# REVISION CHART

The following chart lists the revisions made to this document. Use this to describe the changes or additions made to the document each time it is re-published (draft or final). The description should summarize the changes as possible.

<table>
<thead>
<tr>
<th>DATE</th>
<th>AUTHOR</th>
<th>DESCRIPTION OF CHANGES</th>
</tr>
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<tbody>
<tr>
<td>04162013</td>
<td>John McKearney</td>
<td>Initial Document</td>
</tr>
<tr>
<td>06262013</td>
<td>Tim Conner</td>
<td>Revision</td>
</tr>
<tr>
<td>06152015</td>
<td>Suzanne Hatfield</td>
<td>Change to Inventorial Assets Definition</td>
</tr>
<tr>
<td>02042016</td>
<td>Suzanne Hatfield</td>
<td>Revisions to the following sections: Forms Appendix, Foreword, Disposal of Expendable Items, Property Transfers, Excess Property, Disposal of Excess/Surplus Property, Trade In of Equipment</td>
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<tr>
<td>06162016</td>
<td>Suzanne Hatfield</td>
<td>Add New Object Code</td>
</tr>
<tr>
<td>07012017</td>
<td>Suzanne Hatfield</td>
<td>Revisions to Department Names and Contacts</td>
</tr>
<tr>
<td>07012018</td>
<td>Suzanne Hatfield</td>
<td>Update Website Links; include Updates from Warehouse/Records Management</td>
</tr>
<tr>
<td>07012019</td>
<td>Suzanne Hatfield</td>
<td>Update to Template; Replacement of Fixed Assets System with Munis Capital Assets Module; New Object Codes, Definitions and Examples; Apple Buy-Back Program</td>
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Forms Appendix

CCSD Intranet Support Website – http://support.cobbk12.org/

- Property Inventory Receiving Form for Donations [Form FS-201]
  http://support.cobbk12.org/formbank/propertycontrol/fs-201.pdf
- Temporary Assignment Form [Form FS-209]
  http://support.cobbk12.org/formbank/propertycontrol/fs-209.pdf
- Local Asset Coordinator/Administrator
  Procurement Services Department
- Risk Management Stolen/Lost/Damaged Equipment Replacement Form

CCSD Website – http://www.cobbk12.org/

- District Technology Property Checkout Agreement [Form ECH-1]
- Teacher/Staff Laptop Agreement [Form ECH-2]

Foreword

The Property Control Users Guide is produced by the Property Control Department in collaboration with the Business Services, Fine Arts, Fleet Maintenance, CCSD Police, Risk Management, and Technology Field Services Departments. The intent of this Property Control Users Guide is to officially define the current policies, procedures, and guidelines governing the management of the Cobb County School District’s (CCSD) property defined as “capital assets.” This manual is intended to provide a reference source for all CCSD personnel regarding this responsibility.

All CCSD personnel entrusted with using CCSD property in the performance of day-to-day duties are accountable for the proper use, reasonable care, and safekeeping of such property.
CCSD employees are expected at all times to act responsibly regarding property and to discourage others from theft, destruction, and unauthorized use of such property. In order to maintain the proper management and monitoring of all CCSD inventorial property, CCSD employees are not allowed to discard, donate, lease, loan, rent, trade, sell, or give away CCSD inventoried assets.

**Property Control Mission Statement**

Property Control’s mission is to:

Ensure proper tagging, tracking, and disposition of assets while maintaining compliance with internal and external property regulations. Its primary responsibilities are to maintain:

- The accuracy and integrity of the Munis Capital Assets module for CCSD.
- A record which demonstrates the school system, has exhibited good stewardship of public monies, including fixed assets.
- A site record of all inventorial assets.
- Information for administrative staff decision-making.
- Information to establish losses for risk management purposes.
- An orderly system used to track transfers and disposals of equipment purchased by CCSD.

**Cobb County Administrative Rules for Asset Inventory**

The Cobb County School District has established a property control program for the purpose of providing a high degree of accountability for CCSD assets. It shall be the duty of every Cobb County Board of Education member and CCSD employee to adhere to all Policies, Rules and Regulations related to equipment accountability as set for in the Property Control Users Guide.

CCSD’s Administrative Rules associated with inventory are listed below and can be found on CCSD’s website located at http://www.cobbk12.org.
Property Control Regulations

All procedures will comply with State of Georgia policies as well as any guidelines approved by the Cobb County Board of Education.

