



**WINDHAM SCHOOL
DISTRICT**

NUMBER: SD-11.08 (rev. 1)

DATE: October 8, 2014

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SUPERSEDES: SD-11.08
July 29, 2008 and
OP-11.08 (rev. 2)
April 1, 2014

SUPERINTENDENT DIRECTIVE

SUBJECT: CONTROL OF PHYSICAL PROPERTY

AUTHORITY: Windham Board Policy (WBP)-02.00, “Windham School District Board of Trustees Responsibilities”; WBP-03.02, “Windham School District Superintendent Responsibilities and Authority”; Texas Education Code §19.006

Reference: TDCJ Administrative Directive (AD)-14.31, “Accountability for TDCJ Property”

APPLICABILITY: Windham School District (WSD)

POLICY:

The WSD shall account for all real and personal property possessed by WSD and shall maintain records of such property. No property bought or assigned to WSD shall be used for personal reasons or removed from its designated unit or department at any time. Strict control of physical property, in accordance with the following procedures, is required in order to safeguard all equipment assigned to the various WSD programs.

DEFINITIONS:

“Business Office” is the Division of Administrative and Business Services.

“Fixed Assets” refers to property within a defined range that is tangible, non-consumable, and has an estimated useful life of greater than one year. These assets are also commonly known as numbered property and are capitalized or controlled.

“Fixed Asset Manager” is a full time administrative position in the Business Office that controls all fixed assets within WSD.

“Property Transfer Form” (PTF) is a WSD document that shows the transfer of items between different locations or departments. This form is available on the WSD Intranet under BUS.

“Temporary Fixed Asset Transfer” (TFAT) form is used for repairs. The TFAT (BU-89) form may be obtained from the WSD Warehouse.

PROCEDURES:

The following procedures shall be followed for maintaining fixed asset records, transfers, repairs, deletions, physical inventories, and donations.

I. Records

- A. All fixed assets shall be assigned to a specific location and department upon payment of the purchase order.
- B. Fixed assets shall be assigned a property number and tag by the fixed asset manager.
- C. Ad Hoc, fixed asset inventories for each unit or location may be generated from the financial system.
- D. Annual fixed asset inventories shall be completed by location or department staff and audits shall be conducted by the fixed asset manager on a rotating schedule.
- E. Equipment purchased with specific funds (such as library funds and Perkins, Title I, and IDEA-B grants) should be used by those designated programs unless written approval is provided by the director of the Division of Instruction.

II. Property Transfers

- A. If an item is no longer being used but is a viable piece of property, the item may be offered to other units or departments within the WSD, with the exception of property purchased with specific funds (such as library funds and Perkins, Title I, and IDEA-B grants) which would require written approval by the director of the Division of Instruction.
- B. No fixed assets shall be transferred without authorization from the principal or administrative department head.
- C. When assets are authorized for transfer, a PTF shall be completed by the unit or department transferring the property.
 - 1. A brief description of the equipment, the property number, and serial number shall be noted on the PTF and signed by the principal or department head.
 - 2. A separate PTF must be utilized for Texas Department of Criminal Justice (TDCJ) and WSD property.
 - 3. A copy of the PTF is sent by the transferring location or department to the fixed asset manager in the Business Office.

4. The fixed asset manager shall document the transfer date and location in the financial systems.

D. When property is transferred, the property remains the responsibility of the shipping location or department until the property has arrived at the receiving location or department and the property transfer has been documented in the financial systems.

III. Repairs

A. Equipment in need of repair shall be transferred to the WSD Warehouse and shall be accompanied by a TFAT signed by the sending department head or principal.

1. If there are multiple items to be repaired, unit staff shall alert the warehouse manager to expect a large delivery.

2. Appropriate Business Office staff shall determine whether the asset can be repaired economically or is under warranty. If the property was purchased with Title I or IDEA-B funds, the Division of Instruction must be notified.

3. The WSD Warehouse shall return repaired items to the sending location or department. A copy of the repair invoice shall be attached to show the expense of the repair.

B. If an item is too large to transport by TDCJ truck, or if the item requires a local repairman, the item may be evaluated at the unit by the fixed asset manager or by a trained company representative. The principal shall request approval from the Business Office before repairs are commenced at the unit.

IV. Deletions

When the WSD Warehouse receives an item and Business Office staff determines it is not economical to repair, Business Office staff shall return the TFAT to the location or department with a deletion request.

A. The principal or department head shall sign and return the TFAT to the Business Office.

B. The fixed asset manager shall delete the item from the location or department inventory.

V. Physical Inventories

A. All fixed assets shall be inventoried annually by unit or department staff.

1. Business Office staff shall mail fixed asset inventories to each location or department by April 1 of each year.

2. Inventories are completed by the principal or department head and the

report is due in the Business Office by April 30th.

3. If an item cannot be found when conducting the annual fixed asset inventory, a Missing, Damaged or Stolen Property Report, located on the share drive (BUS/Public/FIXED ASSETS), shall be completed and returned with the inventory.
- B. Audits of fixed assets shall be conducted on a rotating schedule once every four years, with WSD Business Office personnel auditing WSD and TDCJ property assigned to the Education Department.
 - C. A physical inventory shall be requested by the Business Office when there is a change in principals or regional administrators. A computer printout of current fixed assets shall be provided by the fixed asset manager to assist in this process.

VI. Donations

The Personal Property Donation form, available on the share drive (BUS/Public), shall be prepared prior to accepting any donated item. If the fair market value is \$500 or more it shall be submitted to the WSD board for approval and inclusion in the WSD property records.

The Personal Property Donation form must be approved by the Superintendent prior to the acceptance (or conditional acceptance if \$500 or more) of any donation.

Signature on file

Dr. Clint Carpenter, Superintendent
Windham School District