to V&PA mail code 675, confirming that they have read and understand the Richland School District One, Visual and Performing Arts Musical Instruments Inventory and Issuance Procedures.

**RICHLAND COUNTY SCHOOL DISTRICT ONE
VISUAL AND PERFORMING ARTS
PROCEDURES AGREEMENT**

I understand the Policies and Procedures of the Musical Instrument Inventory and Issuance Procedures. I agree to follow these procedures to the best of my ability.

Music Director's Name

Print

Signature

School Name

Date

SUMMARY OF PROPERTY PROCEDURES FOR PRINCIPALS

1. Ensure that all District property issued to or used by their school is properly used and cared for.
2. Ensure proper safekeeping of the property is provided by keeping the building secured at all times, limiting access to the building, storing the property in a secured area, etc. (Refer to Section II-1 of the Property Manual.)
3. Appoint an Inventory Control Officer for your school. (Refer to Section II-1 of the Property Manual and **Appendix A-1**)
4. Ensure all equipment purchased or donated is shipped to the warehouse for processing and ID tagging by the property accounting area.
5. Contact the District's Security office at 929-3940 and the police within 24 hours of realizing property has been stolen or damaged. Provide a copy of the police report to Financial Services (Mail code 750) as soon as receive. (Refer to III-5 of Property Manual.)
6. Ensure the Investigation Procedures for Theft & Loss Property are completed by the supervisor and Forwarded to Financial Services within 24-48 hours of the realization of the occurrence (**See VII-5**).
7. Ensure a Theft, Vandalism, Loss & Damage report (TVLD) (**See Appendixes B-1-2**), the Investigation procedures for Theft and Lost property and the addendum (**See Appendix B-3**) if necessary, are completed and forwarded to Financial Services (Mail code 750) within 24 hours of notification of loss. (Refer to Section III-5 of Property Manual.)
8. A completed manual requisition with a quote must be submitted to Financial Services for the replacement of equipment due to theft, damage or loss. (**See Appendix C-1**)
9. Ensure an Equipment Transfer Form (**See Appendix D-1**) is completed at all times when property is moved from one District location to another for more than 24 hours. This also includes surplus equipment that is transferred to the warehouse. A copy should be forwarded to Financial Services (Mail code 750) immediately. (Refer to Section V-2 of the Property Manual)
10. Ensure donated equipment is recorded on a Donation Form (**See Appendix F-1**) and a copy forwarded to Financial Services (Mail code 750). (Refer to Section III-6 of the Property Manual)
11. Ensure all employees who have equipment assigned to them have signed an Employee Property Receipt Acknowledgement form (**See Appendix A-2**). This should also be completed and signed when any changes of property occur during the year.
12. Ensure that employees sign a checkout form (**See Appendix E-1**) when equipment is taken off-site. (i.e. laptops are taken home) A copy must be on file at the school.

SUMMARY OF PROPERTY PROCEDURES FOR INVENTORY CONTROL OFFICERS

An Inventory Control Officer is appointed by the Principal and is accountable for District property issued to a specific school.

1. Maintain a formal set of property accounting records that show the item and location of all property assigned to his/her school. (Refer to Section II-2 of the Property Manual provided by Financial Services)
2. Complete a Theft, Vandalism, Loss & Damage report (TVLD) (**See Appendixes B-1-2**) and the Investigation procedures for theft and lost property. Forward reports to Financial Services (Mail code 750) within 24 hours of notification of loss or damage. (Refer to Section III-5 of Property Manual.) Complete the addendum to the TVLD (**See Appendix B-3**) if the police report is not attached.
3. Ensure the Investigation Procedures for Theft and Loss Property are completed by the supervisor and forwarded to Financial Services within 24-48 hours of the realization of the occurrence.
4. Complete an Equipment Transfer Form (**See Appendix D-1**) when property is moved from one District location to another for more than 24 hours. This also includes surplus equipment transferred to the warehouse and equipment sent to the repair shop. A copy should be forwarded to Financial Services (Mail code 750) immediately. (Refer to Section V-2 of the Property Manual)
5. Record donated equipment on an Equipment Transfer Form (**See Appendix D-1**) and a Donation Form (**See Appendix F-1**). Forward a copy to Financial Services (Mail code 750). (Refer to Section III-6 of the Property Manual)
6. Complete and have employee sign the Employee Property Receipt Acknowledgement form (**See Appendix A-2**). As changes in property occur during the year, an updated Employee Property Receipt Acknowledgement form should be completed and signed.

