

Rhode Island Department of Education Career and Technical Education

CARL D. PERKINS EQUIPMENT MANAGEMENT INFORMATION

Equipment Inventory Control Procedures

The following information explains the policies and procedures governing equipment purchased with Carl D. Perkins funds provided by the Rhode Island Department of Elementary and Secondary Education (RIDE). All working documents referenced herein are included with, or attached to, this protocol.

I. Definitions

1. *Acquisition Cost*

Acquisition cost of equipment purchased means the net invoice price of the equipment, including any attachments, accessories or auxiliary apparatus necessary to make the equipment usable for the purpose for which it was acquired. Auxiliary charges such as duty or taxes, protective in-transit insurance, freight or installation shall be included as part of the acquisition cost if payment of charges is approved by RIDE when reimbursement is made for such items.

2. *Equipment*

Includes machinery and other items of tangible, depreciable property necessary for the function of a particular career and technical education program. Computer equipment and computer-related items are included in this category.

3. *Local Education Authority (LEA)*

A public board of education/school committee or other public authority legally constituted within the State for either administrative control or direction of one or more Rhode Island public elementary, middle and secondary schools.

4. *State Education Agency (SEA)*

State department of education responsible for ensuring the implementation of federal, state and Regents laws, statues, and regulations.

The local education authority (LEA) is required to maintain a local inventory of such equipment and a copy of the inventory form* (sample found on page 5 of this document) must be shared with RIDE as part of the annual Perkins mid-year monitoring report process; additionally, on June 30th of each grant year; and as requested by RIDE. **IMPORTANT:** The April 1 cutoff date for the receipt of supplies, materials and equipment remains in place but RIDE reserves the right to review inventory sheets as part of the ongoing Perkins accountability process. Additionally, the LEA is also responsible for maintaining the equipment and for exercising reasonable care and safe keeping of this equipment.

* LEAs may request permission from RIDE to use an existing LEA ASSET ACQUISITION LIST/ASSET DISPOSITION LIST. After a review of the LEA document RIDE retains the right to approve/disapprove the LEA request.

II. Equipment

Equipment purchased using Perkins funds becomes the property of the LEA RIDE-approved career and technical education Career Preparation Program of Study for which the equipment is intended and approved as part of the RIDE Perkins review process. Should any circumstance alter RIDE-approved status of a Career Preparation Program of Study designation, then RIDE reserves the right to transfer equipment to another fully approved Career Preparation Program. Additionally, equipment maintenance, repair and required insurance is the responsibility of the LEA, as is due diligence in safeguarding the equipment and following all equipment warranty requirements.

III. Actual Equipment Purchase

1. The LEA is responsible for purchasing equipment approved by RIDE for use in career and technical education programs. All local and state laws, regulations and procedures must be followed in the purchase of equipment. (For example, if the local regulations require formal bids, then formal bids must be obtained.) After an LEA has been notified that equipment has been approved for purchase, such equipment must be purchased or a signed purchase order should be executed as soon as possible. RIDE may specify a deadline date for purchase of equipment.
2. Equipment purchased by LEAs with funds provided by RIDE must meet all federal and state occupational safety and health administration rules and regulations.
3. The LEA is encouraged to plan a systematic method for continual updating of equipment to avoid obsolescence and fluctuating equipment budgets from year to year.
4. Equipment needs to be received and be operational in sufficient time to make an impact on the current program year.
5. All purchased equipment will have adequate insurance coverage.
6. All equipment purchased will be identified as Perkins-purchased equipment with a permanent label or other identification system supplied by the LEA. The assigned identification tag must be attached or the inventory number engraved on the equipment (see section IV number 5).

IV. Use of Equipment Purchased with Funds Provided by RIDE

1. *Equipment Purchase*

Equipment purchased for a specific career and technical education career preparation program must be located in that program's classroom environment.

2. *Repair and/or Replacement of Equipment Lost, Damaged, Stolen or Destroyed*

The LEA shall be solely responsible for the repair and/or replacement of any item lost, damaged, stolen or destroyed. No reimbursement will be made by RIDE to the LEA for any loss, damage, theft or destruction of the equipment.

