

Office of School Board Attorney  
Walter J. Harvey, School Board Attorney

**SUBJECT: TO REQUEST THAT THE BOARD (1) APPROVE ON FINAL READING PROPOSED AMENDMENTS TO POLICY 6110, *GRANT FUNDS*; PROMULGATION OF NEW POLICIES 6111, *INTERNAL CONTROLS*, 6112, *CASH MANAGEMENT OF GRANTS*, 6114, *COST PRINCIPLES FOR FEDERAL FUNDS*; AND AMENDMENTS TO POLICIES 6550, *TRAVEL AND PER DIEM*, 7310, *DISPOSITION OF SURPLUS PROPERTY*, AND 7450, *PROPERTY INVENTORY*; (2) APPROVE REVISIONS TO THE *TRAVEL PROCEDURES MANUAL*, AND TO (3) REPEAL AND REPLACE THE *MANUAL OF PROPERTY CONTROL PROCEDURES***

**COMMITTEE: INNOVATION, GOVERNMENTAL RELATIONS, AND COMMUNITY ENGAGEMENT**

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**BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

At its August 10, 2016 meeting, the Board approved Agenda Item G-2 ("Federal Grants") authorizing the Superintendent to initiate rulemaking to adopt new and policies to incorporate new U.S. Department of Education (DOE) regulations providing "uniform grant guidance" addressing the federal grant application process, financial management, procurement, inventory management, time and effort accountability, cost allowability, record retention, and program oversight. The new and amended policies incorporate or reflect regulatory provisions relating to internal controls, cash management, and cost principles for federal funds. The amendments address travel restrictions under federal grants, and the disposition and inventory of property purchased with federal funds. In addition, this item requests that the Board approve revisions to the Office of the Controller's *Travel Procedures Manual* to comply with the required policy changes and to repeal and replace the 2005 *Manual of Property Control Procedures* which has been completely revamped and updated.

These new and amended policies and administrative manuals were developed in collaboration with the Superintendent's Office, the Office of Intergovernmental Affairs, Grants Administration and Community Engagement, the Office of Federal and State

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Compliance, and Financial Services. They were also reviewed by the Office of Management and Compliance Audits and Risk Management. Many of the changes were recommended by our policy consultant, NEOLA, Inc.

The Notice of Intended Action was published in the *Miami Daily Business Review* on August 15, 2016, posted in various places for public information and mailed to various organizations representing persons affected by the new and amended policies and to individuals requesting notification. The time to request a hearing or protest the adoption of these amendments has elapsed.

In accordance with the Administrative Procedure Act, these new and amended policies are presented to The School Board of Miami-Dade County, Florida, for adoption and authorization to file in the official records of The School Board of Miami-Dade County, Florida.

Attached are the Notice of Intended Action and the proposed new policies, policy amendments, and administrative manuals. Changes are indicated by underscoring words to be added and ~~striking through~~ words to be deleted.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida:

- (1) amend Policy 6110, *Grant Funds*, adopt Policies 6111, *Internal Controls*, 6112, *Cash Management of Grants*, 6114, *Cost Principles for Federal Funds*, and amend Policies 6550, *Travel and Per Diem*, 7310, *Disposition of Surplus Property*, and 7450, *Property Inventory*, and authorize the Superintendent to file the new and amended policies with The School Board of Miami-Dade County, Florida, to be effective October 5, 2016;
- (2) approve revisions to the *Travel Procedures Manual*; and
- (3) repeal and replace the *Manual of Property Control Procedures*.

## NOTICE OF INTENDED ACTION

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, announced on August 10, 2016, its intention to amend Policy 6110, *Grant Funds*; promulgate new Policies 6111, *Internal Controls*, 6112, *Cash Management of Grants*, 6114, *Cost Principles for Federal Funds*; and to amend Policies 6550, *Travel and Per Diem*, 7310, *Disposition of Surplus Property*, and 7450, *Property Inventory*, at its regular meeting on October 5, 2016.

**PURPOSE AND EFFECT:** These new and amended policies provide guidance to School Board staff regarding the monitoring and managing of federal grants to comply with newly issued uniform grant guidance from the United States Department of Education. The new policies incorporate or reflect regulatory provisions relating to internal controls, cash management, and cost principles for federal funds. The policy amendments address travel restrictions under federal grants, and the disposition and inventory of property purchased with federal funds.

**SUMMARY:** For approximately 40 years, federal grants have been administered and monitored by the U.S. Department of Education's (DOE) through its Education Department General Administrative Regulations (EDGAR). Last year, the DOE substantially rewrote the regulations to provide "uniform grant guidance," addressing the application process, financial management, procurement, inventory management, time and effort accountability, cost allowability, record retention, and program oversight. The new regulations require the proposed revisions to current policies and the addition of several new policies to address the management of funds received from federal grants.

**SPECIFIC LEGAL AUTHORITY UNDER WHICH RULEMAKING IS AUTHORIZED:** 1001.41 (1) (2), 1001.42(2), (12), (13); 1001.43 (2), (10), 1001.51(4), (11), (12), (25), F.S.

**LAWS IMPLEMENTED INTERPRETED OR MADE SPECIFIC:** 2 C.F.R. 200.56, 200.61, 200.71, 200.77, 200.79, 200.80, 200.112, 200.302, 200.303, 200.305, 200.307, 200.309, 200.310, 200.311, 200.312, 200.313, 200.318, 200.343(b) & (e), 200.403-406, 200.413(a)-(c), 200.430(a), 200.431(a), 200.458, 200.474(b), 200.508; 34 C.F.R. 75.707, 76.563, 76.565, 76.707; 274.05, 274.06, 274.07, 1006.41, F.S.

IF REQUESTED, A HEARING WILL BE HELD DURING THE SCHOOL BOARD MEETING on October 5, 2016, which begins at 1:00 p.m., in the School Board Auditorium, 1450 N.E. Second Avenue, Miami, Florida 33132. Persons requesting such a hearing or who wish to provide information regarding the statement of estimated regulatory costs, or to provide a proposal for a lower cost regulatory alternative as provided in Section 120.54(1), F.S., must do so in writing by September 6, 2016, to the Superintendent, Room 912, at the same address.

ANY PERSON WHO DECIDES TO APPEAL THE DECISION made by The School Board of Miami-Dade County, Florida, with respect to this action will need to ensure the preparation of a verbatim record of the proceedings, including the testimony and evidence upon which the appeal is to be based. Section 286.0105, F. S.

COPIES OF THE PROPOSED NEW AND AMENDED POLICIES are available at cost to the public for inspection and copying in the Citizen Information Center, Room 158, 1450 N.E. Second Avenue, Miami, Florida 33132.

1

GRANT FUNDS

2 The School Board intends to derive maximum benefit from education grant and  
3 foundation funds and will make as many proposals as will be beneficial to the  
4 District.

5 The purpose of securing grants is to increase funding for student achievement  
6 programs that are consistent with Board initiatives.

7 A. A quarterly report listing grant awards under \$250,000 will be  
8 transmitted to the Board by the Office of Intergovernmental Affairs,  
9 and Grants Administration, and Community Engagement (Grants  
10 Administration). Schools, Region Centers, and District-level offices  
11 shall provide, at a minimum, the funding source, the amount of the  
12 grant award, the purpose of the grant-funded program, the length of  
13 time the program will be in existence, any required matching funds,  
14 and in-kind contributions associated with the grant-funded  
15 program.

16 B. A Board item will be submitted to the Board seeking acceptance of  
17 grant awards of \$250,000 and above. The Board item will include a  
18 description of the funding source, an overview of the program  
19 funded by the grant award, a summary of program expenditures, the  
20 source and details of any required matching funds, and a detailed  
21 description of contracts to be awarded using the grant funds. The  
22 recommendation for each grant award may be as follows:

23 That the Board authorize the Superintendent to:

- 24 1. accept a grant award including the funding source, grant  
25 award amount, name of program, and funding period;
- 26 2. retain funds from the grant in an amount not to exceed the  
27 annually negotiated indirect cost rate, as allowed and  
28 approved by the Florida Department of Education; and
- 29 3. direct Financial Operations to establish appropriations in the  
30 amounts approved by the granting agency and to be reported  
31 periodically to the Board.  
32

33 The use of grant monies for partisan political activities and for any discriminatory  
34 use is prohibited. All grant funds received by the District will be used according to  
35 the purposes and policies of the Board and the applicable State and Federal law.

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1 Each draw of grant monies shall be as close as administratively feasible to the  
2 related program expenditures.

3 The Superintendent may seek funds for purposes consistent with this policy and  
4 shall develop and update administrative procedures to implement this policy.

5 Grant Proposal Development

6 A. All grant proposals must support Board initiatives.

7 B. For projects where grant funds will not cover the entire cost of project  
8 implementation, additional fund sources must be identified and documented.

9 Grant Administration

10 A. The administration of grants will adhere to all applicable Federal, State, local,  
11 and grantor rules and regulations, including the terms and conditions of the  
12 Federal awards, as well as School Board policies and procedures.

13  
14 B. The Superintendent and/or Board Chair, if applicable, are authorized to sign  
15 related documents for grant administration, including documents required for  
16 submittal of grant proposals.

17 C. Employee positions established through the use of grant funding shall  
18 terminate if and when the related grant funding ceases.

19 D. Program reports including but not limited to audits, site visits, and both  
20 annual and final reports shall be provided to Grants Administration.

21 E. All Federal funds received will be used in accordance with the applicable  
22 Federal law and regulations and the terms and conditions of the Federal  
23 award. Each draw of Federal monies shall be aligned with the established  
24 payment process (whether reimbursement, cash advance, or a combination).  
25 If funds are permitted to be drawn in advance, all draws will be equal in  
26 magnitude as closely as administratively feasible, to the magnitude of the  
27 related program expenditures. When restricted, such monies will be used to  
28 supplement programs and funding and not to supplant or replace existing  
29 programming or current funding.

30 Financial Management

31 The financial management of grant funds shall be in compliance with all applicable  
32 Federal, State, local and grantor rules, regulations, and assurances as well as Board  
33 policies and administrative procedures.

34 The Superintendent shall provide for the following:

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1 A. Identification, in School Board accounts, of all grant awards received and  
2 expended and the programs under which they were received. For Federal  
3 programs and awards, identification shall include the Catalog of Federal  
4 Domestic Assistance (CFDA) title and number, Federal award identification  
5 number and year, name of the Federal agency and name of the pass-through  
6 entity, as applicable.

7 B. Accurate, current, and complete disclosure of the financial results of each  
8 Federal award or program in accordance with the reporting requirements of  
9 the grant.

10 C. Records that identify adequately the source and application of funds provided  
11 for Federally-funded activities. These records must contain information  
12 pertaining to Federal awards, authorizations, obligations, unobligated  
13 balances, assets, expenditures, income and interest and be supported by  
14 source documentation.

15 D. Effective control over, and accountability for, all funds, property, and other  
16 assets. The Board must adequately safeguard all assets and assure that they  
17 are used solely for authorized purposes.

18 Further, the Superintendent shall:

19 1. establish and maintain effective internal controls over the Federal award  
20 that provides reasonable assurance that the District is managing the  
21 Federal award in compliance with Federal statutes, regulations, and the  
22 terms and conditions of the Federal award;

23 2. comply with Federal statutes, regulations, and the terms and conditions  
24 of the Federal award;

25 3. evaluate and monitor compliance with statutes, regulations, and the  
26 terms and conditions of the Federal award;

27 4. take prompt action when instances of noncompliance are identified  
28 including noncompliance identified in audit findings; and

29 5. take reasonable measures to safeguard protected personally identifiable  
30 information and other information the Federal awarding agency or pass-  
31 through entity designates as sensitive consistent with applicable Federal,  
32 State, local, and tribal laws regarding privacy and obligations of  
33 confidentiality.

34 E. Comparison of expenditures with budget amounts for each Federal award.

35 F. Recordkeeping and written procedures to the extent required as may be  
36 required by Federal, State, local and grantor rules, and regulations

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1 pertaining to the grant award and accountability, including, but not limited  
2 to, the following areas:

3 1. cash management;

4 2. allowability;

5 3. conflict of interest;

6 4. procurement;

7 5. equipment management;

8 6. conducting technical evaluations of proposals and selecting  
9 recipients;

10 7. compensation and fringe benefits; and

11 8. travel.

12 G. Disclosure of any potential conflict of interest and all mandatory violation  
13 disclosures potentially affecting the Federal award/grant to the Federal  
14 awarding agency or pass-through agency in accordance with applicable  
15 Federal policy.

16 H. Insurance coverage for real property and equipment, if applicable, for such  
17 property owned by the Board.

18 Program Income

19 Program income means gross income earned by a grant recipient that is directly  
20 generated by a supported activity or earned as a result of the Federal award during  
21 the grant's period of performance.

22  
23 It includes, but is not limited to, income from fees for services performed, the use or  
24 rental of real or personal property acquired under Federal awards, the sale of  
25 commodities or items fabricated under a Federal award, license fees and royalties on  
26 patents and copyrights, and principal and interest on loans made with Federal  
27 award funds. Interest earned on advances of Federal funds is not program income.  
28 Except as otherwise provided in Federal statutes, regulations or the terms and  
29 conditions of the Federal award, program income does not include rebates, credits,  
30 discounts and interest earned on any of them. Additionally, taxes, special  
31 assessments, levies, fines and other such revenues raised by a recipient are not  
32 program income unless the revenues are specifically identified in the Federal award  
33 or Federal awarding agency regulations as program income. Finally, proceeds from  
34 the sale of real property, equipment, or supplies are not program income.

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1 Unless it has received prior approval to use a different method or the terms and  
2 conditions of the grant authorize a different method, the deduction method of  
3 accounting for program income shall be used. Under the deduction method,  
4 program income is deducted from total allowable costs to determine the net  
5 allowable costs. Program income will only be used for current costs unless  
6 otherwise directed by the Federal awarding agency or pass-through entity.

7 34 C.F.R. 75.707, 76.563, 76.565, 76.707

8 2 C.F.R. 200.56, 200.71, 200.77, 200.80, 200.112, 200.302, 200.307

9 2 C.F.R. 200.309, 200.310, 200.313, 200.318-.320, 200.343(b)&(e), 200.508

10 Compliance Supplement for Single Audits of State and Local Governments

11 20 U.S.C. 7906

12 F.S. 1001.42, 1001.51



**NEW POLICY**

**6111 - INTERNAL CONTROLS**

The Superintendent shall establish and maintain effective internal controls over federal, state, and local awards that provide reasonable assurance that the District is managing all awards in compliance with applicable federal, state, and local statutes, laws, regulations, and the terms and conditions of the awards. The process will provide reasonable assurance that the following objectives will be achieved:

- A. effectiveness and efficiency of operations;
- B. reliability of reporting for internal and external use; and
- C. compliance with applicable laws and regulations.

The internal controls must provide reasonable assurance that transactions are properly recorded and accounted for in order to permit the preparation of reliable financial statements and reports; maintain accountability over assets; and demonstrate compliance with federal, state, and local statutes, laws, regulations, and the terms and conditions of the awards. The internal controls must also provide reasonable assurance that these transactions are executed in compliance with federal, state, and local statutes, laws, regulations, and the terms and conditions of the award that could have a direct and material effect on an award, as well as any other federal, state, and local statutes, laws and regulations that are identified in the compliance supplement. Finally, the District's internal controls must provide reasonable assurance that all federal, state, and local funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

The District shall:

- A. comply with federal, state, and local statutes, laws, regulations, and the terms and conditions of the awards;
- B. monitor its compliance with statutes, laws, regulations, and the terms and conditions of the award;
- C. take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and

- D. take reasonable measures to safeguard protected “personally identifiable information” (PII) and other information the awarding agency or pass-through entity designated as sensitive or the District considers sensitive consistent with applicable Federal, State, local, and tribal laws and District policies regarding privacy and obligations of confidentiality. PII is “information that can be used to distinguish or trace an individual’s identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual. However, PII is not anchored to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified.” See 2 C.F.R. 200.79.

2 C.F.R. 200.61-61, 200.79, 200.303

## NEW POLICY

### **6112 - CASH MANAGEMENT OF GRANTS**

In order to provide reasonable assurance that all assets, including federal, state, and local funds, are safeguarded against waste, loss, unauthorized use, or misappropriation, the Superintendent shall implement internal controls in the area of cash management.

Payment methods shall minimize the time elapsing between the transfer of funds from the United States Treasury or the Florida Department of Education (FLDOE) (pass-through entity) and disbursement, regardless of whether the payment is made by electronic fund transfer, or issuance or redemption of checks, warrants, or payment by other means.

The forms and procedures required by the grantor agency or pass-through entity to request payment shall be used. Grant funds payments shall be requested in accordance with the provisions of the grant. Additionally, the Board's financial management systems shall meet the standards for fund control and accountability as established by the awarding agency.

The Superintendent is authorized to submit requests for advance payments and reimbursements at least monthly when electronic fund transfers are not used, and as often as deemed appropriate when electronic transfers are used, in accordance with the provisions of the Electronic Fund Transfer Act (15 U.S.C. 1693-1693r).

When a cash advance payment method is used, the following standards shall apply:

- A. The timing and amount of the advance payment requested will be as close as is administratively feasible to the actual disbursement for direct program or project costs and the proportionate share of any allowable indirect costs.
- B. Timely payment shall be made to contractors in accordance with contract provisions.
- C. To the extent available, funds must be disbursed from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.

- D. Receipt, obligation, and expenditure of funds shall be accounted for appropriately.
- E. Advance payments shall be deposited and maintained in insured or collateralized accounts whenever possible.
- F. Advance payments shall be maintained in interest bearing accounts.
- G. Pursuant to Federal law and regulations, interest earned may be retained in an amount up to \$500 per year for administrative costs. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the granting agency.

2 C.F.R. 200.305

**NEW POLICY**

**6114 - COST PRINCIPLES FOR FEDERAL FUNDS**

The Superintendent is responsible for the efficient and effective administration of federal grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with all applicable Federal, State and local laws, the associated agreements/assurances, program objectives, and the specific terms and conditions of the grant award.

**Cost Principles**

Except where otherwise authorized by statute, costs shall meet the following general criteria in order to be allowable under Federal awards:

- A. Be necessary and reasonable for proper and efficient performance and administration of the Federal award and be allocable thereto under these principles.
- B. Conform to any limitations or exclusions set forth as cost principles in 2 CFR Part 200 or in the terms and conditions of the Federal award.
- C. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other School Board activities.
- D. Be afforded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
- E. Be determined in accordance with generally accepted accounting principles.
- F. Be representative of actual cost, net of all applicable credits or offsets.
- G. Not be included as a match or cost-share, unless the specific Federal program authorizes Federal costs to be treated as such.

H. Be adequately documented:

1. in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.

Period of Performance

All obligations must occur on or between the beginning and ending dates of the grant project (Period of Performance). The Period of Performance is dictated by statute and will be indicated in the grant award notification (GAN). Obligations may begin, however, prior to the beginning date when an agreement exists with the granting agency. All obligations shall be liquidated as determined by the granting by the granting agency.

2 C.F.R. 200.403-.406, 200.413(a)-(c), 200.430(a), 200.431(a), 200.458  
2 C.F.R. 200.474(b)

1

TRAVEL AND PER DIEM

2 These travel policies apply to employees and authorized individuals eligible to be  
3 reimbursed from either tax funds or an Internal Fund account for travel-related  
4 expenses. Authorized individuals include School Board members, Board  
5 administrative assistants, consultants, Title I parents, and chaperones of student  
6 travel. If the person to be reimbursed for travel expenses from tax funds is a Board  
7 employee, the Payroll Department will process the reimbursement. Individuals who  
8 are not Board employees (no employee number) will be reimbursed by the Accounts  
9 Payable Department.

10 ~~Any travel expenditures involving the expenditure of Federal funds must be~~  
11 ~~approved by of the Assistant Superintendent of Office of Intergovernmental Affairs~~  
12 ~~and Grants Administration.~~

13 The Payroll department shall have the authority to deny travel advance privileges to  
14 individuals or departments that fail to properly or promptly submit Travel Expense  
15 Reports. The Payroll Department shall have the authority to disallow any and all  
16 expenses not consistent with Florida law and Board policies.

17 Procedures relating to Travel are contained in the Travel Procedures Manual issued  
18 by the Office of the Controller - Payroll Department.

19 All requests for reimbursement of travel expenses shall be reasonable, customary,  
20 and ordinary for the type of trip taken. The greatest possible economy shall be  
21 obtained by avoiding unnecessary travel and joint travel by authorized travelers in a  
22 single vehicle whenever feasible.

23 The Superintendent shall develop regulations providing the conditions and  
24 requirements under which payment of travel expenses shall be made to implement  
25 this policy, according to Florida statutes, Florida Department of Education rules,  
26 Internal Revenue Regulations and Board policies.

27 **Classification of Eligible Personnel**

28 The following classifications of personnel shall be eligible for reimbursement for  
29 travel expenses:

- 30           A. Board members, Superintendent, and Board Attorney;
- 31           B. administrative, supervisory and all other employees;

- 1 C. employees representing the Superintendent and/or the Board on  
2 official school business or employees whose regular assignment  
3 necessitates travel from their official headquarters or post of duty on  
4 school business;
- 5 D. employees authorized to attend conferences and conventions of  
6 official educational agencies and of professional organizations;
- 7 E. authorized persons who are not employees of the school system.

8 **Eligible Travel**

9 Travel expenses will be approved for the following kinds of travel:

- 10 A. Travel within Miami-Dade County when it is part of official duties.
- 11 B. Travel outside of Miami-Dade County when:
- 12 1. The authorized traveler has been assigned to perform official  
13 duties or Board business elsewhere; or
- 14 2. The authorized travel is attending conferences and  
15 conventions of official educational agencies and of  
16 professional organizations.

17 **Expenses for Travel within Miami-Dade County**

18 Employees whose duties for the school system require them to travel within the  
19 county from their official headquarters or post of duty to other locations (Class C  
20 travel) shall be reimbursed for travel in a privately owned vehicle on the basis of a  
21 mileage allowance approved by the Superintendent.



1 Board members shall be reimbursed from the members' residence for travel incurred  
2 in the performance of a public purpose authorized by law to be performed by the  
3 Board, including, but not limited to, attendance at regular and special Board  
4 meetings.

5 A. Mileage Allowance  
6

7 Mileage allowance shall be computed at the Internal Revenue  
8 Service Standard Mileage Rate effective upon publication by the  
9 Internal Revenue Service for distances traveled on official business.  
10 The rate per mile will be published by the Payroll Department  
11 annually, or as deemed necessary.  
12

13 After travel has been completed, the employee must prepare and  
14 submit the necessary forms for reimbursement.

15 B. Per Diem or Meal and Lodging Allowance for approved Travel on  
16 Official Business within Miami-Dade County  
17

18 Per diem or meal and lodging allowances may be paid as prescribed  
19 in this policy when the traveler is assigned on official business  
20 outside of regular office hours and away from regular places of  
21 employment where it is considered reasonable and necessary, meal  
22 allowances are involved and overnight lodging is required and it is  
23 approved by the Superintendent.

24 **Expenses for Travel Outside of Miami-Dade County**

25 A. Reimbursable expenses for authorized travelers are shown under  
26 the heading, "Travel expenses - computation guidelines." Employees  
27 authorized to travel outside of Miami-Dade County shall be  
28 reimbursed in whole or in part from Board funds in accordance with  
29 Board-adopted travel expense computation methods, and when paid  
30 from the Internal Fund accounts, shall be subject to all provisions  
31 set forth in the school, and in the Manual of Internal Fund  
32 Accounting for Elementary and Secondary Schools, Internal  
33 Fund/School Activities - Specific Procedures, incorporated by  
34 reference in policy if:

35 1. the employee is assigned to perform official duties elsewhere,  
36 e.g., travel to recruit teachers;

- 1                   2.     the employee is authorized to attend conferences or  
2                   conventions of official educational agencies and of  
3                   professional organizations.
- 4                   B.     The following general regulations shall be applicable to travel of  
5                   employees:
- 6                   1.     Temporary Duty - Any employee in order to be eligible to have  
7                   expenses paid for travel shall have completed in advance of  
8                   such travel an approved Electronic Travel  
9                   Approval/Reimbursement Request (TRVL).
- 10                  2.     Representative of the Superintendent - Travel of an employee  
11                  as the representative of the Superintendent shall be approved  
12                  only by the Superintendent.
- 13                  3.     Maximum Expenses
- 14                  a.     Board members and the Superintendent, or designee,  
15                  may approve travel expenses up to a maximum of  
16                  \$3,500, excluding registration fees and tuition.
- 17                  b.     Administrators reporting directly to the Superintendent  
18                  may approve travel expenses for personnel under their  
19                  jurisdiction up to a maximum of \$2,500; however, the  
20                  Superintendent retains the sole authority of approving  
21                  the reimbursement of actual expenses exceeding the  
22                  \$2,500 limit to the maximum of \$3,500, excluding  
23                  registration fees and tuition.
- 24                  c.     Out-of-county trips estimated to exceed \$3,500 must  
25                  be approved by the Superintendent and the Board  
26                  before travel commences if reimbursement is expected  
27                  for the full amount.
- 28                  d.     If the business of the school system requires the  
29                  employee to visit more than one city, such as with  
30                  District recruiters, the total travel expense  
31                  reimbursement shall not exceed the maximum allowed  
32                  per trip for each city visited.

- 1                   4.    Approval Requirements  
2  
3                   Travelers must obtain the proper approval prior to the  
4                   occurrence of the actual travel.
- 5                   a.    Board members: Individual Board members may  
6                   approve their own Request for Travel Expenses or that  
7                   of their administrative assistants.
- 8                   b.    Superintendent and Board Attorney: The  
9                   Superintendent and Board Attorney may approve their  
10                  own Request for Travel Expenses.
- 11                  c.    Assistant Board Attorneys: Approval by the Board  
12                  Attorney is required.
- 13                  d.    ~~Deputy Superintendent/Chief Cabinet~~ Members:  
14                  Approval by the Superintendent, or designee, is  
15                  required.
- 16                  e.    ~~Associate/Assistant Superintendents Senior~~ Staff:  
17                  Approval by the corresponding ~~Deputy~~  
18                  ~~Superintendent/Chief Cabinet~~ Member is required.
- 19                  f.    Principals: Approval by the Regional Center  
20                  Superintendent is required.
- 21                  g.    Non-school site employees: Approval by the immediate  
22                  supervisor and the corresponding administrator at the  
23                  Assistant Superintendent level is required.
- 24                  h.    Assistant Principal/School site employees: Approval by  
25                  the Principal is required.
- 26                  5.    Maximum Number of Employees
- 27                  a.    The Superintendent may establish annually the  
28                  maximum number of administrative, supervisory, or  
29                  other employees to be approved to attend the same  
30                  national or regional professional conference or  
31                  convention.

1                                    b.    One teacher in each teaching subject-area may be  
2    selected by each Regional Center Superintendent to  
3    attend a national meeting of the teacher's subject-area  
4    field.

5                                    6.    Reimbursement of Expenses by Other Agencies

6  
7    Employees who are requested or directed to attend  
8    conferences or conventions sponsored by the Florida  
9    Department of Education, or by other institutions or vendors,  
10    may be approved for full expenses when such entities agree to  
11    reimburse the Board in full.

12    **Reimbursement of Expenses**

13    Reimbursable expenses will not be paid from Board funds until after the authorized  
14    traveler has returned from the trip, completed and submitted to the Payroll  
15    Department an approved Electronic Travel Approval/Reimbursement Request (TRVL)  
16    with required supporting documents attached. Expense reports must be filed within  
17    ten (10) days after travel is completed.

18    The following exceptions related to cash advances, direct payments to vendors for  
19    meals and lodging in connection with travel and required advance registration fees,  
20    shall be used infrequently and only with the express approval of the Superintendent:

21                                    A.    Cash Advancements

22  
23    Cash advancements to authorized travelers on official business in  
24    an amount not to exceed the estimated out-of-pocket reimbursable  
25    expenses, which may not exceed the approved maximum, may be  
26    authorized by the Superintendent. Authorized traveler shall submit  
27    a final accounting with all necessary supporting documents within  
28    ten (10) working days following return from official travel status. The  
29    traveler must refund the amount of cash advancement exceeding the  
30    approved actual expenses. Any balance due to the traveler will be  
31    paid in the normal course of auditing and reimbursement  
32    procedures.

33  
34    If the traveler fails to comply with the ten (10) working days  
35    requirement to submit a final accounting, the Payroll Department is  
36    authorized to collect the cash advancements from the employee's  
37    regular bi-weekly payroll payment.

1           B.    Travel Reimbursements to Non-Board Employees  
2

3           Direct reimbursement to non-Board employees (referred to as  
4 "vendors" by Accounts Payable) for authorized Class A or Class B  
5 travel, for meals, lodging, transportation and necessary incidental  
6 expenses (excluding tips and gratuities), may be authorized by the  
7 Superintendent not to exceed the established per diem or meal  
8 allowances allowed by State law and Board policy. A final  
9 accounting with all necessary supporting documents shall be  
10 provided by the non-Board employee within ten (10) working days of  
11 return from official travel status. Non-Board employee  
12 reimbursements are paid by the Accounts Payable Department  
13 through the issuance of a purchase requisition.

14           C.    Advance Registration Fees  
15

16           Required advance registration fees for authorized travelers attending  
17 seminars, training sessions, conferences, conventions or other  
18 similar meetings requested by the administration may be paid from  
19 Board funds, and a final accounting shall be made within ten (10)  
20 working days following the return from official travel.

21           D.    Travel Arrangements  
22

23           Required purchase of airline tickets for authorized travelers on  
24 official Board business may be paid from Board funds. Travel  
25 arrangements will be made by the employee utilizing existing  
26 Internet providers, the employee's own travel agency, or the Board  
27 approved travel agencies. When other than the Board approved  
28 travel agencies are used, and before a reservation is made, the  
29 employee must obtain two (2) complete lists of available airfares  
30 from different sources, indicating the departing and destination  
31 cities, as well as the cost of the airline ticket. The listings must be  
32 attached to the reimbursement request. Acceptable listings can be  
33 obtained from a travel agency or Internet providers.

34   **Travel Expenses Not Authorized**

35   Travel expense reimbursement shall not be authorized for:

- 36           A.    Any employee who received college credit for work done while in  
37 attendance at a workshop, seminar, conference, or similar meeting.

- 1           B.     Classroom teachers to attend subject-area meetings or conferences  
2                 unless the classroom teacher is authorized to attend such meeting  
3                 by the school principal.
- 4           C.     Any employee to attend the annual convention of state professional  
5                 organizations, unless requested to attend by the administration for  
6                 work related business.
- 7           D.     No tips or gratuities of any kind.

8     **Travel Expenses Paid from Grant Funds**

9

10     For travel paid with Federal funds, the travel authorization must include  
11     documentation that demonstrates that (1) the participation in the event by the  
12     individual traveling is necessary to the grant award, and (2) the costs are reasonable  
13     and consistent with the Board's travel policy.

14

15

16     **Travel Expenses Paid from School Internal Fund Accounts**

17     Travel expenses paid from school Internal Fund accounts may be authorized under  
18     the following conditions:

- 19           A.     The Board approved method for transportation and per diem or meal  
20                 expenses/allowances shall be used in computing reimbursable  
21                 expenses for all such trips.
- 22           B.     Principals and other school administrators may attend any  
23                 recognized national, regional, or state professional group meetings  
24                 which deal with their respective school level, provided such travel is  
25                 authorized by the Regional Center. Any such travel expenditures will  
26                 be subject to all provisions in the Manual of Internal Fund  
27                 Accounting for Elementary and Secondary Schools, Internal  
28                 Fund/School Activities - Specific Procedures, incorporated by  
29                 reference in policy.
- 30           C.     Coaches may attend out-of-state coaches' meetings. Only one full  
31                 reimbursement may be obtained by any one coach per fiscal year for  
32                 expenses. One other reimbursement for a similar approved trip  
33                 during the same fiscal year may be paid to any one coach provided  
34                 that the coach pays one-half of the expenses.

35     **Travel Expenses of Other Authorized Persons**

**THE SCHOOL BOARD OF  
MIAMI-DADE COUNTY**

FINANCES  
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1 As provided by Florida statutes, travel expenses may be authorized from Board  
2 funds for:

3 A. A person who contributes services as an advisor or consultant; or

4 B. A person who is a candidate for an executive or professional  
5 position.  
6

7 To be reimbursed for travel expenses, such persons must have been approved by the  
8 Superintendent or designee and travel documents must be submitted to the  
9 Accounts Payable Department which reflect a complete explanation and justification  
10 of such expenses, in accordance with this rule.

11 **Computation Guidelines**

12 The following guidelines shall be used in computing reimbursement of travel  
13 expenses for authorized travelers of the Board.

14 A. Transportation By Privately Owned Vehicle

15 1. The amount shall be the maximum provided by law for round  
16 trip according to a current map of the Florida Department of  
17 Transportation. Necessary local vicinity travel shall be shown  
18 separately on the voucher.

19 2. Necessary parking and storage fees; bridge, road, ferry, and  
20 tunnel tolls (original receipt required).

21 3. Private vehicles should be shared whenever possible to  
22 minimize travel costs. However, no traveler shall be entitled to  
23 mileage or transportation expense when he/she is  
24 gratuitously transported or transported by another traveler  
25 who is entitled to mileage or transportation expense.

26 4. Reimbursement for use of private vehicles must not exceed  
27 the most economical airfare when adequate air service is  
28 available.

1           B.    Transportation by Common Carrier  
2

3           Reimbursement is authorized for necessary travel accomplished by a  
4           usually traveled route on common carrier (train, bus, commercial  
5           airline operating scheduled flights, or rental car from an established  
6           rental car agency) at the most economical rate, necessary taxi and  
7           bus fares, and set charges for baggage handling (original receipts  
8           required for all items mentioned). No tips or gratuities of any  
9           kind shall be reimbursed.

