## TABLE OF CONTENTS

### FIXED ASSETS SERVICES



### WAREHOUSE SERVICES

# FIXED ASSETS

# SERVICES

## Introduction

The Texas Education Agency Financial – Financial Accountability System - Resource Guide requires all school districts in the state to be accountable for Capital assets. Capital Assets are maintained in the District's General Capital Assets Account and/or Fixed Assets Subsidiary Ledger.

## Definitions:

1. Capital assets: are considered tangible in nature, long-lived (have a useful life of longer than one year), of a significant value at purchase or acquisition time; and reasonably identified and controlled through a physical inventory system. Capital assets may include land, improvements to land, easements, buildings, building improvements, vehicles, machinery, works of art and historical treasures, furniture and other equipment which are intended to be held or used over a long period of time. "Fixed" denotes probability or intent to continue use of an asset and does not indicate immobility of an asset.
2. Surplus Property: shall be defined as any personal property that is in excess of the needs and that is not required for its foreseeable needs. Surplus property possesses some usefulness for the purpose for which it was intended and is classified as usable surplus or obsolete surplus.
3. Salvage Property: means any school property that through time has depleted its use, worn out, damaged, used, or consumed that it has no value for the purpose for which it was originally intended.
4. Scrap: defined as personal property that has been fragmented or destroyed through regular use or due to accident and is no longer usable. The procedures outlined below do not apply to consumable items such as paper, pens, desk accessories, etc.
5. High Pilferage Inventory Items: are items that are more susceptible to theft, regardless of cost and are recorded and tracked. This is common for items with a higher risk of theft (easily transportable or marketable or diverted to personal use). These items are generally of a high-tech nature.
6. PEIMS (Public Education Information Management System): encompasses all data requested and received by the Texas Education Agency (TEA) about public education, including students' demographics and academic performance, and personnel, financial, and organizational information

## Responsibility for Custody and Proper Use of Assets

The role of the Fixed Assets Department is to provide expertise in asset management and to facilitate accountability for district property. As such, the accuracy of the data within the Fixed Assets Registry Ledger is dependent on the promptness and accuracy of the information reported to the Fixed Assets Department. It is the responsibility of the campus/department administrator to account for their fixed assets in accordance with approved Fixed Assets Procedures and Board Policy.

## Responsibility for Custody and Proper Use of Assets Continued

When receiving assets, the campus/department administrator should ensure that the item is: tagged with a McAllen Independent School District (MISD) bar-coded tag, properly described on the paperwork, reflects no visual evidence of damage, set up correctly to guard against unnecessary hazards, and safeguarded. The campus/department administrator is to report all discrepancies to the Fixed Assets Department.

The campus/department fixed assets' custodian for each site shall be the Department Director/Campus Principal. Each custodian shall assure the proper use of capital assets and responds to periodic inventory verification. The custodian is also responsible for reporting transfers to other custodians and initiating the disposition process.

All asset purchases must follow the requisition process and be delivered at the Warehouse for tagging. The following is information that is to be entered on MISD's financial software system (Sungard) and all acronyms list are the names of the different screens on the financial software. PEID S800 (this code will print the Warehouse address on the purchase order) should be utilized in the Ship To Address field in the Sungard Purchase Order Entry Screens (POUPPR and POCSMC). Under special circumstances, the Purchasing Department may arrange for items to be delivered directly to the user site. If authorized, the Fixed Assets Department must be notified to coordinate the tagging of these items and the Fixed Assets Department is not responsible for items after delivery and receipt.