3. *Equipment Control System to be Maintained*

A control system for all equipment shall be in effect by the LEA to ensure adequate safeguards for the prevention of loss, damage, theft or destruction of the equipment. The LEA will be responsible for replacing or repairing (with funds of the LEA) equipment that is lost, damaged, destroyed or stolen.

4. *Maintenance of Equipment*

Adequate maintenance procedures, such as maintenance contracts, shall be implemented by the LEA to keep the equipment in good working condition. The cost of such maintenance is to be born solely by the LEA and is not the responsibility of RIDE.

5. *Equipment Labeling*

The LEA must ensure that each piece of equipment purchased using Perkins funds identified by UCOA 57000 (see page 7 for RIDE definition) is labeled and contains the name of the federal funding source, the equipment identification number/serial number, and the name of the LEA. The labeling of an equipment item can be accomplished by etching the information on the equipment or by attaching a permanent label to the equipment.

SAMPLE LABEL

<i>Name of School District</i>	
<i>Program Year</i>	<i>Perkins IV</i>
<i>Serial Number</i>	

All equipment must be tagged upon receipt of the equipment. Tags or other means of identification that are different from local inventory will be provided by the LEA.

6. *Property Records*

Property records (see sample on page 5 of this document) shall be maintained accurately for each item of equipment purchased. The records shall include:

- A. a description and the quantity of the property that is valued over \$500.00;
- B. the LEA number assigned to the asset (if applicable);
- C. the brand and model;
- D. the manufacturer Serial Number;
- E. the location, use and condition of the property;
- F. the acquisition date/cost of the asset;
- G. the ultimate disposition including the date/method of disposal of the property (see sample on page 6 of this document).

V. Disposition

When there is no longer a need for a specific piece of equipment to accomplish the purpose of the career and technical education program, or if the equipment becomes worn out or obsolete, the LEA will dispose of the equipment and inform RIDE by completing the attached Asset Disposition Form** (sample found on Page 6 of this document). Additionally, refer to the following when preparing to dispose of any asset purchased with Perkins funds:

1. *Disposition of equipment is left up to LEA but will follow the criteria below.*

A. Order of disposition.

1. Inform RIDE Career & Technical Education office regarding list of item(s) to be surplus by completing and submitting to RIDE the Asset Disposition Form found on page 6.
2. Via email and other methods, RIDE will notify all other CTE programs about the surplus equipment. Based on interest, RIDE will determine which RIDE approved Career Preparation Program will receive the equipment. Shipping or other costs incurred in transferring the equipment will be paid by the receiving school.
3. If no other program wants the surplus equipment, RIDE will approve disposal of surplus equipment according to local disposition policies. Local disposition policies are to be provided to RIDE as part of the request for disposition of equipment.

B. Termination of Program

1. Upon receiving written notification from the LEA of the termination of an approved career and technical education career preparation program, RIDE will determine the time and method of disposition of the equipment. It is the sole responsibility of RIDE to determine whether the equipment is to be transferred to another RIDE approved Career Preparation Program, sold, traded or retained by the LEA.

VI. Compliance Monitoring

Compliance with these Equipment Inventory Control Procedures will be monitored as part of the CTE Career Preparation Program Approval Process, the Secondary Regulations Review Process, Office of Civil Rights Review Process, and other RIDE monitoring processes.

** LEAs may request permission from RIDE to use an existing LEA ASSET ACQUISITION LIST/ASSET DISPOSITION LIST. After a review of the LEA document RIDE retains the right to approve/disapprove the LEA request.