FINANCIAL SERVICES INVESTIGATION PROCEDURES FOR THEFT AND LOST PROPERTY

It is the responsibility of all district staff to properly secure and protect district property entrusted by the public. The purposeful and/or willful theft, damage, or loss of property by a district employee may result in disciplinary action, including but not limited to a reprimand, suspension without pay or termination. If it appears that an employee may have violated the law, the district shall cooperate with law enforcement agencies.

The following procedures shall be used by supervisors to investigate lost, stolen or damaged property:

STEP ONE:

1. The supervisor shall contact his/her immediate supervisor, Security, Financial Services and law enforcement to report the loss. Law enforcement should complete an incident report. This must be completed within 24 hours of the loss or notification of the loss. Make verbal reports if necessary. The TLVD should be forwarded to Financial Services within 24 hours. The immediate supervisor shall investigate and submit an investigation report within 24 -48 hours
2. Questioning (lost, damaged or stolen property) should include, but shall not be limited to the following, if applicable:
 - a. When did you discover that the equipment was missing?
 - b. How did the damage occur to the property?
 - c. When and how did the discovery occur?
 - d. When did you last see the property?
 - e. When did you make your first report of the lost property?
 - f. Was the equipment damaged?
 - g. If the loss occurred other than on district property, was their proper authority to have the equipment away from the district?
 - h. Do you have any means by which to cover the loss, i.e. personal insurance?
3. Questioning (lost or stolen cash/negotiables) should include, but shall not be limited to the following if applicable:
 - a. Was the cash/negotiable properly secured?
 - b. When was it discovered missing?
 - c. When did you first report the loss?
 - d. What was the purpose for collecting the cash/negotiables?
 - e. What procedures were followed for collecting funds?
 - f. Why were funds not turned in to the bookkeeper?
 - g. Was the cash on hand verified by a second staff member?
 - h. If a negotiable is stolen or unaccounted for, was there a stop payment placed on the instrument?

Note: If staff members are asked to write statements, at minimum, answers to the above-referenced questions should be addressed.

STEP TWO:

1. The supervisor shall complete his/her investigation report as shown in “**Appendix I-1.**” Please note that findings should be established with a recommendation for no disciplinary action, a letter of reprimand to the personnel file or a recommendation to the Office of Human Resource Services for further disciplinary action, which may include suspension without pay or termination.
2. The supervisor should advise the employee of his/her actions by sending one of the letters shown in “**Appendix J.**” The employee may be asked to reimburse the district for lost or stolen money or property.
3. The supervisor shall forward all documentation to Financial Services. Notify the employee that Financial Services in consultation with Risk Management reserves the right to review and/or re-open any investigation by a supervisor for any monetary or property loss. Financial Services may re-open the investigation or Risk Management may re-open the investigation after consultation with the district's insurance carrier. In no instance shall any district investigation interfere with a law enforcement or insurance company investigation. Further, Financial Services reserves the right to forward the investigation to the Office of Human Resource Services for a determination of the necessity of further personnel action.

**RICHLAND COUNTY SCHOOL DISTRICT ONE
INVENTORY CONTROL OFFICER APPOINTMENT FORM**

DEPARTMENT OR SCHOOL	LOCATION CODE
DATE OF APPOINTMENT	NAME OF PRINCIPAL OR DEPARTMENT HEAD

PRINT OR TYPE NAME OF APPOINTEE

TITLE AND PHONE #

As an Inventory Control Officer you are to maintain accountability for all equipment issued to your location. In addition to complying with District property management policies, you will also be responsible for the following:

1. Timely and accurate recording of property transactions and maintenance of all related records;
2. Performing physical inventories of property as directed by the District;
3. Promptly identifying unserviceable, repairable, or excess property and reporting all changes to your property status to the Property Accounting Section, Financial Services Department;
4. Providing adequate safeguards and protection of property under your control.

I have read the survey procedures and understand that the unauthorized loss, damage or destruction of District property may result in the assessment of personnel actions to the applicable employee.

SIGNATURE OF PRINCIPAL OR DEPARTMENT HEAD	SIGNATURE OF INVENTORY CONTROL OFFICER
---	--

RICHLAND COUNTY SCHOOL DISTRICT ONE EMPLOYEE PROPERTY RECEIPT ACKNOWLEDGEMENT

DEPARTMENT OR SCHOOL	LOCATION CODE
DATE OF PROPERTY RECEIPT	NAME OF DEPARTMENT HEAD OR INVENTORY CONTROL OFFICER

PRINT OR TYPE NAME OF RECIPIENT

SIGNATURE OF RECIPIENT

As a Richland County School District One Property recipient you are responsible for maintaining accountability for all property issued to you. In addition to complying with District property management policies you will also be responsible for the following:

1. Timely and accurate recording of property transactions and maintenance of all related records (i.e. transfers, repair turn-ins, loss and damage reporting);
2. Providing adequate safeguards and protection of property under your control, possession and responsibility.