10  
11           When expenses for airline tickets are being paid, an invoice or  
12           statement clearly indicating the amount paid by the employee must  
13           be attached to the reimbursement request.  
14

15           Under no circumstances is an employee authorized to travel using a  
16           private aircraft or a non-commercial/non-registered seagoing vessel  
17           while on official Board business.

18           C.    Per Diem or Meals and Lodging Allowance for Out-Of-County Travel

19           1.    For travel period extending overnight:

20           a.    Class A travel - continuous travel of twenty-four (24)  
21           hours or more away from official headquarters. Travel  
22           periods are for a calendar day (midnight to midnight).

23           b.    Class B travel - continuous travel of less than  
24           twenty-four (24) hours which involves overnight  
25           absence from official headquarters. Travel period starts  
26           with time of departure and ends with time of return.

27           c.    The maximum reimbursable amount provided by law  
28           for per diem for meals and lodging will be published by  
29           the Payroll Department annually, or as deemed  
30           necessary. When fractions of days are involved, there  
31           shall be allowed one-fourth of that amount for each  
32           quarter day or fraction thereof. Six-hour periods  
33           starting at midnight for Class A travel and time  
34           departure for Class B travel shall count as  
35           quarter-days.



1 d. For travel period overnight to a convention or  
2 conference or out of State:

3  
4 On official school business, the authorized traveler  
5 may be allowed actual expenses for lodging at single  
6 occupancy rates, substantiated by a lodging receipt,  
7 plus the maximum amount provided by law for each  
8 day for meal allowances. Total reimbursement shall not  
9 exceed Board approved maximum.

10 2. Class C Travel

11  
12 Travel for short or day trips where the traveler is not away  
13 from official headquarters overnight, for which expenses for  
14 meals are allowed, shall be reimbursed at the maximum  
15 amount provided by law.

16 3. Meal Allowances

17  
18 Meal allowances are governed by Florida statute. The Payroll  
19 Department will publish the current allowable  
20 amount annually, or as deemed necessary.

21  
22 Breakfast allowance is when travel begins before 6 a.m.  
23 and extends beyond 8 a.m.

24  
25 Lunch allowance is when travel begins before 12 noon and  
26 extends beyond 2 p.m.

27  
28 Dinner allowance is when travel begins before 6 p.m. and  
29 extends beyond 8 p.m., or when travel occurs during  
30 nighttime hours due to special assignment.

31  
32 Meal reimbursements for non-overnight, out-of-county travel  
33 (use Voucher for Reimbursement of Meals for Travel Not  
34 Requiring an Overnight Stay - FM- 4557), are considered  
35 taxable compensation to the employee or other authorized  
36 traveler.

- 1                   4.     Reimbursement by a State or Local Institution  
2  
3                   When meals or lodging are to be reimbursed by a state or  
4                   local institution, the traveler shall be reimbursed the actual  
5                   costs of such items, not to exceed the maximum amounts  
6                   otherwise permitted.
- 7                   5.     Registration Fee  
8  
9                   Where a registration fee is charged for attending a conference,  
10                  convention, seminar or similar type meeting, the expense of  
11                  such fee shall be allowed and shall be excluded from the  
12                  computation of the maximum allowable travel expense.  
13  
14                  If the cost of any meals is included as part of the registration  
15                  fee the allowance for meals must not be claimed or must be  
16                  deducted if the per diem method for meals and lodging is  
17                  used.  
18  
19                  When attending a conference, convention, seminar, or similar  
20                  type of meeting, an agenda must be included with the  
21                  reimbursement request.
- 22                  6.     Communications  
23  
24                  Reasonable and necessary communication expenses for  
25                  official business while on authorized travel status, such as  
26                  telephone, fax, mail, and other similar items, shall be  
27                  reimbursed when properly documented and supported by  
28                  paid receipt.
- 29                  7.     Car Rental  
30  
31                  The car rental must be an economy-sized vehicle (i.e.,  
32                  compact car). If other than an economy-sized vehicle is  
33                  needed, written justification must be submitted.  
34  
35                  The employee's supervisor should consider the following  
36                  guidelines before approving the use of a rental car:
- 37                  a.     A rental car is more cost-effective than other means of  
38                  ground transportation.

- 1                           b.    The amount of materials/equipment transported  
2    precludes use of other ground transportation.
- 3                           c.    No other transportation is reasonably available at the  
4    time(s)/location(s) required.

5    Use of a rental car shall be reimbursed when properly documented and supported  
6    by paid receipt.

7    |    **Administrative Procedures**

8

9    |    The Superintendent is authorized to develop and implement a Manual of Travel  
10 |   Procedures that describes the processes to implement this policy.

- 11   F.S. 112.061, 1001.39  
12   F.A.C. 6A-1.056

1

DISPOSITION OF SURPLUS PROPERTY

2 | The Superintendent shall review the property of the District periodically and  
3 | dispose of material and equipment which is no longer usable as follows in  
4 | accordance with this policy.

5           A.    Instructional Material

6

7           The District shall review instructional materials (i.e. textbooks,  
8           library books, manuals, support materials, etc.) periodically to  
9           determine the relevance of such materials to the present world and  
10          current instructional programs. The following criteria will be used  
11          to review instructional materials for redistribution and possible  
12          disposal:

13                   1.    concepts or content that do not support the current goals of  
14                   the curriculum

15                   2.    information that may not be current

16                   3.    worn beyond salvage

17           B.    Tangible Personal Property

18

19           The District shall inspect the equipment used in the instructional  
20           program periodically, to determine the condition and usability of  
21           such equipment in the current educational program. Should the  
22           equipment be deemed no longer serviceable or usable, the following  
23           criteria will be used to determine possible disposal:

24                   1.    repair parts for the equipment no longer readily available

25                   2.    repair records indicate equipment has no usable life  
26                   remaining

27                   3.    obsolete and/or no longer contributing to the educational  
28                   program

29                   4.    some potential for sale at a District auction

30                   5.    creates a safety or environmental hazard

1 C. Disposition

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The Superintendent may dispose of obsolete instructional and other property by selling it to the highest bidder, by donation to appropriate parties, or by proper waste removal. ~~Disposal of surplus property purchased with Federal funds shall be disposed of according to Federal procedures.~~ Equipment acquired under a Federal award must be disposed of according to Uniform Guidance: 2 CFR §200.313.

1. Instructional Materials

Instructional materials that have become unserviceable or surplus and are no longer on State contract may be:

- a. offered to teachers to cut up or otherwise use as resource materials;
  - b. given free to District students;
  - c. offered to private and parochial schools in Miami-Dade County;
  - d. made available to any governmental agency, charitable organization, or any individual;
  - e. returned to the Stores and Mail Distribution Used Textbook Warehouse for disposal.
  - ef. sold to used book dealers, recycling plants, pulp mills, or other persons or firms, at the discretion of the Superintendent and on terms most economically advantageous to the School Board.; ~~or~~
- Funds received will be added to the instructional materials allocation.
- f. ~~returned to the Stores and Mail Distribution Used Textbook Warehouse for disposal.~~

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2. Tangible Personal Property

Tangible personal property that is obsolete, uneconomical, inefficient, or that serves no useful function shall be disposed of as follows:

a. An appropriate ~~outgoing~~ Outgoing Controlled equipment ~~Equipment~~ form is to be used to record any request for disposition of a described item of property and to record review and approval by two (2) persons. These persons must be:

- 1) entirely familiar with the specified type of equipment and qualified to appraise its condition, its further usefulness, and the best method of disposition; and
- 2) the location administrator ~~into whose~~ to whom custody of the property has been assigned.

b. ~~All items approved by these two persons and found by them to be of a value of less than \$1,000 for disposal as junk or salvage shall be assigned to Stores and Mail Distribution warehouses which will be the sole processor of disposal.~~

c. Surplus Property Valued ~~under \$1,000~~ under \$5,000  
~~Surplus property, the value of which the Board estimates to be under \$1,000, may be disposed of by sale or donation to any person, governmental agency, or nonprofit organization by appropriate procedures handled through Stores and Mail Distribution. This procedures involve the use of the "Outgoing Controlled Equipment" Form FM-1670.~~

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d. ~~Surplus Property Valued Between \$1,000 and \$5,000~~

The School Board may, ~~in~~ at its discretion, include any property dispose of surplus property valued between \$1,000 ~~and~~ under \$5,000 in a bid or auction, or offer such property, which is ~~not otherwise disposed of by auction or bid~~, to governmental units or private nonprofit agencies ~~in the District~~ by direct sale \_\_\_\_\_ or donation.

~~If no governmental agency or nonprofit organization within the District offers an acceptable price within a reasonable time, the property shall be offered to other governmental agencies or private nonprofit organizations for sale or donation.~~

e. Surplus Property with a Value of \$5,000 or More

~~Tangible personal~~ Surplus property with an estimated value of \$5,000 or more shall be sold only to the highest responsible bidder, or by public auction, after publication of notice for not less than one (1) nor more than two (2) weeks in a newspaper having general circulation in the county

Auctions shall be advertised in the newspaper of general circulation in the District's local area for not less than one (1) week nor more than two (2) weeks prior to the auction date. The accountable officer shall submit an "Outgoing Controlled Equipment" Form 1670.

f. ~~Record of Disposal~~

The disposal of property with a value of \$1,000 or more, or any property included in a bid, auction, or donation, shall be approved by and recorded in the minutes of the Board.

35 | F.S. ~~1006.44~~ 274.05, 274.06, 274.07, 1006.41

1

PROPERTY INVENTORY

2 All real and tangible personal property shall become the direct responsibility of the  
3 school principal/work location administrator, including its care, custody,  
4 safekeeping, and accounting of all property.

5 A complete inventory of all District owned tangible personal property shall be  
6 conducted annually and submitted to the Board. A complete inventory shall also be  
7 conducted when there is a custodian change at a school or department location. A  
8 principal or department head shall obtain a police report for any District-owned  
9 tangible personal property that is stolen from the location's inventory. "Tangible  
10 personal property" shall mean any tangible personal property, of a nonconsumable  
11 nature, with a life expectancy of one (1) year or more which has a capitalized value  
12 equal to or greater than the value defined in statute.

13

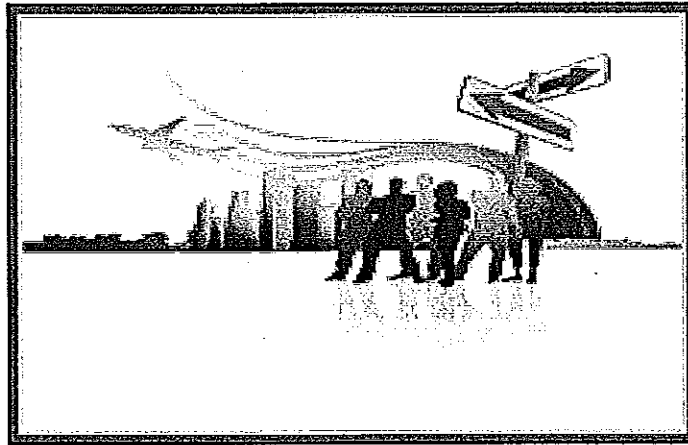
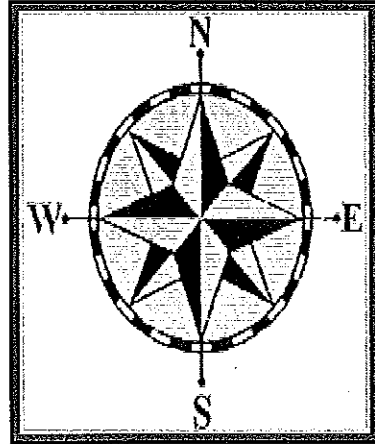
14 Equipment acquired under a Federal award must comply with Uniform Guidance:  
15 2 CFR §200.311 - 313.

16 The Superintendent is authorized to develop and implement a Manual of Property  
17 Control Procedures ~~The Office of the Controller issues a Manual of Property Control~~  
18 ~~Proceedures~~ that describes the processes to implement this policy.

19 2 C.F.R. Section 200.311, 200.312, 200.313,  
F.S. 274.02, 1001.43



# MIAMI-DADE COUNTY PUBLIC SCHOOLS TRAVEL PROCEDURES MANUAL



**FINANCIAL SERVICES  
OFFICE OF THE CONTROLLER –  
PAYROLL DEPARTMENT**

REVISED

October 2016

# MIAMI-DADE COUNTY PUBLIC SCHOOLS

## The School Board of Miami-Dade County, Florida

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Dr. Dorothy Bendross-Mindingall, Vice Chair  
Ms. Susie V. Castillo  
Dr. Lawrence S. Feldman  
Dr. Wilbert "Tee" Holloway  
Dr. Martin Karp  
Ms. Lubby Navarro  
Ms. Raquel A. Regalado  
Dr. Marta Pérez Wurtz

**Superintendent of Schools**  
Mr. Alberto M. Carvalho

**Student Advisor**  
Mr. Sebastian M. Lorenzo



MIAMI-DADE COUNTY PUBLIC SCHOOLS  
TRAVEL POLICIES AND PROCEDURES

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MIAMI-DADE COUNTY PUBLIC SCHOOLS  
TRAVEL POLICIES AND PROCEDURES

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## TRAVEL EXPENSES – PROCEDURES

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### GENERAL INFORMATION

The travel procedures stated in this manual apply to employees and authorized individuals eligible to be reimbursed from either tax funds or an Internal Fund account for travel-related expenses. Authorized individuals include Board members, Board administrative assistants, consultants, Title I parents, and chaperones to student travel. Please note the following:

- If the person to be reimbursed for travel expenses from tax funds is a School Board employee, the Payroll Department will process the reimbursement.
- Those individuals who are not School Board employees (**no employee number**) will be reimbursed by the Accounts Payable Department.

For travel paid with Grant Funds, the travel authorization must include documentation that demonstrates that (1) the participation in the event by the individual traveling is necessary to the Federal award, and (2) the costs are reasonable and consistent with the District's travel policy. The above mentioned required documentation must be retained at the work site for a period of five (5) years.

The Payroll Department shall have the authority to deny travel advance privileges to those individuals or to those departments, which have failed to properly or promptly submit Travel Expense Reports. The Payroll Department shall have the authority to disallow any and all expenses not consistent with Florida law and School Board policies.

The procedures spelled out in the following pages conform to Florida Statutes, Section 112.061.

## TRAVEL EXPENSES – PROCEDURES

---

### IN-COUNTY

#### I. AUTHORIZATION PROCEDURES

All employees and authorized individuals whose official duties require the use of a privately owned automobile for travel within the county are eligible for reimbursement at the maximum mileage rate established by the Internal Revenue Service. The current mileage reimbursement rate will be published by the Payroll Department annually, or as deemed necessary.

#### II. ELIGIBLE TRAVEL

- A. Official duties include, but are not limited to, travel to and from work (other than to official headquarters and above normal mileage), work-related meetings, workshops, teaching assignments, delivery of reports or documents, and required bank and post office trips.
- B. Reimbursement for transportation expenses shall be based on the following procedures, as applicable:
  - 1. Transportation expenses between your home and your main, or normal, place of work (base of operations) and back home, are considered personal commuting expenses, and therefore, are **never** reimbursable (including weekends and holidays).
  - 2. Employees who depart from and return to their work location may claim the total miles driven while on official business.
  - 3. Miles traveled by an employee who departs from home to a business location shall not be reimbursed if the mileage traveled to the first business location is less than the mileage from home to the employee's regular work location. However, any excess mileage on the first trip and all mileage on subsequent trips is reimbursable (see Examples on next page).
  - 4. Mileage traveled by an employee who returns home from a business location is not reimbursable if the mileage from the employee's last business location to home is less than the mileage from the employee's regular work location to home. However, any excess mileage is reimbursable (see Examples on next page).

## TRAVEL EXPENSES – PROCEDURES

### IN-COUNTY

#### MILEAGE CALCULATION EXAMPLES

A sample of how mileage should be recorded is shown below:

**NOTE:** Work location name and number must be listed for all M-DCPS sites.

Indicate “Base” work location.

Complete street address must be listed for ANY non-M-DCPS site, including employee’s home.

DATE	TRAVEL PERFORMED FROM POINT OF ORIGIN TO DESTINATION NOTE: THE “FROM” AND “TO” MUST BE SPECIFIED	R O T U R N I D P	PURPOSE	GROSS MILES TRAVELED	DAILY COMMUTE	NET MILES CLAIMED
03/01/15	FROM: W/L Name (w/W/L #) (“Base”)	✓	SAP Meeting	23.20		23.20
	TO: ITS (w/W/L #)					
03/02/15	FROM: W/L Name (w/W/L #) (“Base”)		Deposit field trip money	4.80		4.80
	TO: Bank (w/Complete Street Address)					
03/02/15	FROM: Bank (w/Complete Street Address)			6.00	10.30	0.00
	TO: Home (w/Complete Street Address)					
03/03/15	FROM: Home (w/Complete Street Address)		Teach PE	16.50	10.30	6.20
	TO: W/L #1 (w/W/L #)					
03/03/15	FROM: W/L #1 (w/W/L #)		Drop off test results	1.96		1.96
	TO: W/L #2 (w/W/L #)					
03/03/15	FROM: W/L #2 (w/W/L #)		Pick up test forms	17.85		17.85
	TO: W/L #3 (w/W/L #)					
03/03/15	FROM: W/L #3 (w/W/L #)			1.92	10.30	0.00
	TO: Home (w/Complete Street Address)					

## TRAVEL EXPENSES – PROCEDURES

### IN-COUNTY

- C. Travel may include the additional miles driven on expressways, when the time factor makes use of the expressways more practical. In addition, reimbursement may include toll and parking charges, when supported by original receipts. **Actual miles traveled** must be recorded as indicated on the vehicle odometer. The District uses web sites, such as, MapQuest, Google Maps, etc., to verify miles claimed.
- D. Out-of-County travel to adjoining counties (Broward, Monroe and Palm Beach), where only mileage, tolls and registration fees are to be reimbursed, should be reported on the In-County travel form.

### III. YEAR-END DEADLINE AND MINIMUM REIMBURSEMENT TO BE PROCESSED

At fiscal year-end, it is **imperative** that all travel reimbursement requests of **any** amount are **submitted by the deadline** published by the Payroll Department; typically during the late part of May.

During the year, due to the large volume and high cost of processing payments, reimbursement requests are to be submitted only when travel amounts total over \$50.00.

- Due to the fact that it is practically impossible for an administrator to certify that information which is several years old is true and accurate, claims for expenses older than one (1) year will **not** be reimbursed.

### IV. REIMBURSEMENT CLAIMS -- TRAVEL ONLY

Requests for claims shall be completed, properly signed and submitted on the Voucher For Reimbursement Of In-County Travel (FM-0148). An Employee Reimbursement form (FM-2821) shall also be prepared and signed. Claims shall be forwarded to the employee's supervising administrator (Principal, Region Director, Worksite Administrator, etc.) for approval and certification by signature. The approving administrator must be an M-DCPS employee.

Vouchers For Reimbursement Of In-County Travel (FM-0148) and Employee Reimbursement forms (FM-2821) must contain all of the following information:

Employee Name	Cost Center
Person ID or Pers Assig	Charge Cost Center
"Base" Work Location Name <u>and</u> Number	Functional Area
Daily Commute	Fund
Amount of Reimbursement	



## TRAVEL EXPENSES – PROCEDURES

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### IN-COUNTY

The Voucher For Reimbursement Of In-County Travel (FM-0148) shall be attached to the Employee Reimbursement form (FM-2821), which shall be approved and certified by the authorized approving administrator. The authorized approving administrator for both the Voucher For Reimbursement Of In-County Travel (FM-0148) and the Employee Reimbursement form (FM-2821) are to review and certify the following:

- A. Travel was necessary and authorized.
- B. Mileage claimed is reasonable, unless additional miles are driven on expressways when the time factor makes use of the expressways more practical.
- C. Mileage (including tolls) is not being claimed from home to base or base to home.
- D. Mileage is not being claimed on a day that the employee was reported absent as Sick, Vacation, Personal or Leave Without Pay.

When completed, the Employee Reimbursement form (FM-2821), with the Voucher For Reimbursement Of In-County Travel (FM-0148) attached, shall be forwarded to the Payroll Department, Mail Code 9321, where it will be reviewed and processed for payment.

### V. REIMBURSEMENT CLAIMS -- OTHER THAN MILEAGE

1. Travel for short or day trips where the traveler is not away from his/her official headquarters overnight, for which expenses for meals are allowed, shall be reimbursed at the amount provided by law (Class C Travel). To receive meal reimbursement, the traveler shall complete the Voucher for Reimbursement of Meals Not Requiring an Overnight Stay (FM-4557) and provide proper justification.
2. Registration fees may be paid using the Voucher for Reimbursement of In-County Travel (FM-0148) even when there is no mileage reimbursement requested.

### VI. SCHOOL BOARD MEMBERS AND ADMINISTRATIVE ASSISTANTS TO SCHOOL BOARD MEMBERS

- A. School Board members and Administrative Assistants to School Board members have the option of being reimbursed for in-county travel based on a "typical month," or actual travel.
  1. If a School Board member or an Administrative Assistant to School Board member chooses to be reimbursed on the basis of actual travel, he/she completes the Voucher For Reimbursement Of In-County Travel (FM-0148).

## TRAVEL EXPENSES – PROCEDURES

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### IN-COUNTY

Based on the Voucher For Reimbursement Of In-County Travel (FM-0148), an Employee Reimbursement form (FM-2821) shall be prepared and approved by the Board member. The approved Employee Reimbursement form (FM-2821), with the completed Voucher For Reimbursement Of In-County Travel (FM-0148) attached, shall be forwarded to the Payroll Department, Mail Code 9321, where it will be processed for payment.

2. If a School Board member or an Administrative Assistant to a School Board member chooses to be reimbursed on the basis of a "typical month," he/she shall begin logging the actual travel on a "Voucher For Reimbursement Of In-County Travel" form (FM-0148) **for a period of three (3) consecutive calendar months**. After the three (3) consecutive calendar months of actual in-county travel have been logged, a "Travel for A Typical Month" form (FM-2530) shall be completed and submitted, along with the "Voucher For Reimbursement Of In-County Travel" form (FM-0148), to the Payroll Department, Mail Code 9321. The Payroll Department will utilize these documents to determine the computation of the "typical month" amount, which will be processed for payment automatically each month. The Payroll Department will also recalculate the amount, as needed, based on IRS Mileage Reimbursement Rate changes. Additionally, it may be amended at any time, as deemed necessary by the Board member or an Administrative Assistant to a School Board member, when the mileage for a typical month permanently changes.
- B. Trips from the Board member's home to the base of operation (School Board Administration Building-SBAB), and trips from the base to home, may be included in accordance with Section 1001.39 Florida Statutes.
  - C. Board members are also eligible for meal reimbursement when traveling within the county on official duties. To receive meal reimbursement, the Board member shall complete the "Voucher For Reimbursement Of Meals For Travel Not Requiring An Overnight Stay" form (FM-4557). This form shall be forwarded to the Payroll Department, Mail Code 9321, where it will be processed for payment.

## TRAVEL EXPENSES – PROCEDURES

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### OUT-OF-COUNTY

#### I. AUTHORIZATION PROCEDURES

All authorized personnel whose official duties require them to travel out-of-county, and other authorized travelers are eligible for reimbursement in accordance with Florida Statutes and Board Policy.

#### II. ELIGIBLE TRAVEL

Official travel includes, but is not limited to: meetings, conferences, workshops and other school business requiring travel that has been approved prior to the date of travel.

##### Before Travel

- A. The initial action required is the completion and approval of the Electronic Travel Approval/Reimbursement Request (TRVL), showing the estimated departure and return date and time, and associated expenses. Please note that the charge location and the employee's work location may not necessarily be the same.

It is the responsibility of the approving administrator to monitor the number of out-of-state trips.

Expenses in excess of the maximum allowed per person or per city, excluding registration fees and tuition, must be approved prior to the occurrence of the actual travel.

- B. When the expenses for airline tickets are being paid wholly from Board funds, employees are encouraged to diligently look for the most economical rate. Employees may utilize their own travel agency, existing Internet providers or School Board approved travel agencies.

The following procedure applies when the employee is paying for the airline ticket, including when utilizing his/her own travel agency, and the "Paid by Employee" option is selected for common carrier:

Before a reservation is made, the employee must obtain two (2) complete lists of available airfares from different sources, indicating the departing and destination cities, as well as the cost of the airline ticket. The listings must be attached to the reimbursement request. Acceptable listings can be obtained from a travel agency or Internet providers.

## TRAVEL EXPENSES – PROCEDURES

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### OUT-OF-COUNTY

The following procedure applies when the School Board-approved travel agency is used, and the "Paid by M-DCPS" option is selected for common carrier:

A separate funds reservation will be initiated automatically for the estimated cost of the fare, upon complete on-line approval of the travel (TRVL).

An "approved request to obtain airline ticket" report must be printed (TRVL) and submitted to the agency prior to an airline ticket being issued. **When feasible, the request should be completed and approved a minimum of fifteen (15) working days prior to the anticipated date of departure to ensure that the most economical airline fare may be obtained.**

In circumstances where the actual cost of the airline ticket exceeds the estimated cost by \$100.00, or 25%, the direct supervisor of the traveler must indicate approval by placing his/her initials next to the increased amount on the "approved request to obtain airline ticket," and submit it to the Payroll Department. The Payroll Department will submit a copy to Accounts Payable, so that the funds reservation can be increased.

Upon issuance of the airline ticket(s), the agency will email the traveler the e-invoice and the e-ticket.

Upon completion of travel, the Accounts Payable Department will be responsible for paying the airline cost, **without any further action being taken by the requestor.**

- C. For travelers requiring the use of a rental car, if other than an economy-sized vehicle is needed, written justification, signed by the traveler's immediate supervising administrator, must **also** be submitted.

**The Collision Damage Waiver offered by the car rental companies is to be declined.** The state contract provides for Collision Damage coverage. Additional coverage(s) such as: Personal Accident Insurance and Personal Property Protection can be purchased at the option of the employee, but this coverage will not be reimbursed. The cost to add an additional driver, GPS, or rental facility fuel will not be reimbursed.

- D. When traveling within Florida, an attempt should be made to have the hotel waive charging sales tax by giving the Tax Exempt Number. If the hotel/motel does not grant the waiver, you will be reimbursed for sales taxes paid.

## TRAVEL EXPENSES – PROCEDURES

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### OUT-OF-COUNTY

#### After Travel

- A. When approved travel is ended, the Electronic Travel Approval/ Reimbursement Request (TRVL) must be completed, showing the actual departure and return date and time, and submitted to the immediate supervisor along with the required supporting documents, which are the following:
- COMMON CARRIER – Original invoice or statement indicating the amount paid and boarding pass(es).
  - CAR RENTAL – Original itemized invoice or statement indicating the amount paid. If other than an economy-sized vehicle is needed, written justification, signed by the supervising administrator, must also be submitted.
  - TAXI, TOLLS, PARKING, ETC. – Original receipts, or SunPass statement with employee name and tolls highlighted.
  - HOTEL – Original invoice or statement indicating the amount paid.
  - REGISTRATION/TUITION: Original invoice or statement indicating the amount paid and agenda or schedule of events. If no agenda is available, explain the events in a memorandum.
  - INCIDENTALS: Explain in detail and provide original receipts when applicable (i.e., luggage fees, taxes, etc.).
- B. After the authorized signature(s) is(are) obtained, the completed Electronic Travel Approval/ Reimbursement Request (TRVL) and the supporting documents attached, must be submitted to the Payroll Department, Mail Code 9321, Room 614, to be reviewed and processed for payment, if there are differences between the approved and actual expenses, a memorandum should accompany the Electronic Travel Approval/ Reimbursement Request (TRVL), explaining the variance(s).
- C. The maximum time allowed for filing expense reports is ten (10) working days after travel is completed.

### III. TRAVEL ADVANCES

Travel advances are discouraged. The employee's personal credit card should be used to cover all travel expenses.

Travel advances, when necessary and not in excess of the estimated out-of-pocket reimbursable expenses, may be paid to authorized travelers on official business when approved by the Superintendent of Schools, or designee. In order to receive a travel expense advance before the departure date, a properly approved request must be

## TRAVEL EXPENSES – PROCEDURES

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### OUT-OF-COUNTY

received in the Payroll Department fifteen (15) working days prior to the date the advance check is required. The advance cannot be paid in excess of 30 days prior to the travel date.

- A. This requires approval of the Electronic Travel Approval/ Reimbursement Request (TRVL) far enough in advance to obtain a check advancing funds for lodging, meals and any other incidental expenses (i.e., taxi and tolls, etc). The Payroll Department must receive a copy of the approved Electronic Travel Approval/ Reimbursement Request (TRVL) attached, at least fifteen (15) working days prior to the date the advance check is required.
- B. A final accounting is required within ten (10) working days after travel is completed. This is accomplished by filing a completed Electronic Travel Approval/Reimbursement Request (TRVL), detailing reimbursable expenses, with supporting original receipts attached.

If the advance is in excess of the actual reimbursable expenses, a personal check or money order for the difference, made payable to Miami-Dade County Public Schools, must be attached to the completed Electronic Travel Approval/ Reimbursement Request (TRVL) and submitted to the Payroll Department, Mail Code 9321, Room 614, where it will be reviewed and processed for deposit.

#### IV. ADVANCE REGISTRATION FEES

Required advance registration fees for authorized travelers to attend seminars, training sessions, conferences, conventions or other similar meetings requested by the administration, may be paid from Board funds in advance in order to pay the lowest possible registration fee, but not earlier than required to meet the deadline.

#### V. SUPERINTENDENT'S REPRESENTATIVE

The Superintendent, or designee, is authorized to approve travelers as the Superintendent's representative to seminars, conferences, conventions and similar type meetings, and on assignment during the legislative session in Tallahassee. When traveling as the Superintendent's representative, it must be documented through a confirming memorandum from the Superintendent, or designee.

#### VI. CONTRACTED SERVICES

This group of individuals is not reimbursed through the Payroll Department, or the Electronic Travel Approval/Reimbursement Request system (TRVL); however, they must conform to the same rules as other authorized travelers.

## TRAVEL EXPENSES – PROCEDURES

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### OUT-OF-COUNTY

#### VII. SCHOOL BOARD MEMBERS AND ADMINISTRATIVE ASSISTANTS TO SCHOOL BOARD MEMBERS

Out-of-county travel for School Board members and their administrative assistants shall be reimbursed by submitting an Electronic Travel Approval/Reimbursement Request (TRVL), which must be further documented by actual original receipts or a detailed signed statement, detailing the expenditures for which the Board member, or their assistant, is entitled to be reimbursed. Each Board member will approve their own travel form, and that of their administrative assistants. The approved Electronic Travel Approval/Reimbursement Request (TRVL), with the supporting documents attached, is then submitted to the Payroll Department, Mail Code 9321, Room 614, where it will be reviewed and processed for payment.

#### VIII. REIMBURSEMENT OF EXPENSES BY OTHER AGENCIES

Employees who are requested or directed to attend conferences or conventions sponsored by the Florida Department of Education, or by other institutions or vendors, may be approved for full expenses when such entities agree to reimburse the District in full. Reimbursement must be made directly to the District, not the employee.

#### IX. CANCELLED TRIPS

When an approved trip is cancelled, the "After Travel" procedures for the original Electronic Travel Approval/Reimbursement Request (TRVL) must still be completed for the price of the original airline ticket. Additionally, a memorandum citing the employee name and number, the travel/request number, a valid reason for the cancellation, as well as, a screen-print of the electronic travel, must be submitted to the Payroll Department, Mail Code 9321, Room 614, within ten (10) working days after the cancellation takes place.

**Any credit issued for an unused airline ticket must be used by the employee within one calendar year from the date of cancellation.**

# Miami-Dade County Public Schools Anti-Discrimination Policy

## Federal and State Laws

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

Title VII of the Civil Rights Act of 1964 as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA) as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963 as amended - prohibits gender discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA) - prohibits discrimination against employees or applicants because of genetic information.

Boy Scouts of America Equal Access Act of 2002 - no public school shall deny equal access to, a fair opportunity for groups to meet on school premises or in school facilities before or after school hours, or discriminate against, any group officially affiliated with Boy Scouts of America or any other youth or community group listed in Title 36 (as a patriotic society).

*Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.*

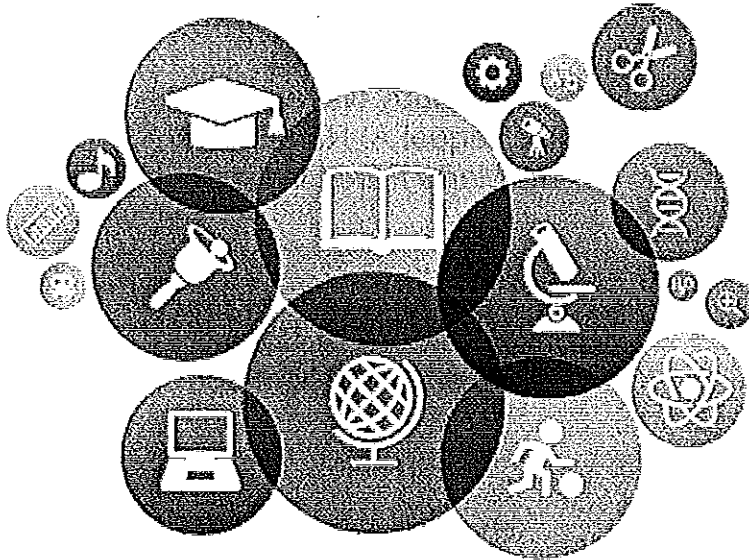
### In Addition:

School Board Policies 1362, 3362, 4362, and 5517 - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, gender, gender identification, social and family background, linguistic preference, pregnancy, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

Revised: (07.14)



MIAMI-DADE COUNTY PUBLIC SCHOOLS  
MANUAL OF PROPERTY CONTROL PROCEDURES



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FINANCIAL SERVICES  
OFFICE OF THE CONTROLLER

REPLACED

October 2016

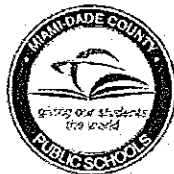
# MIAMI-DADE COUNTY PUBLIC SCHOOLS

## The School Board of Miami-Dade County, Florida

Ms. Perla Tabares Hantman, Chair  
Dr. Dorothy Bendross-Mindingall, Vice Chair  
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Dr. Marta Pérez Wurtz

**Superintendent of Schools**  
Mr. Alberto M. Carvalho

**Student Advisor**  
Mr. Sebastian M. Lorenzo



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Pursuant to School Board Policy 7450-Property Inventory, the procedures established for the recording and controlling of tangible personal property are set forth in this manual.

