



WINDHAM SCHOOL  
DISTRICT

**NUMBER:** SD-11.08  
**DATE:** July 29, 2008  
**PAGE:** 1 of 3  
**SUPERSEDES:** OP-11.08 and OP-11.10  
February 1, 1991

## **SUPERINTENDENT DIRECTIVE**

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**SUBJECT:** CONTROL OF PHYSICAL PROPERTY

**AUTHORITY:** WBP-02.00, Windham School District Board of Trustees Responsibilities;  
WBP-03.02, Windham School District Superintendent Responsibilities  
and Authority; Section 19.006, Texas Education Code

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

**APPLICABILITY:** Windham School District (WSD or District)

**POLICY:**

The Windham School District shall account for all real and personal property possessed by the District and shall maintain records of such property. No property bought or assigned to the District 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 District programs.

**DEFINITIONS:**

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

“Departmental Invoice” (DI) is a Texas Department of Criminal Justice (TDCJ) document used by WSD as an intra-agency/interagency document that shows the transfer of expenses or items between different departments or units.

“Fixed Assets” refers to property within a defined range that is tangible, non-consumable and has an estimated useful life of greater than one (1) year. These assets are also commonly known as numbered property.

“Fixed Asset Manager” is a full time administrative position in the Business Office that controls all fixed assets within the District. The Fixed Asset Manager audits, assigns property numbers and coordinates the deletions of equipment.

“Lonestars” is the electronic accounting system used by WSD for control of financial information, including budgets, payables/receivables, expenses and fixed assets.

**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 unit or administrative location upon payment of the purchase order.
- B. Fixed assets shall be assigned a property number and a property tag by the Fixed Asset Manager.
- C. The Business Office shall keep a computer listing of all fixed assets and shall provide each unit or department a copy of their fixed asset list to be kept by the unit/department. The Business Office shall send each unit/department periodic updates of their fixed asset lists.
- D. Annual fixed asset inventories shall be completed by unit/department personnel and audits shall be conducted by the Fixed Asset Manager on a rotating schedule.

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 District.
- B. It is the responsibility of each Principal or administrative department head to account for and control the movement of equipment assigned to their unit or department. No fixed assets shall be transferred without authorization from the Principal or administrative department head.
- C. When assets are authorized for transfer, a Departmental Invoice (DI) must be completed by the unit or department transferring the property. A separate DI must be utilized for Texas Department of Criminal Justice (TDCJ) property and WSD property.
- D. When property is transferred, the property remains the responsibility of the shipping unit/department until the property has arrived at the receiving unit/department and the property transfer has been documented on Lonestars.

III. Repairs

Equipment in need of repair shall be transferred to the WSD Warehouse and shall be accompanied by a Temporary Fixed Asset Transfer Form (TFAT) (BU-89) signed by the sending department head or Principal. Appropriate Business Office personnel shall

determine whether the asset can be repaired economically. The WSD Warehouse shall return repaired items to the sending unit/department.

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 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 determine it is not economical to repair, Business Office staff shall return the TFAT to the unit/department with a notification of deletion. The Principal or department head shall sign and return the TFAT to the Business Office. The Fixed Asset Manager shall delete the item from the unit/department inventory. If the item is too large to transport, the Fixed Asset Manager shall inspect the property on the unit and begin the deletion process.

#### V. Physical Inventories

All fixed assets shall be inventoried annually by unit or department personnel. Audits of fixed assets shall be conducted on a rotating schedule, with Business Office personnel auditing WSD property and TDCJ Internal Audit Staff auditing TDCJ property assigned to the Education Department. A physical inventory shall be requested by the Business Office when there is a change in Principals or Regional Administrators. The Principal shall establish procedures with WSD unit personnel to keep records assigned to that unit current and complete.

#### VI. Donations

WSD is occasionally the recipient of various types of donated equipment and supplies. These items must be identified, accounted for, maintained and disposed of in accordance with the State property regulations.

In order to facilitate this, a letter in the format of the Personal Property Donation form, shall be prepared prior to accepting any donated item. If the value is \$500 or more it must 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.**

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Debbie Roberts, Superintendent  
Windham School District