I understand that the unauthorized loss, damage, or destruction of District property may result in the assessment of personnel actions to the applicable employee.

<u>Qty.Serial #</u>	<u>Item(s) Description</u>	<u>District I.D.</u>

SIGNATURE OF PRINCIPAL OR DEPARTMENT HEAD	SIGNATURE OF INVENTORY CONTROL OFFICER
---	--

RICHLAND COUNTY SCHOOL DISTRICT ONE INSTRUCTIONS

Completing the Theft, Vandalism, Lost and Damaged Report (TVLD)

1. Address the form; [To: Financial Services SAB 750] [From: Your School/Department and code].
2. In the section titled "Nomenclature" list each item separately giving the description, manufacturer, model, etc., (i.e. VCR, Zenith, model xyz). Be certain to list the District I.D. and serial numbers. If the loss involves a vehicle list the license tag number also.
3. List quantities and costs (if available) in the columns to the right.
4. In the section titled "Circumstances" describe any occurrence or event that caused the property damage or loss. Be very specific, providing as many details as possible including names, dates, times, and security alarm status. The person who is responsible for the property in the course of their work; or the person who discovers the loss should complete this section. If this individual is not available the Inventory Control Officer or supervisor should make the report.
5. The individual making the report should sign and date the form in the section titled "I Certify That..."
6. The section titled "Signature of Responsible Official" should be signed by the Principal, Department Head, or other senior location authority.
7. A Police Incident Report must be made in all cases where theft is suspected. Submit the Police Report and/or case number with the TVLD.

TO		FROM				
	NOMENCLATURE	UNIT	QUANTITY	UNIT COST	TOTAL COST	DISPOSITION
DISPOSITION CODE			GRAND TOTAL			
C-Continue in service scrap or salvage L - Lost						
D-Destroyed, abandoned P - Pending disposition						
CIRCUMSTANCES						
I CERTIFY THAT, under the above circumstances, the items listed were			SIGNATURE OF RESPONSIBLE OFFICIAL		DATE	
☐ LOST ☐ DAMAGED ☐ DESTROYED						
APPOINTING ACTION			APPROVING AUTHORITY ACTION			
NAME OF SURVEY OFFICER OR CHAIRMAN			ACTION			
NAME OF MEMBER			☐ APPROVED ☐ DISAPPROVED			
NAME OF MEMBER			☐ REQUEST FURTHER STUDY			
NAME OF MEMBER			SIGNATURE OF APPROVING AUTHORITY		DATE	
SIGNATURE OF APPOINTING AUTHORITY			DATE		DATE	

RICHLAND COUNTY SCHOOL DISTRICT ONE REQUISITION

SUGGESTED SOURCE OF SUPPLY:

☐ VENDOR AS ADDRESSED BELOW:

☐ WAREHOUSE

☐ PRINTING

DATE:

ASSIGNED

P.O. #:

SHIP TO:

CODE:

ATTN OF:

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT

EXPLANATION AS TO EXPECTED USE OF ITEMS REQUISITIONED:

SUGGESTED CANCELLATION DATE:

TYPE OF SUPPLIES:

INSTRUCTIONAL ACTIVITY:

GRADE:

OBJECT:

SPECIAL PROGRAM:

GENERAL PROGRAM:

AUTHORIZED SIGNATURE

PURCHASING DEPARTMENT

FROM _____ TO _____	_____ _____ _____	(DATE) ☐ Temporary Transfer ☐ Permanent Transfer
----------------------------	---------------------------------	--

[illegible]

In-District	Storage (Bldg. 435)	Disposal

_____ hereby accept responsibility for the above listed items

_____ (Print Name)	_____ Signature	_____ Date
-----------------------	--------------------	---------------

_____ (Print Name)	_____ Signature	_____ Date
-----------------------	--------------------	---------------

Retain GOLDENROD copy and forward other copies to;
Retain PINK copy and forward other copies to;
Retain YELLOW copy and forward original copy to:
Retain WHITE.

