



## INVENTORY GUIDELINES (INV-G001)

Clarksville-Montgomery County School System

The online version of this policy is official.  
Therefore, all printed versions of this  
document are unofficial copies.

### DESCRIPTION:

This document outlines the inventory management system.

### GUIDELINES:

#### Control

All facilities, equipment and vehicles with an acquisition value of at least \$5,000, all real property, equipment type items purchased with federal funds with an acquisition cost of at least \$500\*, all items where any grant states we must track and/or report on equipment purchased with grant funds and is *more restrictive* than the acquisition cost previously listed, and those items identified as “sensitive equipment” (ref. Attachment A at the end of this document) by the Chief Financial Officer, are considered accountable items and recorded in the inventory system regardless of funding source or method of acquisition (i.e. donation or gift). All accountable equipment items are tagged with a barcode label identifying the item as property of Clarksville-Montgomery County School System (CMCSS) or identified by other suitable methods.

\*Please note that all items purchased with federal funds prior to the school year 2023-2024 that had an acquisition value of \$100 or more must remain tagged and tracked in the asset inventory listing regardless of the changes to the acquisition cost increasing in 2023-2024. The rules for inventory management must follow the state, federal, and/or local guidelines at the time of the purchase for the item.

A bulk count of all student desks and chairs, teacher desks and chairs, filing cabinets and flat files are provided by each school annually to the Property Control Officer (PCO) in the Business Affairs Department.

All donated property to schools must be approved by the Inventory Control Representative and Principal, with notification given to the district Property Control Officer. Any donated property requiring maintenance support from another department (i.e. Operations, Technology, etc.) must be pre-approved by that department head before acceptance. Failure to do so places the burden of maintenance support on the receiving school. All other donations to the district must initially be screened by the district Property Control Officer and Warehouse Foreman in concert with the departmental chief, to determine district need. If the donation is deemed beneficial to the district, acknowledgement is required by the departmental chief and approved by the Chief Financial Officer.

New accountable items, including donations, will be reported to the PCO within five days of receipt using the Equipment Acquisition Form ([INV-F006](#)). Failure to report accountable items to the PCO, may result in progressive disciplinary action. For mass equipment purchases for the Technology Department, an Equipment Acquisition form (INV-F006) must be completed within 30 days after receipt of accountable items; should a situation require additional time beyond the 30 days, a written request must be submitted to the CFO for approval. Once approved, a copy of the request must be forwarded to the PCO by the appropriate personnel from the Technology Department.



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The transfer of accountable items between facilities requires the approval of the Principals/Department Heads involved and can be accomplished using the Material Transfer Form with a copy being forwarded to the PCO within five days of the transfer.

### Capitalization

All assets with an estimated useful life greater than one year and an acquisition value of at least \$5,000, and all real property, are recorded as capital assets in the accounting records of the school system. Instructional kits greater than \$5,000 which contain multiple pieces are not subject to capitalization. A General Fixed Assets Account Group is established for this purpose. Improvements costing at least \$50,000 that extend the useful life of the sites or buildings are capitalized. Depreciable assets are depreciated using the straight-line method. The following schedule of estimated useful lives is used:

Vehicles – Other	20 years
Vehicles – Buses	15 years
Kitchen Equipment	20 years
Audio Visual Equipment (projectors, cameras)	10 years
Business Machines (duplicating & printing equipment)	10 years
Computer Hardware (fax equipment)	5 years
Musical Instruments	10 years
Custodial Equipment	15 years
Communications Equipment	10 years
Outdoor Equipment (radio towers, fuel tanks, pumps)	20 years
Buildings	50 years
HVAC Systems	15 – 25 years
Roofing	10 – 30 years
Storage Buildings & Portables	25 years
Interior Construction (cabling)	25 years
Ground Equipment	15 years
Site Improvement	20 years
Furniture	20 years
Athletic Equipment	10 Years
Machinery and Tools	15 Years

Where historical cost cannot be determined from school system records, an estimated historical cost is determined by back-indexing from current property appraisals using average Consumer Price Index statistics from the U.S. Department of Labor.