The Property Control staff will inventory all equipment/furniture items with an original acquisition cost equal to or greater than $5,000 and all computers, all iPads, all LCD projectors, all student response systems (receivers) and all interactive screens/devices, regardless of cost.

The Property Control staff will enter in all inventoriable items into Munis Capital Assets module and reconcile monthly to the accounting general ledger.

This manual is produced and periodically updated under the supervision and approval of the Local School Accounting & Internal Compliance Department, Financial Services Division.
Cobb County School District Assets

Assets

Assets of CCSD are the property of the citizens of Cobb County. The school system administrator is responsible for the care and accounting of each asset item. CCSD obtains assets via various methods:

Purchased Assets

Equipment or non-expendable property purchased by CCSD, including but not limited to, county allotments, local school purchases, and club purchases, using the following object codes will be tagged by Property Control when these items meet the property control regulations identified in the previous section.

<table>
<thead>
<tr>
<th>EXPLANATION</th>
<th>VALUE</th>
<th>OBJECT CODE</th>
<th>COMMENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Computer/Tablet/Interactive LD</td>
<td>Any Cost</td>
<td>561615</td>
<td>Laptops, Desktops, Tablets, Projectors, Interactive Boards/Devices, Student Response Systems</td>
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<tr>
<td>Equipment</td>
<td>≥ $10,000</td>
<td>673010</td>
<td>Machinery, Furniture, Fixtures</td>
</tr>
<tr>
<td>Equipment</td>
<td>$5,000 - $9,999</td>
<td>673015</td>
<td>Furniture, FNS Equipment, Band Equipment, Pianos</td>
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<tr>
<td>Vehicle Purchases</td>
<td>≥ $10,000</td>
<td>673030</td>
<td>Police Cars, Maintenance Vehicles, Transportation Vehicles, SPLOST Vehicles</td>
</tr>
<tr>
<td>Tech Related</td>
<td>≥ $10,000</td>
<td>673420</td>
<td>Technology Related, Servers, CPUs, Printers, Copiers</td>
</tr>
<tr>
<td>EXPLANATION</td>
<td>VALUE</td>
<td>OBJECT CODE</td>
<td>COMMENTS</td>
</tr>
<tr>
<td>-------------------</td>
<td>----------------</td>
<td>-------------</td>
<td>---------------------------------------------------</td>
</tr>
<tr>
<td>Tech Related</td>
<td>$5,000 - $9,999</td>
<td>673425</td>
<td>Technology Related, Servers, Switches, Printers, Routers, Copiers</td>
</tr>
</tbody>
</table>

**Donated Assets**

All donated assets should be reported to the Property Control Department within 30 days of receipt. The Local Asset Coordinator must complete an FS-201, *Property Inventory Receiving Form*, retain a copy for his/her records and send the original copy to Property Control.

Donations include assets purchased by:

A. School volunteer organizations such as PTA, athletic booster organizations, band booster organizations or any other parent/civic organization donating items to CCSD;

B. Student organizations such as Key Club, etc., and donated to CCSD; and

C. Funds obtained at the local school level and donated to CCSD.

The school or central office will be responsible for providing a “Thank You” letter for the donated item. The donor must provide property value.

All donated equipment becomes the property of the Cobb County School District. Based on Official Code of Georgia Annotated §20-2-520, CCSD, not the individual school, owns the property. CCSD equipment must be disposed in accordance with Administrative Rule DO-R, *School Properties Disposal Procedures*. See additional information on page 12 for Disposal of Expendable Items.

Refer to the Local School Accounting Standard Operating Procedures on the Financial Services University for additional information on donations.
Grant Assets

Grant Assets include assets purchased by any federal, state or local grant funds. Grant equipment must stay at the assigned school. For example, if a teacher transfers from one school to another, he/she may not take the equipment purchased with grant funds. Grants are issued to CCSD and not to individual employees. For additional information concerning grants, contact Research & Grants Manager in the Accountability, Research & Grants Department.

Local Asset Coordinator (LAC)

The roles and responsibilities of the Local Asset Coordinator can be found at http://support.cobbk12.org/BSPurchasing/eqTransfer.aspx. For questions on the roles and responsibilities of the Local Asset Coordinator, please call the Warehouse office at 770-426-3385.

Asset Definition

Any item, which meets the entire list of criteria, is considered a movable asset:

- The asset is tangible and ready for its intended use.
- The asset is used in the operation of CCSD’s activities.
- The asset has a useful life greater than one fiscal year.
- The asset has an original acquisition cost of equal to or greater than $5,000 and all computers, all iPads, all LCD projectors, all student response systems (receivers) and all interactive screens/devices, regardless of cost.