LOCATION	EMPLOYEE IN POSSESSION	EMPLOYEES POSITION	EMPLOYEES SIGNATURE
REASON FOR CHECK-OUT:			
ANTICIPATED RETURN DATE:		ACTUAL RETURN DATE:	
SUPERVISOR'S SIGNATURE:		DATE:	

[illegible]

Borrower in possession is responsible for items listed and should keep them in an environment that is conducive to the safekeeping of the equipment. Electronic equipment, computers, etc., are sensitive to extreme temperatures and humidity and must be stored properly. Any misuse or abuse which results in damage to equipment will be the responsibility of the borrower. If an item malfunctions or is damaged, it should be reported to the supervisor for repair. An item is not to be repaired by the borrower without authorization of the supervisor.

ORIGINATOR: Retain GOLDENROD (this copy must be kept by the principal/Director/or Inventory Control Officer) copy and forward other copies to;

RETENTION FILE: Retain PINK copy (this copy must be kept in office files) and forward other copies to;

BORROWER: Retain CANARY copy and forward other copies to;

PROPERTY ACCTG: Retain Green copy and forward original to;

PROPERTY ACCTG: Retain WHITE.

**RICHLAND COUNTY SCHOOL DISTRICT ONE
PROOF OF DONATION**

Date of Donation:

Donation Received From:

Tax ID or SS#:

Description of Donation:

Year of Purchase:

Current Value of Donation:

I certify to the best of my knowledge that the above information is accurate.

Signature of Donor

Date

Form Distribution:

Financial Services
Originator

Original
Copy

**RICHLAND COUNTY SCHOOL DISTRICT ONE
VISUAL AND PERFORMING ARTS
PERSONALLY-OWNED MUSICAL INSTRUMENT L**

[illegible]

**RICHLAND COUNTY SCHOOL DISTRICT ONE
SIGN-OUT SHEET FOR BAND/ORCHESTRA INSTRUMENTS**

LOCATION/SCHOOL: _____

[illegible]

INVESTIGATION OF LOST OR STOLEN PROPERTY

Date of investigation:

Law Enforcement contact date (attach incident report):

Findings of Fact:

Example(s)

1. I find that _____ did follow district procedures.
2. I find that _____ did not follow district procedures.

List each procedural violation:

Recommendations for replacement/reimbursement:

1. The employee will reimburse the district for the monetary loss in the amount of _____.
2. The employee has insurance as follows:

State any insurance that may be available for recovery

3. The district should pursue reimbursement.

Recommendations for disciplinary action:

1. No action required.
2. Letter of reprimand by the supervisor.
3. Recommendation for suspension without pay with due process rights for a period of time. (To be determined by the value of the lost, damaged or stolen item.)
4. Recommendation for termination.

Signature of employee

Date

Signature of supervisor

Date

CC: Employee

INVESTIGATION OF LOST OR STOLEN PROPERTY
Sample Letter 1

(DATE)

PERSONAL AND CONFIDENTIAL

(NAME OF EMPLOYEE)

(ADDRESS)

Dear _____:

This letter is to advise that I have concluded my investigation of lost, stolen or damaged property (identify). I have determined that you are not responsible for the lost, stolen or damaged property and no further action is required on your part. I will forward this information to Financial Services. Please note that Financial Services reserves the right in consultation with Risk Management to review and/or re-open any investigation by a supervisor for any monetary or property loss.

If you have questions or concerns, please feel free to contact me at (TELEPHONE NUMBER).

Sincerely,

(SUPERVISOR'S NAME)

INVESTIGATION OF LOST OR STOLEN PROPERTY
Sample Letter 2

(DATE)

PERSONAL AND CONFIDENTIAL

(NAME OF EMPLOYEE)

(ADDRESS)

Dear _____:

This letter is to advise that I have concluded my investigation of lost, stolen or damaged property (identify). I have determined that you were responsible for the loss. You failed to follow district (LIST SPECIFIC POLICIES, ADMINISTRATIVE RULES AND/OR DISTRICT PROCEDURES). I am recommending that you reimburse the district in the amount of \$_____. You need to follow district procedures to avoid further disciplinary action. Please schedule an appointment with _____ in Financial Services to make appropriate arrangements for repayment.

You are formally reprimanded for your actions and hereby notified that future conduct of this nature or a similar nature may result in further administrative action against you. You have the right to respond in writing to this letter and have your response placed in your personnel file. You may appeal this disciplinary action by filing a written request with the superintendent.

I will forward this information to Financial Services. Please note that Financial Services reserves the right in consultation with Risk Management to review and/or re-open any investigation by a supervisor for any monetary or property loss.

If you have questions or concerns, please feel free to contact me at (TELEPHONE NUMBER).

