

District School Board of Pasco County

# Property Control Procedures

Updated  
7/1/2022

## Introduction

This document represents the official procedures manual for Property Records. The purpose of the manual is to familiarize school employees with what is expected regarding accountability for district tangible personal property and the annual inventory of tagged property. The manual is intended to be used for those conditions described herein. Any conditions that arise and are not described herein should be brought to the attention of Property Control Accounting Manager or Property Control Financial Accounting Analyst.

## Property Control Procedures

These procedures are to be followed for the purpose of tagging, tracking, and accounting for tangible personal property. Property that qualifies as “Taggable Property” meets the following criteria:

<u>Description</u>	<u>General Ledger Object Code</u>
1. Furniture, Fixtures, and Equipment costing \$5,000 and over Including: Band instruments costing \$750 and over	564100
2. Computer Hardware & Tech Related Infrastructure costing \$5,000 and over Including: Printers costing \$250 and over	564300
3. Computers costing \$250 and over a. Desktop Computers b. Laptops c. Tablets (including iPads)	564600
4. Tech Related Furniture, Fixtures & Equipment costing \$5,000 and over Including: The following items costing \$250 and over a. Cameras/Camera Lens b. Charging Cart c. Document Camera d. Projectors e. TV	564800
5. Computer Software costing \$5,000 and over	569100

## Taggable Property Delivered by the Vendor to Central Receiving

All taggable items should be shipped to Central Receiving. Additional items (such as supplies, non-taggable equipment, etc.) should not be shipped to Central Receiving and must be shipped separately to the cost center.

- Property received by Central Receiving includes but is not limited to:
  - Furniture, Fixtures, and Equipment costing \$5,000 and over. Including items below costing \$750 and over.
    - Musical Instruments
  - Computer Hardware & Tech Related Infrastructure costing \$5,000 and over. Including the following items costing \$250 and over.
    - Printers

- c. Computers hardware including all desktop computers, laptops, and tablets (iPads) costing \$250 and over.
- d. Tech Related Furniture, Fixtures, and Equipment costing \$5,000 and over. Including items below costing \$250 and over.
  - i. Digital Camera
  - ii. Charging Cart
  - iii. Document Camera
  - iv. Projector
  - v. TV

## **Methods of Purchase**

### Purchase Orders (POs):

1. When creating a requisition in MUNIS for the purchase of a taggable item, **key in "S9051"** in the **"Ship To"** field. The following address should automatically populate in the fields below:
 

Central Receiving  
7301 Land O' Lakes Blvd  
Land O' Lakes, FL 34638
2. Central Receiving runs an SSRS Report based on PO date and "S9051" to find new incoming shipments from converted Purchase Orders
  - a. The report will show school/cost center destination (based on who created the requisition) and the PO number.
3. Central Receiving searches for the new PO number in MUNIS via PO Inquiry
  - a. The PO is held as incoming until the item arrives.

### Purchase Cards (P-Cards):

1. After placing an order for a taggable item(s) using a P-Card for delivery from a vendor to Central Receiving, an email must be sent to Central Receiving ([receiving@pasco.k12.fl.us](mailto:receiving@pasco.k12.fl.us)) with the following information:
  - a. Attachment of the Order Confirmation (or a vendor-created document showing itemized descriptions, quantities, and prices) and the budget coding line
2. Central Receiving holds the email information as incoming until the item arrives.

## **Property Delivered to Central Receiving Directly from Vendor**

Central receiving physically receives Taggable Property from vendor (except items received by Maintenance Services) and matches to PO or Order Confirmation.

1. Central Receiving enters receiving in MUNIS of all items received using the PO and Packing Slip
2. Central Receiving sends email to [propertycontrol@pasco.k12.fl.us](mailto:propertycontrol@pasco.k12.fl.us) to notify Property Control Finance Assistant (PCFA) of item needing tag.
  - a. Email will include attached PO and Packing Slip
3. PCFA receives email and creates New Asset in MUNIS
4. PCFA generates a tagging sheet and attaches tag.
5. Property Control tags property received by Central Receiving with next available tag number and leaves the asset transfer sheet on the item/package to signify that the item is ready to be delivered.
  - a. Central Receiving staff prepares tagged property for delivery to cost center.
  - b. Office for Technology and Information Services (OTIS) and Maintenance Services tag issuance tracking procedures to follow.