Information Maintained on Physical Assets

The following information will be recorded for all movable assets:

Property Decal Number
Site Code
Department Code
Quantity of Item
Description
Manufacturer Code
Standard Classification Code
Serial Number
Acquisition cost
Model Number
Model Name
Purchase order number from which items were purchased
Acquisition year and month
Vendor Name

**Disposal of Expendable Items**

Items that do not meet the definition of an asset may be disposed of at the discretion of the local principal, *except for*:

- Expendable equipment items purchased with grant funds;
- Expendable equipment items purchased with Food and Nutrition funds;
- Expendable equipment items purchased for curriculum specific needs (Music, CTAE, Art, PE, etc.);
- Expendable equipment items purchased with SPLOST funds which are under warranty and could be used at other District locations;
- Expendable maintenance equipment which could be used in other District locations; or
- District supplied textbooks.

Contact the appropriate grant administrator or Curriculum/Department Supervisor for guidance regarding the disposal of expendable equipment purchased with grant or use specific funds.

If the appropriate grant administrator or Curriculum/Department Supervisor deems the consumable items unusable and/or obsolete, the items may be disposed of through means such as recycling, donations, or sale as a fundraiser. Any funds received through *fundraisers* must be designated for use by the program from which the consumable items were originally designated (e.g. funds from the sale of football jerseys must be designated
Consumable items may also be donated to appropriate school support organizations for disposal or use as a fund raiser.

Local schools are responsible for removing all identifying tags or markings that reference CCSD or any CCSD location and keeping record of how consumable items before they are disposed of by your school or office. You may also enter a request through the eqTransfer system to have the Warehouse Operation assist with removal of excess or surplus items.

**Asset Identification**

**Bar-code Decal**

Property Control will place a bar-code on all inventoriable assets. Each bar-code decal will contain Code 39 bar-code format and legible character with an asset property identification number unique to every decal. The bar-code tags will also read, “Property of Cobb County Schools”.

**Inventory Process**

All CCSD sites are subject to a physical inventory each year. Property Control personnel will email or telephone the Principal or Site Administrator prior to an inventory for approval to conduct the physical inventory during a specific time period. During the time period agreed upon by Property Control personnel and the Principal/Administrator, the inventory will proceed as follows:

1. Property Control staff will check in at the main office of the site and will establish a base of operations.

2. Property Control staff will check with the Principal/Administrator or Local Asset Coordinator responsible for the location’s inventory and will obtain a map or floor plan, along with a staff roster for the site.

3. Using bar-code equipment and/or manual inventory reports, Property Control staff will conduct the physical inventory in each location using the floor plan to ensure all areas of the building are checked.
4. Once the inventory fieldwork is complete, a preliminary shortage list of items missing, if any, will be emailed to the Principal/Administrator. The Principal/Administrator will check with the Local Asset Coordinator, department heads and other site personnel to ascertain the location of items listed as missing.

5. During the time the Principal/Administrator of the site is investigating missing items, Property Control staff will investigate the missing items and check with other departments to ascertain if items have been removed from the location.

6. Upon completion of research of all missing items, a final recheck appointment at the location to verify any located items will be completed.

7. A memorandum of inventory results and final depreciated shortage list will be prepared and distributed to the Principal/Administrator, Assistant Superintendent, and Financial Services.

8. If no items are discovered missing by Property Control staff, the memorandum of inventory results is sent immediately to the site after completion of the physical inventory.

An Inventory Completion Conference may be scheduled with the Principal/Administrator if necessary or upon request.

**Inventory Management Reporting**

Once an inventory is complete, the results are communicated to the school or central office department location and the administration of CCSD. The information will consist of the following:

**Inventory Memo** – A memo directed to a Site Administrator (Principal/Administrator) which presents an executive summary and the details for a specific school/central office department inventory.

**Depreciated Final Shortage List** – Presents losses by historical and depreciated item costs.
Assignment of Property Inventory within Local Schools

In order to comply with the requirements set forth in Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards issued December 26, 2013, the following assignment system is to be used to account for all movable assets listed on the property inventory. Please note equipment purchased with grant funds must be used in the program for which it is acquired.

Purpose

The purpose of this procedure is to establish a uniform method throughout CCSD to account for and control all movable assets within each school or central office. The use of this procedure will encourage accountability by all staff members and students who have school property in their possession and will help hold the loss of school property to a minimum.

