



Fixed Assets Department Internal Procedures
2011-2012

Prepared by
Fixed Assets Department

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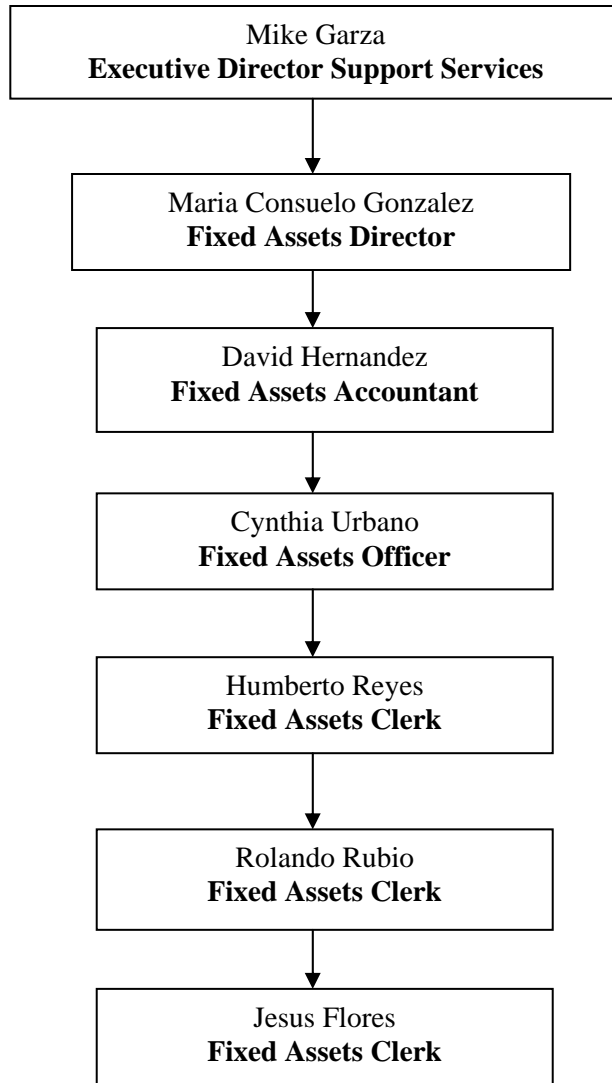
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Organizational Chart

SUPPORT SERVICES DIVISION



Account Coding

The unit cost of the item purchased and the type of item to be purchased will determine the fixed assets category and subsequently coding to be used. The following are the three (3) types of expenditure coding to be used:

1. Unit cost \$5,000 or more

The purchase shall be classified as capital outlay (663X-XX).

- Tagged and controlled through the annual inventory process on the Fixed Assets Subsidiary Ledger.
- Classified as State Defined
- Accounted for on the District's General Fixed Assets Account Group
- Examples of Account Expenditure Object codes:
 - a. 6631 (vehicles)
 - b. 6635 (data processing equipment)
 - c. 6639 (all other equipment not classified elsewhere)

2. Unit cost <\$5,000.00 and Electronic

- Classified as operating expense (6641-XX) - (6649-XX)
- Electronic equipment with a unit cost of \$.01 to less than \$5,000 (6645-XX)
- Electronic equipment is computerized in nature is composed of intricate circuitry
- Examples include:
 - a. communication equipment (fax machine, mobile and hand held radios, etc.) (6645)
 - b. stereo system components (boom box, speaker, mixer, DVD play, etc.) (6649)
 - c. computer equipment (monitor, printer, CPU, external peripheral equipment, (DVD/CD, Disk Drive), IPOD's, PDA's etc.) (6645)
 - d. video processing equipment (camcorders, cameras, television combos and televisions, etc.) (6649)
 - e. Eikis, Elmos (6645)

3. Unit cost more than \$500.00 to less than \$5,000

- Classified as Capital Outlay (6649-XX)
- Tagged and controlled through the annual physical inventory process on the Fixed Assets Subsidiary Ledger
- Classified as locally defined and will not be accounted for on the District's General Fixed Assets Account Group
- Examples include:
 - Secondary Musical instruments (6649)
 - Secondary Athletic equipment (6649)
 - Machinery/tools (6649)

Purchase Order Review Process (New Approval Group)

- The Fixed Assets clerk will review requisitions for accuracy (of object code, delivery address, correct coding breakdown).
 - a. If correct, a purchase order number will be issued.
 - b. If not correct, Fixed Assets Department will notify the Purchasing Department who will reject or contact originator to correct.
- Purchasing Department will distribute the requisition/Purchase Order's white copy to the Fixed Assets Department.
- Fixed Assets personnel files White copy by date and purchase order number pending receipt of items.
- The New Approval Group for Fixed Assets will be GEFA and SPFA

Federal Funds

For those Federal Fund grants which do not identify district's capitalization policy can use the code "6399.66" for equipment that is tagged and accountable.