- *Land* recorded asset cost should include, in addition to the purchase price, such ancillary costs as legal and title fees, surveying fees, appraisal and negotiation fees, damage payments, site preparation costs (clearing, filling, and leveling) and demolition of unwanted structures.
- *Land improvements* consist of betterments, other than buildings, that prepare land for its intended use. Examples include site improvements such as excavation, fill grading and utility installation; removal, relocation or reconstruction of property of others, such as railroads and telephone and power lines, retaining walls, parking lots, fencing and landscaping.
- *Costs of building and improvements* include purchase price, contract price, professional fees of architects, attorneys, appraisers, financial advisors, etc.; damage claims; cost of fixtures attached to a building or other structure; construction insurance premiums, interest, and related costs incurred during the period of construction; and any other expenditures necessary to put a building or structure into its intended state of operation.
- *Construction work in progress represents* a temporary capitalization of labor, materials, equipment, and overhead costs of a construction project. Upon completion such costs should be cleared or moved by transfer of the capitalized costs to one or more of the other classes of assets.
- *Furniture and equipment* should include the total purchase price, before any trade-in allowance, and minus any discounts. Other costs which should be capitalized as equipment include transportation charges, installation costs, taxes or any other expenditure required to place the asset in its intended state of operation.

## Responsibility for Custody and Proper Use of Assets Continued

- *Infrastructure assets* are defined as long lived capital assets that are normally stationary in nature and which can normally be maintained for a significantly greater number of years than most capital assets. Infrastructure assets include:
  - Roads
  - Water and sewer systems
  - Bridges
  - Dams
  - Tunnels
  - Lighting systems
  - Drainage Systems

  Note: Parking lots and lighting systems may be defined by the district as part of the associated building, rather than as infrastructure. Wiring for networks in buildings is not defined as infrastructure. Additionally, activities involving the Telecommunications Infrastructure Fund also do not meet the definition of infrastructure.

- *Works of art, historical treasures, and similar assets* are capital assets according to GASB whether they are held singly or in collections if they meet all of the following conditions in accordance with paragraph 27 of GASB 34 as follows:
  - Held for public exhibition, education, or research in furtherance of public service, rather than financial gain
  - Protected, kept unencumbered, cared for and preserved
  - Subject to an organization policy that requires the proceeds from sales of collection items to be used to acquire other items for collections.

  Monuments are capital assets that may qualify as works of art, historical treasures, or similar assets if they meet the requirements above.

Depreciation is not required for those capitalized collections or individual items that are considered to be inexhaustible. Inexhaustible collections of individual works of art or historical treasures are those with extraordinary long useful lives. Because of their cultural, aesthetic, or historical value, the holder of the asset applies efforts to protect and preserve the asset in a manner greater than that for similar assets without such cultural, aesthetic, or historical value.

## Acquisition of Assets

The unit cost of the item purchased will determine the assets category and subsequent coding to be used. See chart on asset codes below.

| **Object Codes for Assets *(66xx accounts)*** | |
|---|---|
| **Object Code** | **Description** |
| 6619 | Land Purchase and/or Improvements and Fees |
| 6629 | Building Purchase, Construction and/or Improvements and Fees |
| 6631 | Vehicles Per Unit Cost $5,000 or More |
| 6639 | All Equipment Cost of $5,000 or More |

## Acquisition of Assets Continued

The Purchasing Department will review all requisitions with the object codes for capital outlay (66**) and operating expense (6399) to ensure accuracy.

All capital assets acquired in some manner other than gift are recorded at the cost to the school district to place the asset in service. Capital assets arising from gifts or donations are recorded at their estimated fair market value at the time of receipt.

The determination as to whether an expenditure from governmental funds should be classified as an operating expense or recorded in the general capital asset account is often difficult. If the unit equipment and/or furniture is $5,000 or more and the useful life criteria is estimated at more than one year, the purchase is considered an expenditure for general capital assets, regardless of whether it is a replacement item or purchase of additional equipment. Furthermore, if the nature and/or quantity of the item(s) allows economical control and if the one year useful life criteria are met, even though the unit cost may be less than $5,000, the expenditure may be recorded under expenditure code 6649 or 6641. Purchase of items not meeting the controllability or useful life criteria are properly charged to current operating expense as supplies and materials.