6. Distribution Services Specialist verifies appropriate transfer sheet, item, and barcode, and adds a signature sticker.
  7. Driver signs transfer sheet, delivers item to school/cost center, and has recipient sign transfer sheet.
  8. Driver returns signed transfer sheet to warehouse to be scanned to Property Control
- Property Control Financial Analyst imports Inventory Import Excel Spreadsheet into MUNIS to create a New Asset, adds property detail as necessary, and posts to MUNIS property records, as needed.

#### **Property Sent to OTIS from Central Receiving**

1. OTIS receives the following property from Central Receiving warehouse storage.
  - a. Computers
  - b. Laptops
  - c. Tablets (including iPads)
  - d. Any other electronics requiring imaging or District implementation
2. OTIS Technician receives tags from Property Control
  - a. Property Control provides a series of tags based on number of taggable items on a purchase order.
3. Technician images, tests, and tags item
  - a. If equipment is defective, tech issues a replacement request with the vendor and documents serial numbers.
  - b. Technician returns any unused tags to Property Control
4. Technician scans tags and serial numbers onto Inventory Import Excel Spreadsheet
5. Tech emails Inventory Import Excel Spreadsheet to Property Control
6. Property Control Financial Analyst imports Inventory spreadsheet into MUNIS to create the property record
7. Technician delivers Tagged items to the Cost Center
8. Cost Center Principal/Director, or designee, signs paper copy of the Inventory Import Excel Spreadsheet acknowledging receipt of tagged items.
9. Cost Center Principal/Director, or designee, and Technician sign Delivery Form upon receipt
10. Technician sends copy of the signed Inventory Import Excel Spreadsheet to Property Control
11. Property Control confirms receipt of signed Inventory Excel Spreadsheet

#### **Property Delivered to Maintenance Services Directly from Vendor**

1. Maintenance Services receives the following property costing \$5,000 and over:
  - a. Maintenance equipment
  - b. Custodial equipment
2. Maintenance Services contacts Property Control via email/phone notifying them that assets were delivered
3. Maintenance/Custodial Service Area Specialist receives tags from Property Control
  - a. Property Control sends tags to Maintenance Services via Courier or Maintenance Services will pick up
  - b. Property Control tracks all Maintenance-issued tags
4. Custodial Service Area Specialist tags property
5. Custodial Service Area Specialist scans or records tags and serial numbers if applicable on Inventory Import Spreadsheet
6. Custodial Service Area Specialist sends Inventory Import Sheet to Property Control
7. Property Control Financial Analyst imports Inventory Import Sheet into MUNIS to create the property record
8. Custodial Service Area Specialist delivers Tagged Property to Cost Center
9. Cost Center Principal/Director, or designee, signs paper copy of the Inventory Import Excel Spreadsheet acknowledging receipt of tagged items
10. Cost Center Principal/Director, or designee, and Technician sign Delivery Form upon receipt
11. Technician sends copy of the signed Inventory Import Excel Spreadsheet to Property Control

## Property Delivered Directly to Cost Center

Property delivered to cost center(s) must be large in size that only vendor can deliver item.

### Property acquired by Cost Center:

1. Cost Center acquires Taggable Property via one of the following:
  - a. P-Card purchase
  - b. Internal Accounts check
  - c. Donation
  - d. Discretionary Funds Purchase or Requisition
  - e. Grant Funds Purchase or Requisition
2. Resource Management Associate (RMA) or Bookkeeper must email [Propertycontrol@pasco.k12.fl.us](mailto:Propertycontrol@pasco.k12.fl.us) to notify of purchased asset.
  - a. RMA or Bookkeeper provides receipt, invoice, and any other documentation of property acquired to email and sends.
3. Property Control Finance Assistant (PCFA) creates inventory import sheet to add asset to MUNIS.
  - a. Asset will import into TIPWebIT overnight.
4. PCFA coordinates going to cost center and physically tagging property.
5. On a daily basis or as needed, PCFA uploads Inventory Import Sheet into MUNIS to create a New Asset, then adds property detail as necessary, and posts.