**1.1 Levels of Responsibility**

**A. Superintendent's Responsibility**

The line of authority from the central administrative office to the school principal is through the Region Superintendent and/or designee. The region offices, therefore, are responsible for administrative supervision of the property program in their respective schools or centers. Region Superintendents and/or their designees are authorized to approve inventory adjustments for shortages, subject to the approval by The School Board of Miami-Dade County, Florida. For non-school sites, the responsible location administrator and/or designee are authorized to approve inventory adjustments.

**B. Accountable Officer's Responsibility**

The principal at each school, or the administrator at each work location, is designated as the accountable officer or "custodian" of the property assigned to his/her location. As such, he/she directly, or indirectly through persons to whom responsibility is delegated, is held accountable for such property. It is recommended that the accountable officer designate one employee at each location to be responsible for and to act as the contact person for all property matters. This employee will act as the agent of the accountable officer in handling all documents and reports, and will keep the accountable officer advised as appropriate. These responsibilities should include the following functions:

1. Establishing adequate control procedures within the school or center, and continuing supervision of property use
2. Verifying the receipt of all new property assigned to his/her location
3. Obtaining signatures of persons to whom responsibility for inventory is delegated, acknowledging receipts of property assigned to their respective areas
4. Reporting the receipts of property, if required. (See Section 2 "Acquisition of Property")
5. Determining the proper location of property within the school or center, i.e. room number or department, and noting such for future reference in the computer report provided to the school
6. Making certain that any movement of property in or out of the school or center is properly recorded. (See Section 4 "Recording Movement of Property")
7. Safeguarding the possession of all property to the extent of his/her capability
8. Conveying instruction on these functions to all persons to whom he/she assigns partial responsibility for the custody of property.

**C. Property Accounting's Responsibility**

Pursuant to School Board Policy 7455-Accounting System for Fixed Assets, the Property Accounting Section of the Office of the Controller maintains the property accounting system as required by Florida Statute and which is necessary for the control and accountability of the District's property. The property records provided by the property accounting system are used by district work locations as the basis for maintaining control of the property in their custody. The services performed by Property Accounting supports the custodians of property in carrying out their responsibilities as follows:

1. Periodically tabulates property records for the information and use of the custodians upon completion of inventory reconciliations and upon change of custodian
2. Assists Property Auditors with the location and proper recording of inventories
3. Utilizes appropriate forms and approvals for recording the movement and disposition of property
4. Maintains the District's property records and files
5. Maintains the Manual of Property Control Procedures that describes the policies, forms, and procedures governing the custody of property in the Miami-Dade County Public Schools
6. Assists Stores and Mail Distribution with appropriate documentation for the marking (tagging) of property
7. Reports the Non-Expendable Personal Property Inventory Deletions and Recoveries to the School Board on a quarterly basis for final approval of property deletions.

**1.2 Accounting System for Fixed Assets**

Florida Statute, Chapter 274.02 prescribes that the Chief Financial Officer of the Florida Department of Financial Services shall establish by rule the requirements for the recording of property and for the periodic review of property for inventory purposes. Pursuant to Florida Administrative Rule Chapter 69I-73.002, the property which must be controlled by the property accounting system is any property of non-consumable nature, the value or cost of which is \$1,000 or more and the expected useful life of which is one year or more. Equipment acquired under a Federal award must comply with Uniform Guidance: 2 CFR §200.312 - .313.

There are a number of benefits derived from a system of property records which include but are not limited to the following:

- assigns responsibility for all property
- provides proper accountability of taxpayer funded expenditures for capital outlay items
- provides management assistance for prudent long-range decisions
- provides useful information in purchasing by assisting in evaluation of different brands and facilitating a more uniform and orderly system of replacement
- facilitates the establishment of losses from fire, theft, or vandalism
- establishes a system of internal controls
- documents an entity's capitalization policy.

**A. Property Records**

1. Miami-Dade County Public Schools utilizes an electronic property control system (PROP)
2. Records are established by school/work location number. School principals and department heads are designated as accountable officers or "custodians" of property
3. Purchased and donated items are recorded at original cost or value
4. The responsibility for the maintenance of the districtwide property records is delegated to the Property Accounting Section of the Office of The Controller.

The property accounting records for each location are set up by room numbers to identify where the items are located within the work site. This conforms with the delegation of partial responsibilities and the assignment of property to instructors and department heads.

**B. Identification of Property**

All District controlled property must be marked with an identifying number. The responsibility for the actual marking (tagging) of the inventoriable items is delegated to Stores and Mail Distribution (S&MD).

1. Miami-Dade County Public Schools uses a white destructible vinyl barcode decal to mark controlled property. Marking of property is reinforced by inscribing all items with the barcode number as a means of defacing the item. A yellow half-moon M-DCPS decal is also attached to the item.
2. Federally funded equipment is designated with the four-digit program number after the decal and double mark.
3. Property tagging is performed by S&MD Property Asset Specialists.

Federal and State Grants and certain locations may require control of equipment costing less than the district threshold of \$1,000.00. These items are not marked or tagged by S&MD. Certain equipment costing less than \$1,000.00 is more susceptible to theft because it is valuable, portable, and personally useful. In these cases, the grant administrator or the specific work location administrator is responsible for tracking and maintaining an inventory of this equipment. Locations may request an orange half-moon label from S&MD that can be used to identify these items as M-DCPS property.

**C. Inventory of Property**

In compliance with Florida Administrative Rule Chapter 691-73.006, an inventory of all property shall be taken annually and whenever there is a change of administration. This process verifies the presence of listed property items at each designated location. At this time, all property to be audited must be at the site location. Property Auditors from the Office of Management and Compliance Audits will conduct the physical inventories. Items will be cross-checked to previous inventory listing or to receiving documents for interim acquisitions. Items on hand for which there is no record must be followed-up with appropriate location personnel. Receiving reports must be prepared by each location as appropriate.

See Section 3 "Inventory of Property" for details of the property inventory procedures.

Pursuant to School Board Policy 7320-Acquisition, Removal, Disposal, Sale, or Exchange of Major Tangible Property all property, including vehicles, shall be acquired through proper purchasing procedures either through Procurement, internal funds or donations from outside sources. All property, including vehicular equipment, shall be in the name of the School Board and under its full control. All property acquired from sources other than District funds, such as PTA donations, shall be reported promptly according to procedures for property accountability.

## 2.1 Purchases of Property

Most equipment for Miami-Dade County Public Schools is acquired via the purchasing system. Locations prepare shopping carts to requisition the required goods and services. Shopping carts are reviewed by Procurement Management where funding structures are checked to verify that the correct general ledger (GL) accounts are used. Equipment with a cost of \$1,000.00 or more ordered via the purchasing system is programmatically added to the property inventory of the storage location specified in the basic data section of the shopping cart. When shopping carts are approved by Procurement, purchase orders are programmatically created.

NOTE: District Offices purchasing equipment on behalf of other locations should ensure that this equipment is added to the property inventory of the assigned location. This is accomplished by entering the assigned location as the STORAGE LOCATION in the basic data section when the shopping cart is created. Additionally, the SHIP-TO ADDRESS/PERFORMANCE LOCATION informs the vendor of the desired delivery location of the equipment. Only the STORAGE LOCATION field assigns inventory to a location. (See Appendix 7-1 Procedures for Ordering Property for Other Locations)

## 2.2 Category Codes and Account Structures

Proper category and account structures must be used to ensure that capital assets are recorded accurately. Following is an explanation of the category codes and the elements that comprise the account structures.

### A. Category Codes

Category Codes designate the type and description of items being purchased. Category Codes are controlled by Procurement Management and are required in the preparation of shopping carts. The categories that represent assets are linked to GL accounts and will programmatically interface into the PROP system when an item costs \$1,000.00 or more. It is important that the originators of shopping carts select the proper asset categories when ordering furniture and equipment. See Appendixes 7-2 and 7-3 Purchasing Categories and Descriptions – for alphabetical and numerical lists of categories that should be used when ordering furniture and equipment.

### B. Account Structures

Purchases made via shopping carts require account structures. These structures must include the following elements: Fund, GL account, location or cost center, program and function or functional area. These structures are in compliance with the Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) issued by the Florida Department of Education.

## ACQUISITION OF PROPERTY (cont.)

## SECTION 2

The GL accounts designated for the purchases of furniture and equipment are as follows:

562000	Audio Visual
562100	Audio Visual Materials – capitalized
562200	Audio Visual Material – non capitalized
564000	Furniture, fixtures and equipment
564100	Furniture, fixtures and equipment-capitalized
564200	Furniture, fixtures and equipment-non-capitalized
564300	Computer Hardware-capitalized
564400	Computer Hardware-non-capitalized
565000	Motor Vehicles
565100	Buses
565200	Motor Vehicles
569000	Computer Software
569100	Computer Software-capitalized
569200	Computer Software-non-capitalized

### C. Purchase Order Number or Acquisition Code

When assets are acquired via School Board purchase orders, the purchase order numbers are used in the records as the reference for source of acquisition. In cases where assets are not acquired via School Board purchase orders, Incoming Controlled Equipment forms or other source document numbers are used as a reference in lieu of purchase order numbers. The following acquisition codes are used depending on the source:

<u>Initial Designation</u>	<u>Source of Acquisition</u>
Budgeted Funds	Purchase Order
Internal Funds	Internal Funds
Gift	Gifts or donations from any Source
Construction	Architect's Contract for New Construction



### 2.3 Purchases from Grant Funds

Equipment purchased with grant funds via the procurement system with an original cost or value of \$1,000 or more will interface into the property control system. These items can be identified in the list of active assets by the program numbers used in the account structures. This four-digit program number is also marked on the equipment.

Certain grants may require that all equipment purchased with grant funds be tracked, including equipment with a cost or value of less \$1,000. The department responsible for the administration and management of these grants is responsible for establishing procedures to control these items.

Equipment acquired under a Federal award must comply with Uniform Guidance: 2 CFR §200.312 - .313.

### 2.4 Acquisitions via Purchase Orders

Most of the new acquisitions for Miami-Dade County Public Schools are entered into the property records from District issued purchase orders and Stores & Mail Distribution delivery tickets.

#### A. School Board Purchases for Direct Shipment

When property is purchased by a school or location through Procurement Management for direct shipment, a purchase order is issued. An on-line receipt of goods by the receiving location and an invoice receipt by Accounts Payable must occur before property items interface into the Property Control system (PROP).

Report of goods received/invoice received is generated electronically via the SAP system as follows:

1. On-line receipts of goods recorded against the purchase order lines are considered as acceptance of custody of property by the principals or other accountable officers of the receiving locations.
2. The invoice receipts occur when the invoices are received by Accounts Payable and the details agree to the purchase order lines.
3. Items interface into the PROP system weekly after both goods receipts and invoice receipts occur. Pseudo asset numbers, which temporarily identify items, are generated.
4. Pseudo Release Reports are generated after the qualified purchases interface into the PROP system. These reports list the locations of the items that need to be tagged. Property asset specialists use these reports to go to the locations and mark the property according to the procedures outlined in section 1.2.B of this manual "Identification of Property".
5. Pseudo numbers along with the amounts paid, dates purchased, account structures and accounts payable document numbers are automatically added to the Master Property Control Records.
6. The manufacturer's serial numbers, bar code numbers and room numbers are written on the Pseudo Release Reports at the time of tagging. S&MD enters this information into the Master Property Control Records.

**B. Deliveries Through Stores and Mail Distribution (S&MD)**

1. When property purchased via purchase orders is delivered to the S&MD Warehouse for subsequent delivery to other locations, S&MD issues a "Stores & Mail Distribution Delivery Ticket" (D-Ticket).
2. Before delivery from the warehouse, all property items are marked according to the procedures outlined in section 1.2.B of this manual "Identification of Property".
3. Signatures on the D-Tickets acknowledging receipt of property items at the school or department are considered as acceptance of custody by the principal or other accountable officer.
4. The manufacturer's serial numbers, bar code numbers and room numbers are written on the D-Tickets when the items are delivered to the inventory location. S&MD enters this information into the Master Property Control Records.

**2.5 Acquisitions from Other Sources**

Schools and departments must report acquisitions not processed through the District's purchasing system as described in section 2.1 on an "Incoming Controlled Equipment" form (ICE) FM-1669 Rev. (09-03) (See Appendix 7-4 Incoming Controlled Equipment form). The receiving location completes sections 1, 2, 3 and 4B on the form. The blue copy of the completed ICE along with a copy of the invoice, receipt or other documentation of the value of these acquisitions must be sent to Property Accounting, school mail code 9999 SBAB, room 655. "Incoming Controlled Equipment" forms can be ordered from S&MD, material #2000504.

**A. Purchases of Property from Internal Funds**

Internal Funds purchases are to be recorded in the General Program Number 50080000. In compliance with Internal Funds procedures, equipment function 081108 must be used to record expenditures for equipment costing \$1,000.00 or more, that are purchased for curriculum related purposes. This function does not generate revenue, thus it may carry a deficit balance during the year as long as there is sufficient available balance in the General Miscellaneous function to cover the deficit.

1. All purchases of property must be made in accordance with the Internal Funds policies and procedures as set forth by the District.
2. All property that meets the capitalization thresholds becomes part of the school's property inventory and is subject to audit.

**B. Donations or Gifts of Property**

Pursuant to School Board Policy 7230-Gifts to The School District, "the Superintendent may accept gifts or donations of equipment as indicated below."

1. Donations or Gifts of equipment with an original cost or value of \$1,000 or more must be added to the Property Control System. The value of these items is determined via a purchase receipt, appraisal, blue book value, or the cost/value of a comparable item. These items must be reported to Property Accounting on an "Incoming Controlled Equipment" Form FM-1669 Rev. (09-03). The "Incoming Controlled Equipment" form can be ordered from S&MD, S&MD material #2000504. (See Appendix 7-4)
2. Items, which are used for parts or materials, are classified as "Secondary Utilization" and need not be reported for property inventory.

Pursuant to School Board Policy 7450-Property Inventory, "All real and tangible personal property shall become the direct responsibility of the school principal/work location administrator, including its care, custody, safekeeping and accounting for all property." In compliance with Florida Administrative Rule Chapter 691-73.006, an inventory of all tangible personal property with a cost or value of \$1,000.00 or more shall be taken once each fiscal year and at the change of administration to verify the presence of listed property items at each designated location. At this time, all property to be audited must be at the site location.

### 3.1 Property with a Cost or Value of \$1,000.00 or more

The existence of items at specified locations must be verified periodically by sight inspection. The list of active assets for a location can be viewed or downloaded by the principal/work location administrator. This list can be used by each location to keep track of the items under their responsibility. The procedures for viewing and downloading a location's list of active assets are available in the Employee Portal on the District's website.

The responsibility for periodic inspections of items (property audits) is delegated to the Property Audit Section of the Office of Management and Compliance Audits. Locations are notified via email and telephone when they are scheduled for a property audit. The property inventory procedures are sent to the locations. The Office of Management and Compliance Audits recommends that locations scheduled for audit perform a pre-audit inventory. The Property Control Download should be used to complete the pre-audit inventory. (See Appendix 7.5 Property Inventory Procedures)

Physical inventories are reconciled to property accounting records and corrections in description, room numbers, etc., are made as required.

Inventory tabulations are reported on a Property Audit and Evaluation Report. This report is signed by the accountable officer and the responsible regional or district administrator in charge of the school/center acknowledging continuing custody of the property.

New principals or administrators acknowledge custody by signing a Property Audit and Evaluation Report as of the date responsibility for the work location was assumed.

### 3.2 Shortages Disclosed by Property Inventory Audits

Shortages disclosed by property inventory audits represent unexplained and unreported disappearances. If items are not located by the auditor during the physical inventory, an "Unlocated Property Report" FM-1786 Rev. (01-01) listing the items is given to the work location administrator or accountable officer at the end of the physical count. The location administrator and staff are given ten (10) working days to find the listed items or explain their absence. If the location does not find the items or provide the property auditor with the appropriate documentation within ten (10) working days, these items will be reported as unlocated on the location's inventory. The final Unlocated Property Report shall be signed by the accountable officer and the responsible regional or district administrator in charge of the school/work location. Such items are removed from the property records of the respective location after approval of a Region Superintendent and/or designee and final reporting to the Board. If the total cost of unlocated items exceeds .33% of the total cost of inventory for the location, then a conference for the record is held.

The Property Accounting Section of the Office of the Controller receives a copy of the Property Audit and Evaluation Report and a copy of the signed Unlocated Property Report from Property Audits in order to update the Property Inventory System. These reports are filed in the location's permanent property file.

**3.3 Property with a Cost or Value Less Than \$1000.00**

Certain Federal, State and Local Grants as well as certain work locations require control of equipment costing less than \$1,000.00. There is also certain equipment costing less than \$1,000.00 that is more susceptible to theft because it is valuable, portable, assigned to staff and students for personal use, or easy to dispose. These items are not added to the district property control system. In these cases, the grant administrator or the assigned location must develop an internal control process for tracking this equipment.

The procedures outlined in Section 4.2 Temporary Off-Site Movement of property should be followed when this equipment is assigned for off-site use. On-site computers and office equipment should be secured with a locking device when possible.

Once responsibility for property is assumed, the accountable officer should not, in any case, allow the items to leave his/her custody without recording the movement according to established procedures as set forth in this manual. Property matters should be an agenda item at an annual faculty/employee meeting at the beginning of each school year. The shared responsibility for the care and protection of School Board property should be emphasized. Accountable officers should establish a firm policy that no equipment should be taken off-campus without the proper supporting document. All temporary loans and special permissions should be followed up for return as agreed. See School Board Policy 7530-Lending of Board-Owned Equipment for guidelines on Lending of Board-Owned Equipment.

It is extremely important that all items removed from the assigned location be recorded. Following are the procedures for recording the various types of property movement.

#### 4.1 Transfers of Property

Property being transferred to another accountable location within the school system, either temporarily or permanently, must be recorded on an "Outgoing Controlled Equipment" form (OCE) FM-1670 Rev. (03-01) (See Appendix 7-6) "Outgoing Controlled Equipment" forms can be ordered from Stores & Mail Distribution (S&MD), material #2000461. The procedures for completing an OCE to transfer property are as follows:

- The originating location completes Sections A, B, C, D1 and D2 on the OCE.
- The first three copies of the OCE are sent to S&MD who schedules the pick-up of the items (if required).
- When picking up the items, S&MD completes Section F1 and leaves copy #3 of the OCE for the transferring location's records.
- When S&MD delivers the property, the receiving location completes Section F2, retains copy #2 for their records, and sends copy #1 to Property Accounting.
- Once the OCE is received by Property Accounting, the items listed on the form are transferred from the property inventory of the transferring location to the inventory of the receiving location.

#### 4.2 Movement of Furniture

Usable (or repairable) furniture or equipment that is no longer needed at its current location should be transferred to a district location that can use the items or stored at the S&MD warehouse for redistribution to schools in need of such equipment.

#### 4.3 Movement of Other Items

Items other than furniture that are no longer needed at the current location should be reported to the region administrator in the appropriate subject area (i.e., Music, Science, Vocational, etc.). The responsible region administrator will attempt to place the equipment in a school that can make use of the items.

Items that cannot be redistributed are considered surplus property, and should be sent to the S&MD warehouse for storage or disposition. (See Section 5 "Disposition of Property").

#### 4.4 Temporary Off-Site Movement of Property

##### A. Off Site Use by Students, Faculty and Employees

Some property items, such as musical instruments and laptop computers, are assigned temporarily to specific students or faculty and are frequently removed from the campus for practice, performances or other school related projects. The "Approval of Off-Site Use of School Board Property" form is used to record this type of property movement. This form includes the signature of the student or faculty member given such privileges. This establishes a personal commitment and will usually result in increased attention to safeguards. A record of the assigned property items should be kept, along with these forms.

When the property is returned, it should be inspected and the "Approval of Off-Site Use of School Property" forms should be updated with the signature and employee number of the employee accepting return and the date that the equipment was returned.

Records should be reviewed at end of the school year, and instruments and other off-site property should be recalled.

##### B. Occasional Off Site Use by a District Location or Outside Vendor

Items removed from the assigned location to other district locations or outside vendors for occasional use or repair must be approved in advance by the accountable officer of the location or their designee. The form available for recording such movements and approvals is the "Outgoing Controlled Equipment" Form FM-1670 Rev. (03-01) (See Appendix 7-6).

##### C. Temporary Transfers to Maintenance Departments

The removal of property items by the Maintenance Department for service or repair may be accounted for by using M-DCPS Maintenance Operations Request For Service Form FM-0400 Rev. (05-01). Locations should maintain an open file of items out for repair and remove the form when the property is returned.

## DISPOSITION OF SURPLUS PROPERTY

## SECTION 5

The disposition of property is rigidly controlled by State Statute and School Board Policy. School Board property should not be disposed of, and accountable officers are not relieved of custody without Board approval. Florida Statute Chapter 274.05 and 274.06 gives the Board discretion to dispose of property "that is obsolete or the continued use of which is uneconomical or inefficient, or which serves no useful function". School Board Policy 7310-Disposition of Surplus Property authorizes the Superintendent to dispose of obsolete property in accordance with prescribed procedures and subject to final reporting to the Board.

Additionally, equipment acquired under a Federal award must be disposed of according to Uniform Guidance: 2 CFR §200.312 - .313. Disposition of the equipment will be made in accordance with disposition instructions of the Federal awarding agency. Intergovernmental Affairs & Grants Administration or Title I Administration should be contacted for instructions prior to disposal of equipment acquired under a Federal award.

### 5.1 Routine Disposals of Surplus Property

Items that are being disposed of must be evaluated and approved for disposal by two persons. These persons must be:

1. A person entirely familiar with the specified type of equipment, and who is qualified to appraise its condition, its future usefulness, and the best method of disposition; and
2. The accountable officer into whose custody the property has been assigned.

An Outgoing Controlled Equipment form (OCE) is used to record the property control number and description of items being disposed, as well as the required approvals for disposition. (See Appendix 7-6).

The procedures for completing an OCE for disposal of property are as follows:

- The originating location completes Sections A, B, C, D1 and D2 on the OCE.
- The first three copies of the OCE are sent to S&MD who schedules the pick-up of the items (if required).
- When picking up or receiving items for disposal, S&MD completes Sections E and F1 as appropriate and gives copy #3 of the OCE to the disposing location for their records.
- When the property is delivered to the final destination, S&MD completes Section F2.
- The S&MD Administrator evaluates the property and completes Section J indicating approval for disposal. S&MD retains copy #2 for their records and sends copy #1 to Property Accounting.
- Once the completed OCE is received by Property Accounting, the items listed on the form are disposed from the property inventory of the owner location.

Note: For items costing less than \$1,000.00, the request for disposal should be submitted by the accountable officer of the location via email to the S&MD Administrator at [Surplus@dadeschools.net](mailto:Surplus@dadeschools.net).

S&MD is the sole processor of disposals. Employees should be instructed that no School Board property may be arbitrarily dismantled, destroyed, or discarded. Disposition of obsolete property must be properly processed on an "Outgoing Controlled Equipment" form FM-1670 Rev. (03-01) (See Appendix 7-6).

### Log of Outgoing Controlled Equipment Forms

For proper control and follow-up of disposition reports, it is recommended that each school or center maintain a log of all pre-numbered "Outgoing Controlled Equipment" (OCE) forms FM-1670 Rev. (03-01) (See Appendix 7-6) and their status, such as:

- Outgoing Controlled Equipment Form number
- Name of person responsible for preparation of the form
- Date OCE form was issued for preparation
- Type of equipment being proposed for disposal
- Date approved OCE forms were sent to Maintenance or S&MD requesting pick up
- Date disposals were picked up

## 5.2 Property Losses from Fire, Theft and/or Vandalism

Pursuant to School Board Policy 7440-Plant Security, "Buildings constitute the greatest financial investment of the District. The buildings and equipment owned by the Board shall be protected from theft and vandalism in order to maintain the optimum conditions for carrying out the educational programs." Accountable officers will be relieved of responsibility for items stolen or destroyed by fire or vandalism if properly reported and authorized. School Board Policy 7440.02-Vandalism, Damage, Loss, and Malicious Mischief requires that thefts and losses due to damages to School Board property be reported to School Police. School Police investigates and maintains records of losses due to fire, theft, and vandalism. Upon authorization of the School Police, the reported losses are removed from the property records of the specified location, subject to the final reporting to the Board as pursuant to the School Board Policy 7310-Disposition of Surplus Property. It is important, therefore, that an accurate and timely reporting be made of such losses. The procedures for reporting property losses are available on the District's Risk and Benefits Management website. Following is a summary of these procedures:

### A. Prompt Reporting

Pursuant to School Board Policy 7440.02-Vandalism, Damage, Loss, and Malicious Mischief, "The principal or administrator shall immediately report to School Police any damage, loss, vandalism, or malicious mischief and provide all available information". Miami-Dade School Police Department (M-DSPD) requires that "Plant Security Reports" (See Appendix 7-7) be submitted within 24 hours of the time of discovery of the loss. Continuation pages are to be attached for any section of this report requiring more space than has been provided. Each page should be identified with location name and "Plant Security Report" number. Procedures for initially reporting these types of property losses are as follows:

1. M-DSPD must be notified by telephone immediately when illegal entry, vandalism, theft, fire and property damage is detected.
2. M-DSPD should also be notified by telephone in instances where serious damage to a building has occurred, that would render the physical security of the property impossible.



3. Survey other areas accessible to intruders for losses and report any additional losses by completing a supplemental report. Additional related losses must be reported to M-DSPD by memorandum within two weeks following the initial report.
4. Facilities Operations must be given the "Plant Security Report" number if contacted to repair damages resulting from illegal entry, vandalism, theft or fire. Requests for emergency repairs will be accepted by telephone.

**B. Identifying Property Losses**

When a loss of tangible personal property occurs, care should be taken to describe missing items as accurately as possible so that they can be located in the property accounting records, and so that they can be identified and claimed if recovered:

1. Provide serial numbers and PC numbers if known.
2. All items should be listed even if these identifying numbers are not known.
3. Give purchase order numbers or other source references if known.

**C. Adjustment of Property Records**

The official designation of loss by theft, fire, or vandalism, is made by M-DSPD in accordance with the "Plant Security Report" submitted and their investigation. Supplements or amendments to a submitted report must also be authorized by M-DSPD. Property Accounting will remove loss items from the property records only on the authority of M-DSPD. Plant security losses are reported to the Board quarterly for final approval.

Plant Security Reports must not be used:

- To report inventory shortages of unlocated property
- To report losses of personal property
- To report minor accidental damage
- To request normal maintenance

**D. Replacement of Property Losses**

Offenders or parents or guardians of offenders, if minors, identified as responsible for thefts or damages of property are liable for such losses under Florida Law. For this reason, it is imperative that each "Plant Security Report" reflects only the losses suffered by the specific event being reported. Billing and collection of all restitution is the responsibility of M-DSPD only.

## DISPOSITION OF SURPLUS PROPERTY (cont.)

## SECTION 5

Only those items officially designated as losses by M-DSPD will be eligible for replacement from any reserves for fire and theft replacement funds. The procedures for requesting reimbursement for property losses are available on the District's Risk and Benefits Management website. If replacement of stolen or vandalized items is requested, original copies of the following information must be delivered to the Office of Risk and Benefits Management, Mail code 9112, attention Property Loss Control, within twenty (20) working days of the date of the occurrence:

1. A "Plant Security Report" with a Master Case Number
2. A completed Furniture, Fixtures & Equipment form, FM-6249 and documentation supporting the claim
3. The completed Self-Insured Property Damage Proof of Loss form, FM-5349

If the replacement request is approved, the Office of Risk and Benefits Management will forward the claims to Budget Management where a funding structure will be assigned. Once the funding structure is assigned and the budget is established, the work location supervisor can expend the funds as necessary to replace the lost property. Disallowed or incomplete reimbursement requests will be returned to the work location.

### E. Recovery of Losses

There will be occasions when losses by theft are later recovered by M-DSPD, the local police agency, or the school or center itself. Such recoveries should be reported on the "Incoming Controlled Equipment" form FM-1669 Rev. (09-03) (See Appendix 7-4) as follows:

1. Cross reference to specific "Plant Security Report"
2. Explain reappearance
3. Give status of any interim replacement action
4. Property records will again be adjusted in accordance with the recovery

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34 Basic Financial Statement-and Management's Discussion and Analysis-for State and Local Governments, capital assets are recorded at cost or fair market value and depreciated over their estimated useful lives, if applicable. Capital assets include land, land improvements, construction in progress, buildings, building improvements, furniture, fixtures and equipment, computer software and motor vehicles. All real and tangible personal property acquired under a Federal award must comply with Uniform Guidance: 2 CFR §200.311 - .313.

Miami Dade County Public Schools has determined depreciable lives for capital assets based on a comparison of the historical average lives and the standard useful lives provided by the Association of School Business Officials in their GASB Statement No. 34 implementation guide.

**6.1 Non- depreciable Capital Assets**

Purchased and donated land, as well as expenditures to bring land into condition to commence erection of structures and expenditures for inexhaustible infrastructure improvements are recorded as land and land improvements. Land is not depreciable. Expenditures for land improvements that do not deteriorate with use or passage of time are additions to the cost of land and are also not depreciable.

**6.2 Depreciable Capital Assets**

Furniture, fixtures and equipment are recorded pursuant to Florida Administrative Rule Chapter 691-73.002 and are depreciated using the straight-line method of depreciation and the full month convention. Only vehicles are assigned a salvage value. See Appendixes 7-2 and 7-3 for a list of the useful lives used to depreciate Furniture, Fixture, Equipment, and Vehicles.

Buildings, building improvements and other improvements that are part of a site, such as parking lots and fencing, are depreciable. All costs for newly constructed buildings are capitalized. Remodeling and renovations of existing buildings with costs totaling \$50,000.00 or more are also capitalized. Buildings and improvements are evaluated carefully to ensure that each construction category is identified and the correct useful life is applied. These assets are depreciated using the straight-line method and the half year convention. Following are the estimated useful lives for each category.