## High Pilferage Inventory Items

In addition to recording and tracking fixed assets, items that are more susceptible to theft, regardless of cost, are recorded and tracked. This is common for items with a higher risk of theft (easily transportable or marketable or diverted to personal use). These items are generally of a high-tech nature. These items are not capitalized unless they have a per unit cost of $ 5,000 or greater. Items considered high pilferage inventory items include.

| | | |
|---|---|---|
| • Computers (CPU, laptops, servers) | | • Photographic Cameras |
| • Mobile Devices (iPad, iPod, Android, etc.) | | • Video/Computer Projectors |
| • Chromebooks | | • Document Cameras |
| • Tablets (Surface, etc.) | | • eReaders (Nook, Kindle, iPad, iPod, etc.) |
| • Printers and Multi-function Printers | | • DVR |
| • TV's/Plasma Screens/LCD Panels | | • Interactive Whiteboards |
| • Fax Machines | | • Drones |
| • Computer Scanners | | • Stream Media Players (Apple TV's) |
| • Digital Cameras | | • Vehicles less than $5,000.00 |
| • Simulator, Infant | | |

## Annual Assets Inventory

A fixed assets inventory shall be performed at each campus/department annually. This inventory shall be conducted during each fiscal year and will be reported to the principal/department administrator, internal audit, area administrator, Assistant Superintendent for Business Operations, and Superintendent.

The principal/department administrator shall appoint a fixed assets custodian. The fixed assets custodian shall be responsible for keeping a strict account of all the fixed assets at their location.

Campus/department administrators will be contacted to schedule their Fixed Assets inventory. Administrators should announce the inventory and ensure that access is made available. The appointed fixed assets custodian shall conduct the inventory. The results of the physical inventory will be provided for review. All items not located should be addressed within ten (10) business days.

1. The following recommendations will facilitate the tracking of fixed assets:
   a. Encourage staff to perform an inventory of their capital outlay items at the beginning of school year and after Christmas break
   b. submit any room changes by preparing and submitting a Fixed Assets Add/Disposal/Transfer Form for updating
   c. hold quarterly meeting with head of departments
   d. schedule random spot checks and
   e. Contact the Fixed Assets Department for assistance.
2. The following is the process for research/verification of inventory
   a. research items not located during the physical inventory
      - the location shall be updated and initialed
      - provide documentation (disposition or transfer forms)
      - Should no documentation exist and the items are fully depreciated, approval to delete items from inventory will be submitted to the Fixed Assets Department. Upon approval, those items will be removed
   b. report findings to the Fixed Assets Department for correction
   c. Fixed Assets Department will post changes
   d. Final results will be reviewed with the administrator. The corresponding verification form will be signed and submitted by the Fixed Assets Coordinator once completed and all items not located have been cleared
3. The following is the process for items not located
   a. research item(s)
   b. should the item be fully depreciated, it will be presented to the Fixed Assets Department for approval to remove from the inventory
   c. Inventory Verification Form and results will be finalized
   d. results will be presented to the Principal/Administrator, Area Administrator, Assistant Superintendent for Business Operations, Internal Audit, and Superintendent

## Processes for Add/Transfer/Disposal

1. The following is the process to declare computer equipment obsolete
   a. Computer(s) are older than five (5) years
   b. Principal/Administrator schedules with the Department of Technology (DOT) the examination of computer equipment to be declared obsolete
   c. Principal/Administrator requests removal of the obsolete equipment by submitting a work order to the Department of Technology for removal of memory and to be tagged for disposal
      - Work order shall be issued by using McAllen ISD KACE User Portal. See page 13.
      - Add/Transfer/Disposal form for High Pilferage (see sample on page 23) items must be attached to work order
   d. DOT will forward work order to Warehouse/Fixed Assets Department for scheduling of retrieval
   e. Items will be deleted from the Fixed Assets Registry Ledger once the equipment has been taken to auction