Sincerely,

(SUPERVISOR'S NAME)

INVESTIGATION OF LOST OR STOLEN PROPERTY
Sample Letter 3

(DATE)

PERSONAL AND CONFIDENTIAL

(NAME OF EMPLOYEE)

(ADDRESS)

Dear _____:

This letter is to advise that I have concluded my investigation of lost, stolen or damaged property (identify). I have determined that you were responsible for the loss. You failed to follow district (LIST SPECIFIC POLICIES, ADMINISTRATIVE RULES AND/OR DISTRICT PROCEDURES). I am recommending that (1. you reimburse the district in the amount of \$ _____; 2. A letter of reprimand be placed in your personnel file.; 3. That you be suspended without pay.; 4. That you be terminated. 4. Further, I am recommending that you be referred to Human Resource Services for further personnel action.)

I will forward this information to Financial Services. Please note that Financial Services reserves the right in consultation with Risk Management to review and/or re-open any investigation by a supervisor for any monetary or property loss.

If you have questions or concerns, please feel free to contact me at (TELEPHONE NUMBER).

Sincerely,

(SUPERVISOR'S NAME)

**RICHLAND COUNTY SCHOOL DISTRICT ONE
VISUAL AND PERFORMING ARTS
DISTRICT-OWNED MUSICAL INSTRUMENTS
STUDENT CHECK OUT FORM**

School _____	Teacher _____
Student's Name _____	Telephone _____
Instrument _____	Make _____
Serial # _____	Case <u>Yes</u> <u>No</u>
Replacement Value _____	District I.D. # _____
Accessories _____	

THIS PORTION TO BE COMPLETED BY PARENT/GUARDIAN

1. I agree to pay a non-refundable maintenance assessment fee of \$20.00 for my child to use a district-owned musical instrument
2. I agree to be responsible for any loss or damage beyond normal wear which may occur to the instrument while in my child's possession. I understand that no repair can be made to the instrument without the teacher's approval.
3. I understand that the maintenance assessment is limited to one (1) school year.

_____ Parent/Guardian Signature	_____ Date
_____ Address	_____ Phone

<u>MUSIC DIRECTOR ONLY</u>			
Paid by:	Check _____	Cash _____	Receipt # _____
Issued date:	_____	Condition	_____
Returned date:	_____	Condition	_____
_____ Teacher's Signature		_____ Date	
Pages 1 & 2 - teacher's file; Page 3 - parent/guardian After instrument is returned, the parent/guardian will receive page 2 of the file copy as a receipt			

**RICHLAND COUNTY, GEORGIA SCHOOL DISTRICT ONE
VISUAL AND PERFORMING ARTS DEPARTMENT
INVENTORY DISCREPANCY REPORT**

DATE OF INVENTORY: _____

LOCATION SCHOOL: _____

Description of Item	Description of Discrepancy (Check Correct Box)				Serial #	District ID Tag #	Cost
	☐ Missing	☐ Stolen	☐ Damaged	☐ Non-repairable			
	☐ Addition	☐ Transferred	☐ Damaged	☐ Non-repairable			
	☐ Missing	☐ Stolen	☐ Damaged	☐ Non-repairable			
	☐ Addition	☐ Transferred	☐ Damaged	☐ Non-repairable			
	☐ Missing	☐ Stolen	☐ Damaged	☐ Non-repairable			
	☐ Addition	☐ Transferred	☐ Damaged	☐ Non-repairable			
	☐ Missing	☐ Stolen	☐ Damaged	☐ Non-repairable			
	☐ Addition	☐ Transferred	☐ Damaged	☐ Non-repairable			
	☐ Missing	☐ Stolen	☐ Damaged	☐ Non-repairable			
	☐ Addition	☐ Transferred	☐ Damaged	☐ Non-repairable			
	☐ Missing	☐ Stolen	☐ Damaged	☐ Non-repairable			
	☐ Addition	☐ Transferred	☐ Damaged	☐ Non-repairable			
	☐ Missing	☐ Stolen	☐ Damaged	☐ Non-repairable			
	☐ Addition	☐ Transferred	☐ Damaged	☐ Non-repairable			
	☐ Missing	☐ Stolen	☐ Damaged	☐ Non-repairable			
	☐ Addition	☐ Transferred	☐ Damaged	☐ Non-repairable			
	☐ Missing	☐ Stolen	☐ Damaged	☐ Non-repairable			
	☐ Addition	☐ Transferred	☐ Damaged	☐ Non-repairable			
	☐ Missing	☐ Stolen	☐ Damaged	☐ Non-repairable			
	☐ Addition	☐ Transferred	☐ Damaged	☐ Non-repairable			
	☐ Missing	☐ Stolen	☐ Damaged	☐ Non-repairable			
	☐ Addition	☐ Transferred	☐ Damaged	☐ Non-repairable			
	☐ Missing	☐ Stolen	☐ Damaged	☐ Non-repairable			
	☐ Addition	☐ Transferred	☐ Damaged	☐ Non-repairable			
	☐ Missing	☐ Stolen	☐ Damaged	☐ Non-repairable			
	☐ Addition	☐ Transferred	☐ Damaged	☐ Non-repairable			
	☐ Missing	☐ Stolen	☐ Damaged	☐ Non-repairable			
	☐ Addition	☐ Transferred	☐ Damaged	☐ Non-repairable			
	☐ Missing	☐ Stolen	☐ Damaged	☐ Non-repairable			
	☐ Addition	☐ Transferred	☐ Damaged	☐ Non-repairable			