DESCRIPTION	AVERAGE LIFE
School Building	50
Site Improvements	20
Portables	20
HVAC Systems	20
Roofing	20
Electrical / Plumbing	25
Sprinkler / Fire System	25
Interior Construction	25

# APPENDICES

## Appendix - 7.1 Procedures for Ordering Property for Other Locations

Item in Shopping Cart	Description	Category
	Lanier MP9002 Class 6 for #5991	COPY MACHINE MAINTENANCE AND REPAIR

**Item Details: Lanier MP9002 Class 6 for #5991**

**Basic Data**

Product Type	Goods
Description	Lanier MP9002 Class 6 for #5991
Product Category	COPY MACHINE MAINTENANCE AND REPAIR
Company Code	Dade County Public School
Location	Schools/Administrative Offices
<b>Storage Location</b>	<b>Technology Devt</b>
Purchasing Group	Purchasing Group-D
Order Quantity	1 Each
Price	8,700.00 United States Dollar Per 1 Each
Required on	11/17/2014
Tax	No Tax(0%)
Tax Amount	0.00 United States Dollar
Supplier	6509056 TGI OFFICE AUTOMATION LLC
Goods Recipient	LOURDES OTERO
E-Rate %	
Sourcing Status	
Message	

**STORAGE LOCATION** (in the Basic Data section) designates the inventory location for Property Accounting purposes.

**SHIP-TO ADDRESS/PERFORMANCE LOCATION** informs the vendor as to the desired delivery location of goods.

**Cost Assignment**

**Documents and Attachments**

**Ship-To Address/Performance Location**

Name	MDCPS
Other Name	MDCPS Company Code
<b>cb</b>	<b>CHARLES DAVID WYCHE, JR. ES</b>
Telephone Number	(305)528-5776
Fax	999-999-9999
E-Mail Address	webmaster@dadeschools.net
Building	5991
Floor / Room	/
Street/House Number	5241 NW 195 DRIVE
Postal Code / City	33055 MIAMI
District	
Postal Code / P.O. Box	
PO Box City	
Country	USA

**Sources of Supply / Service Agents**

**Approval**

**Follow-on Documents**

Currency: **United States Dollar**

Document	Name of Document	Number of Document	Number in PE/CL/HT/600
Shopping Cart	Lanier MP9002 Class 6 for #5991	1000571866 /1	
	Total		
Purchase Order	Lanier MP9002 Class 6 for #5991		9000163517 /1
	Total		
Confirmation	46MSQA		2014/5000165774 /1
	Total		
Invoice			2015/5107462334 /1
	Total		

**Appendix - 7.2 Purchasing Categories and Descriptions - Alphabetical**

Category Code	Category Description	Useful Life
01500	ADDRESSING, COPYING, MIMEOGRAPH, AND SPIRIT DUPLICATING MACHINE SUPPLIES: CHEMICALS, INKS, PAPER, ETC.	5
51505	AERATORS, PLUGGERS, AND SPIKERS	15
02000	AGRICULTURAL EQUIPMENT, IMPLEMENTS, AND ACCESSORIES (SEE CLASS 022 FOR PARTS)	15
49507	AGRICULTURAL SCIENCE EQUIPMENT: DIFFUSIVE RESISTANCE METERS, LEAF POROMETERS AND WATER POTENTIAL MEASURING EQUIPMENT, SEED COUNTERS AND GERMINATORS, SOIL STERILIZERS, ETC.	10
03107	AIR CIRCULATION EQUIPMENT (NOT OTHERWISE CLASSIFIED)	10
02500	AIR COMPRESSORS AND ACCESSORIES	15
03103	AIR CONDITIONERS: COMMERCIAL, AND PARTS AND ACCESSORIES NOT INDIVIDUALLY ITEMIZED	15
03104	AIR CONDITIONERS: CONTROLLED ENVIRONMENT (FOR COMPUTER ROOMS, ETC.), AND PARTS AND ACCESSORIES NOT INDIVIDUALLY ITEMIZED	10
03100	AIR CONDITIONING, HEATING, AND VENTILATING EQUIPMENT, PARTS AND ACCESSORIES (SEE CLASS 740 ALSO)	10
07501	AIR POWERED SHOP TOOLS, REGULATORS, AND PARTS	15
03500	AIRCRAFT AND AIRPORT EQUIPMENT, PARTS, AND SUPPLIES	15
07503	ALIGNERS, BALANCERS, AND ACCESSORIES, WHEEL	15
28706	AMPLIFIERS AND PREAMPLIFIERS (NOT FOR SOUND SYSTEMS OR TV ANTENNAS)	10
78503	ANATOMICAL MODELS (FOR MEDICAL AND NURSING INSTRUCTION) (SEE ALSO FIRST AID MANIKINS AND MODELS IN CLASS 345-68)	10
20811	APPLICATION SOFTWARE, MICROCOMPUTER	5
05000	ART EQUIPMENT AND SUPPLIES	15
80517	ATHLETIC FIELD MARKERS, GOAL POSTS, BASES, GOALS, ETC. (INCLUDING ATHLETIC FIELD STRIPING MACHINES)	10
71052	AUDIO EQUIPMENT FOR THE VISUAL AND HEARING IMPAIRED (NOT OTHERWISE CLASSIFIED)	10
88011	AUDIO VISUAL EQUIPMENT AND SUPPLIES (NOT OTHERWISE CLASSIFIED)	10
42004	AUDITORIUM, STADIUM, TEAM SEATING FURNITURE AND PORTABLE BLEACHERS	20
07104	AUTOMOBILES AND STATION WAGONS	7
07105	AUTOMOBILES, POLICE AND SECURITY EQUIPPED	7
07100	AUTOMOBILES, SCHOOL BUSES, SUVs, AND VANS (INCLUDING DIESEL, GASOLINE, ELECTRIC, HYBRID, AND ALL OTHER FUEL TYPES)	14
07500	AUTOMOTIVE SHOP AND RELATED EQUIPMENT AND SUPPLIES	15
09000	BAKERY EQUIPMENT, COMMERCIAL	15
17508	BALANCES AND ACCESSORIES	10
58005	BAND AND CHORAL RISERS	20
58010	BAND INSTRUMENTS AND ACCESSORIES	10
58015	BAND ROOM EQUIPMENT: MUSIC CABINETS, STANDS, ETC.	20
09500	BARBER AND BEAUTY SHOP EQUIPMENT AND SUPPLIES	10
09529	BEAUTY SHOP CHAIRS AND PARTS	10
41003	BEDS AND MATTRESSES, HOSPITAL SPECIALIZED: AIR BEDS, INTENSIVE CARE, ORTHOPEDIC, WATERBEDS, ETC.	20
80534	BICYCLES AND TRICYCLES, ALL TYPES (CHILDREN'S, MOUNTAIN, RACING, RECUMBENT, TANDEM, TOURING, ETC. - SEE 805-05 FOR STATIONARY BIKES AND 805-57 FOR EXERCISE BIKES)	10
49520	BIOLOGY EQUIPMENT AND SUPPLIES (NOT OTHERWISE CLASSIFIED)	10
16502	BLENDERS, FOOD CUTTERS, AND MIXERS	15
12000	BOATS, MOTORS, AND MARINE EQUIPMENT	15
52540	BOOK SECURITY SYSTEMS, EQUIPMENT, AND SUPPLIES	5
42503	BOOKCASES AND BOOKSHELVES, METAL AND WOOD	20
15500	BUILDINGS AND STRUCTURES: FABRICATED AND PREFABRICATED	16
07114	BUS CHASSIS, SCHOOL	14
07117	BUSES AND VANS, PRISONER TRANSPORT (INCL. SPECIAL COMPONENTS)	14
07115	BUSES COMPLETE, SCHOOL (CONVENTIONAL TYPE) (SEE CLASSES 556 THRU 559 FOR MASS TRANSIT VEHICLES)	14
07116	BUSES COMPLETE, SCHOOL (SMALL VEHICLE TYPE)	14

**Appendix - 7.2 Purchasing Categories and Descriptions - Alphabetical**

Category Code	Category Description	Useful Life
16000	BUTCHER SHOP AND MEAT PROCESSING EQUIPMENT	15
16505	CABINETS, COUNTERS, STANDS, TABLES, ETC.	15
16507	CAFETERIA AND KITCHEN EQUIPMENT (NOT OTHERWISE CLASSIFIED)	15
16500	CAFETERIA AND KITCHEN EQUIPMENT, COMMERCIAL	15
42009	CAFETERIA FURNITURE, BOOTHS	20
42008	CAFETERIA FURNITURE, CHAIRS AND TABLES (INCL. STACKING TYPES)	20
16510	CAN OPENERS AND KNIFE SHARPENERS, ELECTRIC	15
12030	CANOEES AND KAYAKS	15
36515	CARPET CLEANING MACHINES (FOAM, HOT WATER, STEAM, ETC.), PARTS AND ACCESSORIES	15
20723	CARTS, COMPUTER	5
60030	CASH REGISTERS AND CASH DRAWERS	10
42506	CHAIRS, METAL	20
42507	CHAIRS, WOOD	20
17500	CHEMICAL LABORATORY EQUIPMENT AND SUPPLIES	10
03113	CHILLERS, HEAT EXCHANGERS AND RECEIVERS	10
07519	CLEANING AND WASHING EQUIPMENT, STEAM, COLD AND HOT WATER PRESSURE AND JET TYPES, PORTABLE AND STATIONARY (ALSO SEE 075-49)	15
16515	COFFEEMAKERS, HOT WATER DISPENSERS, URN BAGS AND FILTERS	15
74013	COLD STORAGE VAULTS, WALK-IN COOLERS, AND SHELVING	15
83832	COMMUNICATION DEVICES, MULTI-FUNCTION (BLACKBERRIES, PALM PILOTS, PDAS, ETC)	10
47025	COMMUNICATIONS SYSTEMS (FOR THE SPEECH IMPAIRED), DISPLAY SCANNING TYPE	10
02543	COMPRESSOR, HIGH PRESSURE, ALL SIZES AND MODELS	15
20400	COMPUTER HARDWARE AND PERIPHERALS FOR MICROCOMPUTERS	5
20600	COMPUTER HARDWARE AND PERIPHERALS FOR MINI AND MAIN FRAME COMPUTERS	5
20732	COMPUTER INSTRUCTIONAL AIDS AND TRAINING DEVICES	5
57525	COMPUTER OUTPUT MICROFILM/MICROFICHE (COM) UNITS: COM RECORDERS, COM CAMERAS, COM TAPE/RECORDER, ETC.	10
20800	COMPUTER SOFTWARE FOR MICROCOMPUTERS (PREPROGRAMMED)	5
20900	COMPUTER SOFTWARE FOR MINI AND MAINFRAME COMPUTERS (PREPROGRAMMED)	5
03126	CONTROL SYSTEMS: COMPLETE (FOR AUTOMATIC TEMPERATURE CONTROL)	10
22000	CONTROLLING, INDICATING, MEASURING, MONITORING, AND RECORDING INSTRUMENTS AND SUPPLIES	10
03128	COOLING TOWERS: FORCED AIR, GRAVITY, ETC.	10
60047	COPY MACHINE ADD-ON ACCESSORIES	5
60038	COPY MACHINES, BOND (PLAIN) PAPER TYPE INCLUDING PARTS AND ACCESSORIES	5
60046	COPY MACHINES, DIGITAL	5
60043	COPY MACHINES, DIGITAL-NETWORKED	5
60041	COPY MACHINES, ENGINEERING, FOR REPRODUCTION AND DESIGN PRODUCTION	5
60042	COPY MACHINES, INCLUDING PARTS AND ACCESSORIES	5
60045	COPY MACHINES, THERMAL TYPE, INCLUDING PARTS AND ACCESSORIES	5
02015	CUTTERS AND SHREDDERS (MOWERS), HEAVY DUTY, FLAIL: TOW TYPE AND/OR CENTER MOUNT TYPE	10
42517	DATA PROCESSING FURNITURE, METAL AND PLASTIC (FOR STORAGE CABINETS SEE ITEM 87)	20
42518	DATA PROCESSING OFFICE FURNITURE, WOOD (NOT STORAGE CABINETS -SEE ITEM 87)	20
20836	DATA PROCESSING SOFTWARE, MICROCOMPUTER	5
20429	DATA/FILE SECURITY HARDWARE/SOFTWARE, TO INCLUDE ENCRYPTION	5
25700	DEFENSE SYSTEM AND HOMELAND SECURITY EQUIPMENT, WEAPONS AND ACCESSORIES	10
03130	DEHUMIDIFIERS AND HUMIDIFIERS	10
26000	DENTAL EQUIPMENT AND SUPPLIES	10
42520	DESKS AND TABLES, METAL	20
42521	DESKS AND TABLES, WOOD	20
68044	DETECTORS, GUN AND METAL	10

**Appendix - 7.2 Purchasing Categories and Descriptions - Alphabetical**

Category Code	Category Description	Useful Life
07524	DIAGNOSTIC INSTRUMENT SYSTEM FOR VEHICLE EMISSION TESTING	15
04524	DISHWASHERS	15
16529	DISHWASHERS	15
16532	DISPENSERS: CREAM, JUICE, MILK, PANCAKE, TEA, ETC.	15
57831	DISPLAY AND SHOWROOM EQUIPMENT AND SUPPLIES (INCLUDING EXHIBIT BOOTHS)	10
78543	DISPLAY CABINETS, CASES, FILES, RACKS, STANDS, ETC.	10
30528	DRAFTING AND DRAWING INSTRUMENTS (SEE 204-71 FOR GRAPHIC PLOTTERS AND 305-75 FOR STRAIGHTEDGES)	10
30532	DRAFTING MACHINES AND SCALES	10
44527	DRILLS, HAND, PORTABLE, (POWERED), AUTOMATIC	15
54515	DRILLS, STATIONARY, AIR POWERED: ARBOR, PRESS, ETC.	15
54516	DRILLS, STATIONARY, ELECTRIC POWERED: ARBOR, PRESS, ETC.	15
54517	DRILLS, STATIONARY, HYDRAULIC POWERED: ARBOR, PRESS, ETC.	15
03131	DUCT CLEANING EQUIPMENT, AIR	10
60056	DUPLICATORS, DIGITAL	5
03134	DUST COLLECTORS, INDUSTRIAL TYPE	10
36520	EDGERS AND SANDERS, FLOOR TYPE, PARTS AND ACCESSORIES	15
28700	ELECTRONIC EQUIPMENT, COMPONENTS, PARTS, AND ACCESSORIES (SEE CLASS 730 FOR TESTING OR ANALYZING TYPE)	10
80318	ELECTRONIC SOUND EQUIPMENT (NOT OTHERWISE CLASSIFIED)	10
47537	EMERGENCY MEDICAL SERVICES (EMS) EQUIPMENT AND SUPPLIES (INCLUDING RESPONSE KITS, LIFE SUPPORT KITS, TRAUMA KITS, ETC.)	10
30500	ENGINEERING AND ARCHITECTURAL EQUIPMENT, SURVEYING EQUIPMENT, DRAWING INSTRUMENTS, AND SUPPLIES	10
03530	ENGINES AND PARTS, AIRPLANE	15
03535	ENGINES AND PARTS, HELICOPTER	15
06038	ENGINES, DIESEL (AUTOMOTIVE) AND REPLACEMENT PARTS	15
76028	ENGINES, DIESEL AND GASOLINE (HEAVY EQUIPMENT)	10
06040	ENGINES, GASOLINE: COMPLETE, SHORT BLOCK, AND PARTS	15
03540	EQUIPMENT AND SUPPLIES, AIRPLANE (NOT OTHERWISE CLASSIFIED)	15
50020	EXTRACTORS, CENTRIFUGAL	15
03140	FANS, INDUSTRIAL TYPES: ATTIC, EXHAUST, FORCED DRAFT, ETC. (INCLUDING FAN BLADES AND FAN PARTS)	10
03141	FANS, ROOM TYPE, CEILING AND PORTABLE TYPE (STATIONARY AND OSCILLATING)	10
60061	FAX MACHINES, PARTS AND SUPPLIES (SEE CLASS 726 FOR INDUSTRIAL TYPE AND CLASS 645 FOR PAPER)	10
42540	FILING CABINETS, METAL: CARD, JUMBO, LATERAL, LEGAL, AND LETTER	20
42541	FILING CABINETS, WOOD: CARD, LATERAL, LEGAL, AND LETTER	20
34029	FIRE EXTINGUISHER SYSTEMS, COMPLETE, ALL TYPES (SEE ITEM 28 FOR INDIVIDUAL EXTINGUISHERS)	15
34028	FIRE EXTINGUISHERS, RECHARGERS, AND PARTS	15
12039	FISH TANKS, HOLDING AND TRANSPORT	15
03547	FLIGHT SIMULATOR	15
36500	FLOOR MAINTENANCE MACHINES, PARTS, AND ACCESSORIES	15
42028	FOLDING CHAIRS AND TABLES, WOOD	20
42024	FOLDING CHAIRS, TABLES, AND CHAIR TRUCKS, METAL	20
16544	FOOD CONTAINERS, STAINLESS STEEL, VACUUM TYPE	15
16545	FOOD CONTAINERS, STORAGE, COMMERCIAL USE	15
37000	FOOD PROCESSING AND CANNING EQUIPMENT AND SUPPLIES	15
80548	FOOTBALL EQUIPMENT	10
42030	FURNITURE, GENERAL (CUSTOM MADE)	20
41555	FURNITURE, LABORATORY (CUSTOM MADE)	20
42548	FURNITURE, OFFICE (CUSTOM MADE)	20
42000	FURNITURE: CAFETERIA, CHAPEL, DORMITORY, HOUSEHOLD, LIBRARY, LOUNGE, SCHOOL	20
41000	FURNITURE: HEALTH CARE, HOSPITAL AND/OR DOCTOR'S OFFICE	20
41500	FURNITURE: LABORATORY	20



## Appendix - 7.2 Purchasing Categories and Descriptions - Alphabetical

Category Code	Category Description	Useful Life
42500	FURNITURE: OFFICE	20
89540	GAS TUNGSTEN-ARC WELDER (TIG) AND SPECIALIZED ACCESSORIES	15
15540	GAZEBOS, KIOSKS (INCLUDING INFORMATIONAL TYPE), AND PAVILIONS	16
28537	GENERATORS, PORTABLE, ENGINE DRIVEN (INCLUDING FOG AND MIST TYPES)	15
20654	GEOGRAPHIC INFORMATION SYSTEMS (GIS)	5
80554	GOLFING EQUIPMENT	10
70028	GRAPHIC ART EQUIPMENT: CAMERAS, DARKROOM SINKS, ENGRAVING MACHINES, HELIOGRAPHIC EQUIPMENT, LIGHT TABLES, PHOTOENGRAVERS, PROCESSORS, WAXERS, ETC.	10
80320	GROUP AUDITORY SYSTEMS, LANGUAGE LABORATORIES, AND SPEECH TRAINING EQUIPMENT	10
68052	GUNS, PISTOLS, RIFLES, AND SHOTGUNS (INCL. ACCESSORIES)	15
80557	GYMNASIUM APPARATUS AND EQUIPMENT: BICYCLE TRAINERS, CLIMBING ROPES, EXERCISER UNITS, GAME STANDARDS, HORIZONTAL, PARALLEL, AND STALL BARS	10
67015	HAND TOOLS (NOT OTHERWISE CLASSIED)	15
44500	HAND TOOLS (POWERED AND NON-POWERED), ACCESSORIES AND SUPPLIES	15
03155	HAND TOOLS, AIR CONDITIONING AND HEATING SERVICE TYPE (INCLUDING LEAK DETECTORS)	10
07533	HAND TOOLS, AUTOMOTIVE AIR CONDITIONING (INCLUDING REFRIGERANT CHARGING EQUIPMENT)	15
07535	HAND TOOLS, SPECIAL AUTOMOTIVE: BRAKE TOOLS, BODY AND FENDER DOLLIES, HAND OPERATED PULLERS, MECHANIC'S INSPECTION MIRROR, ETC. (FOR HARDWARE SEE CLASS 450)	15
71072	HEARING AIDS	10
93645	HEARING DEVICES (AIDS, AUDITORY TRAINING EQUIPMENT, ETC.)	10
66538	HEAT SEALING EQUIPMENT, FILM, AND SUPPLIES	10
02046	HERBICIDE, INSECTICIDE AND FUNGICIDE APPLICATORS AND DISTRIBUTORS	15
72657	HIGH FREQUENCY RADIO (SSB), MOBILE AND BASE	10
46500	HOSPITAL AND SURGICAL EQUIPMENT, INSTRUMENTS, AND SUPPLIES	10
47000	HOSPITAL, NURSING HOME OR RESIDENTIAL SPECIALIZED EQUIPMENT FOR THE HANDICAPPED AND DISABLED	10
16552	ICE EQUIPMENT: CARTS, CRUSHERS, PICKS, SCOOPS, SHAVERS, STORAGE BINS, TONGS, ETC.	15
74045	ICE MAKING AND DISPENSING MACHINES (NOT DRY ICE)	15
20446	IMAGING SYSTEMS, MICROCOMPUTER (INCLUDING DIGITAL IMAGING NETWORK (DIN), TECHNOLOGY, AND DIGITAL IMAGING COMMUNICATIONS IN MEDICINE (DICOM))	5
20656	IMAGING SYSTEMS, MINI AND MAIN FRAME COMPUTER (INCL. DIGITAL IMAGING NETWORK AND TECHNOLOGY)	5
54523	IMPACT TOOLS, AIR POWERED (NOT ROAD BUILDING)	15
54524	IMPACT TOOLS, ELECTRIC POWERED (NOT ROAD BUILDING)	15
54525	IMPACT TOOLS, HYDRAULIC POWERED (NOT ROAD BUILDING)	15
54531	INDUSTRIAL AND CONSTRUCTION MACHINERY, EQUIPMENT, COMPONENTS AND PARTS (NOT OTHERWISE CLASSIFIED)	15
54526	INDUSTRIAL TYPE STEAM AND HIGH PRESSURE WATER CLEANING EQUIPMENT, ACCESSORIES AND SUPPLIES	15
26046	INSTRUMENTS AND DEVICES (ENDODONTIC, ORTHODONTIC, PERIODONTAL, AND GENERAL DENTAL): ARCHES, BANDS, BRACKETS, CURETS, FILES, FORCEPS, MIRRORS, POINTS, RASPS, REAMERS, SCALERS (HAND), ETC.	10
20447	INTEGRATED HARDWARE-SOFTWARE I.T. SOLUTION (MICROCOMPUTER)	5
02049	IRRIGATION EQUIPMENT AND SUPPLIES, AGRICULTURAL	15
54527	JACKS, INDUSTRIAL: HYDRAULIC, SCREW, AND TRACK	15
07541	JACKS, SAFETY STANDS, PORTABLE CRANES, AND PARTS (FOR AUTOMOBILES, TRAILERS, TRUCKS, AND TRANSMISSIONS)	15
23355	KILNS AND FURNACES (FOR CERAMIC AND ENAMELING) AND ACCESSORIES	15
49500	LABORATORY AND FIELD EQUIPMENT AND SUPPLIES: BIOLOGY, BOTANY, GEOLOGY, MICROBIOLOGY, ZOOLOGY, ETC.	10
49000	LABORATORY EQUIPMENT, ACCESSORIES AND SUPPLIES: GENERAL ANALYTICAL AND RESEARCH FOR NUCLEAR, OPTICAL, AND PHYSICAL	10
49300	LABORATORY EQUIPMENT, ACCESSORIES, AND SUPPLIES: BIOCHEMISTRY, CHEMISTRY, ENVIRONMENTAL SCIENCE, ETC.	10

**Appendix - 7.2 Purchasing Categories and Descriptions - Alphabetical**

Category Code	Category Description	Useful Life
66542	LAMINATING PRESSES, FILM, ID POUCHES, AND SUPPLIES	10
54533	LATHE, METALWORKING, ACCESSORIES AND SUPPLIES	15
54536	LATHE, WOODWORKING	15
07543	LATHES, ARMATURE AND BRAKE DRUM	15
50000	LAUNDRY AND DRY CLEANING EQUIPMENT, ACCESSORIES AND SUPPLIES, COMMERCIAL	15
51500	LAWN MAINTENANCE EQUIPMENT AND ACCESSORIES (SEE CLASS 020 FOR AGRICULTURAL TYPES)	15
51535	LAWN MOWERS, POWER, HEAVY DUTY, FLAIL TYPE (SEE CLASS 020 FOR HIGHWAY TYPE)	15
51550	LAWN MOWERS, POWER, LIGHT DUTY, REEL TYPE (FOR YARD USE)	15
51556	LAWN MOWERS, RIDING TYPE (INCL. PARTS)	15
42056	LIBRARY FURNITURE: BOOK TRUCKS, CARD CABINETS, CARRELS, CHAIRS, CURB-SIDE BOOK RETURNS, DICTIONARY STANDS, STEP STOOLS, TABLES, ETC.	20
07544	LIFTS AND HOISTS, FLOOR TYPE: ELECTRIC, HYDRAULIC, OR PNEUMATIC	15
85543	LIFTS, ORCHESTRA (THEATER PIT AREA)	10
85544	LIGHTING AND DIMMING CONTROLS: AUTOTRANSFORMER DIMMERS, CONTROL PANELS, SOLID STATE THYRISTOR/TRIAC DIMMERS, ETC.	10
85546	LIGHTING CONTROL SYSTEMS: MEMORY AND COMPUTER/MICROPROCESSOR TYPE	10
85548	LIGHTING DISTRIBUTION HARDWARE: BORDERLIGHT CABLES, PIPE BATTENS, PLUGGING STRIPS AND BOXES, WALL AND FLOOR POCKETS, ETC.	10
85550	LIGHTING INSTRUMENTS: BORDER AND CYCLORAMA STRIPLIGHTS, FOLLOW SPOTLIGHTS, FLOODLIGHTS, SPECIAL EFFECTS LIGHTING, SPOTLIGHTS, ETC.	10
85553	LIGHTING SYSTEMS, COMPLETE	10
42064	LOUNGE FURNITURE, INDOOR, WOOD	20
42062	LOUNGE FURNITURE, INDOOR: FIBERGLASS, PLASTIC, ETC. (INCL. STACKING TYPES)	20
42065	LOUNGE FURNITURE, OUTDOOR, WOOD (INCLUDING OUTDOOR HOUSEHOLD SWINGS)	20
42063	LOUNGE FURNITURE, OUTDOOR: FIBERGLASS, PLASTIC, ALUMINUM, ETC. (INCL. STACKING TYPES)	20
42060	LOUNGE FURNITURE, STEEL, INDOOR	20
42061	LOUNGE FURNITURE, STEEL, OUTDOOR	20
42059	LOUNGE FURNITURE, UPHOLSTERED	20
07546	LUBRICATION EQUIPMENT: GUNS, HOSES, FITTINGS, LUBRICATORS, OIL PUMPS, ETC. (INCLUDING OIL FILTER PRESSES)	15
54500	MACHINERY AND HARDWARE, INDUSTRIAL	15
42066	MAILROOM FURNITURE: BINS, BOXES, CARTS, CONSOLES (INCLUDING WRAPPING CONSOLES), MAIL SYSTEMS, SORTERS, TABLES, ETC.	20
34568	MANIKINS AND MODELS, FIRST AID AND SAFETY TEACHING	10
54542	MASONRY SAWS AND BLADES (SEE CLASS 755 FOR ROAD AND HIGHWAY CONCRETE SAWS)	15
56000	MATERIAL HANDLING, CONVEYORS, STORAGE EQUIPMENT AND ACCESSORIES	15
07547	MECHANIC'S EQUIPMENT AND TOOLS (NOT OTHERWISE CLASSIFIED)	15
47555	MEDICAL EXAMINATION EQUIPMENT AND SUPPLIES (NOT OTHERWISE CLASSIFIED)	10
54545	METALWORKING MACHINES AND TOOLS, (NOT ITEMIZED HEREIN), PORTABLE AND STATIONARY	15
28563	METERS, HAND HELD: VOLTAGE, AMPERAGE, MULTI-HAND HELD, PHASE INDICATORS, ETC.	15
20453	MICROCOMPUTERS, DESKTOP OR TOWER BASED	5
20454	MICROCOMPUTERS, HANDHELD, LAPTOP, AND NOTEBOOK	5
57533	MICROFICHE AND MICROFILM DUPLICATORS	10
57551	MICROFICHE AND MICROFILM EQUIPMENT (NOT OTHERWISE CLASSIFIED)	10
57500	MICROFICHE AND MICROFILM EQUIPMENT, ACCESSORIES, AND SUPPLIES	10
49058	MICROSCOPES, ALL TYPES (FOR ELECTRON SEE 490-29, AND FOR OPERATING ROOM SEE CLASS 465)	10
54548	MILLING MACHINES	15
20460	MONITORS, COLOR AND MONOCHROME (CGA, VGA, SVGA, ETC.)	5
84038	MONITORS, TELEVISION	10
07153	MOTORSCOOTERS AND TRUCKSTERS (INCL. ALL TERRAIN TYPES, GOLF CARTS, ETC.)	10

**Appendix - 7.2 Purchasing Categories and Descriptions - Alphabetical**

Category Code	Category Description	Useful Life
60072	MULTI-FUNCTION OFFICE MACHINES (COMBINATION OF FAX-COPIER-SCANNER-PRINTER, ETC.)	10
58000	MUSICAL INSTRUMENTS, ACCESSORIES, AND SUPPLIES	10
49063	NATURAL SCIENCE EQUIPMENT AND SUPPLIES	10
15550	OFFICE BUILDINGS, MODULAR AND PORTABLE	16
60073	OFFICE MACHINES, EQUIPMENT, ACCESSORIES, AND SUPPLIES - RECYCLED	10
60000	OFFICE MACHINES, EQUIPMENT, AND ACCESSORIES	10
62500	OPTICAL EQUIPMENT, ACCESSORIES, AND SUPPLIES	10
92038	OPTICAL SCANNING SERVICES	10
58053	ORCHESTRA INSTRUMENTS AND ACCESSORIES (NOT OTHERWISE CLASSIFIED)	20
46567	ORTHOPEDIC EQUIPMENT: BONE PLATES, BONE SAWS, CAST CUTTERS, DRILLS, NAILS, PINS, PROSTHETIC BONES AND JOINTS, SCREWS, ETC.	10
16560	OVENS, CONVECTION AND MICROWAVE (COMMERCIAL)	15
63500	PAINTING EQUIPMENT AND ACCESSORIES	10
42556	PARTITIONS, FREE STANDING, ALL TYPES, STOCK SIZES	20
47056	PERSONAL CARE DEVICES FOR THE HANDICAPPED (NOT OTHERWISE LISTED)	10
65500	PHOTOGRAPHIC EQUIPMENT, FILM, AND SUPPLIES (NOT GRAPHIC ARTS, MICROFILM, AND X-RAY)	10
80562	PHYSICAL EDUCATION EQUIPMENT, ADAPTIVE: BODY ALIGNMENT WEDGES, MOBILE MATS, STIMULATION BOARDS, STRADDLE SEATS, VESTIBULAR BOARDS, ETC.	10
49074	PHYSICS EQUIPMENT (NOT OTHERWISE CLASSIFIED)	10
20471	PLOTTERS, GRAPHIC	5
68000	POLICE AND PRISON EQUIPMENT AND SUPPLIES	10
15570	PORTABLE TOILETS	16
54557	POSTHOLE DIGGERS AND EARTH DRILLS, POWERED, PORTABLE	15
69000	POWER GENERATION EQUIPMENT, ACCESSORIES, AND SUPPLIES	15
26059	POWER TOOLS AND APPLIANCES, DENTAL: DRILLS, GRINDERS, LATHES, VIBRATORS, ETC.	15
20476	PRINTERS, INKJET	5
20477	PRINTERS, LASER	5
20678	PRINTERS, MAINFRAME COMPUTER (NOT OTHERWISE CLASSIFIED)	5
20482	PRINTERS, MICROCOMPUTER (NOT OTHERWISE CLASSIFIED)	5
70000	PRINTING PLANT EQUIPMENT AND SUPPLIES (EXCEPT PAPER)	10
70073	PRINTING PRESSES, OFFSET; AND ACCESSORIES	10
20775	PROJECTION DEVICES AND ACCESSORIES: INTERACTIVE CONFERENCING BOARDS, LCD, PADS, PANELS, ETC.	5
88067	PROJECTORS (NOT OTHERWISE CLASSIFIED): COMBINATION FILMSTRIP-SLIDE PROJECTORS, REAR-PROJECTION SLIDE UNITS, REAR-PROJECTION FILMSTRIP UNITS, LCD PROJECTORS	10
88055	PROJECTORS, MOTION PICTURE (STANDARD TYPE ONLY); CARRYING CASES; PARTS, AND ACCESSORIES	10
88061	PROJECTORS, OVERHEAD TRANSPARENCY; CARRYING CASES; PARTS; AND ACCESSORIES	10
88064	PROJECTORS, SLIDE (STANDARD TYPES ONLY); CARRYING CASES; PARTS; AND ACCESSORIES	10
71000	PROSTHETIC DEVICES, HEARING AIDS, AUDITORY TESTING EQUIPMENT, ELECTRONIC READING DEVICES, ETC.	10
03174	PUMPS, REFRIGERANT VACUUM	10
05067	RACKS, DRYING (PORTABLE AND STATIONARY)	15
73000	RADIO COMMUNICATION AND TELECOMMUNICATION TESTING, MEASURING, AND ANALYZING EQUIPMENT, ACCESSORIES AND SUPPLIES	10
72600	RADIO COMMUNICATION EQUIPMENT, ACCESSORIES AND SUPPLIES	10
72677	RADIO FREQUENCY SCANNER RECEIVERS AND AMPLIFIERS (INCLUDING RF CONNECTORS, ANALYZERS, COUNTERS, METERS, SWITCHES)	10
78585	READING PROGRAMS, READING AIDS, ACCELERATORS, AND CALCULATORS	10
74000	REFRIGERATION EQUIPMENT AND ACCESSORIES	15
04566	REFRIGERATORS AND FREEZERS	15
74070	REFRIGERATORS AND FREEZERS, COMMERCIAL	15