Official Record

The official record for inventoriable equipment and furniture is the CCSD’s Munis Capital Assets module. The Property Control Department maintains reports and any other correspondence documenting purchases, transfers, or deletions since the origination date of the inventory item. The Local Asset Coordinator may request a printout at any time by contacting the Property Control office.

Delegation of Responsibility/Authority

Local Asset Coordinators and Local Asset Coordinator Administrators are delegated authority by the school Principal to perform various responsibilities which include approving equipment picked up at the school, running reports and transferring equipment within the school location and may include completing the State Technology Inventory questionnaire. The ultimate responsibility rests with the school Principal according to Administrative Rule DJEE-R, Local Purchasing.

The school Principal may delegate LAC or LAC Administrator rights to any school staff. It will be at their discretion to whom they designate to these positions. Appropriate security levels will be assigned to these positions at their school location by following these instructions http://support.cobbk12.org/BSPurchasing/eqTransfer.aspx.
It is recommended the Principal or Local Asset Coordinator review all documents relating to inventories before the Principal signs any documents in order to encourage dual responsibility.

**Assignment of Inventory Items**

All items on inventory for a particular school location are identified by each school location code. Equipment items may be temporarily assigned to persons outside of a location. If this is the case, an FS-209, *Assignment Form*, must be completed and maintained by the respective department head. This form is used to check out items from one department head to another on a long term basis.

The Media Center and the Band Departments are required to maintain a checkout system. These department heads will initiate and ensure completion of these forms and secure the receiver’s signature. The department head or team leader will be responsible for all items on the property inventory within his/her respective department.

If any item(s) are loaned to other departments within the building, the following procedure must be used:

The department checking out the item will complete the identification section of the form and will sign for release of the item. The receiving department will sign for receipt of the item. Each party should retain a copy. When an item is returned, both copies should be signed and copies retained by both parties as proof the item was returned. Each person having custody use of items belonging to CCSD will be held responsible for the proper care and accountability until such item is returned.

**Resignation/Termination of Staff Members**

If a staff member terminates employment from CCSD, it becomes the Principal’s responsibility to retrieve all equipment assigned to that employee, per Administrative Rule DIC-R, *Inventories*.

An Employee Exit Form, located on the CCSD intranet support website under P.A.S.S., should be completed when an employee separates from CCSD. This form provides a check list of equipment items to be returned to the local school or office.

**Checkout of School Owned Band/Orchestra Instruments**

When school owned band/orchestra instruments are checked out or loaned to other schools, Form IS 934 A, *Check-out Form for School-Owned Musical Instruments*, must be
completed and signed by the borrowing band/orchestra director and by the lending band/orchestra director. A copy must be kept on file in both the borrowing and lending band/orchestra directors’ offices. When the instrument is returned to the lending school, the form should be signed acknowledging return of the instrument.

When school owned band/orchestra instruments are checked out by students, Form IS-934, *Check-out Form for School-Owned Musical Instruments*, must be completed and signed by the parents of the student checking out the instrument.

The Supervisor of Instrumental Music recommends an electronic record of instrument loan and check out be maintained at each school. Contact the Supervisor Instrumental Music in the Fine Arts Department for additional information.

## Property Transfers

All CCSD property, regardless of cost, must be transferred in accordance with CCSD policy as noted below:

No person should transfer property without the written approval of the Principal or Site Administrator. This procedure provides the documentation and approval necessary to transfer property. Schools, central offices, Technology Services, Warehouse and Property Control must work together in a concerted effort to account for all transferred property. All transfers of obsolete, excess or damaged assets must be submitted through the eqTransfer system by the Local Asset Coordinator and approved by the Local Asset Coordinator Administrator. Warehouse operations does not transfer or pick up any asset that is still under warranty.

The Munis Capital Assets module will be updated once Property Control receives the signed eqTransfer form from the Warehouse. This form serves as a record of all transfers. All parties involved must maintain signed copies of transfers to supplement the eqTransfer reports in order to maintain a paper trail of the transfers. Property transferred or removed should be kept in a secure location and should not be stored outside.

The eqTransfer program will be used for all assets which are off warranty. Information regarding the eqTransfer system is available on the Warehouse & Distribution intranet website. User guides and training videos are available in the eqTransfer Help menu. For additional questions on the eqTransfer system, contact the Warehouse office at 770-426-3385.
Excess Property

Per Administrative Rule DO-R, School Properties Disposal Procedures, all CCSD property, regardless of cost, must be disposed of in accordance with CCSD policy as noted below.