**NOTE:** Disposal of high pilferage items do not require approval from Director of Purchasing Services.

2. The following is the process to remove miscellaneous equipment
   a. Principal/Administrator schedules with Warehouse/Fixed Assets the examination of miscellaneous equipment to be declared obsolete
   b. Principal/Administrator requests removal of the obsolete equipment by submitting a work order by using McAllen ISD KACE User Portal. See page 13.
   c. Work order along with form shall be sent to Warehouse/Fixed Assets Department for scheduling of retrieval
   d. Items will be deleted from the Fixed Assets Registry Ledger once the equipment has been taken to auction
3. The purpose of this process is to dispose of surplus/obsolete capitalized equipment
   a. Disposals are conducted as needed. No district-owned property may be disposed of in any manner unless the following has occurred:
   b. Disposals shall not be processed unless the applicable supervisor has evaluated the material/inventory/property and verified by signature that it cannot be used or consumed by the District in any manner.
   c. Prior approval must be obtained from the Coordinator of Warehouse/Fixed Assets and Director of Purchasing Services
   d. The campus principal or Central Office Administrator has also signed verifying the material can no longer be used.
   e. Work order shall be issued by using McAllen ISD KACE User Portal. See page 13.
   f. Add/Transfer/Disposal form for Capitalized Equipment (see pages 21 & 22)shall be attached to work order.
   g. Items will be deleted from the Fixed Assets Registry Ledger once the equipment has been taken to auction

## Processes for Add/Transfer/Disposal Continued

h. Acceptable methods for disposal of surplus property are:
   - Public Auction
   - Sale by sealed bid
   - Negotiated sale to state agency or local government
   - Trade-in on new equipment purchase
   - Scrap metal sold by weight

The District uses Public Auction and Scrap Metal Sold by Weight to dispose of school district property. Fixed Assets/Warehouse Services (Central Warehouse) will remove disposable property once the appropriate individuals have followed procedures outlined in this section. If the property has residual value, it will be taken to an auctioneer's site. Auctions are held at least once a month. Property with no residual value other than metal remnants will be taken to a scrap metal yard and sold by the pound. Designated staff will be notified by e-mail of future auctions at least one week in advance. Responsibility for verifying final disposal by the auctioneer lies with the Central Office Administrator or Campus Principal from where the material originated.

4. The following is the process for disposal of District Vehicle
   a. The Transportation Department must conduct an evaluation of the vehicle.
   b. Inspection to include but not limited to the maintenance history of the vehicle.
   c. A visual inspection, to cover, external, internal of the vehicle.
   d. Motor and transmission are to be checked for wear and tear.
   e. The mileage is to be considered.
   f. Transportation is to determine if the vehicle can be used by another department pending the outcome of their inspection.
   g. If Transportation determines that the vehicle is still in good condition, or worth repairing. Then vehicle will then handed over to Warehouse. The Warehouse Coordinator will then share the vehicle information with the district.
   h. If a campus or department is found to have use for the vehicle then the Warehouse Coordinator will transfer the vehicle to that department.
   i. If Transportation determines the vehicle unrepairable, or repairs go beyond the value of the vehicle, then they are to fill out the disposal form for the department.
   j. A Transportation Mechanic is to fill out the "Determination by Transportation" section of the disposal form. Sample of this form can be found on page 22 of manual.
   k. The disposal form is to then be signed by the Department Administration.
   l. The Department will submit a work order using the KACE Management System.
   m. The Disposal form is to be attached to the work order.
   n. Once the work order has been submitted and received by the Warehouse Coordinator, the process to auction off the vehicles commences.

**Processes for Add/Transfer/Disposal Continued**

o. The Warehouse Coordinator requests the vehicle title from Transportation.
p. A Texas Motor Vehicle Transfer Notification Form (Form VTR-346) is filled out by the Warehouse Coordinator. Example of Vehicle Transfer form is found on page 22.
q. The Application for Title Form 130 U is filled out. Example of Application form found on page 24-25
r. Both forms and vehicle title are then sent to the Districts Assistant Operation Superintendent for signature
s. Once the forms and title are signed. License plates shall be removed and destroyed and the auctioneer company is notified
t. Auctioneer Company then at THEIR EXPENSE tows the vehicles to their holding place
u. Once vehicle has been sent to auction then the vehicle will be removed from the districts fixed asset registry. Warehouse/Fixed Assets Services will submit vehicle information to Director of Benefits to have the insurance coverage removed/canceled

