



21st CCLC Fixed Assets (Capital Items) Log

Fixed assets refer to tangible, non-expendable property having a useful life of more than one year and an acquisition as defined by your District/Charter's fixed asset policy. To avoid supplanting, fixed assets purchased with 21st CCLC funds may only be used outside of the instructional day, unless the assets are purchased on a cost shared basis proportional to the amount of use during the school day. Each program site should tag items purchased from 21st CCLC funding as "21st CCLC program property", and should keep a Fixed Asset Log meeting the following guidelines:

- Each 21st CCLC site should prepare a detailed listing of these fixed assets that includes all equipment purchased for 21st CCLC use such as computers, printers, and similar items with useful lives of one year or more.
- The Fixed Asset Log should include property identification tag, asset description, serial #, funding source, purchase date, cost, and location. See USFR or USFRCS VI-E-2. Please reference the 21st CCLC Handbook.
- Logs are kept for 21st CCLC fixed assets until the end of the grant, at which time the items may be used to continue to support activities at the school site for which the funding was awarded.

The following is an example of a Fixed Asset Log which may be used in 21st CCLC programs: Your assigned program specialist will want to view the items on your 21st CCLC Equipment Log during the classroom observation part of the site visit and to see the 21st CCLC tags on the items.

| Date Logged | Date of Purchase | Item Name/Description* | Cost | Property ID Tag # | Storage/Use Location | Notes |
|----------------------|------------------|--|----------|-------------------------------|---|-------|
| Example: 11/11/17 | 10/8/17 | Sony Cyber-shot digital camera (model S2100) | \$131.00 | See below Item #001 (2017) | English/Yearbook room storage closet | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

*Note: Each item must be logged separately.

Property Tag Example: (Tag must be visible on Site Visits)

Property of the 21st CCLC
Afterschool Program
Item #001 (2017)