Under no circumstances will an accountability officer or their staff discard any inventoried asset belonging to CCSD. An accountability officer who wishes to have excess expendable equipment considered for surplus must follow guidelines listed under Disposal of Expendable Items on page 12. All inventoried items must be entered into the eqTransfer system for removal.

The Local Asset Coordinator must submit a request through the eqTransfer system listing make, model, serial number, and property tag number of the item(s) to be disposed. The Warehouse will schedule the pickup of excess assets. The Warehouse will provide Property Control with a copy of the eqTransfer form and the Munis Capital Assets module will be updated.

Disposal of Excess/Surplus Property

Per Administrative Rule DO-R, School Properties Disposal Procedures, an asset is classified as surplus after it has been submitted and approved by the Board for disposition and the Board approves the classification.

CCSD personnel may decide property items at the Warehouse are no longer usable by CCSD. Excess assets are identified by the Local Schools and Central Office Departments and then transferred to CCSD’s Kennesaw Warehouse utilizing the eqTransfer system. All excess assets must be submitted for Board approval prior to disposition.

CCSD assets must meet one of the following criteria to be deleted from the school inventory list:

1. Board approved surplus list;
2. Vendor exchanges documented with paper work;
3. Salvaged equipment documented with paper work from CCSD Staff (Technology Services, Maintenance, and Food & Nutrition Services);
4. Fully depreciated equipment determined by Financial Services Division; and
5. Apple Buyback program, through Diamond Assets, approved by Technology Services and Grant Administrator, if applicable.

For additional information on Excess/Surplus Equipment, refer to rule DO-R or contact the Warehouse Assistant Director.

**Apple Buyback Program**

Technology Services has documented information regarding the Apple Buyback program sponsored by Diamond Assets. This information includes a contact list for the Apple Buyback program, information from devices required by Diamond Assets, as well as procedures to follow. If the iPads were originally purchased by Title I additional approval is necessary.

Local School Accounting & Internal Compliance recommend the funds received from Diamond Assets be designated for use by the program from which the iPads were originally purchased.

Contact Technology Services, Michael Murray or Jennifer Hellriegel, regarding the Apple Buyback program.

**Donated Vehicles (Trucks/Trailers)**

On occasion, vehicles may be donated to CCSD schools for instructional or other purposes. When CCSD personnel have no further use for the vehicle, it may be sold during a surplus sale or auction. In order to ensure proper legal guidelines are followed, and to protect the previous owner and CCSD from possibly receiving a stolen vehicle, possible unpaid liens, IRS liens, or other such situations, and to protect the ultimate purchaser of the vehicle, the following guidelines must be followed.

**Procedures for Securing a Government Tag for NEW or USED Donated Vehicles**

**New Vehicles**

- If the vehicle is **NEW** it does not have to be inspected.
- Notify the Fleet Maintenance Department Secretary of the donated vehicle.

- If the dealer puts the title into CCSD’s name, CCSD may apply for the tags. If not in CCSD’s name, the title will need to be signed over to CCSD, except in the case of a trailer that has a shipping weight of less than 2,000 lbs. In this case, the title may be forwarded to the Fleet Maintenance Department, as it does not require a new title.

The seller should print and sign their name, enter mileage and date of sale on the back of the title. The Fleet Maintenance Department will complete the rest.

The title and bill of sale should be hand delivered or mailed through the county mail or U.S. Mail to: Cobb County School District, Fleet Maintenance, 620 South Cobb Drive, Marietta, GA 30060.

- The school should also complete an FS-201, Property Donation Form, within 30 days of receipt and send the original to Fleet Maintenance and the secretary will forward to Property Control.

Per the Internal Revenue Service Publication 526, Charitable Contributions, the fair market value of a donated item is determined and substantiated by the donor. No value for the donated automobile should be stipulated by CCSD. The burden of proof and documentation is on the donor if the IRS questions their deductions.

- The school must provide a “Thank You” letter to the donor. This letter must include the value of the donation (provided by donor), donor’s name and a statement indicating that no goods or services were exchanged for the donation. This letter also serves as a receipt. A copy of this letter should be sent to the Fleet Maintenance Department.

- Once the license plate is received, Fleet Maintenance will email or phone the school to set a date and time for a mechanic to affix the plate and decals.

- CCSD is self-insured and can provide a “letter of self-insurance” to give to the facility where the vehicle is being purchased if necessary.

- All paperwork will be kept on file in the Fleet Maintenance Department.