5. The following is the process for Transferring Equipment to Another Location:
    a. Use Section B of the ADD/TRANSFER/DISPOSAL FORM to transfer furniture or equipment from one site to another
    b. This form is used in conjunction with a Moving Crew Request (Work order through KACE System) if the equipment is to be re-located by the Moving Crew.
    c. Must be completed and submitted to Fixed Assets/Warehouse Services for all transfers of furniture and equipment, especially equipment in the fixed assets inventory so that appropriate changes can be done to fixed assets records.
    d. The campus principal or department head where the furniture or equipment is originating from signs in the Approved by space.
    e. The campus principal or department head where the furniture or equipment is being delivered to signs in the Equipment Accepted by space.
    f. Transfers of furniture or equipment from one site to another do not require the signature of the Chief Financial Officer.
    g. Requesting Addition or Removal of Items on Fixed Assets Inventory Records:
6. The following is the process for Additions or Removal of items on Fixed Assets Inventory Records:
    a. use Section A of the ADD/TRANSFER/DISPOSAL FORM for items that are physically located at your site, meet the fixed assets criteria, but are not in your Fixed Assets Inventory listing because they were donated or purchased with activity funds and there was no purchase order, or for other reasons.
    b. Removal from Inventory Records: use Section C of the ADD/TRANSFER/DISPOSAL FORM to remove items from your Fixed Assets listing. Enter the reason items are no longer physically at your site. If the items were stolen, include the McAllen ISD Police Department case number.

## Processes for Add/Transfer/Disposal Continued

7. The following are general instructions for completing add/transfer/disposal forms
   a. Enter the Campus or Department name.
   b. The site code of your site.
   c. Room number where the items are located. Enter a description if more appropriate, such as "cafeteria", "gym", etc.
   d. Check whether or not the property was purchased with federal funds.
   e. Date in which the form is being submitted.
   f. Enter the work order number that was generated when you processed a Moving Crew Work Request.
   g. Enter the item number if the item is in the Fixed Assets inventory. This number will be on the McAllen ISD barcode. Some older items have a metal tag or are marked with a permanent marker with either the item number or an AV number. Indicate if it is an AV number.
   h. Enter an item description.
   i. Enter a quantity if items do not have any kind of identifying numbers. This would be for items such as furniture, student chairs, folding tables etc. Items that have an identifying number such as a serial number are to be entered individually, one entry per line.
   j. Make, if the item is a vehicle.
   k. Model number if it has one, or model name such as Canon, Dell, Gateway, etc.
   l. Serial number if there is one.
   m. Reason for Disposal. Enter an explanation as to why the items need to be disposed of. *All items being disposed of will need an explanation*. Enter reasons such as, items are obsolete, broken and unserviceable, items to not meet code (such as safety codes, city codes, etc.).
   n. Make sure to indicate on the form if disposing of property. When approved, the property is transferred to Warehouse/Fixed Assets. They in-turn will dispose of the property. In the "Initiated by" space, enter the name of the person that is initiating the request for disposal. This may be a teacher, coach or supervisor as in the services departments, i.e., Food Service, Plant Operations, etc. In the "Approved by" space, the Campus Principal must sign if the site is a school.
   o. For Central Office departments, the department head must approve. The form must be submitted with work order issued using the KACE System.

Once all parties have approved, the form and the equipment has been picked up, the Coordinator of Warehouse/Fixed Assets Services will sign the form in the "Equipment Accepted by" space and a copy forwarded to the originating site.

## Participation of MISD employee in Auctions

Any MISD employee who sets, or is involved in the setting of a minimum bid for any property of MISD to be sold at auction, *to include but not limited to* the Superintendent, the Assistant Superintendent for Business Operations, the Director of Purchasing Services, the Warehouse/Fixed Assets Coordinator, the Fixed Assets Specialist, and the Warehouse staff, shall not bid on such property at such auction.