**RICHLAND SCHOOL DISTRICT ONE
VISUAL AND PERFORMING ARTS DEPARTMENT
NON-REPAIRABLE MUSICAL INSTRUMENT FORM**

Columbia, SC 29204

Phone: 803.736.6236/6170 Fax: 803.929.3751

Date _____

School Name _____

Teacher's Name _____

Instrument _____

Make _____

Model _____

Serial # _____

District I.D. # _____

- ☐ This instrument is NOT repairable
- ☐ This instrument is repairable, but NOT financially prudent to continue to invest in repairs

Comments:

MUSIC DIRECTOR ONLY

- ☐ Equipment Transfer Form - musical instrument transferred to district's warehouse
- ☐ Musical Instrument will be used for parts

Signed: _____

Date: _____

Repair Work Order

SCHOOL _____ Date _____

Type of Equipment _____

Serial # _____

Dist. ID # _____

Describe Trouble with Equipment:



.....
SCHOOL

Date

Type of Equipment

Serial #

Sent To:

Dist. ID # _____

AV/VIDEO/COMPUTER REPAIR COPY

.....
SENT FOR REPAIR

SCHOOL _____

Date _____ Dist. ID # _____

Type of Equipment

Serial #

Picked up by



School Copy

Audio Visual Computer Repair Facility					
Destination		Workorder Number			
Equipment Make		District ID Number			
Equipment Model		Serial Number			
Equipment Type		Problem Cause			
Problem Description		Problem Solution			
Repair Type		Date In		Date Out	
Technician		Category			
Parts		User Notes			
Signature					

NON-USABLE ITEM

"PLEASE REVIEW WORK ORDER FOR DETAILS"

RECOMMEND YOU ACCOMMODATE YOUR INVENTORY AND
SEND TO WAREHOUSE FOR DISPOSAL

**RICHLAND COUNTY SCHOOL DISTRICT ONE
PROPERTY ACCOUNTING WAREHOUSE
FIXED ASSETS DELIVERY ROUTES**

Route 1A:

CSF
Five Points
Lyon Street Administrative Bldg
St. Martin De Porres*
Waverly
Stevenson Administrative Bldg
Hall Institute*
Logan
McCants-Professional Development
E.E. Taylor Elem.
Sloan*

Route 1B:

H.B. Rhame
St. Andrews Middle
Sandel Elem.
Columbia High
Midlands Marine Institute*
Gateway Group Home*
Pendergrass Fairwold
Sanders Middle
Lewis-Greenview
Arden Elem.
Hyatt Park Elem.
Pine Grove

Route 2A:

Alcorn Middle
J.P. Thomas Elem.
Forest Heights
Eau Claire High
Gibbes Middle
Burton- Pack
Carver-Lyon
C.A. Johnson High
W.A. Perry Middle
Challenger Learning Center

Route 2B:

Watkins-Nance
Keenan High
Heyward Career Center
Bradley Elem.
Brockman Elem.
Satchel Ford Elem.
A.C. Flora High
Crayton Middle
Brennen Elem.
Carolina Children's Home*
Adult / Continued Education

Route 3A:

A.C. Moore Elem.
Hand Middle
Epworth*
Rosewood Elem.
South Kilbourne Elem.
Dreher High
Meadowfield Elem.
Burnside Elem.
Caughman Rd. Elem.
Mill Creek Elem.
Lower Richland High

Route 3B:

Horrell Hill Elem.
Hopkins Elem.
Hopkins Middle
Gadsden Elem.
Webber School
C.R. Neal / CIS / Five Points
Central Kitchen
Southeast Middle

* Notates schools that do not normally require frequent deliveries but
are our responsibility