**Appendix - 7.2 Purchasing Categories and Descriptions - Alphabetical**

Category Code	Category Description	Useful Life
75500	ROAD AND HIGHWAY ASPHALT AND CONCRETE HANDLING AND PROCESSING EQUIPMENT	10
76500	ROAD AND HIGHWAY EQUIPMENT (EXCEPT EQUIPMENT IN CLASSES 755 AND 760)	10
76000	ROAD AND HIGHWAY EQUIPMENT: EARTH HANDLING, GRADING, MOVING, PACKING, ETC.	10
42574	SAFES, VAULTS, AND NIGHT DEPOSITORY BOXES (INCL. PARTS AND ACCESSORIES)	10
54569	SANDERS, BENCH OR PORTABLE: BELT, DISC, AND FINISHING	15
54575	SAWS, STATIONARY, POWERED: BAND, BENCH, ELECTRIC, SCROLL, RADIAL ARM, TABLE, VENEER, ETC. (SEE 755-65 FOR CONCRETE SAWS)	15
78000	SCALES AND WEIGHING APPARATUS (SEE 175-08 FOR LABORATORY BALANCES)	10
20490	SCANNERS AND READERS, OPTICAL CHARACTER AND MAGNETIC TYPE: BAR CODE, REMITTANCE SCANNER/PROCESSORS, POINT OF SALE SCANNERS, ETC.	5
20488	SCANNERS, DOCUMENT: HANDHELD, DESKTOP AND HIGH VOLUME	5
20487	SCANNERS, FILM	5
78589	SCHOOL EQUIPMENT REQUIRED TO MEET THE NEEDS OF THE PHYSICALLY HANDICAPPED STUDENT (PRONE STANDS, TODDLER CHAIRS, SPECIAL COMPUTER KEYBOARDS, ETC.)	10
42084	SCHOOLROOM FURNITURE, METAL: CABINETS, CHAIRS, DESKS, ETC.	20
42088	SCHOOLROOM FURNITURE, WOOD: CABINETS, CHAIRS, DESKS, ETC.	20
42086	SCHOOLROOM FURNITURE; PLASTIC, POLYPROPYLENE, FIBERGLASS TYPE: CABINETS, CHAIRS, DESKS, ETC. (INCL. STACKING TYPES)	20
78588	SCIENCE INSTRUCTION EQUIPMENT (FOR CLASSROOM OR LABORATORY USE)	10
80563	SCOREBOARDS, SPORTS	10
36560	SCRUBBING MACHINES (WITH VACUUM PICKUP), PARTS AND ACCESSORIES	15
12083	SCUBA AND SKIN DIVING EQUIPMENT	15
20491	SERVERS, MICROCOMPUTER (APPLICATION, DATABASE, FILE, MAIL, NETWORK, WEB, ETC)	5
20687	SERVERS, MINI/MAINFRAME COMPUTER (APPLICATION, DATABASE, FILE, MAIL, NETWORK, WEB, ETC.)	5
79500	SEWING AND TEXTILE MACHINERY AND ACCESSORIES	15
79565	SEWING MACHINES AND ACCESSORIES, DOMESTIC	15
79570	SEWING MACHINES AND ACCESSORIES, HEAVY DUTY (EXCEPT SHOE STITCHING)	15
42092	SHOWCASE, TROPHY CASES AND EXHIBIT CASES	10
16580	SLICERS AND SHREDDERS	15
20880	SOFTWARE, MICROCOMPUTER (NOT OTHERWISE CLASSIFIED)	5
85570	SOUND EFFECTS EQUIPMENT	10
80300	SOUND SYSTEMS, COMPONENTS, AND ACCESSORIES: GROUP INTERCOM, MUSIC, PUBLIC ADDRESS, ETC.	10
47067	SPEECH SYNTHESIZERS	10
80500	SPORTING GOODS, ATHLETIC EQUIPMENT AND ATHLETIC FACILITY EQUIPMENT	10
81000	SPRAYING EQUIPMENT (EXCEPT HOUSEHOLD, NURSERY PLANT, AND PAINT)	15
16585	STEAM COOKERS AND STEAM JACKETED KETTLES	15
42589	STORAGE CABINETS, METAL	20
84050	STUDIO EQUIPMENT: FURNISHINGS, RECORD AND TAPE STORAGE CABINETS, TABLES, ETC.	10
07180	SUV TYPE VEHICLES (INCL. CARRYALLS)	7
62583	TELESCOPES, ASTRONOMICAL, AMATEUR SIZES	10
84000	TELEVISION EQUIPMENT AND ACCESSORIES	10
84060	TELEVISION RECEIVERS AND CONSOLES	10
84064	TELEVISION TOOLS, EQUIPMENT AND SUPPLIES FOR ANALYSIS, INSPECTION, TESTING, ETC.	10
20493	TERMINALS AND CRTS: DATA PROCESSING SYSTEMS	5
20693	TERMINALS AND CRTS: DATA PROCESSING SYSTEMS	5
78590	TEST AND TEST SCORING DEVICES: ACHIEVEMENT, APTITUDE, INTELLIGENCE, ETC.	10
19389	TEST KITS AND SUPPLIES, CHEMISTRY (NOT OTHERWISE CLASSIFIED)	10
07578	TESTERS: ENGINE ANALYSIS, HEADLIGHT, IGNITION, TIMING, COMPRESSION, OSCILLOSCOPES, STROBOSCOPES, ETC.	15
49090	TESTING INSTRUMENTS (NOT OTHERWISE CLASSIFIED)	10

**Appendix - 7.2 Purchasing Categories and Descriptions - Alphabetical**

Category Code	Category Description	Useful Life
44582	TOOL SETS, ALL KINDS	15
72684	TOWERS: BROADCASTING, MICROWAVE, TRANSMITTING, ETC.	10
02089	TRACTORS, FARM, WHEEL TYPE	15
07300	TRAILERS	18
07360	TRAILERS, VARIOUS TYPES (NOT OTHERWISE LISTED)	18
28782	TRANSMITTERS, EMERGENCY ALARM TYPE (TO INCL. EQUIPMENT OPERATION STATUS REPORTING)	10
07200	TRUCKS (INCLUDING, DIESEL, GASOLINE, ELECTRIC, HYBRID, AND ALTERNATIVE FUEL UNITS)	15
07230	TRUCKS, FIRE PROTECTION AND CRASH RESCUE	15
72689	TWO-WAY RADIO RECEIVERS, TRANSMITTERS, TRANSCEIVERS: MOBILE AND BASE STATION (AUDIO TRANSFER)	10
72690	TWO-WAY RADIO SUPPLIES, PARTS, AND ACCESSORIES	10
72688	TWO-WAY RADIO, PORTABLE, INCLUDING VEHICLE RADIO RELAY SYSTEMS	10
60086	TYPEWRITERS, ELECTRIC, ACCESSORIES AND PARTS	10
51585	VACUUM CLEANERS AND OTHER LITTER PICKUP DEVICES: LAWN, PARKING AREA, SIDEWALK, ETC.	15
36580	VACUUM CLEANERS, (COMMERCIAL, WET OR DRY), PARTS, AND ACCESSORIES	15
04578	VACUUM CLEANERS, ELECTRIC (INCLUDING PARTS AND ACCESSORIES)	15
04577	VACUUM CLEANERS, MANUAL (INCLUDING PARTS AND ACCESSORIES)	15
07190	VANS, CARGO	15
07192	VANS, PASSENGER (REGULAR AND HANDICAPPED EQUIPPED)	15
16592	VENDING MACHINES, NON-REFRIGERATED (SNACKS, LAUNDRY ITEMS, CANDY, CIGARETTES, ETC.)	15
74085	VENDING MACHINES, REFRIGERATED (FOOD, BEVERAGES, SUNDRIES, ETC.)	15
87500	VETERINARY EQUIPMENT AND SUPPLIES (SEE CLASS 325 FOR VITAMINS AND SUPPLEMENTS FOR ANIMALS)	10
84070	VIDEO CAMERA-RECORDERS, ACCESSORIES AND PARTS (PORTABLE TYPE)	10
65595	VIDEO EQUIPMENT AND ACCESSORIES (INCLUDING TAPES)	10
84072	VIDEO LIGHTING UNITS (PORTABLE) AND BATTERY PACKS, ACCESSORIES, ETC.	10
84074	VIDEO MONITORS, DEMODULATORS, SIGNAL PROCESSORS, ETC; ACCESSORIES AND PARTS	10
84076	VIDEO PROJECTORS, ACCESSORIES AND PARTS	10
84086	VIDEO SYSTEMS (FOR STUDIO QUALITY PRODUCTION)	10
84082	VIDEO/DISK/DVD PLAYERS (RECORDERS AND PLAYBACK ONLY DEVICES); CDI PLAYERS, ETC.	10
88000	VISUAL EDUCATION EQUIPMENT AND SUPPLIES (EXCEPT PROJECTION LAMPS -SEE CLASS 285)	10
80594	WEIGHT LIFTING EQUIPMENT AND ACCESSORIES	10
89500	WELDING EQUIPMENT AND SUPPLIES	15
47081	WHEELCHAIR LIFTING DEVICES AND ACCESSORIES (OTHER THAN VEHICLE TYPE)	10
54590	WOODWORKING MACHINES AND TOOLS (NOT OTHERWISE CLASSIFIED), PORTABLE AND STATIONARY	15
42096	WORK BENCHES, SHOP DESKS AND TABLES	15
42594	WORK STATIONS, MODULAR, SYSTEMS FURNITURE	20
89800	X-RAY AND OTHER RADIOLOGICAL EQUIPMENT AND SUPPLIES (MEDICAL)	10

**Appendix - 7.3 Purchasing Categories and Descriptions - Numerical**

Category Code	Category Description	Useful Life
01500	ADDRESSING, COPYING, MIMEOGRAPH, AND SPIRIT DUPLICATING MACHINE SUPPLIES: CHEMICALS, INKS, PAPER, ETC.	5
02000	AGRICULTURAL EQUIPMENT, IMPLEMENTS, AND ACCESSORIES (SEE CLASS 022 FOR PARTS)	15
02015	CUTTERS AND SHREDDERS (MOWERS), HEAVY DUTY, FLAIL: TOW TYPE AND/OR CENTER MOUNT TYPE	10
02046	HERBICIDE, INSECTICIDE AND FUNGICIDE APPLICATORS AND DISTRIBUTORS	15
02049	IRRIGATION EQUIPMENT AND SUPPLIES, AGRICULTURAL	15
02089	TRACTORS, FARM, WHEEL TYPE	15
02500	AIR COMPRESSORS AND ACCESSORIES	15
02543	COMPRESSOR, HIGH PRESSURE, ALL SIZES AND MODELS	15
03100	AIR CONDITIONING, HEATING, AND VENTILATING EQUIPMENT, PARTS AND ACCESSORIES (SEE CLASS 740 ALSO)	10
03103	AIR CONDITIONERS: COMMERCIAL, AND PARTS AND ACCESSORIES NOT INDIVIDUALLY ITEMIZED	15
03104	AIR CONDITIONERS: CONTROLLED ENVIRONMENT (FOR COMPUTER ROOMS, ETC.), AND PARTS AND ACCESSORIES NOT INDIVIDUALLY ITEMIZED)	10
03107	AIR CIRCULATION EQUIPMENT (NOT OTHERWISE CLASSIFIED)	10
03113	CHILLERS, HEAT EXCHANGERS AND RECEIVERS	10
03126	CONTROL SYSTEMS: COMPLETE (FOR AUTOMATIC TEMPERATURE CONTROL)	10
03128	COOLING TOWERS: FORCED AIR, GRAVITY, ETC.	10
03130	DEHUMIDIFIERS AND HUMIDIFIERS	10
03131	DUCT CLEANING EQUIPMENT, AIR	10
03134	DUST COLLECTORS, INDUSTRIAL TYPE	10
03140	FANS, INDUSTRIAL TYPES: ATTIC, EXHAUST, FORCED DRAFT, ETC. (INCLUDING FAN BLADES AND FAN PARTS)	10
03141	FANS, ROOM TYPE, CEILING AND PORTABLE TYPE (STATIONARY AND OSCILLATING)	10
03155	HAND TOOLS, AIR CONDITIONING AND HEATING SERVICE TYPE (INCLUDING LEAK DETECTORS)	10
03174	PUMPS, REFRIGERANT VACUUM	10
03500	AIRCRAFT AND AIRPORT EQUIPMENT, PARTS, AND SUPPLIES	15
03530	ENGINES AND PARTS, AIRPLANE	15
03535	ENGINES AND PARTS, HELICOPTER	15
03540	EQUIPMENT AND SUPPLIES, AIRPLANE (NOT OTHERWISE CLASSIFIED)	15
03547	FLIGHT SIMULATOR	15
04524	DISHWASHERS	15
04566	REFRIGERATORS AND FREEZERS	15
04577	VACUUM CLEANERS, MANUAL (INCLUDING PARTS AND ACCESSORIES)	15
04578	VACUUM CLEANERS, ELECTRIC (INCLUDING PARTS AND ACCESSORIES)	15
05000	ART EQUIPMENT AND SUPPLIES	15
05067	RACKS, DRYING (PORTABLE AND STATIONARY)	15
06038	ENGINES, DIESEL (AUTOMOTIVE) AND REPLACEMENT PARTS	15
06040	ENGINES, GASOLINE: COMPLETE, SHORT BLOCK, AND PARTS	15
07100	AUTOMOBILES, SCHOOL BUSES, SUVs, AND VANS (INCLUDING DIESEL, GASOLINE, ELECTRIC, HYBRID, AND ALL OTHER FUEL TYPES)	14
07104	AUTOMOBILES AND STATION WAGONS	7
07105	AUTOMOBILES, POLICE AND SECURITY EQUIPPED	7
07114	BUS CHASSIS, SCHOOL	14
07115	BUSES COMPLETE, SCHOOL (CONVENTIONAL TYPE) (SEE CLASSES 556 THRU 559 FOR MASS TRANSIT VEHICLES)	14
07116	BUSES COMPLETE, SCHOOL (SMALL VEHICLE TYPE)	14
07117	BUSES AND VANS, PRISONER TRANSPORT (INCL. SPECIAL COMPONENTS)	14
07153	MOTORSCOOTERS AND TRUCKSTERS (INCL. ALL TERRAIN TYPES, GOLF CARTS, ETC.)	10
07180	SUV TYPE VEHICLES (INCL. CARRYALLS)	7
07190	VANS, CARGO	15
07192	VANS, PASSENGER (REGULAR AND HANDICAPPED EQUIPPED)	15
07200	TRUCKS (INCLUDING, DIESEL, GASOLINE, ELECTRIC, HYBRID, AND ALTERNATIVE FUEL UNITS)	15

### Appendix - 7.3 Purchasing Categories and Descriptions - Numerical

Category Code	Category Description	Useful Life
07230	TRUCKS, FIRE PROTECTION AND CRASH RESCUE	15
07300	TRAILERS	18
07360	TRAILERS, VARIOUS TYPES (NOT OTHERWISE LISTED)	18
07500	AUTOMOTIVE SHOP AND RELATED EQUIPMENT AND SUPPLIES	15
07501	AIR POWERED SHOP TOOLS, REGULATORS, AND PARTS	15
07503	ALIGNERS, BALANCERS, AND ACCESSORIES, WHEEL	15
07519	CLEANING AND WASHING EQUIPMENT, STEAM, COLD AND HOT WATER PRESSURE AND JET TYPES, PORTABLE AND STATIONARY (ALSO SEE 075-49)	15
07524	DIAGNOSTIC INSTRUMENT SYSTEM FOR VEHICLE EMISSION TESTING	15
07533	HAND TOOLS, AUTOMOTIVE AIR CONDITIONING (INCLUDING REFRIGERANT CHARGING EQUIPMENT)	15
07535	HAND TOOLS, SPECIAL AUTOMOTIVE: BRAKE TOOLS, BODY AND FENDER DOLLIES, HAND OPERATED PULLERS, MECHANIC'S INSPECTION MIRROR, ETC. (FOR HARDWARE SEE CLASS 450)	15
07541	JACKS, SAFETY STANDS, PORTABLE CRANES, AND PARTS (FOR AUTOMOBILES, TRAILERS, TRUCKS, AND TRANSMISSIONS)	15
07543	LATHES, ARMATURE AND BRAKE DRUM	15
07544	LIFTS AND HOISTS, FLOOR TYPE: ELECTRIC, HYDRAULIC, OR PNEUMATIC	15
07546	LUBRICATION EQUIPMENT: GUNS, HOSES, FITTINGS, LUBRICATORS, OIL PUMPS, ETC. (INCLUDING OIL FILTER PRESSES)	15
07547	MECHANIC'S EQUIPMENT AND TOOLS (NOT OTHERWISE CLASSIFIED)	15
07578	TESTERS: ENGINE ANALYSIS, HEADLIGHT, IGNITION, TIMING, COMPRESSION, OSCILLOSCOPES, STROBOSCOPES, ETC.	15
09000	BAKERY EQUIPMENT, COMMERCIAL	15
09500	BARBER AND BEAUTY SHOP EQUIPMENT AND SUPPLIES	10
09529	BEAUTY SHOP CHAIRS AND PARTS	10
12000	BOATS, MOTORS, AND MARINE EQUIPMENT	15
12030	CANOES AND KAYAKS	15
12039	FISH TANKS, HOLDING AND TRANSPORT	15
12083	SCUBA AND SKIN DIVING EQUIPMENT	15
15500	BUILDINGS AND STRUCTURES: FABRICATED AND PREFABRICATED	16
15540	GAZEBOS, KIOSKS (INCLUDING INFORMATIONAL TYPE), AND PAVILIONS	16
15550	OFFICE BUILDINGS, MODULAR AND PORTABLE	16
15570	PORTABLE TOILETS	16
16000	BUTCHER SHOP AND MEAT PROCESSING EQUIPMENT	15
16500	CAFETERIA AND KITCHEN EQUIPMENT, COMMERCIAL	15
16502	BLENDERS, FOOD CUTTERS, AND MIXERS	15
16505	CABINETS, COUNTERS, STANDS, TABLES, ETC.	15
16507	CAFETERIA AND KITCHEN EQUIPMENT (NOT OTHERWISE CLASSIFIED)	15
16510	CAN OPENERS AND KNIFE SHARPENERS, ELECTRIC	15
16515	COFFEEMAKERS, HOT WATER DISPENSERS, URN BAGS AND FILTERS	15
16529	DISHWASHERS	15
16532	DISPENSERS: CREAM, JUICE, MILK, PANCAKE, TEA, ETC.	15
16544	FOOD CONTAINERS, STAINLESS STEEL, VACUUM TYPE	15
16545	FOOD CONTAINERS, STORAGE, COMMERCIAL USE	15
16552	ICE EQUIPMENT: CARTS, CRUSHERS, PICKS, SCOOPS, SHAVERS, STORAGE BINS, TONGS, ETC.	15
16560	OVENS, CONVECTION AND MICROWAVE (COMMERCIAL)	15
16580	SLICERS AND SHREDDERS	15
16585	STEAM COOKERS AND STEAM JACKETED KETTLES	15
16592	VENDING MACHINES, NON-REFRIGERATED (SNACKS, LAUNDRY ITEMS, CANDY, CIGARETTES, ETC.)	15
17500	CHEMICAL LABORATORY EQUIPMENT AND SUPPLIES	10
17508	BALANCES AND ACCESSORIES	10
19389	TEST KITS AND SUPPLIES, CHEMISTRY (NOT OTHERWISE CLASSIFIED)	10
20400	COMPUTER HARDWARE AND PERIPHERALS FOR MICROCOMPUTERS	5
20429	DATA/FILE SECURITY HARDWARE/SOFTWARE, TO INCLUDE ENCRYPTION	5

**Appendix - 7.3 Purchasing Categories and Descriptions - Numerical**

Category Code	Category Description	Useful Life
20446	IMAGING SYSTEMS, MICROCOMPUTER (INCLUDING DIGITAL IMAGING NETWORK (DIN), TECHNOLOGY, AND DIGITAL IMAGING COMMUNICATIONS IN MEDICINE (DICOM))	5
20447	INTEGRATED HARDWARE-SOFTWARE I.T. SOLUTION (MICROCOMPUTER)	5
20453	MICROCOMPUTERS, DESKTOP OR TOWER BASED	5
20454	MICROCOMPUTERS, HANDHELD, LAPTOP, AND NOTEBOOK	5
20460	MONITORS, COLOR AND MONOCHROME (CGA, VGA, SVGA, ETC.)	5
20471	PLOTTERS, GRAPHIC	5
20476	PRINTERS, INKJET	5
20477	PRINTERS, LASER	5
20482	PRINTERS, MICROCOMPUTER (NOT OTHERWISE CLASSIFIED)	5
20487	SCANNERS, FILM	5
20488	SCANNERS, DOCUMENT: HANDHELD, DESKTOP AND HIGH VOLUME	5
20490	SCANNERS AND READERS, OPTICAL CHARACTER AND MAGNETIC TYPE: BAR CODE, REMITTANCE SCANNER/PROCESSORS, POINT OF SALE SCANNERS, ETC.	5
20491	SERVERS, MICROCOMPUTER (APPLICATION, DATABASE, FILE, MAIL, NETWORK, WEB, ETC)	5
20493	TERMINALS AND CRTS: DATA PROCESSING SYSTEMS	5
20600	COMPUTER HARDWARE AND PERIPHERALS FOR MINI AND MAIN FRAME COMPUTERS	5
20654	GEOGRAPHIC INFORMATION SYSTEMS (GIS)	5
20656	IMAGING SYSTEMS, MINI AND MAIN FRAME COMPUTER (INCL. DIGITAL IMAGING NETWORK AND TECHNOLOGY)	5
20678	PRINTERS, MAINFRAME COMPUTER (NOT OTHERWISE CLASSIFIED)	5
20687	SERVERS, MINI/MAINFRAME COMPUTER (APPLICATION, DATABASE, FILE, MAIL, NETWORK, WEB, ETC.)	5
20693	TERMINALS AND CRTS: DATA PROCESSING SYSTEMS	5
20723	CARTS, COMPUTER	5
20732	COMPUTER INSTRUCTIONAL AIDS AND TRAINING DEVICES	5
20775	PROJECTION DEVICES AND ACCESSORIES: INTERACTIVE CONFERENCING BOARDS, LCD, PADS, PANELS, ETC.	5
20800	COMPUTER SOFTWARE FOR MICROCOMPUTERS (PREPROGRAMMED)	5
20811	APPLICATION SOFTWARE, MICROCOMPUTER	5
20836	DATA PROCESSING SOFTWARE, MICROCOMPUTER	5
20880	SOFTWARE, MICROCOMPUTER (NOT OTHERWISE CLASSIFIED)	5
20937	DATA PROCESSING SOFTWARE, MINI/MAINFRAME COMPUTER	5
22000	CONTROLLING, INDICATING, MEASURING, MONITORING, AND RECORDING INSTRUMENTS AND SUPPLIES	10
23355	KILNS AND FURNACES (FOR CERAMIC AND ENAMELING) AND ACCESSORIES	15
25700	DEFENSE SYSTEM AND HOMELAND SECURITY EQUIPMENT, WEAPONS AND ACCESSORIES	10
26000	DENTAL EQUIPMENT AND SUPPLIES	10
26046	INSTRUMENTS AND DEVICES (ENDODONTIC, ORTHODONTIC, PERIODONTAL, AND GENERAL DENTAL): ARCHES, BANDS, BRACKETS, CURETS, FILES, FORCEPS, MIRRORS, POINTS, RASPS, REAMERS, SCALERS (HAND), ETC.	10
26059	POWER TOOLS AND APPLIANCES, DENTAL: DRILLS, GRINDERS, LATHES, VIBRATORS, ETC.	15
28537	GENERATORS, PORTABLE, ENGINE DRIVEN (INCLUDING FOG AND MIST TYPES)	15
28583	METERS, HAND HELD: VOLTAGE, AMPERAGE, MULTI-HAND HELD, PHASE INDICATORS, ETC.	15
28700	ELECTRONIC EQUIPMENT, COMPONENTS, PARTS, AND ACCESSORIES (SEE CLASS 730 FOR TESTING OR ANALYZING TYPE)	10
28706	AMPLIFIERS AND PREAMPLIFIERS (NOT FOR SOUND SYSTEMS OR TV ANTENNAS)	10
28782	TRANSMITTERS, EMERGENCY ALARM TYPE (TO INCL. EQUIPMENT OPERATION STATUS REPORTING)	10
30500	ENGINEERING AND ARCHITECTURAL EQUIPMENT, SURVEYING EQUIPMENT, DRAWING INSTRUMENTS, AND SUPPLIES	10
30528	DRAFTING AND DRAWING INSTRUMENTS (SEE 204-71 FOR GRAPHIC PLOTTERS AND 305-75 FOR STRAIGHTEDGES)	10
30532	DRAFTING MACHINES AND SCALES	10
34028	FIRE EXTINGUISHERS, RECHARGERS, AND PARTS	15



**Appendix - 7.3 Purchasing Categories and Descriptions - Numerical**

Category Code	Category Description	Useful Life
34029	FIRE EXTINGUISHER SYSTEMS, COMPLETE, ALL TYPES (SEE ITEM 28 FOR INDIVIDUAL EXTINGUISHERS)	15
34568	MANIKINS AND MODELS, FIRST AID AND SAFETY TEACHING	10
36500	FLOOR MAINTENANCE MACHINES, PARTS, AND ACCESSORIES	15
36515	CARPET CLEANING MACHINES (FOAM, HOT WATER, STEAM, ETC.), PARTS AND ACCESSORIES	15
36520	EDGERS AND SANDERS, FLOOR TYPE, PARTS AND ACCESSORIES	15
36560	SCRUBBING MACHINES (WITH VACUUM PICKUP), PARTS AND ACCESSORIES	15
36580	VACUUM CLEANERS, (COMMERCIAL, WET OR DRY), PARTS, AND ACCESSORIES	15
37000	FOOD PROCESSING AND CANNING EQUIPMENT AND SUPPLIES	15
41000	FURNITURE: HEALTH CARE, HOSPITAL AND/OR DOCTOR'S OFFICE	20
41003	BEDS AND MATTRESSES, HOSPITAL SPECIALIZED: AIR BEDS, INTENSIVE CARE, ORTHOPEDIC, WATERBEDS, ETC.	20
41500	FURNITURE: LABORATORY	20
41555	FURNITURE, LABORATORY (CUSTOM MADE)	20
42000	FURNITURE: CAFETERIA, CHAPEL, DORMITORY, HOUSEHOLD, LIBRARY, LOUNGE, SCHOOL	20
42004	AUDITORIUM, STADIUM, TEAM SEATING FURNITURE AND PORTABLE BLEACHERS	20
42008	CAFETERIA FURNITURE, CHAIRS AND TABLES (INCL. STACKING TYPES)	20
42009	CAFETERIA FURNITURE, BOOTHS	20
42024	FOLDING CHAIRS, TABLES, AND CHAIR TRUCKS, METAL	20
42028	FOLDING CHAIRS AND TABLES, WOOD	20
42030	FURNITURE, GENERAL (CUSTOM MADE)	20
42056	LIBRARY FURNITURE: BOOK TRUCKS, CARD CABINETS, CARRELS, CHAIRS, CURB-SIDE BOOK RETURNS, DICTIONARY STANDS, STEP STOOLS, TABLES, ETC.	20
42059	LOUNGE FURNITURE, UPHOLSTERED	20
42060	LOUNGE FURNITURE, STEEL, INDOOR	20
42061	LOUNGE FURNITURE, STEEL, OUTDOOR	20
42062	LOUNGE FURNITURE, INDOOR: FIBERGLASS, PLASTIC, ETC. (INCL. STACKING TYPES)	20
42063	LOUNGE FURNITURE, OUTDOOR: FIBERGLASS, PLASTIC, ALUMINUM, ETC. (INCL. STACKING TYPES)	20
42064	LOUNGE FURNITURE, INDOOR, WOOD	20
42065	LOUNGE FURNITURE, OUTDOOR, WOOD (INCLUDING OUTDOOR HOUSEHOLD SWINGS)	20
42066	MAILROOM FURNITURE: BINS, BOXES, CARTS, CONSOLES (INCLUDING WRAPPING CONSOLES), MAIL SYSTEMS, SORTERS, TABLES, ETC.	20
42084	SCHOOLROOM FURNITURE, METAL: CABINETS, CHAIRS, DESKS, ETC.	20
42086	SCHOOLROOM FURNITURE; PLASTIC, POLYPROPYLENE, FIBERGLASS TYPE: CABINETS, CHAIRS, DESKS, ETC. (INCL. STACKING TYPES)	20
42088	SCHOOLROOM FURNITURE, WOOD: CABINETS, CHAIRS, DESKS, ETC.	20
42092	SHOWCASE, TROPHY CASES AND EXHIBIT CASES	10
42096	WORK BENCHES, SHOP DESKS AND TABLES	15
42500	FURNITURE: OFFICE	20
42503	BOOKCASES AND BOOKSHELVES, METAL AND WOOD	20
42506	CHAIRS, METAL	20
42507	CHAIRS, WOOD	20
42517	DATA PROCESSING FURNITURE, METAL AND PLASTIC (FOR STORAGE CABINETS SEE ITEM 87)	20
42518	DATA PROCESSING OFFICE FURNITURE, WOOD (NOT STORAGE CABINETS -SEE ITEM 87)	20
42520	DESKS AND TABLES, METAL	20
42521	DESKS AND TABLES, WOOD	20
42540	FILING CABINETS, METAL: CARD, JUMBO, LATERAL, LEGAL, AND LETTER	20
42541	FILING CABINETS, WOOD: CARD, LATERAL, LEGAL, AND LETTER	20
42548	FURNITURE, OFFICE (CUSTOM MADE)	20
42556	PARTITIONS, FREE STANDING, ALL TYPES, STOCK SIZES	20
42574	SAFES, VAULTS, AND NIGHT DEPOSITORY BOXES (INCL. PARTS AND ACCESSORIES)	10
42589	STORAGE CABINETS, METAL	20
42594	WORK STATIONS, MODULAR, SYSTEMS FURNITURE	20

**Appendix - 7.3 Purchasing Categories and Descriptions - Numerical**

Category Code	Category Description	Useful Life
44500	HAND TOOLS (POWERED AND NON-POWERED), ACCESSORIES AND SUPPLIES	15
44527	DRILLS, HAND, PORTABLE, (POWERED), AUTOMATIC	15
44582	TOOL SETS, ALL KINDS	15
46500	HOSPITAL AND SURGICAL EQUIPMENT, INSTRUMENTS, AND SUPPLIES	10
46567	ORTHOPEDIC EQUIPMENT: BONE PLATES, BONE SAWS, CAST CUTTERS, DRILLS, NAILS, PINS, PROSTHETIC BONES AND JOINTS, SCREWS, ETC.	10
47000	HOSPITAL, NURSING HOME OR RESIDENTIAL SPECIALIZED EQUIPMENT FOR THE HANDICAPPED AND DISABLED	10
47025	COMMUNICATIONS SYSTEMS (FOR THE SPEECH IMPAIRED), DISPLAY SCANNING TYPE	10
47056	PERSONAL CARE DEVICES FOR THE HANDICAPPED (NOT OTHERWISE LISTED)	10
47067	SPEECH SYNTHESIZERS	10
47081	WHEELCHAIR LIFTING DEVICES AND ACCESSORIES (OTHER THAN VEHICLE TYPE)	10
47537	EMERGENCY MEDICAL SERVICES (EMS) EQUIPMENT AND SUPPLIES (INCLUDING RESPONSE KITS, LIFE SUPPORT KITS, TRAUMA KITS, ETC.)	10
47555	MEDICAL EXAMINATION EQUIPMENT AND SUPPLIES (NOT OTHERWISE CLASSIFIED)	10
49000	LABORATORY EQUIPMENT, ACCESSORIES AND SUPPLIES: GENERAL ANALYTICAL AND RESEARCH FOR NUCLEAR, OPTICAL, AND PHYSICAL	10
49058	MICROSCOPES, ALL TYPES (FOR ELECTRON SEE 490-29, AND FOR OPERATING ROOM SEE CLASS 465)	10
49063	NATURAL SCIENCE EQUIPMENT AND SUPPLIES	10
49074	PHYSICS EQUIPMENT (NOT OTHERWISE CLASSIFIED)	10
49090	TESTING INSTRUMENTS (NOT OTHERWISE CLASSIFIED)	10
49300	LABORATORY EQUIPMENT, ACCESSORIES, AND SUPPLIES: BIOCHEMISTRY, CHEMISTRY, ENVIRONMENTAL SCIENCE, ETC.	10
49500	LABORATORY AND FIELD EQUIPMENT AND SUPPLIES: BIOLOGY, BOTANY, GEOLOGY, MICROBIOLOGY, ZOOLOGY, ETC.	10
49507	AGRICULTURAL SCIENCE EQUIPMENT: DIFFUSIVE RESISTANCE METERS, LEAF POROMETERS AND WATER POTENTIAL MEASURING EQUIPMENT, SEED COUNTERS AND GERMINATORS, SOIL STERILIZERS, ETC.	10
49520	BIOLOGY EQUIPMENT AND SUPPLIES (NOT OTHERWISE CLASSIFIED)	10
50000	LAUNDRY AND DRY CLEANING EQUIPMENT, ACCESSORIES AND SUPPLIES, COMMERCIAL	15
50020	EXTRACTORS, CENTRIFUGAL	15
51500	LAWN MAINTENANCE EQUIPMENT AND ACCESSORIES (SEE CLASS 020 FOR AGRICULTURAL TYPES)	15
51505	AERATORS, PLUGGERS, AND SPIKERS	15
51535	LAWN MOWERS, POWER, HEAVY DUTY, FLAIL TYPE (SEE CLASS 020 FOR HIGHWAY TYPE)	15
51550	LAWN MOWERS, POWER, LIGHT DUTY, REEL TYPE (FOR YARD USE)	15
51556	LAWN MOWERS, RIDING TYPE (INCL. PARTS)	15
51585	VACUUM CLEANERS AND OTHER LITTER PICKUP DEVICES: LAWN, PARKING AREA, SIDEWALK, ETC.	15
52540	BOOK SECURITY SYSTEMS, EQUIPMENT, AND SUPPLIES	5
54500	MACHINERY AND HARDWARE, INDUSTRIAL	15
54515	DRILLS, STATIONARY, AIR POWERED: ARBOR, PRESS, ETC.	15
54516	DRILLS, STATIONARY, ELECTRIC POWERED: ARBOR, PRESS, ETC.	15
54517	DRILLS, STATIONARY, HYDRAULIC POWERED: ARBOR, PRESS, ETC.	15
54523	IMPACT TOOLS, AIR POWERED (NOT ROAD BUILDING)	15
54524	IMPACT TOOLS, ELECTRIC POWERED (NOT ROAD BUILDING)	15
54525	IMPACT TOOLS, HYDRAULIC POWERED (NOT ROAD BUILDING)	15
54526	INDUSTRIAL TYPE STEAM AND HIGH PRESSURE WATER CLEANING EQUIPMENT, ACCESSORIES AND SUPPLIES	15
54527	JACKS, INDUSTRIAL: HYDRAULIC, SCREW, AND TRACK	15
54531	INDUSTRIAL AND CONSTRUCTION MACHINERY, EQUIPMENT, COMPONENTS AND PARTS (NOT OTHERWISE CLASSIFIED)	15
54533	LATHE, METALWORKING, ACCESSORIES AND SUPPLIES	15
54536	LATHE, WOODWORKING	15
54542	MASONRY SAWS AND BLADES (SEE CLASS 755 FOR ROAD AND HIGHWAY CONCRETE SAWS)	15