### Property purchased by Food and Nutrition Services (FNS):

1. Purchase order for Taggable Property placed by FNS for delivery to the cost center
2. Area Specialist for FNS goes to site to inspect the equipment
3. Area Specialist emails [Propertycontrol@pasco.k12.fl.us](mailto:Propertycontrol@pasco.k12.fl.us) to notify of purchased asset.
  - a. Area Specialist provides receipt, invoice, and any other documentation of property acquired to email and sends.
4. PCFA creates inventory import sheet to add asset to MUNIS.
  - a. Asset will import into TIPWebIT overnight.
5. PCFA coordinates going to cost center and physically tagging property.
6. On a daily basis or as needed, PCFA uploads Inventory Import Sheet into MUNIS to create a New Asset, then adds property detail as necessary, and posts.

## Asset Management

TipWebIT is the primary asset management system, however, MUNIS is the system of record for all District property. Asset records are imported into TipWebIT from MUNIS on a daily basis. Only the location of the asset will be updated in MUNIS from TipWebIT on a daily basis. The Property Control Team in Finance Services, with assistance from the Cost Center Asset Management Team, will use TipWebIT to conduct an Annual Physical Inventory of each site to meet state reporting requirements.

Asset Management Teams include, but are not limited to:

School Based Asset Management Team	District Department Asset Management Team
Principal	Director
Resource Management Associate	Asset Manager
Technician	Technician
Plant Manager	
Cafeteria Manager	
Athletic Director	
Music/Band Director	

District Directors and School Principals are responsible for the function of the Asset Management Team (AMT) and will govern the roles/responsibilities of each AMT member.

## Equipment Checkout

Equipment checkout for employees and students must be done in TipWebIT.

### Employee Checkout

The *Issue to Staff* process in TipWebIT, including the employee electronic signature of the Full Distribution Receipt, must be completed by employees who are removing property from the School or District campuses. Employees who are reassigned to another cost center must return all equipment to the original cost center. The *Quick Collect* process in TipWebIT will be used to record the return of equipment.

If an asset is returned by an employee in damaged or poor condition, notify the Employee Electronic Device Loss Control Committee by email ([ebarmpdh@pasco.k12.fl.us](mailto:ebarmpdh@pasco.k12.fl.us)) with the employee name and asset tag number.

### Student Checkout

The *Issue to Student* process in TipWebIT, including the student electronic signature of the Full Distribution Receipt, must be completed by students who are removing property from the School or District campuses. Students who are reassigned to another school must return all equipment to the original school. The *Quick Collect* process in TipWebIT will be used to record the return of equipment. Students must return all equipment at the end of each school year.

Students who are checking out a laptop or tablet for the entire school year must purchase insurance prior to being issued the device. If an asset is returned by a student in damaged or poor condition, a claim is filed with the property insurer.

## Asset Room Location

The room location of all assets will be managed in TipWebIT. The Resource Management Associate, or Asset Manager, will coordinate with the Asset Management Team to maintain accurate asset location records in TipWebIT.

## Cost Center Transfers

1. (Sender) RMA or Bookkeeper initiates a Property Transfer Form (**Attachment A**) for property to be transferred
2. (Sender) RMA or Bookkeeper sends Property Transfer Form to Principal/Director for approval
3. (Sender) Principal or Director signs electronic form or a printed copy upon approval of transfer
4. (Sender) RMA or Bookkeeper emails Property Transfer Form to the appropriate District Personnel

5. District Personnel or Distribution Services coordinates the physical transfer of the property depending upon the items (Large or heavy items will be moved by Distribution Services)
6. (Receiver) RMA or Bookkeeper confirms receipt of property via email to District Personnel
7. (Receiver) Principal or Director signs electronic form or a printed copy upon approval of transfer
8. (Receiver) RMA or Bookkeeper emails signed copy of the Property Transfer Form to [propertycontrol@pasco.k12.fl.us](mailto:propertycontrol@pasco.k12.fl.us)
9. FA updates record in MUNIS and TIPWeb