Musical Instrument Engraving Procedures

Visual and Performing Arts

	INSTRUMENT	ENGRAVING PROCEDURES
Woodwind Family	Flute	Near serial number (which is near middle of instrument) and on the back side (least number of keys).
	Piccolo	“
	Clarinet	“
	Oboe	“
	Bassoon	“
	Saxophones	“
Brass Family	Trumpet	On the Valve – Usually the middle valve.
	Trombone	“
	French Horn	“
	Flugel Horn	“
	Baritone	“
	Tuba	“
	Sousaphone	“
Percussion Family	Drums (all types)	Near the serial number.
	Cymbals	Marching Cymbals: Center of Cymbal; Concert Cymbal: Do not engrave concert cymbal, engrave attached cymbal stand.
	Xylophone	Near the serial number.
	Marimba	“
	Vibraphone	“
	Bells	“
	Chimes	“
Strings	Violin	On the Tail-piece which is the black piece of wood at the end of the strings. Not the peg box or fingerboard!
	Viola	“
	Cello	“
	Bass	“
	Guitar	“
Pianos		On the interior near the serial number.

GLOSSARY

Accountability - obligation to keep records of property, documents, or funds, such as identification data, gains, losses, dues-in, dues-out and balances on hand or in use.

Accountable official - person officially appointed in writing to maintain a formal set of accounting records of property. This person may or may not have physical possession of the property. There are three types of Accountable Officers: School principals, Department heads and Inventory Control Officers.

Appeal authority - the individual designated to take final action on requests for reconsideration when the report of survey approving authority denies relief of financial responsibility to a respondent, and to act on requests for remission or cancellation of indebtedness. Normally, the appeal authority will be the next higher administrator above the Approving Authority.

Appointing authority - an individual under the responsibility of or on the staff of the approval authority who can act on behalf of the Approving Authority.

Appraised value - an estimate of value established by use of original cost, or actual cash value.

Approving authority - an officer authorized to appoint a surveying official/committee and to approve reports of survey.

Audit trail - documentation supporting debit and credit entries on accounting records from the time property is brought into the District inventory with a source document, until the property is dropped from accountability.

Building - one continuous enclosed structure, which may or may not be connected to other structures by passageways. It includes the structure itself, together with all supporting mechanical, electrical, life safety, environment, as well as other built-in systems and equipment attached to the structure. Individual structures that are connected by breezeways or covered walkways that are not enclosed with a similar type and quality of construction as the building proper or connected by underground passageways, are separate buildings. Passageways above ground and enclosed with a similar type and quality of construction as the building proper are considered part of the building, and any two or more structures so connected are accounted for as one building.

Capital equipment - property of a capital nature classified non-expendable.

Capital nature - property that has all or most of the following characteristics: a) does not lose its identity when used for its intended purpose, b) has an acquisition cost of \$500/sensitive items \$50) has a useful life of more than 1 year when used when used for its intended purpose.

Damage - a condition that impairs either value or use of an article; may occur in varying degrees. Property may be damaged in appearance or in expected useful life without rendering it unserviceable or less useful. Damage also shows partial unserviceability. Usually implies that damage is the result of some act or omission.

Depreciation - loss in the value of service life of fixed assets because of wears and tears through use, time, or obsolescence.

Destruction - action or omission that renders property completely useless. Damage to the point of complete loss of identity or beyond the prospect of future restoration is considered to be "destruction."

Direct responsibility - obligation of a person to ensure that all district property, for which he or she has receipted for, is properly used and cared for, and that proper custody and safekeeping are provided. Direct responsibility results from assignment as an Accountable Officer, receipt of formal written delegation or acceptance of the property on hand receipt from an Accountable Officer. Supervisors will determine and assign in writing the individuals who will have direct responsibility for property.

Discrepancy - disagreement between quantities or condition of property on hand and that which is required to be on hand, as shown by an accountability record of the property. It is usually a disagreement between the quantities and the condition of property actually received in a shipment and that recorded on the shipping document.

Disposal - all practices and actions associated with removing property from an organization's inventory and accountability. The material is normally considered as having expended its usefulness to the organization.

Equipment - articles needed to outfit an organization.

Excess - the quantity of items over and above the authorized requisitioning objective.

Enterprise fund - to account for operations that are financed and operated in a manner similar to private enterprises where the intent of the governing body is that costs are recovered primarily thorough user charges.

Facilities - sites, buildings, and both built-in and movable equipment.

Fair wear and tear - loss or impairment of appearance, effectiveness, worth, or utility of an item that has occurred solely because of normal and customary use of the item for its intended purpose.

Fixed assets - land, buildings, machinery, furniture and other equipment the district intends to hold of continue in use over a long period of time.