**Appendix - 7.3 Purchasing Categories and Descriptions - Numerical**

Category Code	Category Description	Useful Life
54545	METALWORKING MACHINES AND TOOLS, (NOT ITEMIZED HEREIN), PORTABLE AND STATIONARY	15
54548	MILLING MACHINES	15
54557	POSTHOLE DIGGERS AND EARTH DRILLS, POWERED, PORTABLE	15
54569	SANDERS, BENCH OR PORTABLE: BELT, DISC, AND FINISHING	15
54575	SAWS, STATIONARY, POWERED: BAND, BENCH, ELECTRIC, SCROLL, RADIAL ARM, TABLE, VENEER, ETC. (SEE 755-65 FOR CONCRETE SAWS)	15
54590	WOODWORKING MACHINES AND TOOLS (NOT OTHERWISE CLASSIFIED), PORTABLE AND STATIONARY	15
56000	MATERIAL HANDLING, CONVEYORS, STORAGE EQUIPMENT AND ACCESSORIES	15
57500	MICROFICHE AND MICROFILM EQUIPMENT, ACCESSORIES, AND SUPPLIES	10
57525	COMPUTER OUTPUT MICROFILM/MICROFICHE (COM) UNITS: COM RECORDERS, COM CAMERAS, COM TAPE/RECORDER, ETC.	10
57533	MICROFICHE AND MICROFILM DUPLICATORS	10
57551	MICROFICHE AND MICROFILM EQUIPMENT (NOT OTHERWISE CLASSIFIED)	10
57831	DISPLAY AND SHOWROOM EQUIPMENT AND SUPPLIES (INCLUDING EXHIBIT BOOTHS)	10
58000	MUSICAL INSTRUMENTS, ACCESSORIES, AND SUPPLIES	10
58005	BAND AND CHORAL RISERS	20
58010	BAND INSTRUMENTS AND ACCESSORIES	10
58015	BAND ROOM EQUIPMENT: MUSIC CABINETS, STANDS, ETC.	20
58053	ORCHESTRA INSTRUMENTS AND ACCESSORIES (NOT OTHERWISE CLASSIFIED)	20
60000	OFFICE MACHINES, EQUIPMENT, AND ACCESSORIES	10
60030	CASH REGISTERS AND CASH DRAWERS	10
60038	COPY MACHINES, BOND (PLAIN) PAPER TYPE INCLUDING PARTS AND ACCESSORIES	5
60041	COPY MACHINES, ENGINEERING, FOR REPRODUCTION AND DESIGN PRODUCTION	5
60042	COPY MACHINES, INCLUDING PARTS AND ACCESSORIES	5
60043	COPY MACHINES, DIGITAL-NETWORKED	5
60045	COPY MACHINES, THERMAL TYPE, INCLUDING PARTS AND ACCESSORIES	5
60046	COPY MACHINES, DIGITAL	5
60047	COPY MACHINE ADD-ON ACCESSORIES	5
60056	DUPLICATORS, DIGITAL	5
60061	FAX MACHINES, PARTS AND SUPPLIES (SEE CLASS 726 FOR INDUSTRIAL TYPE AND CLASS 645 FOR PAPER)	10
60072	MULTI-FUNCTION OFFICE MACHINES (COMBINATION OF FAX-COPIER-SCANNER-PRINTER, ETC.)	10
60073	OFFICE MACHINES, EQUIPMENT, ACCESSORIES, AND SUPPLIES - RECYCLED	10
60086	TYPEWRITERS, ELECTRIC, ACCESSORIES AND PARTS	10
62500	OPTICAL EQUIPMENT, ACCESSORIES, AND SUPPLIES	10
62583	TELESCOPES, ASTRONOMICAL, AMATEUR SIZES	10
63500	PAINTING EQUIPMENT AND ACCESSORIES	10
65500	PHOTOGRAPHIC EQUIPMENT, FILM, AND SUPPLIES (NOT GRAPHIC ARTS, MICROFILM, AND X-RAY)	10
65595	VIDEO EQUIPMENT AND ACCESSORIES (INCLUDING TAPES)	10
66538	HEAT SEALING EQUIPMENT, FILM, AND SUPPLIES	10
66542	LAMINATING PRESSES, FILM, ID POUCHES, AND SUPPLIES	10
67015	HAND TOOLS (NOT OTHERWISE CLASSIED)	15
68000	POLICE AND PRISON EQUIPMENT AND SUPPLIES	10
68044	DETECTORS, GUN AND METAL	10
68052	GUNS, PISTOLS, RIFLES, AND SHOTGUNS (INCL. ACCESSORIES)	15
69000	POWER GENERATION EQUIPMENT, ACCESSORIES, AND SUPPLIES	15
70000	PRINTING PLANT EQUIPMENT AND SUPPLIES (EXCEPT PAPER)	10
70028	GRAPHIC ART EQUIPMENT: CAMERAS, DARKROOM SINKS, ENGRAVING MACHINES, HELIOGRAPHIC EQUIPMENT, LIGHT TABLES, PHOTOENGRAVERS, PROCESSORS, WAXERS, ETC.	10
70073	PRINTING PRESSES, OFFSET; AND ACCESSORIES	10
71000	PROSTHETIC DEVICES, HEARING AIDS, AUDITORY TESTING EQUIPMENT, ELECTRONIC READING DEVICES, ETC.	10

**Appendix - 7.3 Purchasing Categories and Descriptions - Numerical**

Category Code	Category Description	Useful Life
71052	AUDIO EQUIPMENT FOR THE VISUAL AND HEARING IMPAIRED (NOT OTHERWISE CLASSIFIED)	10
71072	HEARING AIDS	10
72600	RADIO COMMUNICATION EQUIPMENT, ACCESSORIES AND SUPPLIES	10
72657	HIGH FREQUENCY RADIO (SSB), MOBILE AND BASE	10
72677	RADIO FREQUENCY SCANNER RECEIVERS AND AMPLIFIERS (INCLUDING RF CONNECTORS, ANALYZERS, COUNTERS, METERS, SWITCHES)	10
72684	TOWERS: BROADCASTING, MICROWAVE, TRANSMITTING, ETC.	10
72688	TWO-WAY RADIO, PORTABLE, INCLUDING VEHICLE RADIO RELAY SYSTEMS	10
72689	TWO-WAY RADIO RECEIVERS, TRANSMITTERS, TRANSCEIVERS: MOBILE AND BASE STATION (AUDIO TRANSFER)	10
72690	TWO-WAY RADIO SUPPLIES, PARTS, AND ACCESSORIES	10
73000	RADIO COMMUNICATION AND TELECOMMUNICATION TESTING, MEASURING, AND ANALYZING EQUIPMENT, ACCESSORIES AND SUPPLIES	10
74000	REFRIGERATION EQUIPMENT AND ACCESSORIES	15
74013	COLD STORAGE VAULTS, WALK-IN COOLERS, AND SHELVING	15
74045	ICE MAKING AND DISPENSING MACHINES (NOT DRY ICE)	15
74070	REFRIGERATORS AND FREEZERS, COMMERCIAL	15
74085	VENDING MACHINES, REFRIGERATED (FOOD, BEVERAGES, SUNDRIES, ETC.)	15
75500	ROAD AND HIGHWAY ASPHALT AND CONCRETE HANDLING AND PROCESSING EQUIPMENT	10
76000	ROAD AND HIGHWAY EQUIPMENT: EARTH HANDLING, GRADING, MOVING, PACKING, ETC.	10
76028	ENGINES, DIESEL AND GASOLINE (HEAVY EQUIPMENT)	10
76500	ROAD AND HIGHWAY EQUIPMENT (EXCEPT EQUIPMENT IN CLASSES 755 AND 760)	10
78000	SCALES AND WEIGHING APPARATUS (SEE 175-08 FOR LABORATORY BALANCES)	10
78503	ANATOMICAL MODELS (FOR MEDICAL AND NURSING INSTRUCTION) (SEE ALSO FIRST AID MANIKINS AND MODELS IN CLASS 345-68)	10
78543	DISPLAY CABINETS, CASES, FILES, RACKS, STANDS, ETC.	10
78585	READING PROGRAMS, READING AIDS, ACCELERATORS, AND CALCULATORS	10
78588	SCIENCE INSTRUCTION EQUIPMENT (FOR CLASSROOM OR LABORATORY USE)	10
78589	SCHOOL EQUIPMENT REQUIRED TO MEET THE NEEDS OF THE PHYSICALLY HANDICAPPED STUDENT (PRONE STANDS, TODDLER CHAIRS, SPECIAL COMPUTER KEYBOARDS, ETC.)	10
78590	TEST AND TEST SCORING DEVICES: ACHIEVEMENT, APTITUDE, INTELLIGENCE, ETC.	10
79500	SEWING AND TEXTILE MACHINERY AND ACCESSORIES	15
79565	SEWING MACHINES AND ACCESSORIES, DOMESTIC	15
79570	SEWING MACHINES AND ACCESSORIES, HEAVY DUTY (EXCEPT SHOE STITCHING)	15
80300	SOUND SYSTEMS, COMPONENTS, AND ACCESSORIES: GROUP INTERCOM, MUSIC, PUBLIC ADDRESS, ETC.	10
80318	ELECTRONIC SOUND EQUIPMENT (NOT OTHERWISE CLASSIFIED)	10
80320	GROUP AUDITORY SYSTEMS, LANGUAGE LABORATORIES, AND SPEECH TRAINING EQUIPMENT	10
80500	SPORTING GOODS, ATHLETIC EQUIPMENT AND ATHLETIC FACILITY EQUIPMENT	10
80517	ATHLETIC FIELD MARKERS, GOAL POSTS, BASES, GOALS, ETC. (INCLUDING ATHLETIC FIELD STRIPING MACHINES)	10
80534	BICYCLES AND TRICYCLES, ALL TYPES (CHILDREN'S, MOUNTAIN, RACING, RECUMBENT, TANDEM, TOURING, ETC. - SEE 805-05 FOR STATIONARY BIKES AND 805-57 FOR EXERCISE BIKES)	10
80548	FOOTBALL EQUIPMENT	10
80554	GOLFING EQUIPMENT	10
80557	GYMNASIUM APPARATUS AND EQUIPMENT: BICYCLE TRAINERS, CLIMBING ROPES, EXERCISER UNITS, GAME STANDARDS, HORIZONTAL, PARALLEL, AND STALL BARS	10
80562	PHYSICAL EDUCATION EQUIPMENT, ADAPTIVE: BODY ALIGNMENT WEDGES, MOBILE MATS, STIMULATION BOARDS, STRADDLE SEATS, VESTIBULAR BOARDS, ETC.	10
80563	SCOREBOARDS, SPORTS	10
80594	WEIGHT LIFTING EQUIPMENT AND ACCESSORIES	10
81000	SPRAYING EQUIPMENT (EXCEPT HOUSEHOLD, NURSERY PLANT, AND PAINT)	15

### Appendix - 7.3 Purchasing Categories and Descriptions - Numerical

Category Code	Category Description	Useful Life
83832	COMMUNICATION DEVICES, MULTI-FUNCTION (BLACKBERRIES, PALM PILOTS, PDAS, ETC)	10
84000	TELEVISION EQUIPMENT AND ACCESSORIES	10
84038	MONITORS, TELEVISION	10
84050	STUDIO EQUIPMENT: FURNISHINGS, RECORD AND TAPE STORAGE CABINETS, TABLES, ETC.	10
84060	TELEVISION RECEIVERS AND CONSOLES	10
84064	TELEVISION TOOLS, EQUIPMENT AND SUPPLIES FOR ANALYSIS, INSPECTION, TESTING, ETC.	10
84070	VIDEO CAMERA-RECORDERS, ACCESSORIES AND PARTS (PORTABLE TYPE)	10
84072	VIDEO LIGHTING UNITS (PORTABLE) AND BATTERY PACKS, ACCESSORIES, ETC.	10
84074	VIDEO MONITORS, DEMODULATORS, SIGNAL PROCESSORS, ETC; ACCESSORIES AND PARTS	10
84076	VIDEO PROJECTORS, ACCESSORIES AND PARTS	10
84082	VIDEO/DISK/DVD PLAYERS (RECORDERS AND PLAYBACK ONLY DEVICES); CDI PLAYERS, ETC.	10
84086	VIDEO SYSTEMS (FOR STUDIO QUALITY PRODUCTION)	10
85543	LIFTS, ORCHESTRA (THEATER PIT AREA)	10
85544	LIGHTING AND DIMMING CONTROLS: AUTOTRANSFORMER DIMMERS, CONTROL PANELS, SOLID STATE THYRISTOR/TRIAC DIMMERS, ETC.	10
85546	LIGHTING CONTROL SYSTEMS: MEMORY AND COMPUTER/MICROPROCESSOR TYPE	10
85548	LIGHTING DISTRIBUTION HARDWARE: BORDERLIGHT CABLES, PIPE BATTENS, PLUGGING STRIPS AND BOXES, WALL AND FLOOR POCKETS, ETC.	10
85550	LIGHTING INSTRUMENTS: BORDER AND CYCLORAMA STRIPLIGHTS, FOLLOW SPOTLIGHTS, FLOODLIGHTS, SPECIAL EFFECTS LIGHTING, SPOTLIGHTS, ETC.	10
85553	LIGHTING SYSTEMS, COMPLETE	10
85570	SOUND EFFECTS EQUIPMENT	10
87500	VETERINARY EQUIPMENT AND SUPPLIES (SEE CLASS 325 FOR VITAMINS AND SUPPLEMENTS FOR ANIMALS)	10
88000	VISUAL EDUCATION EQUIPMENT AND SUPPLIES (EXCEPT PROJECTION LAMPS -SEE CLASS 285)	10
88011	AUDIO VISUAL EQUIPMENT AND SUPPLIES (NOT OTHERWISE CLASSIFIED)	10
88055	PROJECTORS, MOTION PICTURE (STANDARD TYPE ONLY); CARRYING CASES; PARTS, AND ACCESSORIES	10
88061	PROJECTORS, OVERHEAD TRANSPARENCY; CARRYING CASES; PARTS; AND ACCESSORIES	10
88064	PROJECTORS, SLIDE (STANDARD TYPES ONLY); CARRYING CASES; PARTS; AND ACCESSORIES	10
88067	PROJECTORS (NOT OTHERWISE CLASSIFIED): COMBINATION FILMSTRIP-SLIDE PROJECTORS, REAR-PROJECTION SLIDE UNITS, REAR-PROJECTION FILMSTRIP UNITS, LCD PROJECTORS	10
89500	WELDING EQUIPMENT AND SUPPLIES	15
89540	GAS TUNGSTEN-ARC WELDER (TIG) AND SPECIALIZED ACCESSORIES	15
89800	X-RAY AND OTHER RADIOLOGICAL EQUIPMENT AND SUPPLIES (MEDICAL)	10
92038	OPTICAL SCANNING SERVICES	10
93645	HEARING DEVICES (AIDS, AUDITORY TRAINING EQUIPMENT, ETC.)	10

Appendix - 7.4 Incoming Controlled Equipment Form

PROPERTY ACCOUNTING  
Mail Code 9999, SBAB, Room 656

SEE INSTRUCTIONS ON BACK

MIAMI-DADE COUNTY PUBLIC SCHOOLS

30315

TYPE OR PRINT NEATLY INCOMING CONTROLLED EQUIPMENT - INTERNAL FUNDS, GIFTS, AND RECOVERIES

TO BE COMPLETED BY SCHOOL OR DEPARTMENT	Sec. Cross Out Proper Box <input checked="" type="checkbox"/> Complete Sections 2 & 3 Only	Complete Sections 2 thru 5 Only		
	1	<input type="checkbox"/> 1 Purchase From Internal Funds Check Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> 3A Recovery by Audit <input type="checkbox"/> 3B Recovery by School <input type="checkbox"/> 3C Recovery by S.I.U.	
	2	<input type="checkbox"/> 2A Gift - PTA <input type="checkbox"/> 2B Gift - Personal <input type="checkbox"/> 2C Gift - Other	Location No. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> ORIGINATOR'S SCHOOL OR DEPARTMENT NAME <input type="text"/> ORIGINATOR'S NAME <input type="text"/> TITLE <input type="text"/> Mo. <input type="text"/> Day <input type="text"/> Yr. <input type="text"/>	
	3	Property Control No. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> DESCRIPTION OF PROPERTY Item Name - Mfr. Name <input type="text"/> Purch. Categ. No. <input type="text"/> Serial No. (If Any) <input type="text"/> Acqd. Mo. Yr. <input type="text"/> <input type="text"/> X out <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> COST OR VALUE <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Defs. & Costs Room Location <input type="text"/> <input type="text"/>		
	4 A	PICK-UP BY ("X" Appropriate Box.) <input type="checkbox"/> S & D <input type="checkbox"/> Maint. <input type="checkbox"/> SIU <input type="checkbox"/> Other	RECEIVED BY ("X" Appropriate Box.) <input type="checkbox"/> S & D <input type="checkbox"/> Maint. <input type="checkbox"/> SIU <input type="checkbox"/> Other	
	4 B	Fill In Loc. No. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Delivery - Location Name <input type="text"/> Mo. <input type="text"/> Day <input type="text"/> Yr. <input type="text"/> Room <input type="text"/> Signature <input type="text"/> Title <input type="text"/> Employee No. <input type="text"/>	Fill In Loc. No. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Final Destination - Location Name <input type="text"/> Mo. <input type="text"/> Day <input type="text"/> Yr. <input type="text"/> Room <input type="text"/> Signature <input type="text"/> Title <input type="text"/> Employee No. <input type="text"/>	
	5	Has Replacement Equipment Been Requested? No <input type="checkbox"/> Requisition No. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Yes <input type="checkbox"/>	Recovery From Outgoing Controlled Equipment Recovery From Plant Security Recovery From Unlocated Property	Serialized Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Mo. <input type="text"/> Day <input type="text"/> Yr. <input type="text"/>
	6	FOR MAINTENANCE & STORES USE ONLY Supv. Code <input type="text"/> Work Order Approved? <input type="checkbox"/> Yes <input type="checkbox"/> No Reject Code <input type="text"/> Reviewers Initials <input type="text"/> MAINTENANCE PROGRAM Equip. <input type="checkbox"/> Vehicles <input type="checkbox"/> Port. Mv. <input type="checkbox"/> Oal. <input type="checkbox"/> Other Code <input type="text"/>	1st TRADE Code <input type="text"/> Est. Labor Hrs. <input type="text"/> Mins. <input type="text"/> 2nd TRADE Code <input type="text"/> Est. Labor Hrs. <input type="text"/> Mins. <input type="text"/> 3rd TRADE Code <input type="text"/> Est. Labor Hrs. <input type="text"/> Mins. <input type="text"/> 4th TRADE Code <input type="text"/> Est. Labor Hrs. <input type="text"/> Mins. <input type="text"/>	
	7	TYPE WORK REQUESTED Routine <input type="checkbox"/> Emer. <input type="checkbox"/> Prev. Maint. <input type="checkbox"/> CP <input type="checkbox"/> Major Part <input type="checkbox"/> Termite <input type="checkbox"/> Port. Moves <input type="checkbox"/> Invent. <input type="checkbox"/> Other Code <input type="text"/>	ORIGIN OF REQUEST School <input type="checkbox"/> Maint. <input type="checkbox"/> Budget Item <input type="checkbox"/> Plant Fire <input type="checkbox"/> S.I.U. Other <input type="checkbox"/> Bldg. Comm. <input type="checkbox"/> Area List <input type="checkbox"/> S & D <input type="checkbox"/> Other Code <input type="text"/>	
	8	Cross Out Proper Box <input checked="" type="checkbox"/> <input type="checkbox"/> Not Economical to Hold for Trade/Sale <input type="checkbox"/> Hold for Salvage/Disposal <input type="checkbox"/> Certification of Disposal	REMARKS <input type="text"/> Administrator's Signature <input type="text"/> Title <input type="text"/> Mo. <input type="text"/> Day <input type="text"/> Yr. <input type="text"/>	

## Appendix - 7.4 Incoming Controlled Equipment Form

### INSTRUCTIONS

Miami-Dade County Public Schools Yellow Half Moon Decals: Controlled Equipment (\$750 and over)  
Miami-Dade County Public Schools Salmon Half Moon Decals: Non-Controlled Equipment (Less than \$750)

To report incoming controlled equipment, use category  1  2A  2B  2C Complete Sections 1, 2, 3 and 4B only.

To report recovered equipment, use category  3A  3B and  3C Complete Sections 2 thru 5.

SECTION	INSTRUCTIONS FOR COMPLETING EACH SECTION
---------	--

1		Cross out <input checked="" type="checkbox"/> proper box for internal funds, gifts, or recoveries. If <input type="checkbox"/> 1 is crossed out <input checked="" type="checkbox"/> fill in Check Number of the purchase.
---	--	---

2	<u>LOCATION NO.</u> <u>SCHOOL OR DEPT.</u> <u>ORIGINATOR</u> <u>TITLE</u> <u>DATE</u>	Fill in 4-digit number that identifies the school, center or department. Fill in name of school, center or department. Fill in name of person filling out form. Fill in job position of originator. Fill in month, day, year.
---	---	---

3	<u>PROPERTY CONTROL NO.</u> <u>DESCRIPTION OF PROPERTY</u>	If unknown, Stores and Distribution will assign number. Item name first, then manufacturer's name: Examples: Air Conditioner - Amana Calculator - Monroe Projector - Kodak Typewriter - IBM Electric
	<u>PURCH. CATEG. NO.</u>	Obtain from Purchasing Department. "Instructions: Use of Purchase Requisition and Item List Forms" and enter the proper 5-digit number of each unit of equipment.
	<u>SERIAL NO.</u>	If known; start at right side and fill in boxes, going toward the left until all boxes are filled, or serial number if properly copied.
	<u>ACQ'D. MO. AND YR.</u>	Fill in month and year item was acquired.
	<u>FED. OR OTH.</u>	Cross out (x) proper box indicating either Federal or other funds.
	<u>COST OR VALUE</u>	Fill in total cost or estimated market value in dollars and cents.
	<u>ROOM LOCATION</u>	Fill in room number where item is actually housed.

4A		Cross out <input checked="" type="checkbox"/> box indicating department picking up equipment. Fill in location number, location name, date, and room number. Person picking up equipment must sign name and indicate job title.
----	--	---

If equipment is at the location and functional, it will be placed on record at that location. If equipment is located elsewhere and functional, deliver to Stores & Distribution, have Stores & Distribution sign form, making copy for their record.

If repairs are needed, take equipment to the Maintenance Satellite assigned to your Region. Maintenance signs section 4A, makes copy, repairs the equipment and sends the equipment to Stores & Distribution as surplus.

4B		After Maintenance repairs equipment and sends the equipment to Stores & Distribution as surplus, fill out all boxes pertaining to final destination. Have Stores & Distribution sign to register acquisition of equipment. Make copy and send to Property Accounting by circling top left corner.
----	--	---

5		Has replacement equipment been requested? If yes, fill in replacement requisition number and date of requisition.
---	--	---

Indicate recovery by filling in serial number and date opposite one of the following:

- Recovery From Outgoing Controlled Equipment Number
- Recovery From Plant Security Number
- Recovery From Unlocated Property Number (Unlocated Property Report)

6-7-8		Maintenance and Stores & Distribution use only: REFER TO INDIVIDUAL DEPARTMENT FOR INSTRUCTIONS.
-------	--	--

Copy #1 (Blue) - Circle top left corner and mail to Property Accounting after completion (No envelope necessary)

Copy #2 (Yellow) - Originator retains at location.

ATTACHMENT B

OFFICE OF MANAGEMENT AND COMPLIANCE AUDITS  
SCHOOL AUDITS-PROPERTY INVENTORY PROCEDURES

- To conduct a pre-audit inventory, you may obtain a printout of the property items for your location through the Intranet Web Application titled "Property Control Download".
- We recommend that you designate an individual to work with the property auditor to locate and identify the property to be inventoried.
- Any property currently located off-campus should be brought into the school premises and be available for the inventory.
- **Your school is not to file a Plant Security Report as a direct result of having conducted a pre-audit inventory.** If items are missing, you should wait until the property auditor visits your location and report to him the situation. **Also, your school is not to file a Plant Security Report or an addendum to an existing Plant Security Report as a direct result of the audit performed by this office.**
- Your school should file a Plant Security Report in the event of a break-in where property has been vandalized or is missing. In such cases, do follow the established procedures by notifying the M-DCPS Police and filing the Plant Security Report, and then notify our office of the situation.
- For any inquiries related to property audits, please, contact Mr. Rolando Gonzalez at (305) 995-1318.



Appendix - 7.6 Outgoing Controlled Equipment Form



PROPERTY ACCOUNTING  
Mail Code 9999, SBAB, Room 656  
OUTGOING CONTROLLED EQUIPMENT

SEE INSTRUCTIONS ON BACK

11645

TYPE OR PRINT NEATLY

TO BE COMPLETED BY SCHOOL OR DEPARTMENT	Sec. <input checked="" type="checkbox"/> Cross Out Proper Box																																						
	<b>A</b> <input type="checkbox"/> 1 Request Disposition and Removal				<input type="checkbox"/> 2 Transfer to Receiving Location#				<input type="checkbox"/> 3 Off-Campus Receipt																														
	Location No.			ORIGINATOR'S SCHOOL OR DEPARTMENT NAME									Mo.	Day	Yr.																								
	Property Control No.		DESCRIPTION OF PROPERTY Item Name - Mfr. Name				Purch. Categ. No.	Serial No. (If Any)		Acq'd. Mo. Yr.	X out p h	COST OR VALUE Dollars & Cents		Room Location																									
<b>D 1</b> REASON FOR REQUESTING REMOVAL										Signature		Title																											
<input type="checkbox"/> 1 Damaged		<input type="checkbox"/> 2 Vandalized																																					
<input type="checkbox"/> 3 Obsolete		<input type="checkbox"/> 4 Surplus To Be Reissued																																					
<input type="checkbox"/> 5 Trade In/Salvage		<input type="checkbox"/> 6 Other (explain)																																					
<b>D 2</b>																																							
<b>E</b> REASON FOR DISPOSITION										Confirmation Signature of Inspector		Mo. Day Yr.																											
<input type="checkbox"/> 1 Damaged		<input type="checkbox"/> 2 Vandalized																																					
<input type="checkbox"/> 3 Obsolete		<input type="checkbox"/> 4 Surplus To Be Reissued																																					
<input type="checkbox"/> 5 Trade In/Salvage		<input type="checkbox"/> 6 Other (explain)																																					
<input checked="" type="checkbox"/> OUT BOX																																							
<input type="checkbox"/> 1 Audio-Visual																																							
<input type="checkbox"/> 2 Business Mech.																																							
<input type="checkbox"/> 3 Music																																							
<input type="checkbox"/> 4 Vocational																																							
<input type="checkbox"/> 5 Other																																							
<b>F 1</b> PICK-UP BY ("X" Appropriate Box.)										<b>F 2</b> RECEIVED BY ("X" Appropriate Box.)																													
<input type="checkbox"/> S & D		<input type="checkbox"/> Maint.		<input type="checkbox"/> SIU		<input type="checkbox"/> Other			<input type="checkbox"/> S & D		<input type="checkbox"/> Maint.		<input type="checkbox"/> SIU		<input type="checkbox"/> Other																								
Fill In Loc. No.		Delivery - Location Name				Mo.		Day		Yr.		Fill In Loc. No.		Final Destination - Location Name				Mo.		Day		Yr.																	
Room		Signature		Title		Employee No.			Room		Signature		Title		Employee No.																								
<b>G</b> <input checked="" type="checkbox"/> OUT BOX					Purpose of Equipment Needed (Rapid)					Used By		Title		Return		Mo.		Day		Yr.																			
<input type="checkbox"/> A.V.														Expected																									
<input type="checkbox"/> Music														Actual																									
<input type="checkbox"/> Other																																							
Equipment Will Be Located At:										School Principal or Administrator's Signature		Title				Mo.		Day		Yr.																			
<b>H</b> FOR MAINTENANCE & STORES USE ONLY					1st TRADE					2nd TRADE					3rd TRADE					4th TRADE																			
Supv. Code		Work Order Approved?		Reject Code		Reviewers Initials		MAINTENANCE PROGRAM		Code		Est. Labor Hrs. Mins.		Code		Est. Labor Hrs. Mins.		Code		Est. Labor Hrs. Mins.		Code		Est. Labor Hrs. Mins.															
		Yes No						Equip. Vehicles Port. Mv. Oth.																															
								3 4 5 6																															
								Other Code																															
<b>I</b> TYPE WORK REQUESTED										<b>ORIGIN OF REQUEST</b>																													
Rout'd		Emr.		Prev. Maint.		C/P		Major Part		Termite		Port. Moves		Insurt.		Other Code		School		Maint.		Budget Item		Plant Exp.		S.I.U. Other		Bldg. Comm.		Area List		S & D		Other Code					
1		2		3		4		5		6		7		8				1		2		3		4		5		6		7		8							
<b>J</b> <input type="checkbox"/> Cross Out Proper Box <input checked="" type="checkbox"/>										REMARKS					Administrator's Signature																								
<input type="checkbox"/> Not Economical to Hold for Trade/Sale																																							
<input type="checkbox"/> Hold for Salvage/Disposal																																							
<input type="checkbox"/> Certification of Disposal																																							
<input type="checkbox"/> Satisfactory Repaired & Returned.																																							
					Mo.					Day					Yr.					Title					Mo.					Day					Yr.				

## Appendix - 7.6 Outgoing Controlled Equipment Form

### INSTRUCTIONS

Miami-Dade County Public Schools Yellow Half Moon Decals: Controlled Equipment (\$750 and over)  
Miami-Dade County Public Schools Salmon Half Moon Decals: Non-Controlled Equipment (Less than \$750)

After crossing out  proper box in Section A, the following applies:

1. **Request Disposition and Removal** - Complete Sections B, C, and D. Attached lists may also be used. Be sure to put form number on attached list. Send first 3 copies to Stores & Distribution 9180. Stores and Distribution personnel complete F1 and originator retains copy 3; copy 2 goes to Stores and Distribution and Stores & Distribution mails copy 1 to Property Accounting.
2. **Transfer** - Be certain to fill in receiving location number in Section A, complete B, C, D1 and D2. Send first three copies to Stores & Distribution, 9180. Stores & Distribution personnel completes Section F1 and takes copies 1 and 2 to receiving site. Receiving site completes Section F2, retains copy 2 and mails copy 1 to Property Accounting.
3. **Off campus** - Complete Sections B, C, and G. Retain copies 1, 2 and 3 until equipment is returned. Complete Section G and see below for instruction for distribution of copies.

SECTION	INSTRUCTIONS FOR COMPLETING EACH SECTION	
A	Cross out <input checked="" type="checkbox"/> proper box for outgoing equipment for removal. If <input type="checkbox"/> is crossed out <input checked="" type="checkbox"/> , fill in receiving location number of the transferred equipment.	
B	<u>LOCATION NO.</u> <u>SCHOOL OR DEPT.</u> <u>ORIGINATOR</u> <u>TITLE</u> <u>DATE</u>	Fill in 4-digit number that identifies the school, center or department. Fill in name of school, center or department. Fill in name of person filling out form. Fill in job position of originator. Fill in month, day, year.
C	All data should be on your computerized Property Accounting Inventory Sheets. <u>PROPERTY CONTROL NO.</u> <u>DESCRIPTION OF PROPERTY</u>  <u>PURCH. CATEG. NO.</u>  <u>SERIAL NO.</u>  <u>ACQ'D. MO. AND YR.</u> <u>FED. OR OTH.</u> <u>COST OR VALUE</u> <u>ROOM LOCATION</u>	If unknown, Stores and Distribution will assign number. Item name first, then manufacturers name. Examples: Air Conditioner - Amana Calculator - Monroe Projector - Kodak Typewriter - IBM Electric  Obtain from Procurement Management, NIGP Category Item Numbers and Description Catalog and enter the proper 5-digit number of each unit of equipment. If known, start at right side and fill in boxes, going toward the left until all boxes are filled, or serial number is properly copied. Fill in month and year item was acquired. Cross out (x) proper box indicating either Federal or other funds. Fill in total cost or estimated market value in dollars and cents. Fill in room number where item is actually housed.
D-1	Cross out x box indicating reason for removal of equipment.	
D-2	Originator must sign and indicate title; then administrator must sign and indicate title.	
E	Maintenance inspector will fill out Section E and pick up the equipment at that time if reason 1 or 2 is crossed out. If reasons 3, 4, or 5 are crossed out, send Stores & Distribution first three copies. Before equipment leaves site, F-1 should be completed on all copies.	
F-1	No equipment may leave the location site until Section F1 is completed.	
F-2	Complete this section for transfer receipt at receiving site (copy #2 retained at receiving site).	
G	Off campus use only for one week or more. Otherwise use off campus memo. When annual inventory is taken equipment must be at site location.	
H,I,J	Maintenance and Stores 8-1-Distribution use only: REFER TO YOUR INDIVIDUAL DEPARTMENT FOR INSTRUCTIONS.	

### INSTRUCTIONS FOR DISTRIBUTION OF COPIES

CATEGORY	COPY #1 (GREEN) SEND TO:	COPY #1 (PINK) SEND TO:	COPY #3 (YELLOW)	COPY #4 (BLUE) SEND TO:
1 Request Disposition and Removal.	Property Accounting, 9999, SBAB, Room 636, after signature in E, F1, and J.	Disposing site retains this copy.	Originator retains.	Retained by location originating form.
2 Transfer	Property Accounting, 9999, SBAB, Room 636, after signature in F2.	Receiving site retains this copy.	Originator retains.	Retained by location originating form.
3 Off Campus	Property Accounting, 9999, SBAB, Room 636, after signature in G.	User's receipt of equipment returned at location.	Originator retains.	User received this copy.