Tagging Process

All equipment shall follow the purchasing process and be delivered to the Central Warehouse for tagging. Under special circumstances, (*ex. new school, required installation by company*) the Purchasing Department may arrange for items to be delivered to the user site. **If authorized, the Fixed Assets Department should be notified immediately by the campus/department to coordinate the tagging of these items.**

Fixed Assets purchased with *local vendors, through Student Activity funds, or donations* will require that the purchase order be faxed to the Fixed Assets Department for tagging and posted to the campus/department's inventory.

The district tags used are as follows: (*See Exhibit E*)

White with a red stripe-General Operating and Construction

Green and/or White with a green strip-Federal Funds

Silver-Food Service

Yellow-Leased computers

Blue- ARRA Funds

Reporting Stolen Fixed Assets

If furniture/equipment is stolen, report the items stolen to your supervisor, UISD Police Department (956-473-6361); open 24-7.

Call your Directors:

Secondary Director	956-473-2022
Elementary Director	956-473-2023

REQUIRED TO DO SINCE POLICE DEPARTMENT DOES NOT SUBMIT REPORTS TO THE FIXED ASSETS DEPARTMENT

Email "Loss" group (type in loss@uisd.net)

Provide the following information:

1. Date of reporting to Police Department
2. Investigation # (if available from Police Department)
3. Description of items stolen
4. Model/Serial #'s (if available)
5. Replacement cost
6. Email will trigger several individuals in the district to start reporting and recovering from the district's insurance company so that items can be replaced in timely fashion.
7. The Fixed Assets Department will delete and update the campus/department's inventory

Administrative guidelines for reporting theft procedures can be located in the District's website in eChalk Web Community under District Resources or <http://www.unitedisd.org/home.aspx>

Surplus Sales

School Properties Disposal requires that the District follow proper procedures to account for the disposal of school properties. The disposal process is the use of Surplus Sales. These Surplus Sales are done by Support Services throughout the school year. *(See Attached Policy Exhibit C)*

Reporting Sales of Scrap

Vehicles sold for "scrap" requires that a receipt be sent to Fixed Assets Department to have the Vehicle inventory updated to remove the vehicle sold for scrap. The receipts need to identify the Vehicle's identification number and the license plate number.

Reporting Vehicle Loss due to Collisions

Reimbursements from insurance claims for a vehicle's "total loss" in collisions require that a reimbursement receipt showing the license plate and the vehicle's VIN be submitted to the Fixed Assets Department. Once the receipt is received the Vehicle inventory will be updated to remove the vehicle from the inventory.

Fixed Assets Physical Inventory Audits

Summary/Purpose The Fixed Assets Department will perform a fixed assets inventory/audit on all capital outlay items at each campus/department annually. This inventory will be conducted during the school year and the process will be a component on the administrator end-of year checkout list. Items not accounted for during the inventory process will be reported to the principal and administrator.

The principal shall appoint a fixed assets contact person. The fixed assets contact person will be responsible for keeping a strict account of all the fixed assets at the campus. Any items not found at the time of the audit shall be addressed by submitting the necessary documentation to the whereabouts of each item.

Pre-audit Process

1. The audit will be scheduled with the respective administrator.
 - a. A campus map will be requested
 - b. Fixed Asset contact person will be assigned
2. A package will be prepared for each location containing:
 - a. Tips of the Fixed Assets Process
 - b. Fixed Assets Procedures Manual
 - c. Fixed Assets Miscellaneous Change Forms
 - d. Authorization Form to Borrow Computer Equipment Forms
 - e. Fixed Assets Transfer/Disposal Forms

Follow-up to Campus/Department Inventory Audit

1. Campus/Department will be provided an Excel worksheet file of the items scanned after the inventory audit has been completed for their records.
2. Fixed Assets Department will reconcile the scanned file to the campus/department's Pentamation Fixed Assets Database.
3. The Fixed Asset Contact Person will be provided a file of the items not found to locate and/or provide documentation for the final determination of the items not found.
4. The finalized report will be provided to the Principal, Superintendent and Board of Trustees.

Fixed Assets Forms

Fixed Assets Transfer/Disposal Form

Fixed Assets are deleted from the Fixed Assets Subsidiary Ledger if the item is lost, stolen, obsolete, used in a trade-in, damaged, or destroyed.