Fixed asset master listing - the formal Richland County School District One database that is the record of fixed assets. The Property Accounting section maintains it, and the guidelines for its administration are dictated by policies and guidelines approved by the state of South Carolina, Richland County and the Richland County School District One Board of School Commissioners.

Gross negligence - an extreme departure from the course of action to be expected of a reasonably prudent person, all circumstances being considered, and accompanied by a reckless, deliberate, or wanton disregard for the foreseeable consequences of the act.

Hand receipt - a signed document acknowledging acceptance of and responsibility for items of property.

Inventory - an inventory is a physical count of property on hand. Components are inventoried when the end item is inventoried.

Internal service fund - to account for goods or services provided by one department or agency to other departments or agencies of the government unit, or to other governmental units, on a cost-reimbursement basis

Loss - property that cannot be accounted for by the person responsible for it.

Maintenance – those activities, which are concerned with keeping the grounds, buildings, and equipment at their original, condition either through repairs or partial replacement.

Moveable equipment - all assets that can be readily transferred from location to location.

Personal responsibility - the obligation of a person to exercise reasonable and prudent actions to properly use, care for, and safeguard all District property in his or her possession. Applies to all District property issued for, acquired for, or converted to a person's exclusive use, with or without receipt.

Primary hands receipt - hand receipt between an Accountable Officer and the person receiving the property and assuming direct responsibility for it.

Property accountant - an individual duly designated by appropriate authority to administer requirements and obligations relative to Richland County School District One property accountability.

Proximate cause - cause, which in a natural and continuous sequence unbroken by a new cause, produces loss or damage and without which loss or damage would not have occurred. It can be further explained as primary moving cause, or predominating cause, from which injury follows as a natural, direct, and immediate consequence, and without which it would not have occurred.

Reconciliation - a comparison of the property records of separate activities to ensure their compatibility. The term reconciliation includes the corrective actions necessary to bring the record sets into agreement.

Report of survey - an instrument for recording the circumstances concerning loss, damage, or destruction of District property. It serves as, or supports, a voucher for dropping assets from property records. It also serves to determine any question of responsibility for absence or condition of the articles.

Requisition - a supply request initiated by a school or district department. Budget representatives review it before it is submitted to purchasing to determine the availability of funds by the submitting entity.

Responsibility - the obligation of an individual to ensure that District property entrusted to their possession or supervision are properly used and cared for. In addition, there is an inherent responsibility to ensure that fixed assets are properly safeguarded and adequate custody is provided. There are three types of responsibility as defined in this glossary: a) Supervisory, b) Personal, and c) Direct.

Scrap - material that has no value except for its basic content.

Site - all of the land serving a district location, together with all improvements to the land (other than buildings) such as grading, drainage, parking areas, walks, plantings, athletic courts and fields.

Standard rebuild cost - average cost to repair an article to return it to its regular operating condition.

Stock number - a number used to identify an item of supply.

Subhand receipt - a hand receipt for property from a primary hand receipt holder or a subhand receipt holder to a person subsequently give the property for care, use, safekeeping or further issue. It does not transfer direct responsibility for the property to the subhand receipt holder, but does transfer personal responsibility.

Supervisory responsibility - obligation of a supervisor to ensure that all District property issued to, or used by, their subordinates is properly used and cared for, and that proper custody and safekeeping of the property are provided. It is inherent in all supervisory positions and is not contingent upon signed receipts or responsibility statements. It arises because of assignment to a specific position and includes:

- a. providing proper guidance and direction,
- b. enforcing all security, safety, and accounting requirements,
- c. maintaining a supervisory climate that will facilitate and ensure the proper care and use of District property.

Supply discipline - is the responsibility of each employee to conserve and protect District supplies and equipment.

Survey - act of investigating circumstances involving loss, damage, destruction, or unserviceability of property listed on a report of survey.

Unserviceability - more inclusive term than damage or destruction. It indicates, in military usage, that the article to which the term is applied is no longer useful for the intended purpose. Damage or destruction may not be involved. The term also indicates property that has deteriorated through use; however, it may include property no longer usable for its original purpose, despite the reason for its condition.

Validation - the review of open requisitions by the requestor to affirm the continued need for the material and quantity on requisition.

Voucher - document attesting to, or serving as, evidence of a specific property transaction. Credit vouchers, such as signed receipts, support a reduction of on-hand balance shown on the property record. Debit vouchers, such as receiving reports, support an increase in recorded on-hand balance.

Willful misconduct - any intentionally wrongful or unlawful act dealing with property.