P.C	
P.E	
D.E	
OTHER	

**PLANT SECURITY REPORT**

MIAMI-DADE COUNTY PUBLIC SCHOOLS  
SCHOOL POLICE  
MAIL CODE 9913

TELEPHONE: (305) 757-0514



262306

GENERAL INFORMATION

DATE: \_\_\_\_\_ SCHOOL POLICE UNIT CASE NO. \_\_\_\_\_

AREA: \_\_\_\_\_ LOCATION NO.: \_\_\_\_\_ LOCATION NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_ ZIP: \_\_\_\_\_

TELEPHONE: \_\_\_\_\_ DATE/TIME OF INCIDENT: \_\_\_\_\_

WAS BUILDING ENTERED? \_\_\_\_\_ WAS MAINTENANCE CALLED? \_\_\_\_\_ IF YES, WORK ORDER NO.: \_\_\_\_\_

TYPE OF DAMAGE:  
VANDALISM: \_\_\_\_\_ THEFT: \_\_\_\_\_ ARSON: \_\_\_\_\_ FIRE: \_\_\_\_\_ WINDSTORM/FLOOD: \_\_\_\_\_

DETAILS OF LOSS OR DAMAGE: \_\_\_\_\_

LIST MATERIAL AND EQUIPMENT STOLEN, DESTROYED, OR DAMAGED

No. of Items	Name of Item	P.C. No., Model, Serial	Stolen	Destroyed	Damaged	Cost

ADDITIONAL TRANSPORTATION INFORMATION

BUS NUMBER: \_\_\_\_\_ DRIVER NAME: \_\_\_\_\_ TERMINAL: \_\_\_\_\_

RUN NO.: \_\_\_\_\_ TRIP NO.: \_\_\_\_\_ REGULAR RUN: \_\_\_\_\_ FIELD TRIP: \_\_\_\_\_

OTHER DETAILS: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**NOTE: ALL PLANT SECURITY REPORTS MUST BE SUBMITTED WITHIN 24 HOURS OF DATE OF DISCOVERY**

PREPARED BY: \_\_\_\_\_ PRINCIPAL/ADMINISTRATOR: \_\_\_\_\_

(Name and Title) (Manual Signature)

## Appendix - 7.7 Plant Security Report

### INSTRUCTIONS

1. The School Police must be notified by telephone immediately in each instance of illegal entry, vandalism, theft, fire and property damage due to vehicle accident.
2. The School Police are to be notified by telephone in each instance of serious damage to a building that would render impossible the physical security of the property.
3. A Plant Security Report is to be completed and filed with the School Police within 24 hours of the telephoned report.
4. The Maintenance Department must be given the Plant Security Report number if they are contacted to make repairs as a result of damage due to illegal entry, vandalism, theft or fire. Requests for emergency repairs will be accepted by telephone.
5. Additional related losses must be reported to the School Police by memorandum within two weeks following the initial report.
6. Requisitions for replacement of stolen or destroyed property must be received by the School Police within six weeks of the initial loss report.
7. Plant Security Reports must not be used:
  - A - To report inventory shortages of unlocated property.
  - B - To report losses of personal property.
  - C - To report minor accidental damage.
  - D - To report requested maintenance caused by normal use.
8. Parents or guardians of offenders identified as responsible for theft or damage of property are liable for such losses under Florida Law or this reason it is imperative that each Plant Security Report reflect only the loss suffered by the specific event being reported.
9. Billing and collection of all restitution is the responsibility of the School Police only.
10. Continuation pages are to be attached for any section of this report requiring more space than has been provided Identify each such page with location name and Plant Security Report number..

~~XX~~

Wife/Off/Sus \_\_\_\_\_ Address \_\_\_\_\_ Zip \_\_\_\_\_

Date of Birth \_\_\_\_\_ Father's Name \_\_\_\_\_ Mother's Name \_\_\_\_\_

Guardian's Name \_\_\_\_\_ School Attending \_\_\_\_\_

Wife/Off/Sus \_\_\_\_\_ Address \_\_\_\_\_ Zip \_\_\_\_\_

Date of Birth \_\_\_\_\_ Father's Name \_\_\_\_\_ Mother's Name \_\_\_\_\_

Guardian's Name \_\_\_\_\_ School Attending \_\_\_\_\_

Wife/Off/Sus \_\_\_\_\_ Address \_\_\_\_\_ Zip \_\_\_\_\_

Date of Birth \_\_\_\_\_ Father's Name \_\_\_\_\_ Mother's Name \_\_\_\_\_

Guardian's Name \_\_\_\_\_ School Attending \_\_\_\_\_

Wife/Off/Sus \_\_\_\_\_ Address \_\_\_\_\_ Zip \_\_\_\_\_

Date of Birth \_\_\_\_\_ Father's Name \_\_\_\_\_ Mother's Name \_\_\_\_\_

Guardian's Name \_\_\_\_\_ School Attending \_\_\_\_\_

Was admission of guilt received? \_\_\_\_\_ Date \_\_\_\_\_ Time \_\_\_\_\_  
   yes    no

By Whom? \_\_\_\_\_ Title \_\_\_\_\_

DO NOT WRITE IN THIS SPACE						
Work Order Number						
Trade						Total
Maintenance Cost of Labor						
Maintenance Cost of Material						
Cost of Replacement						
Custodial Cost						
Other						
<b>TOTAL COST</b>						

# Miami-Dade County Public Schools Anti-Discrimination Policy

## Federal and State Laws

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

Title VII of the Civil Rights Act of 1964 as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA) as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963 as amended - prohibits gender discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to "eligible" employees for certain family and medical reasons.

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA) - prohibits discrimination against employees or applicants because of genetic information.

Boy Scouts of America Equal Access Act of 2002 - no public school shall deny equal access to, a fair opportunity for groups to meet on school premises or in school facilities before or after school hours, or discriminate against, any group officially affiliated with Boy Scouts of America or any other youth or community group listed in Title 36 (as a patriotic society).

*Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 295.07 (Florida Statutes), which stipulate categorical preferences for employment.*

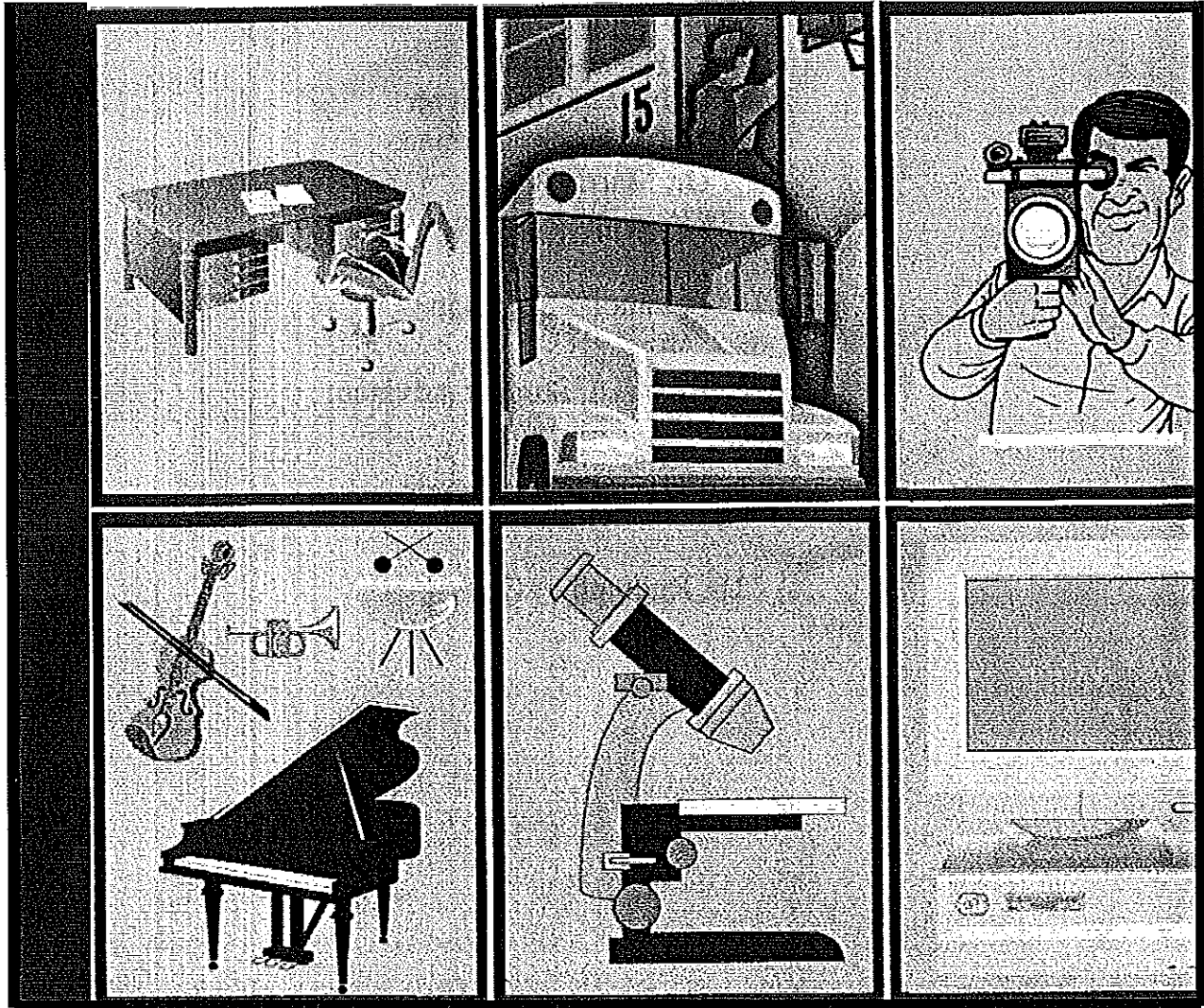
### In Addition:

School Board Policies 1362, 3362, 4362, and 5517 - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, gender, gender identification, social and family background, linguistic preference, pregnancy, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

Revised: (07.14)

# MIAMI-DADE COUNTY PUBLIC SCHOOLS

## MANUAL OF PROPERTY CONTROL PROCEDURES



### FINANCIAL OPERATIONS

### OFFICE OF THE CONTROLLER

Final Reading: July 13, 2005

School Board Rule: 6Gx13- 3D-1.05

E-201

**REPEAL**

**MIAMI-DADE COUNTY PUBLIC SCHOOLS**

**SCHOOL BOARD MEMBERS**

Mr. Frank J. Bolaños, Chair

Dr. Robert B. Ingram, Vice Chair

Mr. Agustin J. Barrera

Ms. Evelyn Langlieb Greer

Ms. Perla Tabares Hantman

Dr. Martin Karp

Ms. Ana Rivas Logan

Dr. Marta Pérez

Dr. Solomon C. Stinson

Ms. Arielle Maffei, Student Advisor

**Superintendent of Schools**

Dr. Rudolph F. Crew

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### 1.1 GENERAL POLICY

There are a number of benefits from a system of property records of which the following are the most obvious:

- It fixes responsibility for all property.
- It provides proper accountability of taxpayer expenditures for capital outlay items.
- It provides management assistance for prudent long-range decisions.
- It provides useful information in purchasing by assisting in evaluation of different brands and facilitating a more uniform and orderly system of replacement.
- It facilitates the establishment of losses from fire, theft, or vandalism.

Because a control system is essential in a large organization, and especially a public one, rules Of The Auditor General, Chapter 10.400, prescribe by law the regulation of acquisition, accountability, and disposal of all tangible personal property. The property which must be controlled by the property accounting system is any property of "non-consumable nature, the value of which is one thousand \$1,000 dollars or more and the normal expected life of which is one year or more." As prescribed by law, the rules for property accountability are established by the Office of the Auditor General include the following primary requirements:

#### A. Property Records

1. Miami-Dade County Public Schools utilizes an electronic property data processing system.
2. Records are established by school responsibility center and administrative or service departments. School principals and department heads are designated as accountable officers or custodians of property.
3. Purchased items are recorded at original cost or value.
4. The responsibility for the maintenance of the property records at the district level is delegated to the Property Accounting Department, Office of The Controller.

**1.1 GENERAL POLICY (CONT.)****B. Identification of Property**

1. All controlled property must be marked with an identifying number. The responsibility for the actual marking (tagging) of the inventoriable items is delegated to Stores and Mail Distribution, Office of Procurement Management Services.

- Miami-Dade County Public Schools uses a white destructible vinyl barcode decal, reinforced by double marking, inscribing all items with the barcode number as a means of defacing the item, as well as affixing a half moon DCPS yellow decal to the item. Federally funded equipment is designated with the four-digit program number after the decal and double mark.
- Marking is performed by personnel of Stores and Mail Distribution.

**C. Inventory Reconciliations**

1. The existence of items at specified locations must be verified periodically by sight inspection. The responsibility for periodic inspection (property audits) is delegated to the Property Audit Section of the Office of Management and Compliance Audits.

2. Physical inventories are reconciled to property accounting records, tabulated and reported to accountable officers and the school administration.

- Inventory tabulations are signed by the accountable office acknowledging continuing custody of property.
- New principals or administrators acknowledge custody by signing a tabulation of property records as of the date of taking over. An audit will be conducted when a change of administrator takes place.

1.1 GENERAL POLICY (CONT.)

D. District Responsibility

The line of authority from the central administrative office to the school principal is through the Region Superintendents and/or designee. The regions, therefore, are responsible for administrative supervision of the property program in their respective schools or centers.

Region Superintendents and/or designee are authorized to approve inventory adjustments for shortages, subject to the approval by The School Board of Miami-Dade County, Florida. For non-school sites, the responsible Chief, Deputy Superintendent and/or designee are authorized to approve inventory adjustments.

The procedures established by The School Board of Miami- Dade County, Florida for the recording and control of tangible personal property are set forth in this manual.

REPEALED

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NUMBER	May 1997		July 2005	3

**2.1 RECEIPTS ENTERED FROM PURCHASING AND S&D DOCUMENTS**

Most new acquisitions for Miami-Dade County Public Schools are entered into the property records from District issued Purchase Orders and Stores & Distribution Delivery Tickets.

**A. Deliveries Through Stores and Mail Distribution Warehouse**

1. When items are delivered to a school or center, the Stores and Mail Distribution Warehouse issues a "Stores & Distribution Delivery Ticket" (D Ticket). (See Appendix 6-1, Example 6-2)
2. Before delivery from the warehouse, all property items are marked with a white destructible vinyl barcode decal. Refer to Rules of the Auditor General, Chapter 10.400. (See Appendix 6-3). When appropriate, the items are also double marked with an electric scribe or permanent ink marking.
3. Signatures on the delivery ticket, which acknowledge receipt of property items at the school or department, are considered as acceptance of custody by the principal or other accountable officer. No further reporting to Property Accounting is necessary on receipts delivered by S & D Warehouse.

**B. School Board Purchasers for Direct Shipment**

When items are purchased for direct shipment through the Office of Procurement Management Services, a purchase order must be issued and received on-line by the school or center before payment is made by Accounts Payable.

Report of goods received must be provided electronically via MSAF purchasing system as follows: (See Chapter 9 of the MSAF manual).

1. On-Line receiving, recorded against the purchase order line will also be considered as acceptance of custody of property items for Accounts Payable purposes.

**2.1 RECEIPTS ENTERED FROM PURCHASING AND S&D DOCUMENTS (CONT.)**

- 2. This report along with the actual amount paid, date and check number will be posted automatically to the Master Property Control Record at the time of payment to the vendor.
- 3. For direct shipments, the property marking will be performed by Stores and Mail Distribution after notification of delivery to receiving location and a yellow M-DCPS half moon decal will be attached to the equipment of \$1,000 or more in value. This will be done with a form received by Property Accounting from the MSAF system. However, the work location to which items are delivered may attach a yellow MDCPS half moon decal to the equipment of \$1,000 or more in value for temporary identification.
- 4. Pseudo Release Reports will be completed at this time with regard to manufacturer's serial number, Bar Code number and room number.

**2.2 RECEIPTS REPORTED BY SCHOOL OR DEPARTMENT**

The majority of new receipts will have been recorded as described in the previous section. However, schools must report any acquisitions not processed through these central processes on the "Incoming Controlled Equipment" Form FM-1669 Rev. (09-03) (See Appendix 6-4). Examples 6-5, 6-6, and 6-7 are provided for use in such reporting by the receiving location, as follows:

**A. Purchases from Internal Funds**

All such purchases are to be recorded in the Equipment Account function 0811 in the General Program Number 5008. This includes any items ordered with a ZX Purchase Order in which the school pays the vendor direct.

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**2.2 RECEIPTS REPORTED BY SCHOOL OR DEPARTMENT (CONT.)****B. Donations or Gifts, for any purpose, from donor.**

1. All items with an original cost or value of \$1,000 or more must be appraised for present value, and are to be reported on "Incoming Controlled Equipment" Form FM-1669 Rev. (09-03) (See Appendix 6-4, Example 6-7).
2. Items, which are used for parts or materials, are classified as "Secondary Utilization" and need not be reported for property inventory.
3. The above appraisal values, or designation as secondary utilization, are the responsibility of the buying area agent.
  - The agent will be presented with a copy of the invoice on which the items to be appraised will be indicated.
  - All marked items must be classified as secondary utilization (SU) or be given a current dollar valuation.

**C. Division of Federal Surplus Property**

Purchase and distribution are controlled by a designated representative in each area. Form 1669 Rev. 09-03 must be completed if property value is \$1,000 or more. (See appendix 6-4)

**2.3 ORDERING FORMS AND DECALS**

The "Incoming Controlled Equipment" Form FM-1669 Rev. (09-03), stock number 878-2237, (See Appendix 6-4); can be ordered from Stores and Mail Distribution.

The yellow half moon decals for equipment of \$1,000 or more in value can be ordered from Stores and Mail Distribution.

**2.4 CODES AND CLASSIFICATIONS**

To facilitate the electronic processing of data and an orderly arrangement of tabulations, certain identifying numbers and codes are necessary in the records. Ordinarily, it is not necessary for school or center personnel to concern themselves with these designations. However, a greater understanding of codes may be desirable, as explained below:

**A. Class**

All inventories have been arranged primarily by function, for easy identification, and to facilitate delegation of partial responsibilities. The numerical designations indicated under "class" permit automatic separation of data by this functional arrangement.

A category number designates like items and is the same category number that the Office of Procurement Management Services uses on purchase requisitions and item list forms. (See Appendix 6-8). Category codes are controlled by the Office of Procurement and Management Services.

**B. Code**

This designation is used to identify programs from which budgeted and non-budgeted funds were provided.

**C. Purchase Order Number (or source of acquisition)**

In all cases where a School Board purchase order is applicable, the purchase order number is used in the records as the reference for source of acquisition. However, in those cases where no purchase order number is involved, the following designations are used in lieu of a purchase order number.

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2.4 CODES AND CLASSIFICATIONS (CONT.)

Initial Designation

CONST  
FQF  
GA  
GIFT  
IF  
LH  
LN  
MDTA  
MM  
RC  
RCF  
SE  
SPD  
VE

Source of Acquisition

Architect's Contract for New Construction  
Federal Quota Fund (Conditional Gifts)  
General Authority Purchase  
Gifts from any Source  
Internal Funds  
Lindsey Hopkins  
Loan Equipment from Other Agency  
Manpower Development Training Act  
Maintenance Manufactured  
Reading Center  
Risk Capital Fund  
Special Education  
Division of Federal Surplus Property  
Vocational Act of 1963

REPEAL

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NUMBER

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DATED

PAGE

DATE

May 1997

July 2005

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**3.1 TRANSFER OF PROPERTY**

After having been assigned the custody of an item, the accountable officer should not, in any case, allow the item to leave his/her custody without recording the movement according to established procedures as set forth in this manual.

If the item of property is moved to another accountable location within the school system, either temporary or permanently, its movement will usually be recorded on an "Outgoing Controlled Equipment" Form FM-1670 Rev. (03-01) (See Appendix 6-9, Example 6-10).

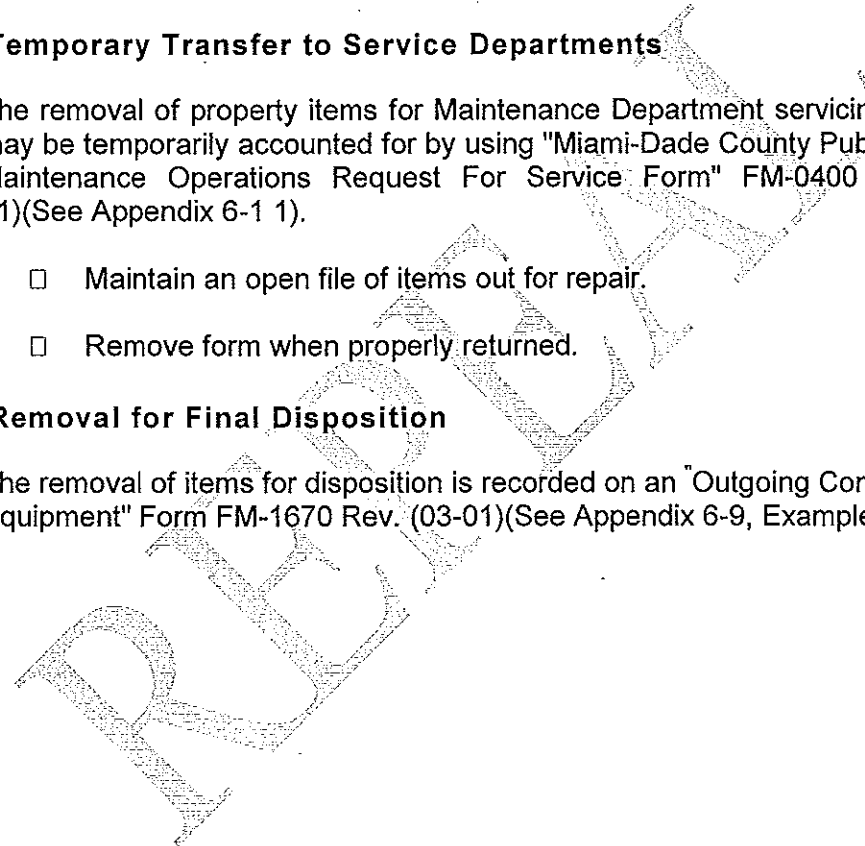
**A. Temporary Transfer to Service Departments**

The removal of property items for Maintenance Department servicing or repair may be temporarily accounted for by using "Miami-Dade County Public Schools Maintenance Operations Request For Service Form" FM-0400 Rev. (05-01)(See Appendix 6-1 1).

- Maintain an open file of items out for repair.
- Remove form when properly returned.

**B. Removal for Final Disposition**

The removal of items for disposition is recorded on an "Outgoing Controlled Equipment" Form FM-1670 Rev. (03-01)(See Appendix 6-9, Example 6-12).



**3.2 ORDERING FORMS**

The "Outgoing Controlled Equipment" Form FM-1670 Rev. (03-01), Stock Number 878-2245, (See Appendix 6-9); can be ordered from Stores and Mail Distribution.

**3.3 SURPLUS OF PROPERTY**

**A. Furniture**

When usable (or repairable) furniture or equipment is no longer needed at its existing location, the items should be accumulated at the Stores and Mail Distribution Warehouse for redistribution to schools in need of such equipment. Schools or departments with surplus furniture should complete an "Outgoing Controlled Equipment" Form FM-1670 Rev. (03-01) (See Appendix 6-9, Example 6-13).

**B. Other Items**

When items other than furniture become surplus, it is generally desirable to report the situation to the regional administrator in the appropriate subject area (i.e. Music, Science, Vocational, etc.).

1. The responsible region administrator will attempt to place the equipment in a school that can make use of the surplus item.
2. Any agreed exchange of property should be recorded on an "Outgoing Controlled Equipment" Form FM-1670 Rev. (03-01) (See Appendix 6-9, Example 6-14).

Items which cannot be relocated are considered surplus property, and should be sent to the Stores and Mail Distribution warehouse. (See Item above for disposition).

NUMBER	REPLACES	DATED	PAGE	DATE ISSUED	PAGE
		May 1997		July 2005	10

**3.4 TEMPORARY OFF-CAMPUS MOVEMENT**

**A. Occasional Off Campus Location**

It is extremely important that all items removed from the assigned location be recorded, particularly those items which temporarily move off-campus or out of the school system, such as:

- Temporary off-campus use by faculty members.
- Removal for repair by outside vendors.

All such off-campus movements must be approved in advance by the accountable officer of the location or his delegate. The form available for recording such movements and their approval is the "Outgoing Controlled Equipment" Form FM-1670 Rev. (03-01) (See Appendix 6-9, Example 6-15).

If equipment is being used off campus for less than one week use "Approval For Off-Campus Use of School Property" FM-2380 (05-01)(See Appendix 6-16, Example 6-17).

**B. Regular Off Campus Use by Students**

Some items, such as musical instruments, are assigned temporarily to specific students and frequently removed from the campus for practice or performances. In such cases, a perpetual inventory record is necessary, which includes the signature of any student given such privileges.

When the instrument is finally returned, it should be inspected and the records updated accordingly.

- Show date of return.
- Show signature, or initials, of employee accepting return.

Records should be reviewed at end of the school year and instruments recalled.

**4.1 GENERAL POLICY**

The disposition of property is rigidly controlled by State Law and by School Board Rules, 6Gx13-3B-1.09 and 6Gx13-3B-1.091. No one may dispose of any School Board property, and no accountable officer may be relieved of custody without Board approval. Equipment purchased with Federal Funds should be directed to the Federal Program Administrator prior to disposal.

The Florida Statutes give the Board discretion to dispose of property when, in their judgment, it becomes necessary. Board Rule 6Gx13-3B-1.09, authorizes the Superintendent to proceed with disposals of items with a residual value of under one thousand (\$1,000) dollars, in accordance with prescribed procedures and subject to final reporting to the Board. These procedures involve the use of the form "Outgoing Controlled Equipment" Form FM-1670 Rev. (03-01)(See Appendix 6-9). Items with a residual value of one thousand (\$1,000) dollars and over would require specific Board approval prior to any disposition action.

The Board requires that all losses or damage to School Board property be reported to the School Police on a "Plant Security Report" FM-0366 Rev. (01-03)(See Appendix 6-19). The School Police maintains records of losses due to fire, theft, and vandalism, and upon authorization of the School Police, the reported losses are removed from the property records of the specified location, subject to the final reporting to the Board.

All shortages disclosed by a property audit represent unexplained and unreported disappearances. Such items are removed from the property records of the respective location only after approval of a Region Superintendent and/or designee and final reporting to the Board.

**4.2 DISPOSITION OF PROPERTY**

**A. Review Process**

All items processed under the provisions of School Board Rule 6Gx13-3B-1.091(see previous Section 4-1) must be reviewed by two persons: 1: A person entirely familiar with the specified type of equipment, and who is qualified to appraise its condition, its future usefulness, and the best method of disposition; and 2: The accountable officer into whose custody the property has been assigned.

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**4.2 DISPOSITION OF PROPERTY (CONT.)**

The accountable officer will complete an "Outgoing Controlled Equipment" Form FM-1670 Rev. (03-01) (See Appendix 6-9, Example 6-10).

**B. Log of Disposition Reports**

For good control and follow-up of disposition reports, it is suggested that each school or center maintain a log of all pre-numbered "Outgoing Controlled Equipment" Forms FM-1670 Rev. (03-01)(See Appendix 6-9) and their status, such as:

- Outgoing Controlled equipment Form
- Name of person to whom issued for preparation
- Date issued
- Type of equipment being proposed for disposition
- Date approved forms sent to Maintenance or S&D requesting pick up
- Date picked up

**C. Replacement of Disposed Item**

No replacement action will result from the above disposal procedures. Any replacement action will be initiated by the original accountable officer. All requisitions for replacement must be charged to the current fiscal year work location's budget.

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### 4.3 ORDERING FORMS

The "Outgoing Controlled Equipment" Form FM-1670 Rev. (03-01), Stock Number 878-2245, (See Appendix 6-9); can be ordered from Stores and Mail Distribution.

### 4.4 PROPERTY LOSSES FROM FIRE, THEFT OR VANDALISM

As stated in the previous Section 4-1, any accountable officer will be relieved of responsibility for items properly reported on a "Plant Security Report" Form FM-0366 Rev. (01-03)(See Appendix 6-19, Example 6-21), as having been stolen or destroyed by fire or vandalism. It is important, therefore, that an accurate reporting be made of such losses.

#### A. Prompt Reporting

Miami-Dade School Police Department (M-DSPD) requires that "Plant Security Reports" must be submitted within 24 hours of the time of discovery of the loss as follows:

1. Obviously, any disappearance of property should be first detected by the teacher, or other employee, to whom the property is assigned or who is making use of it.
2. M-DSPD must be notified by telephone immediately in each instance of illegal entry, vandalism, theft, fire and property damage due to vehicle accident.
3. M-DSPD are to be notified by telephone in each instance of serious damage to a building that would render impossible the physical security of the property.
4. A "Plant Security Report" is to be completed and filed with M-DSPD within 24 hours of the telephoned report.
5. Facilities Operations must be given the "Plant Security Report" number if they are contacted to make repairs as a result of damage due to illegal entry, vandalism, theft or fire. Requests for emergency repairs will be accepted by telephone.



**4.4 PROPERTY LOSSES FROM FIRE, THEFT OR VANDALISM (CONT.)**

6. Additional related losses must be reported to MDSPD by memorandum within two weeks following the initial report.
7. Requisitions for replacement of stolen or destroyed property must be received by the MDSPD within six weeks of the initial loss report.
8. "Plan Security Reports" must not be used:
  - To report inventory shortages of unlocated property.
  - To report losses of personal property.
  - To report minor accidental damage.
  - To report requested normal maintenance.
9. Parents or guardians of offenders identified as responsible for theft or damage of property are liable for such losses under Florida Law. For this reason it is imperative that each "Plant Security Report" reflect only the loss suffered by the specific event being reported.
10. Billing and collection of all restitution is the responsibility of MDSPD only.
11. Continuation pages are to be attached for any section of this report requiring more space than has been provided. Identify each such page with location name and "Plant Security Report" number.

**B. Identifying Theft Losses**

When there is an apparent loss of tangible personal property as a result of an illegal entry, care should be taken to describe, with the following information, the missing items as clearly as possible so that they can be identified in the property accounting records, and so that they can be claimed if recovered:

1. Give serial numbers and PC numbers if known.
2. All items should be listed even if these identifying numbers are not known.

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**4.4 PROPERTY LOSSES FROM FIRE, THEFT OR VANDALISM (CONT.)**

Give purchase order number or other source reference if known.

Mention areas accessible to intruders in case it is necessary to report additional losses by supplement.

All accessible areas, however, should have been surveyed for apparent losses at time of the original reporting.

**C. Loss By Fire**

In case of a fire, which results in the loss of property, follow the same directions as in A. and B. above.

**D. Adjustment of Property Records**

The official designation of loss by theft, fire, or vandalism, is made by MDSPD in accordance with the "Plant Security Report" submitted, and M - DSPD investigations. Supplements or amendments must also be authorized by M-DSPD as a part of a specific reported loss. The Property Accounting Section will remove loss items from the property records only on authority of M-DSPD. Plant security losses are reported to the Board quarterly for final authority in this regard.

**E. Replacement of Security Losses**

Only those items officially designated as losses by M-DSPD will be eligible for replacement from any reserves for fire and theft replacement funds.

If a replacement of a stolen or vandalized item is required, a purchase requisition must be forwarded to M-DSPD. This requisition must:

1. Be supported by a "Plant Security Report". "
2. Be the result of breaking and entering or vandalism.
3. Be submitted within six weeks of date of loss or damage.
4. Have a value of one thousand (\$1,000) dollars or more per each equipment item; and be essential to the delivery of an instructional program; or be concerned with health or safety of students or staff.

**4.4 PROPERTY LOSSES FROM FIRE, THEFT OR VANDALISM (CONT.)**

If the replacement request meets the above criteria, M-DSPD will forward the requisition to the Assistant Superintendent, Office of Educational Services. They will enter the accounting structure, approve the requisition, and send it to The Office of Procurement Management Services.

**F. Recovery of Losses**

There will be occasions when losses by theft are later recovered by M - DSPD, the local police agency, or by the school or center itself. Such recoveries should be reported on the "Incoming Controlled Equipment" Form FM-1669 Rev. (09-03) (See Appendix 6-4, Example 6-22).

1. Cross reference to specific "Plant Security Report.
2. Explain reappearance.
3. Give status of any interim replacement action.
4. Property records will again be adjusted in accordance with the recovery report.

**4.5 SHORTAGES DISCLOSED BY INVENTORY**

In compliance with Rules Of The Auditor General, Chapter 10.400 (See Appendix 6-3), an inventory of all property shall be taken once each fiscal year and at the change of administration to verify the presence of listed property items at each designated location,. At this time all property to be audited must be at site location. Property Auditors of Internal Audits will conduct the physical inventories. Items will be cross-checked to previous inventory listing, or to receiving documents for interim acquisitions. Items on hand for which there is no record must be followed up with appropriate location personnel. Receiving reports must be prepared by each location as appropriate. Items on record which cannot be found will be listed as "unlocated items" as follows:

**4.5 SHORTAGES DISCLOSED BY INVENTORY (CONT.)****A. Unlocated Items Initial Report**

A computer list of items not located by Property Auditors conducting the physical inventory will be given to the work location administrator or accountable officer at the end of the physical count. "Unlocated Property Report" FM-1786 Rev. (01-01)(See Appendix 6-22, Example 6-23).

A further effort should be made by the location administrator and staff to find these items or explain their disappearance. Such information should be mailed by the property auditor to Property Accounting (Mail Code 9999 - Room 656) within the next ten (10) working days. If Property Accounting receives no further information prior to tabulation, these items will appear on the location's inventory as "unlocated" and forwarded according to Board policy.

**B. Unlocated Items Tabulated Report**

All physical inventory audits are reconciled to the Master Property Record as follows:

1. Unlocated items are removed from regular position and tabulated separately in alphabetical order. Tabulations of the unlocated items are listed by the audit representative in the "Unlocated Property Report" (See Appendix 6-22) and submitted to the respective work location administrator, or other accountable officers, for acknowledgement signatures. The work location administrator or accountable officer and his/her staff again have the opportunity to review the Unlocated Property Report, as follows:

- Additional items located should be noted accordingly.
- Signature on list verifies that, to the best knowledge of the custodian, the remaining items are in fact missing.
- Corrective steps should be taken where appropriate to improve control over property.