### Accountability

Principals and district Department Heads are responsible for all accountable items at their location and will appoint an Inventory Control Representative as a point of contact for that building/department relating to property inventory.

Any shortages or damage in accountable items that are identified by the school/department are to be reported to the school resource officer (SRO) if available and a police report is filed and the school notifies the PCO and the Safety and Health Office in the Human Resources Department. If no school resource officer is available, the school files a police report and the information is reported



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directly to the PCO and the Safety and Health Director in the Human Resources Department. Theft or vandalism is addressed as necessary through appropriate administrative and legal means.

Any shortages or damage in accountable items that are identified by the PCO during an inventory are reported to the Principal/Department Head. The Principal/Department Head is responsible for investigating and documenting the cause for lost or damaged property, and reporting findings in writing to the PCO in the Business Affairs Department. The school/department may be held financially responsible for district property as determined by the Chief Financial Officer.

Employees are financially responsible for the loss or damage of district property that is assigned to them when caused by personal negligence, unless there are mitigating circumstances. Employees that are responsible for the loss, theft or damage of unassigned district property may be held financially responsible and subject to disciplinary action up to and including termination.

The Business Affairs Department will invoice the employee for any costs determined to be owed to the district from the employee. Payment will be handled as identified in the Equipment/Uniform Loan Agreement ([BUS-F012](#)) and may result in a payroll deduction.

In some cases, CMCSS employees may be assigned or check out certain school system property (i.e. textbooks (ref. [BUS-A003](#)), library books (ref. [INS-A013](#)), tools, computers, radios) which are necessary to properly perform their duties. When personnel transfer or leave a location, it is the responsibility of the Principal/Department Head to inventory all property assigned to that individual to ensure that it is accounted for or if not returned it is the responsibility of the Principal/Department Head to notify Business Affairs to charge the cost to the employee. Upon an employee's termination, the Principal/ Department Head or appropriate supervisor is responsible for ensuring all school system property issued or checked out is returned to the district. Failure of the employee to return all items may result in a payroll deduction from their final check or their final paycheck being held until item(s) are returned or arrangements have been made to pay for their replacement.

The ICR for the school/department should pull an inventory listing in the asset management system no more than a month before the end of school for a listing of the current accountable items for that facility. The ICR can then verify that changes during the year have been updated in the inventory system and if discrepancies are noted they should notify the PCO before the end of the school year.

Associated Documents: [BUS-A003](#) Student Fees, Fines and Charges  
[INS-A013](#) Distribution and Care of Library Books and Other Materials and Equipment  
[INV-A001](#) Inventories  
[ISA-A002](#) Fundraising Policy  
[INV-P001](#) Property Inventory Control  
[INV-A002](#) Surplus Property Policy  
[INV-P002](#) Surplus Property  
[INV-P005](#) Room Inventory  
[INV-F010](#) Student Instrument Loan Agreement  
[ISA-P006](#) Crowdfunding (Online) Fundraising Procedure

**\*\*\* End of Guidelines \*\*\***



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**A T T A C H M E N T   A**

**SENSITIVE EQUIPMENT LIST**

The following items are identified as sensitive equipment for purposes of property inventory if the acquisition cost is at least \$500.00 regardless of funding source:

1. Band/Music Instruments
2. Cameras/Camera Lenses/Camcorders
3. 2-Way Radios (if not mounted to a bus)
4. Custodial Equipment
5. Kitchen Equipment
6. Related Services Equipment
7. Trailers
8. All Terrain Utility Vehicles (ATVs)
9. Equipment related to 504 Plans

The following items are identified as sensitive equipment for purposes of property inventory regardless of the acquisition cost or funding source:

1. iPads/iPods
2. Tablets
3. Swivels and other similar items that connect/attach to mobile devices (excluding cases)
4. Hotspots
5. Cell phones used for instructional purposes.
6. Computers & Laptops

Approved: \_\_\_\_\_ *Signature on file* \_\_\_\_\_ Effective Date: August 21, 2024  
Chief Financial Officer