## Disposals/Missing/Stolen Property

1. RMA or Bookkeeper notifies the respective property area specialist listed below of item(s) that are to be disposed.
  - a. OTIS Technician authorizes disposal/surplus of computers and computer hardware
  - b. Maintenance Area Specialist authorizes disposal/surplus of maintenance and custodial equipment
  - c. Food and Nutrition Specialist authorizes disposal/surplus of FNS equipment
  - d. Office of Leading and Learning (OLL) Program Coordinator for Fine Arts authorizes disposal/surplus of musical instrument
  - e. OLL Program Coordinator for Athletics authorizes disposal/surplus of athletic equipment
2. RMA or Bookkeeper completes Disposal Request Form (**Attachment B**) for items that will be disposed
3. Property area specialist signs the paper copy of the Disposal Request Form confirming that the item can be disposed
4. The Principal/Director approves disposal
5. RMA/Bookkeeper emails signed Disposal Request Form in TCM (see QSG **Attachment C**) to appropriate District Personnel
6. FA in Property Control approves the disposal request and will enter all disposals into Munis
7. Board Approval
  - a. Disposals/Surplus
    - i. FA runs report and prepares list of items for disposal for Board approval
    - ii. Finance Services prepares Board memo and attaches list of items for disposal
    - iii. Board approves disposal and Board Secretary documents approval (go to #8 below)
  - b. Missing or Stolen property
    - i. FA prepares list of missing/stolen property determined at inventory from MUNIS property records
    - ii. Stolen property must have a police report from law enforcement attached
    - iii. Finance Services prepares Board memo and attaches missing/stolen list
    - iv. Board approves missing/stolen list and Board Secretary documents approval
    - v. FA enter retirement date in MUNIS and posts
8. Resource Services properly disposes of approved property or places in storage for sale at District Store
9. FA runs MUNIS Asset Disposal Pickup List in MUNIS for Distribution Services to pick up items approved for disposal from the cost center
10. FA and Senior Manager approves property to be disposed of in MUNIS workflow based on the Board approval
11. FA posts disposal of item(s) in MUNIS and TIPWeb

## Property Purchased with Federal/State Funds

Items of equipment with an acquisition cost in excess of \$1,000 and a useful life of one year or more may be retained or sold and the awarding agency (Department of Education) shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.

The Department's policy concerning proceeds received from the sale of property with a current per unit fair market value of \$1,000 through \$5,000 is the net amount received from such sales will remain at the sub-grantee level to be used in the same ongoing program. Funds from such sales will be treated as "other program income" in the same ongoing program(s). This type of income must be amended into a current year's project in which the sale occurred. It should then be reported on line 11 of the Project Disbursement Report (form DOE 399, DOE 499, or DOE 599) as a total for the fiscal year in which the sales(s) occurred. This identification of income is necessary to meet reporting requirements of the United States Department of Education. Complete documentation for this type of income and expenditures must be maintained for monitoring and auditing purposes. Income from the sale of this type property should be recorded in the agency's special revenue account as other income and identified as such for the federal cash advance reconciliation at the end of each fiscal year. If the agency is no longer receiving funds for the particular project or program, the income from such equipment sales will be returned to the Department to be forwarded to the United States Department of Education. Equipment that was initially purchased with federal funds with a current per-unit fair market value in excess of \$5,000, must be processed in accordance with 2 CFR 200.313(e) (2), with the assistance and written approval of the Department.

Upon termination of a project, and at the discretion of the Department, all equipment/property purchased with project funds will be transferred to the location(s) specified by the Department and all necessary actions to transfer the ownership records of the equipment/property to the Department or its designee will be taken."

## **Annual Physical Inventory**

1. Finance Accounting Analyst (FAA) creates annual inventory to be completed at each Cost Center
2. Property Control Assistant (PCA) arrives at the agreed upon date and time at Cost Center with scanners and school map to conduct inventory via TIPWebIT. (The audit is considered a physical inventory and all items must be viewed by a PC team member).
3. PCA opens inventory audit via TIPWebIT and scans barcode property tags
4. If there is no property tag affixed, PCA scans or types in the serial number to get the tag number if it is in MUNIS.
  - a. PCA records the tag number on the item and requests a reprint of the barcode tag to attach to the item
5. Upon completion of physical search, the PCFA will send memo along with preliminary audit detail report to the Principal/Director to provide them the opportunity to respond.
6. The Property Control team will return to the cost center (no earlier than one week) to conduct a follow up inventory. With the RMA's assistance, the Property Control Team will scan any missing property items found by the RMA.
7. After the follow up inventory, Property Control will close out the audit.
8. In MUNIS, PCFA enters code in Condition "40" to mark records as Found, "46" to mark records as Missing 1 year, "47" to mark records as Missing 2 years and "48" to mark records as stolen. If Cost Center claims that the asset was stolen, they must provide copy of police report from law enforcement.
9. Principal or Director confirms missing items during the audit inventory by viewing the Final Audit Report via TIPWebIT and signing the memo.
10. All missing items will be compiled and presented to the Board.



