Baltimore County Public Schools
Department of Fiscal Services
Sensitive Equipment Tracking Procedures

Purpose:
To ensure accountability over sensitive equipment purchased with BCPS funds. The goal of these procedures is to establish control over the higher cost items, and not to spend an inordinate amount of time tracking low cost equipment items.

Definitions:
Capital Equipment – Equipment with a useful life of three or more years and an original unit cost of $5,000 or more.

Custodial School or Office – The school or office location that maintains custody of the equipment.

Sensitive Equipment – Non-capital equipment (i.e. unit cost greater than $500 and less than $5,000) with an expected useful life of more than one year, which are transportable, easily concealable, or are prone to theft. The following items are considered sensitive and shall be accounted for by the custodian school or office:

- Portable computer equipment (includes laptops, netbooks, tablets, ipads)
- Electronic devices including cameras, projectors, sound equipment
- Power tools
- Musical instruments
- Science/lab equipment
- Power grounds/landscaping equipment (e.g. mowers, chainsaws, trimmers/edgers, snow blowers)
- Any other non-capital equipment with a history of theft or loss

Procedures:
1. These procedures do not apply to capital equipment, the Office of Food & Nutrition Services’ cafeteria equipment, or any item whose original cost is less than $500.
2. Items identified as “Sensitive Equipment” shall be accounted for and recorded on inventory records at the custodial school or office.
3. Manual or electronic inventory records may be maintained.
4. Inventory records (sample attached) should include at a minimum – description of the item, ID# or serial #, date purchased, vendor name, cost, school or office, location/room, employee custodian, date of last physical inventory.
5. If possible, items should be affixed with a tag identifying the item as BCPS property.
6. A BCPS employee shall be assigned custodial responsibility for each item.
7. Sensitive equipment should be safeguarded from theft when not in use (e.g. locked up)
8. Each school/office should designate an employee responsible for maintaining the inventory records.

9. A physical verification of the inventory should be done annually and the written results recorded and maintained with the inventory records in accordance with BCPS record retention procedures.

10. Disposal of sensitive equipment shall be in accordance with board Policy 3640-Disposal of Surplus or Excess Property and disposal procedures developed by the Office of Distribution and Print Services. Inventory records shall be updated to indicate the date of disposal.

11. Any requirements specific to restricted grants may supersede these requirements.