- Fleet Maintenance will maintain the vehicle and inspect it annually.
Disposal

When CCSD personnel have no further use for the vehicle, the school must:

- Contact Fleet Maintenance so the file can be de-activated; and
- Submit a request through eqTransfer system for disposal.

For information on disposal of non-inventoriable assets, see additional information on page 12 for Disposal of Expendable Items.

Used Vehicles

- Before any **USED** vehicle can be donated, the Fleet Maintenance Department must inspect/evaluate the mechanical condition of the vehicle to determine whether to accept or reject the donation.

- Notify the Fleet Maintenance Department Secretary of the vehicle being offered for donation.

- A Vehicle Support mechanic from Fleet Maintenance will contact recipient to arrange a date and time for the vehicle to be brought in to the Pitts Transportation Center on South Cobb Drive for evaluation or arrange to go to the recipient's location.

- After the evaluation of the vehicle, if the vehicle is deemed mechanically sound, the title will need to be signed over to CCSD.
  
  - The seller is to print and sign their name, enter mileage and date of sale on the back of the title. The Fleet Maintenance Department will complete the rest.

  - Hand deliver or mail the title and bill of sale through county mail or U.S. mail to: **CCSD, Fleet Maintenance, 620 South Cobb Dr., Marietta, GA 30060**

  - The school should also complete an FS-201, *Property Inventory Receiving Form for Donations*, , within 30 days of receipt and send original to Fleet Maintenance and secretary will forward to Property Control.

Per the Internal Revenue Service Publication 526, *Charitable Contributions*, the fair market value of a donated item is determined and substantiated by the donor. No value for the
A donated automobile should be stipulated by CCSD. The burden of proof and documentation is on the donor if the IRS questions their deductions.

- The school must obtain from the donor a properly completed and signed Certificate of Registration showing that taxes have been paid for the current year.
- The school must provide a “Thank You” letter to the donor. This letter must include the value of the donation (provided by the donor), donor’s name and a statement indicating that no goods or services were exchanged for the donation. This letter also serves as a receipt. Send a copy of this letter to the Fleet Maintenance Department.
- Once the new license plate is obtained, Fleet Maintenance will email or phone the school to get a date and time for a mechanic to come and affix the plate and decals.
- Once the vehicle is registered under CCSD and logged as property, the vehicle is then covered under CCSD’s self-insurance plan.
- All paperwork will be kept on file in the Fleet Maintenance Department.
- Fleet Maintenance will maintain and inspect the vehicle annually.

**Disposal**

When CCSD personnel have no further use for the vehicle, the school is to:

- Contact Fleet Maintenance so the file can be de-activated; and
- Submit a request through eqTransfer system for disposal.

For information on disposal of non-inventoriable assets, see additional information on page 12 for Disposal of Expendable Items.

**Donated Vehicles for Auto Tech Teachers**

If a vehicle is offered to a High School’s **AUTOMOTIVE DEPARTMENT** for instructional purposes, the following should be done:

- Auto Tech teacher should notify the Fleet Maintenance Department Secretary of the donated vehicle. (This vehicle does not require an evaluation by the Fleet Maintenance Department).
The Title will need to be signed over to CCSD. The seller is to print and sign their name, enter mileage and date of sale on the back of the title. The Fleet Maintenance Department will complete the rest.

Either hand deliver or mail the title and bill of sale through the school mail or U.S. mail to: **CCSD, Fleet Maintenance, 620 South Cobb Dr., Marietta, GA 30060.**

- The school should also complete a *Property Inventory Receiving Form for Donations, FS-201*, within 30 days of receipt and send original to Fleet Maintenance and secretary will forward to Property Control.

Per the Internal Revenue Service Publication 526, *Charitable Contributions*, the fair market value of a donated item is determined and substantiated by the donor. No value for the donated automobile should be stipulated by CCSD. The burden of proof and documentation is on the donor if the IRS questions their deductions.

- The school must obtain from the donor a properly completed and signed Certificate of Registration showing that taxes have been paid for the current year.

- The school must provide a “Thank You” letter to the donor establishing that the automobile was received and will be used for instructional purposes. This letter must include the value of the donation (provided by the donor), donor’s name and a statement indicating that no goods or services were exchanged for the donation. This letter also serves as a receipt. Send a copy of this letter to the Fleet Maintenance Department.

- Once the vehicle is registered under CCSD and logged as property, the vehicle is then covered under CCSD’s self-insurance plan.