## Donation of Assets and How to Capitalize Them

McAllen ISD Board Policy CDC (LOCAL) states, "The Board delegates to the Superintendent the authority to accept unsolicited gifts on behalf of the District. However any gift that the potential donor has expressly made conditional upon the District's use for a specified purpose, or any gift of real property, shall require Board approval. Once accepted a gift shall become the sole property of the District."

All gifts shall be given to the District and not to a particular school. At the discretion of the Superintendent or designee, the gift may be used in a particular school." The Superintendent shall examine and evaluate offers of gifts to the District and may recommend acceptance to the Board when the gifts:

- Has a purpose consistent with the District's educational philosophy, goals, and objectives;
- Places any restrictions on a campus or District program;
- Would support a program that the Board may be unable or unwilling to continue when the donation of funds is exhausted;
- Would result in ancillary or ongoing costs for the District;
- Requires employment of additional personnel;
- Requires or implies the endorsement of a specific business or product
- Would result in inequitable funding, equipment, or resources among District schools or programs;
- Obligates the District or a campus to engage in specific actions; or
- Affects the physical structure of a building or would require extensive maintenance on the part of the District

When an entity or organization wishes to donate equipment to your campus, communicate this with appropriate documentation, to the Superintendent. Upon approval of the donation, complete an **ADD/TRANSFER/DISPOSAL FORM** and submit to Fixed Assets/Warehouse Services for inclusion in the Fixed Assets inventory. Donated fixed assets will be recorded at their fair market value at the time of receipt.

The following is the process for declaring Donated equipment for capitalization

a. Communicate information to Superintendent using "Donation of Asset" form
b. Fixed Assets will apply the fair market value to the asset
c. Item will be added as an asset

## Sales Resulting From Disposals of Equipment

All sales of non-federally funded items shall be handled by receipt of check, and all proceeds shall be deposited to the District's general fund with the giving and receiving or receipts therefore.

## Sales Resulting From Disposals of Equipment Continued

Federally Funded Property Disposal: Items obtained with federal funds shall be handled in accordance with applicable federal regulations, if any. All sales of federally funded items shall be handled by receipt of check, and all proceeds shall be deposited to the District's fund with which the item was originally purchased. Disposal of items purchased with federal and other grant funds must have proper approval of the Texas Education Agency (TEA).

## Moving Crew Work Requests (Work Orders)

All requests for relocation of furniture and equipment and property disposals must follow the procedure outlined below. The work order crew consists of a two-man team and a cargo truck. Their primary function is to relocate furniture and equipment between campuses and departments. The work order crew will not "run errands" and pick up items such as batteries, rubber stamps, etc., or run other similar errands. The Moving Crew will not pick up trash. If you order furniture or equipment from a local vendor and it is not packaged, crated or otherwise protected, you must make arrangements to have the furniture and/or equipment delivered by the vendor.