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**4.5 SHORTAGES DISCLOSED BY INVENTORY (CONT.)**

2. The final Unlocated Property Report shall be signed by the work location administrator and the responsible regional or district administrator immediately in charge of the school/center, and returned to the Property Accounting Department within five days; unless a time extension is requested. The second copy should be kept for school or center file.
3. Responsible Region/District offices should consult with accountable officers as necessary for assurance that plans for corrective actions are adequate.
4. After the Unlocated Property Reports have been approved by the responsible Region or District Administrators, the list are then reported by the Property Accounting Department to the Board on a quarterly basis for final authority to delete records.

**C. Located Items-Tabulated Report**

All physical inventory audits are reconciled to the Master Property Record as follows:

1. Corrections in description, room numbers, etc., are made as required.

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4.5 SHORTAGES DISCLOSED BY INVENTORY (CONT.)

- 2. Listing of verified items "Phys. Invt. List by Room Number" is to be signed acknowledging continuing custody of items.
- 3. The Property Accounting Department of the Office of the Controller receives a copy of the Property Audit and Evaluation Report (See Appendix 6-24), and a copy of the signed Unlocated Property Report (Appendix 6-22), from the property auditor in order to update the Permanent Property Inventory System. Both Reports are finally filed in the location's permanent property file.

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## 5.1 MANAGEMENT OF PROPERTY

### A. Accountable Officer's Responsibility

The principal at each school, or the work location administrator at other centers, is designated as the "custodian" of the property assigned to his/her school or center. As such, he/she directly, or indirectly through persons to whom responsibility is delegated, is held accountable for such property. This responsibility would include the following functions:

1. Establishing of adequate control procedures within the school or center, and continuing supervision of their use.
2. Verifying the receipt of all new property assigned to his/her location.
  - The accountable officer should officially delegate a person, or persons, who will sign for receipt of property into the school.
  - Items destined for areas of delegated inventory responsibility should also have receipt acknowledged by signature of the person responsible for the respective area.
3. Reporting the receipt if required. (See Section "Receipt of Property" 2-1 and 2-2).
4. Determining the proper location within the school or center, and noting such for future reference in the computer report provided to the school.
5. Making certain that any movement out of the school or center is properly recorded. (See Section "Recording Property Movement, 3-1 through 3-4).
6. Safeguarding the possession of all property to the extent of his/her capability.
7. Conveying instruction on these functions to all persons to whom he/she assigns partial responsibility for the custody of property.

### B. Property Accounting Unit Services

The Property Accounting Department of the Office of the Controller conducts supporting services for the custodian of property in carrying out his/her responsibility as follows:

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**5.1 MANAGEMENT OF PROPERTY (CONT.)**

1. The Property Accounting Department maintains the property records which are required by law and which are necessary for control of property.
2. These records are periodically tabulated for the information and the use of the custodians as follows.
  - Upon completion of inventory reconciliations.
  - Upon change of custodian.
3. Utilizes appropriate forms for recording the in-and-out movement of property, and makes use of existing documents whenever possible (i.e., School Board purchase orders, "Plant Security Reports", etc.)
4. Describes in manual form all policies, forms, and procedures governing the custody of property in the Miami- Dade County Public Schools.
5. Assists Stores and Mail Distribution with appropriate documentation for the marking (tagging) of all accountable property.

**C. Management Control Procedures**

It is intended that the documents supporting the property records, and the reports provided by electronic data processing, can be used by the school or center as the basis of their control without any necessity for duplicating or supplementary records. Good control can be accomplished by orderly handling and pertinent notations on existing documents and records. The following suggestions are made in this intent:

1. It is suggested that one employee at each location be appointed to act as the contact person for all property matters. This employee will act as the agent of the responsible officer in handling all documents and reports, and will keep the responsible officer advised as appropriate.

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## 5.1 MANAGEMENT OF PROPERTY (CONT.)

2. The Property Accounting records are set up by room numbers to identify where the item was last audited to conform with the delegation of partial responsibilities to instructors and department heads. Sufficient copies of tabulations are furnished to provide each person with a tabulation of the property for which they have been delegated responsibility.
3. Changes in inventory between computerized reports can be noted by adding to or deleting items from the latest tabulation or by other notations on the tabulations or on the documents filed with the tabulation.
4. The secretary or other office worker appointed to clear all property matters will make notations and file documents for the entire location inventory, and will route all such documents or information to staff persons controlling various sections of the inventory.
  - The master copy for the location should contain notations regarding the in-plant location of all items.
  - Department sections will usually represent equipment, which is all one particular area or room.
  - School-wide sections such as AV, Business Machines, and furniture, can carry line notations of room locations.
5. Every individual or department head who has been assigned partial responsibility for a section of the inventory should be furnished a tabulation of the inventory in his/her custody, and should be instructed to keep the record up to date.
  - New items should be added as received.
  - Deletions should be noted (transfer, "Plant Security Report" number, "Outgoing Controlled Equipment" form number, etc.)
6. Temporary off-campus movement should be rigidly controlled as follows.
  - If loaned to another school or center for an indefinite period, prepare a transfer. The item can always be transferred back.

**5.1 MANAGEMENT OF PROPERTY (CONT.)**

- Items picked up for repair should be supported by a pickup receipt from Facilities Operations or outside vendor.

- Any temporary movement can be recorded on the form "Outgoing Controlled Equipment" FM-1670 Rev. (03-01) (See Appendix 6-9). Must be used for all employee off-campus uses of one week or more. For less than one week use "Approval For Off-Campus Use Of School Property" FM-2380 (05-01) (See Appendix 6-16).
- Student off-campus use, such as musical instruments, should be supported by perpetual inventory records showing the date and signature of the student to whom an instrument is assigned, and the date and instructor's initials when permanently returned. All such equipment should be returned at the end of the subject term for which assigned, and/or the end of the school year.
- Identify all property by description, PC number, and serial number when applicable.

7. All employees should be instructed that positively no School Board property may be arbitrarily dismantled, destroyed, or discarded. All disposition of useless property must be properly processed on an "Outgoing Controlled Equipment" form FM-1670 Rev. (03-01) (See Appendix 6-9).

**D. Security Against Theft**

The following are presented as general suggestions for establishing and improving security against loss by theft:

1. All rooms should be locked when unattended by an employee. This is particularly important after regular operating hours and between sessions, including areas made available for community school and adult night school programs.

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## 5.1 MANAGEMENT OF PROPERTY (CONT.)

2. Certain items of equipment are more subject to theft because they are valuable, portable, personally useful, or easy to dispose of. Such items should be treated more carefully. Normally computers and office equipment should be secured with a locking device.
3. To the extent that it is possible, do not leave such items unattended or unsecured, particularly near exit doors.
4. When such items are assigned to individuals, a personal commitment, with signature, will usually result in increased attention to safeguards.
5. All temporary loans and special permissions should be followed up for return as agreed.
6. Establish a firm policy that no equipment should be carried off-campus without a supporting document. If your security problem is severe, authorized removal could be restricted to only one exit, where documents could be checked.
7. Equipment security features should be considered in all planning for new buildings, additions, or alterations.
8. Property matters should be an agenda item at an early faculty/employee meeting at the beginning of each school year, to emphasize the shared responsibility for the care and protection of School Board property.
9. Minimize the distribution of keys and do not give keys to students.

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**5.2 DEPRECIATION RULES**

**A. Furniture, Equipment, and Vehicles**

Assets are depreciated using the straight-line method of depreciation and the full month convention. Depreciable lives were determined based on a comparison with the historical average life and the standard useful lives provided by the Association of School Business Officials (ASBO) in their GASB 34 implementation guide.

As a result of the comparison, it was determined that all assets, except vehicles and air conditioning units, would be depreciated over the life-years recommended by ASBO. Vehicles and air conditioning units are depreciated over the historical average life determined at the time of the initial analysis performed prior to the implementation of GASB 34 (i.e. prior to fiscal year end 6/30/02. In addition, only vehicles are assigned a salvage value.

Furniture, Fixture, Equipment, and Vehicles are depreciated based on the following average lives:

CATEGORY CODE	DESCRIPTION	AVERAGE LIFE
02089	TRACTORS AND FARM EQUIPMENT	15
03101	AIR CONDITIONING EQUIPMENT	10
03103	A/C ROOM UNITS	15
03540	AIRCRAFT/AIRPLANE EQUIPMENT & PARTS	15
05001	ART EQUIPMENT	15
06036	ELECTRIC CAR	15

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CONTROL AND SECURITY PROCEDURES

SECTION 5

CATEGORY CODE		DESCRIPTION	AVERAGE LIFE
07006	AUTOMOBILES AND STATIONS	WAGONS	7
07033	BUSES, SCHOOL		14
07041	TRUCKS, GENERAL		15
07066	TRAILERS, FLAT BED		18
07072	TRAILERS, HOUSE (MOBILE)	HOMES, ASSOCIATED	16
07519	CLEANING AND WASHING EQUIPMENT		15
09529	COSMETOLOGY FURNITURE & EQUIPMENT		10
12001	MARINE EQUIPMENT		15
16500	CAFETERIA & KITCHEN EQUIPMENT	EQUIPMENT FOR COMMERCIAL & MISCELLANEOUS	15
110008	BALANCES AND ACCESSORIES		10
20586	COMPUTER EQUIPMENT		5
20592	SOFTWARE, COMPUTER (CAPITALIZED - \$1,000+)		5
26025	DENTAL EQUIPMENT & FURNITURE		10
28700	ELECTRONIC EQUIPMENT AND INSTRUMENTS		10
28706	AMPLIFIERS AND AUDIO SYSTEM PARTS		10
30528	DRAFTING FURNITURE & EQUIPMENT		10
37000	FOOD PROCESSING EQUIPMENT	MISC.	15
42000	FURNITURE, NON OFFICE		20
42056	LIBRARY FURNITURE, BOOKSHELVES, TABLES & CABINETS	ETS	20

CONTROL AND SECURITY PROCEDURES

SECTION 5

CATEGORY CODE	DESCRIPTION	AVERAGE LIFE
42092	SHOWCASES, TROPHY CASES & EXHIBIT CASES	20
42500	OFFICE FURNITURE (MISCELLANEOUS)	20
42517	COMPUTER FURNITURE, WOOD & METAL	20
42520	DESKS, TABLES, CREDENZAS, WOOD	20
42540	FILING CABINETS,METAL,LATERAL & VERTICAL	20
42556	PARTITIONS, ALL TYPES	20
42589	STORAGE CABINETS, WOOD & METAL	20
44582	TOOL SETS, ALL KINDS	15
50020	EXTRACTORS AND WASH EXTRACTORS	15
51500	LAWN EQUIPMENT (MOWERS,SPREADERS,EDGERS)	15
51585	VACUUM CLEANERS & OTHER LITTER PICKUP DE	15
52502	SHOP BENCHES	15
54545	METALWORKING MACHINES AND TOOLS	15
	WOODWORKING MACHINES AND TOOLS	15
56000	MATERIAL HANDLING EQUI PMENT&ALLIED ITEMS	15
57533	MICROFILM AND MICROFICHE EQUIPMENT	10
57551	AV EQUIPMENT, MISC.	10
58001	MUSICAL INSTURMENTS	10
58005	BAND AND CHORAL RISERS	20

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CONTROL AND SECURITY PROCEDURES

SECTION 5

CATEGORY CODE	DESCRIPTION	AVERAGE LIFE
58015	BAND ROOM EQUIPMENT MUSIC GENESIS STANDSET	20
58050	PIANOS AND ORGANS	10
60030	CASH REGISTERS	10
60038	COOPER, OUTRIGHT PURCHASE	5
60060	FACSIMILE MACHINES	10
60067	LAMINATING MACHINE	10
60086	TYPEWRITERS	10
60501	BUSINESS MACHINES, SMALL	10
63500	PAINTING EQUIPMENT AND ACCESSORIES	15
65500	PHOTOGRAPHIC EQUIPMENT, STILL	10
68000	POLICE EQUIPMENT AND SUPPLIES	10
70001	PRINTING EQUIPMENT	10
71072	HEARING EQUIPMENT	10
72555	TELEPHONE EQUIPMENT	10
72560	RADIO BROADCAST & RECEIVING EQUIPMENT MOBILE	10
72578	RADIOS, TWO-WAY, MOBILE	10
72582	RADIO EQUIPMENT PARTS, FILES & SERVICE	10
74045	ICE MAKING EQUIPMENT	15
74070	REFRIGERATORS AND FREEZERS	15

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CATEGORY CODE	DESCRIPTION	AVERAGE LIFE
76000	ROAD/HIGHWAY EQUIPT; EARTH HANDLING, GRADE	10
78543	DISPLAY EQUIPMENT AND STORE FIXTURES	10
78588	SCIENCE EQUIPMENT, GENERAL	10
78590	TEST AND TEST SCORING DEVICES: ACHIEVEME	10
79565	SEWING MACH.&ACCESSORIES, DOMESTIC/INDUST	15
80501	PHYSICAL EDUCATION/ATHLETIC EQUIPMENT	10
84000	TELEVISION EQUIPMENT AND ACCESSORIES	10
84060	TELEVISION RECEIVERS AND MONITORS	10
84064	TELEVISION STATION EQUIPMENT	10
84070	VIDEO CAMERAS, ACCESSORIES, AND PARTS, P	10
84072	VIDEO LIGHTING UNITS (PORTABLE) AND BATT	10
84074	VIDEO MONITORS, DEMODULATORS, SIGNAL PRO	10
84082	TELEVISION MISC.EQUIPMENT	10
84086	VIDEO SYSTEMS (FOR STUDIO QUALITY PRODUC	10
85570	SOUND EFFECTS EQUIPMENT	10
85572	STAGE ACCESSORIES	10
88000	VISUAL EDUCATION EQUIPMENT AND SUPPLIES	10
88067	PROJECTORS ALL TYPES	10
89500	WELDING EQUIPMENT AND SUPPLIES	15

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**B. Land (Site) Improvements**

Expenditures to bring land into condition to commence erection of structures, expenditures for improvements not identified with a structure, and expenditures for land improvements that do not deteriorate with use or passage of time are additions to the cost of land and therefore, not depreciable.

Other improvements that are part of a site, such as parking lots and fencing, are depreciable.

**C. Buildings and Buildings Improvements**

New construction is evaluated carefully to ensure each component is identified and the correct useful life is applied. Building improvements that extend useful lives are capitalized and the buildings' value re-stated to comply with GASB Statement 34.

Examples of building improvements include roofing projects, major energy conservation projects, and asbestos removal projects.

Miami Dade County Public Schools has adopted the standard useful lives provided by the Association of School Business Officials in their GASB No. 34 implementation guide.

Buildings and buildings improvements are depreciated using the following estimated useful life.

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DESCRIPTION		AVERAGE LIFE
School Building		50
Site Improvements		20
Portables		20
HVAC Systems		20
Roofing		20
Electrical / Plumbing		25
Sprinkler / Fire System		25
Interior Construction		25

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This appendix includes forms and samples referenced throughout this manual.

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**MIAMI-DADE COUNTY PUBLIC SCHOOLS  
STORES & DISTRIBUTION DELIVERY TICKET**

APPENDIX 6-1

RUN NO.

SHIP TO:  
SCHOOL DEPT,  
STREET

city  
ATTN/PHONE

REMARKS:

DRAFT

FUND NO.	OBJECT NO.	CHARGE LOCATION	PROGRAM NO.	FUNCTION NO.	FISCAL CONTROL NO.	DELIVERY LOCATION	INVOICE NUMBER																		
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">CTH. NO.</th> <th style="width: 15%;">STOCK NUMBER</th> <th style="width: 35%;">DESCRIPTION</th> <th style="width: 10%;">ORDER QUANTITY</th> <th style="width: 5%;">U/T CODE</th> <th style="width: 10%;">BACK ORDER QUANTITY</th> <th style="width: 10%;">ISSUE QUANTITY</th> <th style="width: 10%;">UNIT PRICE</th> <th style="width: 10%;">TOTAL PRICE</th> </tr> </thead> <tbody> <tr> <td style="height: 600px;">7</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>								CTH. NO.	STOCK NUMBER	DESCRIPTION	ORDER QUANTITY	U/T CODE	BACK ORDER QUANTITY	ISSUE QUANTITY	UNIT PRICE	TOTAL PRICE	7								
CTH. NO.	STOCK NUMBER	DESCRIPTION	ORDER QUANTITY	U/T CODE	BACK ORDER QUANTITY	ISSUE QUANTITY	UNIT PRICE	TOTAL PRICE																	
7																									
TOTAL CARTONS	DISPATCH LOCATION	S&O PICKED BY	S&D CHECKED BY	S&D DELIVERED BY	SCHOOL OR DEPT DATE RECEIVED	SCHOOL OR DEPT RECEIVED BY	TOTAL COST																		

MIAMI-DADE COUNTY PUBLIC SCHOOLS

APPENDIX 6-2

065-9000

05/05/04

STORES & DISTRIBUTION DELIVERY TICKET

065-9000

06

"b" TICKET

RUN NO.

SHIP TO;

SCHOOUDEPT.

STREET

CI W

AUN/PHONE

POINCIANA PARK ELEM

6745 NW 23 AVE

MIAMI

691-5640

PROJECT

REMARKS:

WS2007/CAGR NORTH TOP

REPEAL

General Authority and Law Implemented - Chapter 274, Florida Statutes

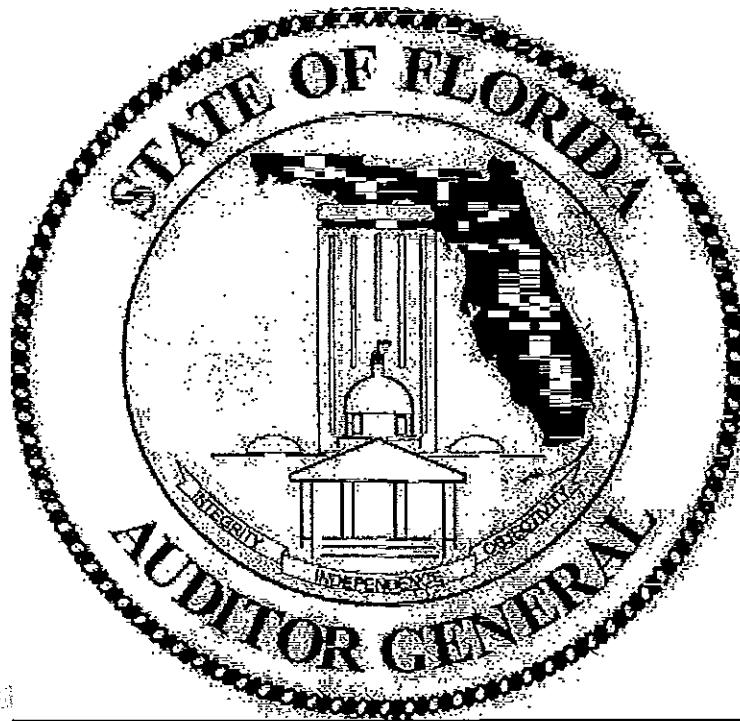
History: Reissued 07-01-90

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FUND NO.	OBJECT NO.	CHARGE LOCATION	PROGRAM NO.	FUNCTION NO.	FISCAL CONTROL NO.	DELIVERY LOCATION	INVOICE NUMBER	
0306	5640	4501	2247	7400	L02154362	4501	665-9000	
CTN. NO.	STOCK NUMBER	DESCRIPTION	ORDER QUANTITY	U/I CODE	BACK ORDER QUANTITY	ISSUE QUANTITY	UNIT PRICE	TOTAL PRICE
	840-0000	FREQUENCY AGILE TV PROCE PC NO.	1	EA			806.00	806.00
TOTAL CARTONS	DISPATCH LOCATION	S&D PICKED BY	S&D CHECKED BY	S&D DELIVERED BY	SCHOOL OR DEPT DATE RECEIVED	SCHOOL OR DEPT RECEIVED BY	TOTAL COST	
							806.00	

ORIGINAL

RULES OF THE  
AUDITOR GENERAL



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CHAPTER 10.400

LOCAL GOVERNMENT-OWNED  
TANGIBLE PERSONAL PROPERTY

EFFECTIVE 05-01-02

RULES OF THE  
AUDITOR GENERAL

**REPEAL**

CHAPTER 10.400

LOCAL GOVERNMENT-OWNED  
TANGIBLE PERSONAL PROPERTY

EFFECTIVE 05-01-02



**RULES OF THE AUDITOR GENERAL**  
**CHAPTER 10.400**

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**10.410 PURPOSE**

- (1) The purpose of these rules is to implement Section 274.02, Florida Statutes, which provides that "Each item of property which it is practicable to identify by marking shall be marked in the manner required by the Auditor General. Each governmental unit shall maintain an adequate record of its property, which record shall contain such information as shall be required by the Auditor General." For the purpose of these rules, "governmental unit" has the meaning set forth in Section 274.01, Florida Statutes, and does not include municipalities or, except as provided by Section 274.12, Florida Statutes, special districts that do not have taxing authority.
- (2) These rules prescribe the records and procedures considered appropriate by the Auditor General for marking, recording, and accounting for local government-owned property as defined in Section 274.02, Florida Statutes, and the information to be recorded in each governmental unit's public records in regard to such property.
- (3) These Rules are promulgated pursuant to Chapter 274, Florida Statutes, to promote the control and safeguarding of tangible personal property. Accordingly, they do not prescribe accounting guidance for reporting local government-owned capital assets and related depreciation as required by Statement No. 34 of the Governmental Accounting Standards Board (GASB), *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. Statement No. 34 includes financial reporting requirements relating to infrastructure reporting and depreciation accounting.

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**10.420 RULES OF CONSTRUCTION**

- (1) Applicable provisions of Florida law and expressed provisions of these rules shall prevail over conflicting provisions of material incorporated by reference.
- (2) These rules shall apply to property as defined in Section 274.02, Florida Statutes, acquired by governmental units. Governmental units must comply with these rules and applicable Federal guidelines with respect to property purchased

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**10.430 PUBLICATIONS INCORPORATED BY REFERENCE**

- (1) For purposes of these rules, the United States Office of Management and Budget "Common Rule," as adopted by applicable Federal agencies, is incorporated by reference and shall be followed when applicable.

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**10.440 DEFINITIONS**

(1) As used in these rules, the term:

- (a) "Control accounts" mean those summary accounts designed to control accountability for the individual property records. Unlike the individual property records which establish accountability for particular items of property, control accounts accumulate the total cost or value of the property and, through entries to the control accounts documenting acquisitions, transfers, and dispositions, provide evidence of the change in that total cost or value over periods of time as well as the total cost or value at any point in time.

Control totals may not be established by periodically summarizing the costs or values recorded on the individual property records. Rather, entries to the control accounts must be derived from documents evidencing transactions affecting the acquisition, transfer, or disposition of property items and must be posted contemporaneously with entries to the individual property records.

- (b) "Cost" means acquisition or procurement cost, i.e., invoice price plus freight and installation charges less discounts. In determining cost, the value of property exchanged by a governmental unit in satisfaction of a portion of the purchase price of new property must not be deducted from the price that would have been paid had the previously owned property not been "traded in" on the new property.
- (c) "Custodian" means the person to whom the custody of county or district property has been delegated by the governmental unit.
- (d) "Data Processing Software" has the meaning set forth in Section 119.07(3)(o)1., Florida Statutes. Data processing software is not considered to be property within the meaning of these rules.
- (e) "Depreciated cost" means cost less accumulated depreciation.
- (f) "Fiscal year" means the governmental unit's fiscal year established pursuant to law.
- (g) "Governmental unit" as defined by Section 274.01, Florida Statutes, means the governing board, commission, or authority of a county or taxing district of the state or the sheriff of the county.
- (h) "Identification number" means the unique number assigned and affixed to

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item of property to identify it as property of the governmental unit and to

differentiate one item of property from another.

- (i) "Property" has the meaning set forth in Section 274.02, Florida Statutes.

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- 0) "Unaccounted for property" means property of a governmental unit subject to the accountability provisions of Section 274.02, Florida Statutes, which cannot be physically located by the custodian and which has not been otherwise lawfully disposed of.
- (k) "Value" means the worth or marketable delivered price (fair market value) at the date of acquisition.

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**10.450 PROPERTY RECORDS REQUIRED****(1) Maintenance of Property Records. -**

Governmental units shall maintain adequate records of property in their custody. The records shall contain the information required by these rules.

**(2) Individual Records Required For Each Property Item. -**

Each item of property shall be accounted for in a separate property record. However, related individual items which, taken as a whole, constitute a single functioning system may be designated as a group property item. A group property item may be accounted for in one record if the component items are separately identified within the record. Examples of property subject to group accountability include, but are not limited to, such items as modular furniture, computer components, and book sets.

**(3) Content of Individual Property Records. -**

Each property record shall, as applicable, include the following information:

- (a) Identification number.
- (b) Description of the item or items.
- (c) Physical location (the city, county, address or building name, and room number therein).
- (d) Name of the custodian with assigned responsibility for the item.
- (e) If group accountability is established, the number and description of the component items comprising the group.
- (f) Name, make, or manufacturer.
- (g) Year and/or model(s).
- (h) Manufacturer's serial number(s), if any, and if an automobile, vehicle identification number (VIN) and title certificate number.
- (i) Date acquired.
- (j) Cost or value at the date of acquisition for the item or the identified component parts thereof. When the historical cost of the item is not practicably determinable, the estimated historical cost of the item shall be determined by appropriate methods and recorded. Estimated historical

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shall be so identified in the record and the basis of determination

established in the governmental unit's public records. The basis of valuation for property items constructed by personnel of the governmental unit must be the costs of material, direct labor, and overhead costs identifiable to the

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project. Donated items, including Federal surplus tangible personal property, must be valued at fair market value at the date of acquisition.

(k) Method of acquisition and, for purchased items, the voucher and check or warrant number.

(l) Date the item was last physically inventoried and the condition of the item at that date.

(m) If disposed of, the information prescribed in Rule. No. 10.470(2).

(n) Any other information the governmental unit may care to include.

(4) Filing of Property Records. -

Property records shall be arranged in numeric sequence by identification number. For the convenience of the governmental unit, property records may also be filed or sortable by location, by custodian, and in such other arrangements as may be desirable.

(5) Control Accounts. -

A governmental unit-wide control account showing the total cost or value of the property shall be maintained. A governmental unit may keep additional control accounts for property to the extent deemed necessary.

(6) Depreciation. -

Depreciation may be recorded to meet financial reporting requirements relating to depreciation accounting. However, depreciation must not be recorded on the individual property records or in the control accounts in such a manner as to reduce the recorded acquisition cost or value.

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## 10.460 IDENTIFICATION

## (1) Marking of Property. -

Each item of property shall be permanently marked, if practicable, to establish its identity and ownership by the governmental unit holding title to the item and the identification number assigned to that item. The marking must visually display the required information identifying the item; however, the marking system may additionally utilize a standard bar code to facilitate electronic inventory procedures.

## (2) Exemptions. -

Any item of property whose value or utility would be significantly impaired by the attachment or inscription of the required data is exempted from the requirement for physical marking. However, the governmental unit's property records must contain sufficient descriptive data to permit positive identification of such items.

## (3) Location of Marking. -

Items of a similar nature shall be consistently marked to facilitate ready identification of the items. Careful consideration must be given to the intended use of the item; the probability that the marking could be obliterated by wear, vandalism, or routine maintenance functions; and the appropriateness of the marking method chosen. Additionally, the location of the marking and the marking method chosen must not mar the appearance of the item.

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**10.470 DISPOSITION****(1) Methods of Disposition. -**

Property within the meaning of these rules may be lawfully disposed of as provided in Sections 274.04, 274.05, and 274.06, Florida Statutes. Property of the governmental unit which is not accounted for during regular or special inventories shall not be subject to the procedures governing disposition (see Rule 10.480(6)).

**(2) Required Information. -**

The following information shall be recorded on the individual property record for each item lawfully disposed of pursuant to Sections 274.04, 274.05, or 274.06, Florida Statutes:

- (a) Date of disposition.
- (b) Authority for disposition (resolution of the governing body properly recorded in the minutes as required by Section 274.07, Florida Statutes).
- (c) Manner of disposition (sold, donated, transferred, cannibalized, scrapped, destroyed, traded).
- (d) Identity of the employee(s) witnessing the disposition, if cannibalized, scrapped, or destroyed.
- (e) For items disposed of, a notation identifying any related transactions (such as, receipt for sale of the item; insurance recovery; trade-in).
- (f) For property classified and disposed of as surplus, reference to documentation that such property was disposed of in the manner prescribed by Section 274.05 or 274.06, Florida Statutes.

**(3) Transfer of Property Records. -**

The individual property record for each item lawfully disposed of as described in this rule shall be, upon disposition of the item, transferred to an inactive and disposed property file. Destruction of such records shall be governed by the provisions of Chapter 119, Florida Statutes.

**(4) Control Account. -**

The cost or value of items lawfully disposed of shall be removed from the control account at the time of disposition.

**10.480 INVENTORY PROCEDURES****(1) Physical Inventory Required. -**

Each governmental unit shall ensure that a complete physical inventory of all property is taken annually and whenever there is a change of custodian.

**(2) Inventory Forms. -**

The form of the record used to record the physical inventory required by Section 274.02, Florida Statutes, shall be at the discretion of the governmental unit. However, the record shall display, at a minimum, the following information:

- (a) Identification number.
- (b) Description of the item or items.
- (c) Physical location (the city, county, address or building name, and room number therein).
- (d) The name of the custodian with assigned responsibility for the item.
- (e) If group accountability is established, the number and description of the component items comprising the group.
- (f) Name, make, or manufacturer.
- (g) Year and/or model(s).
- (h) Manufacturer's serial number(s), if any, and if an automobile, vehicle identification number (VIN) and title certificate number.
- (i) Date acquired.

The form shall indicate, for each item described, the existence and location of the item, or its absence, the date of the current inventory, and the present condition of the item. Additionally, the information recorded shall include the name and signature of the employee or other individual attesting to the existence of the item and the accuracy of the data recorded.

**(3) Unrecorded Property. -**

Any property item found during the conduct of an inventory which meets the requirements for accounting and control as defined in Section 274.02, Florida Statutes, and which item is not included on the inventory forms described above, shall be added to the forms when located. After appropriate investigation to

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lish the ownership of the item, it shall be added to the governmental unit's

property records or, if ownership cannot be reasonably established, the item may be disposed of in the manner provided by law as applicable to abandoned property.

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(4) Custodian May Not Inventory Certain Items. -

Custodian may not personally inventory items for which they are responsible.

(5) Reconciliation of Inventory to Property Records. -

Upon completion of the physical inventory:

- (a) The data listed on the inventory forms shall be compared with the individual property records. Noted differences such as location, condition, and custodian shall be investigated and corrected as appropriate or, alternatively, the item shall be relocated to the location and custodian shown in the individual property record.
- (b) Items not located during the inventory process shall be promptly reported to the governmental unit which shall cause a thorough investigation to be made. If an item is not located as a result of the investigation, the individual property record shall be so noted and a report filed with the appropriate law enforcement agency describing the missing item and the circumstances surrounding its disappearance.

(6) Unaccounted for Property. -

For items identified as unaccounted for and reported to the State's chief fiscal officer, recording the items as dispositions or otherwise removing the items from the property records shall be subject to approval of the State's chief fiscal officer as provided in Section 17.041, Florida Statutes, and Rule 3A-71, Florida Administrative Code.

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MIAMI-DADE COUNTY PUBLIC SCHOOLS

WRITE OR PRINT NEATLY

INCOMING CONTROLLED EQUIPMENT - INTERNAL FUNDS, GIFTS, AND RECOVERIES

Sec	Cross Out Proper Box J	Complete Sections 2 & 3 Only	Complete Sections 2 thru 5 Only
1	1 Purchase From Internal Funds		3A Recovery by Audit
	T		3B Recovery by School
	2 A	Gift PTA	
	2 B	Gift - Personal	
2 C	Gift - Other		
Location No.		ORIGINATOR'S SCHOOL OR DEPARTMENT NAME	ORIGINATOR'S NAME TITLE
3	Property Control No.	DESCRIPTION OF PROPERTY Item Name - Mfr. Name	Purch. Serial No. (If Any) Mo. Yr. X out COST OR VALUE Room Location
			1 1
PICK-UP BY (*X* Appropriate Box.)			
<input type="checkbox"/> S & D		<input type="checkbox"/> Maint.	<input type="checkbox"/> SIU
<input type="checkbox"/> Other		<input type="checkbox"/> S & D	
<input type="checkbox"/> Other		<input type="checkbox"/> Maint.	<input type="checkbox"/> SIU
<input type="checkbox"/> Other		<input type="checkbox"/> Other	
In Loc. No.		Delivery - Location Name Mo. Yr.	Final Destination - Location Name Mo. Yr.
Room	Signature	Title Employee No.	Room Signature Title Employee No.
Has Replacement Equipment Been Requested?			
No <input type="checkbox"/>		Requisition No. Mo. Day Yr.	Serialized Number Mo. Day Yr.
Yes <input type="checkbox"/>			
FOR MAINTENANCE & STORES USE ONLY			
Supv. Code	Work Order Approved?	Reject Code	Reviewers Initials
Yes No			
MAINTENANCE PROGRAM			
Equip.	Vehicles	Por	Mv. Oth. aner cod.
3	4	5	6
TYPE WORK REQUESTED			
Emer.	Maint.	CLF	Ma, Paint Termite
3	4	5	6
ORIGIN OF REQUEST			
School	Maint.	Budget Item	Plant Fire S.T.U. Other Bidg. Comm. Area List S & D Other Code
2	3	4	5 6 7 8
Cross Out Proper Box		X	REMARKS
<input type="checkbox"/> Not Economical to Hold for Trade/Sale			
<input type="checkbox"/> Hold for Salvage/Disposal			
<input type="checkbox"/> Certification of Disposal			
Administrator's Signature			M Da
Title			1 1

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