- All paperwork will be kept on file in the Fleet Maintenance Department.

**Disposal**

When CCSD personnel have no further use for the vehicle, the school is to:

- Contact Fleet Maintenance so the file can be de-activated; and

- Submit a request through eqTransfer system for disposal.

For information on disposal of non-inventoriable assets, see additional information on page 12 for Disposal of Expendable Items.
Loss of Equipment

Loss of Equipment Procedures

1. When an item is found missing due to burglary, theft, fire, vandalism, etc., the school should file a report with CCSD Police Department. It is imperative a loss report be filed with the CCSD Police Department as soon as the item is discovered missing. Delays in reporting lost/stolen assets cause inventory shortages on property management reports. Contact the CCSD Police Department for additional information.

2. The school must also contact Risk Management regarding replacements. No request for replacement of a missing item may be considered unless a loss report and a police report has been filed on the missing item. Contact the Risk Management Department for additional information.

Equipment Loss Prevention

Procedures have been implemented in an attempt to prevent equipment loss, including:

Bar Code Decal

A bar-code decal will be placed on all movable assets by Property Control personnel. Each bar-code decal will contain the wording “Property of Cobb County Schools”. An asset identification number unique to each specific decal will appear on each property decal both in Code 39 barcode format and in legible characters.

Trade-In of Equipment

A school may wish to purchase an item and trade in an item to reduce the cost of the purchase. The following procedures must be completed prior to submitting a requisition involving a trade-in:

1. The “traded” items must be approved by the Board for disposal prior to actual trade-in.

2. The requisition must include a full description of the item to be traded, including make, model, serial number, property tag number, and the date of the board
approval for traded items as well as the value of item received. The bid-quote price of the item being purchased must include the trade-in price of the old equipment.

3. Band instruments cannot be exchanged or traded for other similar items. Contact Supervisor Instrumental Music in the Fine Arts Department for further guidance.

Information on traded equipment (property numbers and serial numbers) must be sent to the Property Control Supervisor prior to a requisition being created. Traded equipment will be reported to the Board along with regular excess equipment. After approval by the Board, surplus and traded equipment will be deleted from the school or central office site inventory.

Instruction Unit or Mass Move of Equipment

It may be necessary for CCSD Administration to move a unit (i.e. Special Education, Career and Technical Education, etc.) or department. Property Control will furnish copies of inventory reports to District Administration and/or the affected units to help identify equipment or furniture scheduled to be moved.

The Local Asset Coordinator must submit all property movement requests through the eqTransfer system or utilizing the Moving Technology Equipment Services contract. The Warehouse does not move working technology items.

Property Control uses the eqTransfer form or other documentation to update the Munis Capital Assets module. These forms serve as a paperwork trail on District equipment for internal and external auditors.

For additional information on mass move of equipment, contact the Warehouse office at 770-426-3385.

Closing of Schools - Equipment Procedures

Additionally, CCSD Administration may decide to close or consolidate school facilities. After securing approval from the Board of Education according to policy guidelines, furniture and equipment may be disbursed to other schools in a manner set forth by the appropriate administrator in Leadership.
Property Control will furnish copies of inventory printouts of the affected schools to District Administration upon request.

Any remaining furnishings or equipment that may be repurposed at other locations will be sent to the Kennesaw Warehouse utilizing the eqTransfers system. Damaged or obsolete items will be reviewed for disposition on site. All excess equipment will be reported to the Board prior to disposal according to Administrative Rules.

**State or Federally Funded Equipment**

An equipment inventory of State or Federal funded equipment and furniture must be on file in the respective department’s administrative office and on file in the office of each Principal of each affected school. The equipment inventory should show the following:

1. Item
2. Serial Number
3. Identification Number
4. Initial Cost
5. Acquisition Date
6. Vendor and Source
7. Location, use, and condition of equipment
8. Disposition Date (stolen, traded, sold, etc.)

Each location should maintain a current inventory of any item of equipment equal to or greater than $5,000 in value and all computers, iPads, printers, LCD projectors, and interactive screens/devices until the time of disposal.

A current inventory must be maintained of all equipment, costing equal to or greater than $5,000 in value which is temporarily located on private premises for use in projects involving children in private schools and in institutions for the handicapped, neglected, or delinquent children.

When equipment or property purchased with State or Federal funds is no longer needed to fulfill the intent of the grants, such equipment or property shall be disposed of in accordance with established State or Federal procedures and regulations. The Local Asset Coordinators must use the eqTransfer system to request a pickup by the Warehouse.
Teacher Laptops

Teacher laptops are distributed by Technology Services. Management and distribution of teacher laptops must be in accordance with Administrative Rule ECH-R, Authorized Use of Equipment and Supplies.