A Fixed Assets Transfer/Disposal Form is used to add, delete, or provide additional information to the inventory records. The form is used to notify the Fixed Assets Department of acquisition made by means other than through the Central Purchasing Office (such as donated items or those that deemed more appropriate for delivery direct to the user site).

Process to Transfer/Disposal of equipment

1. Any Fixed Assets Transfer/Disposal form containing Technology requires a technician's signature.
2. Initiating campus/department completes and faxes the Fixed Assets Transfer/Disposal form to the Fixed Assets Department at 473-7992.
3. The Fixed Assets Department assigns a control number(**) to the Fixed Assets Transfer/Disposal form,
4. If the form is not signed by a technician, Technology Department will send a technician to evaluate the equipment for usage. Once disposition is determined on the computer equipment, the Technology Department will fax the Fixed Assets Transfer/Disposal Form to the Fixed Assets Department, who in turn will email it to Support Services for scheduling and pick up of equipment, and
5. Support Services will provide the Fixed Assets Department copies of the Transfer/Disposal form once all the pickups have been completed,
6. The Fixed Assets Department will verify all items retrieved against the Transfer/Disposal Form,
7. Items will be updated on the Fixed Assets Subsidiary Ledger of the campus/department,
8. Fixed Assets Department is not involved in scheduling or picking up of Fixed Assets Transfer/Disposal equipment,
9. Any temporary transfer of equipment will require a Transfer/Disposal Form to be completed,
10. Any Radio, Eiki/Elmo's transfer/disposal will require the signature of the Technicians.

Process to Request Furniture for Campus Growth and/or New Positions

Email Mr. Mike Garza (mgarza@uisd.net), Executive Director for Support Services, to request the furniture and include the reason for the request (for example: Growth, new additions, etc) with a copy to Principal and/or Director.

Transfer/Disposal Form Control Number

(**) Control Number consists of:

Example: 880TN-733-08-14-111 or 733-08-14-112

880TN OR 880TS –identifies Fixed Assets Transfer/Disposal Form containing technology equipment. Control Numbers not starting with 880TN (Technology North) or 880TS (Technology South) - Identifies Fixed Assets Transfer/Disposal Form containing Furniture/Equipment

733 – Identifies the campus or department submitting the Fixed Assets Transfer/Disposal Form.

08 – Identifies the month the Fixed Assets Transfer/Disposal Form control number is assigned.

14 – Identifies the date the Fixed Assets Transfer/Disposal Form control number is assigned.

111 – Identifies the sequential number the Fixed Assets Transfer/Disposal Form control number is assigned.

Fixed Assets Miscellaneous Change Form

To transfer fixed assets from one room to another within a campus/department, a Fixed Assets Miscellaneous Change Form (*See Exhibit B*) must be thoroughly completed and signed by the campus/department Administrator. The form should be faxed to the Fixed Assets Department at 473-7992 to update the change on the campus/department's Fixed Assets inventory database.

Authorization to Borrow Computer Equipment

When a person borrows computer equipment for off-site schoolwork, an Equipment Check-Out Form (*See Exhibit D*) needs to be filled-out. The Equipment Check-Out Form is also to be used when issuing teachers equipment, issuing equipment to student and when administrator takes laptops off campus.

Sign and complete documentation, which should include district tag number, serial number, description, name of person borrowing the computer equipment, and date borrowed. This information should be filed on campus.

When the computer equipment is returned, the documentation should show the date the computer equipment is received and signature of person receiving the computer equipment.

Donated items/Student Activity Purchases

Donated fixed assets will be recorded at their fair market value at the time of receipt.

Tagged and posted to the campus/department's inventory.

Student Activity Monetary donations used for the purchase of equipment must be submitted in writing to the locations respective Area Administrator and must be approved by the Superintendent or designee.

All donations of items must have the approval of the Board of Trustees.

Any donated items/ Student Activity, Fixed Assets requires that a receipt be faxed to the Fixed Assets Department at 473-7992 and items will be tagged and posted to the campus/department's inventory.

Returned Equipment-Fixed Assets

When equipment, which already has district tags, is returned for replacement or credit:

1. Remove and attach the district tag to a Transfer/Disposal Form with its corresponding serial number and campus/department information (*See Exhibit G*) to remove the serial number and update campus/department's inventory
2. Fax the Transfer/Disposal Form to 473-7992 to have an assigned control number
3. **When replacement is received, notify Fixed Assets Department at 473-7991 to retag the equipment and update the campus/department's inventory with the new serial number and Tag number**