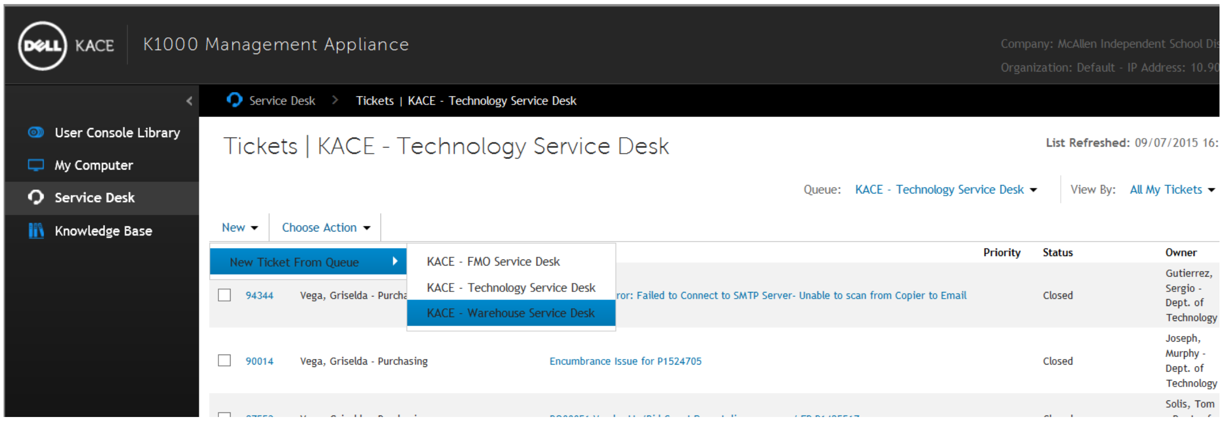
Process for requesting the assistance of the moving crew to transfer or permanently remove furniture and equipment. An Add/Transfer/Disposal form must also be completed and submitted.

1. Log on to McAllen ISD KACE User Portal: [http://kace.mcallenisd.net/](http://kace.mcallenisd.net/) and click on 

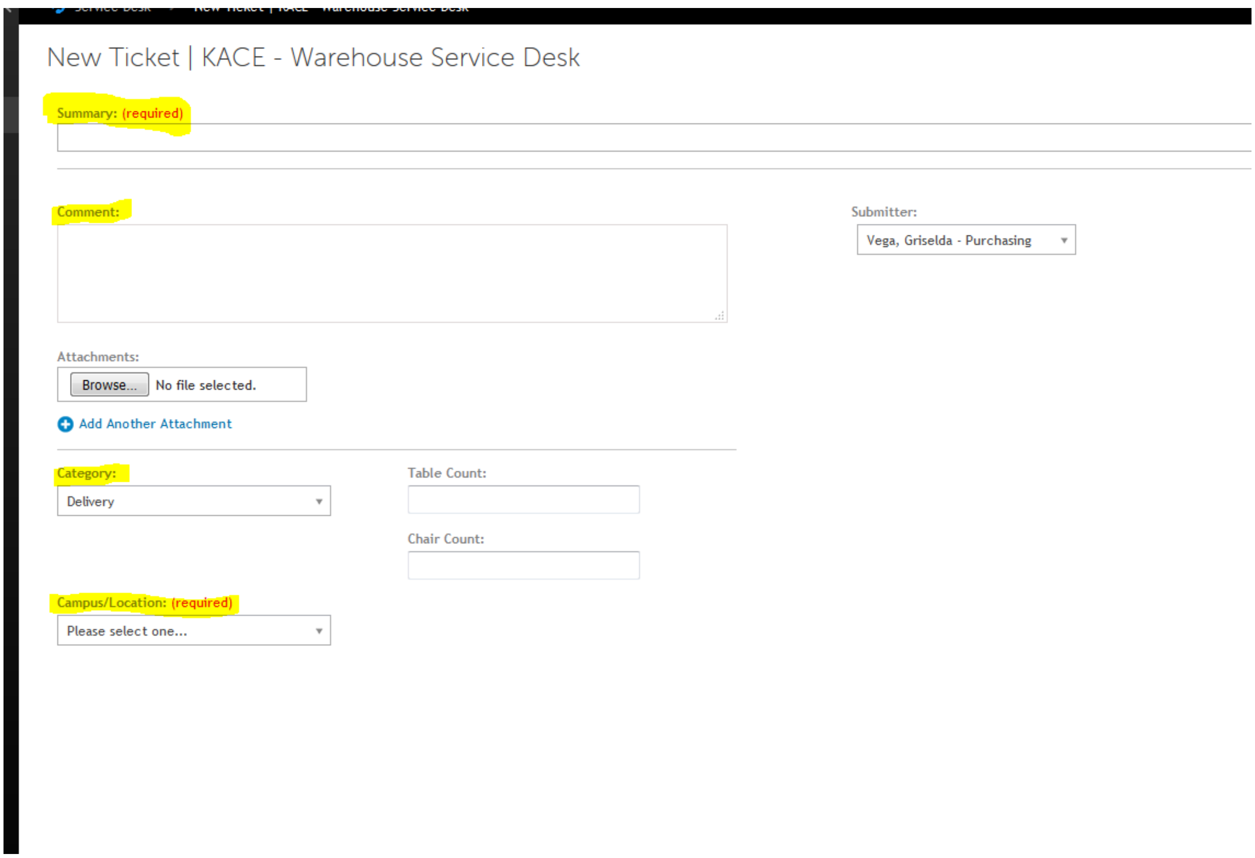
.