For questions on teacher’s laptops, contact the Director of Field Services, Technology Services Division.

Lost/Stolen/Damaged Laptops

Please follow the steps below if equipment is lost, stolen or damaged:

Verify the Loss

Confirm the laptop was lost and not misplaced.

File a Police Report (Required!)

- If the laptop was lost/stolen off a CCSD campus, contact the local police department that has jurisdiction for the area where the loss occurred. Notify your local administrator and campus resource officer of the loss (a CCSD police report will also have to be made).

- If the laptop was lost/stolen on CCSD property (school building, parking lot, etc.) then contact your local administrator and she/he will work with you to notify CCSD Police Department.

- For damaged laptops, the school field technician completes the Risk Management Equipment Replacement Form, located on the P.A.S.S. website. Field technician also obtain a price quote for replacement parts and returns to local school administration to file with Risk Management.

Notify Risk Management

To report the loss and begin the replacement process, your local school administration should fax all documentation to Risk Management at (678) 594-8266. Documentation should include Equipment Replacement Form (located on the P.A.S.S. website) and police report. If you have specific questions, contact Claims Assistant for Risk Management.
Preventative Steps to Avoid Loss or Damage to Laptops

Physical security of your assigned laptop is your responsibility. Take the following steps to help secure your laptop:

- Do not leave the laptop unattended in an unlocked area, including but not limited to, classroom, office, common area, vehicle, etc.;
- Do not leave the laptop ‘for just a moment’ when unsecured;
- Do not leave the laptop in a vehicle (if you must leave it, make sure it is out of sight);
- Do not store confidential data on the laptop;
- Do not keep user names and passwords with the laptop;
- Do lock the laptop in a desk, cabinet, or secured space;
- Do use a security cable to keep it locked to a desk;
- Do keep a backup of your data in case of loss, theft, or damage; and
- Do use strong passwords.

Internal Procedures - Lost/Stolen/Damaged Laptops

Local School Employee

1. Notifies local school administration.
2. Verifies the laptop was lost/stolen/damaged and not simply misplaced.
3. Off campus theft: files a police report with local jurisdiction AND notifies campus officer. Receives a copy of the report and provides it to the local school administration to file with Risk Management.
4. On campus theft: files a police report with campus officer. Receives a copy of the report and provides it to the local school administration to file with Risk Management.
5. Damaged: field technician completes the Risk Management Equipment Replacement Form, obtains a price quote for replacement parts and returns to local school administration to file with Risk Management.
6. Contacts Risk Management to file appropriate forms/reports to begin replacement process.

CCSD Police Department

1. Completes police report.
2. Submits police report details to Technology Services (IT Security Team) which includes service tag, user name, date/time of incident, etc.
3. Becomes point of contact for Absolute CompuTrace team and other jurisdictions.

Risk Management

1. Receives police report and Equipment Replacement Form from local school or administrative building.
2. Once documentation is confirmed, a Replacement email is sent by Risk Management to notify Property Control, Technology Program Management and the local school. The communication verifies replacement is approved and informs the local school they will be contacted by the local school field technician when replacement is ready.
3. If replacement is not approved, denial email is sent to the school.

Technology Services

1. IT Security Team may attempt to locate the device on the CCSD network. IT Security Team submits a Theft Report to Absolute CompuTrace (when applicable).
2. IT Security Team notifies Property Control about the lost/stolen equipment so that the inventory status can be updated in FAST.
3. Technology Program Management notifies the local school field technician and Tech Depot for replacement. Field technician can then request replacement equipment from Tech Depot and will assign the new equipment in FAST when delivered to the employee.
4. Technology Program Management informs Risk Management and Capital Projects upon completion of replacement and provides budget information for reimbursement of funds.
Recovered Laptops

CCSD Police Department

1. Returns laptop to Technology Services (IT Security Team).

Technology Services

1. IT Security Team receives and documents the recovered laptop.
2. Notifies Property Control and local school field technician the laptop is ready to be re-imaged and re-issued or sent to the Tech Depot if missing laptop was already replaced.

Property Control

1. Property Control revises laptop disposal in Munis Capital Assets module and notifies field technician to move forward with reissuance to teacher.

If teacher has already received a new laptop, the recovered laptop is to be sent to the Tech Depot inventory.