Note – It is the schools/sites responsibility to ensure that all inventory assets are available and within view for PCA to scan. AMT should know where each asset is located. PCA/PCFA are not required to search for assets.

## **District Surplus Store**

1. Surplus property which has been fully depreciated but still has remaining functional value may be made available for sale through the District Surplus Store
2. Recycling Operations will ensure all tagged items available for sale have been designated as Inactive in MUNIS and the identifying tag has been removed. In the case where a tag cannot be removed, the tag number will be marked through and completely covered with black marker, or paint.
3. Sales to the public will be held monthly
4. Items remaining in storage and not sold will be disposed of through auction, recycling, or trash.

## **Attachments:**

- A. Property Transfer Form MIS Form # 209
- B. Property Disposal Request Form MIS Form # 210



**DISTRICT SCHOOL BOARD OF PASCO COUNTY  
PROPERTY TRANSFER FORM**

MIS # 209  
Rev. 07/21

**Please follow the steps below to properly process the transfer.**

Step 1: Fill out each of the applicable boxes on the form.

Step 2: Have the School Principal or Department Director electronically sign the form. Step 3: Submit the form to [propertycontrol@pasco.k12.fl.us](mailto:propertycontrol@pasco.k12.fl.us) once completed.

**DATE:** \_\_\_\_\_

**FROM:**

NAME AND TITLE OF PERSON COMPLETING FORM: \_\_\_\_\_

CONTACT TELEPHONE NUMBER: \_\_\_\_\_

COST CENTER NAME: \_\_\_\_\_

COST CENTER NUMBER: \_\_\_\_\_

SIGNATURE OF PRINCIPAL/DIRECTOR: \_\_\_\_\_

**TO:**

COST CENTER NAME: \_\_\_\_\_

COST CENTER NUMBER: \_\_\_\_\_

**LIST OF ITEMS**

BARCODE ID	DETAILED DESCRIPTION	SERIAL NUMBER

**RECEIVED BY:**

NAME OF AUTHORIZED PERSON: \_\_\_\_\_

COST CENTER NUMBER: \_\_\_\_\_

COST CENTER NAME: \_\_\_\_\_

SIGNATURE OF AUTHORIZED PERSON: \_\_\_\_\_

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**TO BE COMPLETED BY DISTRIBUTION SERVICES (IF APPLICABLE):**

DATE PICKED UP: \_\_\_\_\_

DRIVER'S SIGNATURE: \_\_\_\_\_

DATE DELIVERED: \_\_\_\_\_

DRIVER'S SIGNATURE: \_\_\_\_\_

**Pasco County Schools**  
**Property Disposal Request Form**

MIS Form #210  
Rev. 07/21

**Please follow the steps below to properly process the property disposal.**

**Step 1:** Fill out all of the applicable boxes on the form

**Step 2:** Have the School Principal or Department Director sign the form.

**Step 3:** Submit the form to [propertycontrol@pasco.k12.fl.us](mailto:propertycontrol@pasco.k12.fl.us) once completed.

**Date:** \_\_\_\_\_

**Requested By:**

Name of Authorized Person \_\_\_\_\_  
(First) (Last)

Title: \_\_\_\_\_

Contact Telephone Number: \_\_\_\_\_

Cost Center Name: \_\_\_\_\_

Cost Center Number: \_\_\_\_\_

\_\_\_\_\_  
Signature of Person Requesting Disposal of Property

**List of Items**

Barcode ID	Detailed Description	Date Acquired	Book Value

**Approved By:**

Name of Authorized Person: \_\_\_\_\_  
(First) (Last)

\_\_\_\_\_  
Signature of Person Authorizing Disposal of Property

**Date:** \_\_\_\_\_