**Rhode Island Department of Elementary and Secondary Education (RIDE)
Office of Multiple Pathways/Career & Technical Education
2014 – 2015 Perkins IV Equipment Inventory Control Form
Asset Acquisition List**

(Include all 2014-2015 Perkins-funded purchases of equipment or non-consumable supplies with a unit cost of \$500.00 or more)

Grant recipient, contact person, phone & address: ABC Career & Technical Center; Susan Doe, Principal; 1 Maple Drive, Hopkinton, RI 10212; Liz Able, Instructor
Program Name: Graphic Arts **Date:** March 13, 2015

Item Description & Quantity	Number Assigned To Asset	Brand & Model	Item Serial Number	Location of Item*	Acquisition Date	Acquisition Cost
HP laptop computer quantity 2	ABC1939-2014	Hewlett Packard, Envy 15	0006901	ABC Career Center, 1 Maple Drive, Hopkinton Room A 512	9/6/2014	\$3,843.00
TOTAL						\$3,843.00



(Add lines/pages as needed)

Complete and email: careerandtechnicaleducation@ride.ri.gov

* Include building name/address and room number.

Technical Assistance: RIDE Career & Technical Education
(401) 222-8453

Rhode Island Department of Elementary and Secondary Education (RIDE)
Office of Multiple Pathways/Career & Technical Education
2014-2015 Perkins IV Basic Grant Equipment & Non-Consumable Supply Inventory
Asset Disposition List

(Include all Perkins-funded equipment or non-consumable supplies being disposed of)

Grant recipient, contact person, phone & address: ABC Career & Technical Center; Susan Doe, Principal; 1 Maple Drive, Hopkinton, RI 10212; Wiley Lyons, Instructor
Program Name: Electrical and Alternative Fuels **Date:** February 19, 2015

Item Being Disposed of & Quantity	Number Assigned To Asset	Brand, Model & Age	Item Serial Number	Location	Cost	Condition*	Disposition Date	Disposition Method**
Geothermal Heat Pump quantity 1	GeoA373	ACME 9000, Excalibur – 12 years	XYZ9721	ABC Career & Technical Center	\$4,329.00	Broken & Obsolete	1/17/2014	Recycle. District policy (attached).
TOTAL					\$4,329.00			



(Add lines/pages as needed)

Complete and email: careerandtechnicaleducation@ride.ri.gov

* Broken; Obsolete; Other

** District disposal policy/method.

Technical Assistance: RIDE Career & Technical Education
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UCOA 57000 *Property Definition*

Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment.

UCOA Capitalization Policy: RIDE’s Capitalization Policy requires that tangible, nonexpendable, personal property that has a useful life of more than one year and acquisition costs of at least \$5,000 must be tagged for tracking and inventory purposes. Further, computer equipment (defined as devices or equipment that can receive, store and transmit data) with a useful life of more than one year and acquisition costs of at least \$500 must be tagged for tracking and inventory purposes. Lower acquisition cost threshold figures may be established at the discretion of the LEA and charter school governing authorities. The UCOA accepts and follows these guidelines for capitalization of assets on the Balance Sheet.

UCOA Tangible Personal Property Policy: For Object Expenditure purposes, the following criteria will apply: Tangible, **nonexpendable**, personal property that has a useful life of more than one year shall be recorded in specific Object accounts in the 57000 (Property) series. Tangible, **expendable**, personal property, irrespective of the length of the economic life is recorded in the Object 56000 (Supplies) series.

Examples of items in each category are noted below:

<u>Classified with Property</u>	<u>Classified with Supplies</u>
Computers, Laptops, Notebook computers, PDA’s, I-Pads	Adding machines, calculators
Monitors, Printers, Projectors, Copiers, Scanners	Computer cables, mouse devices, flash-drive storage devices, monitor stands, mouse pads
Desks, File Cabinets, Credenzas	Desktop file holders, diskettes, keyboards, drive storage devices
Software media such as Microsoft Office, and Software for management systems such as Library and Operations	Certain Web-based software and databases for Library use
Athletic equipment such as goal posts, tennis court nets, whirlpools, medical equipment	Athletic supplies such as baseballs, uniforms, medical supplies
Refrigerators, Freezers, Ovens	Food service uniforms and wearing apparel, serving utensils
DVD Players, Televisions, DVR’s	Music CD’s, DVD’s, movies
Machinery such as drill presses, grinders, floor polishers, snow removal equipment, microscopes, typewriters, telephone systems	Small tools, such as hammers, screwdrivers, pliers, wrenches, rakes, shovels