## Moving Crew Work Requests (Work Orders) Continued

2. Select “KACE - Warehouse Service Desk”

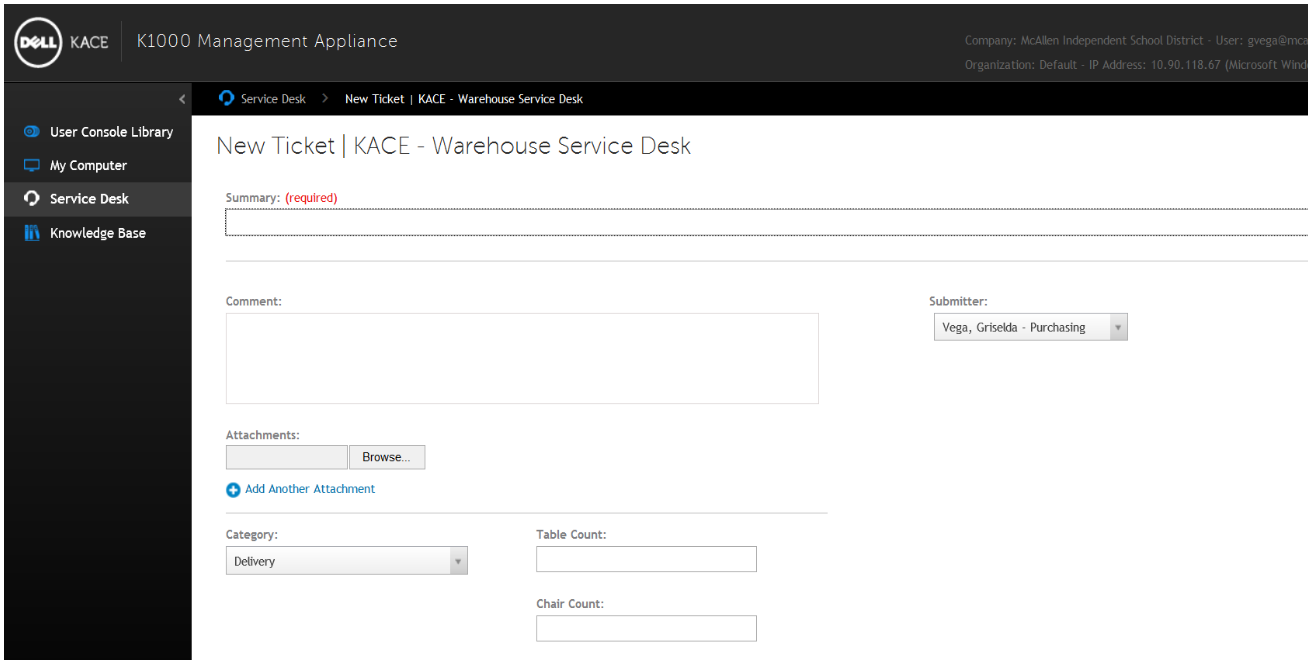



3. Fill-in a good description of work being requested



## Moving Crew Work Requests (Work Orders) Continued

4. Select a Proper Category and Campus




5. For Disposal forms, click on 'Browse' to attach forms and attach disposal form to the work order.
6. If the required task must be done on a certain date and time, so indicate. These requests must be received at least five (5) working days prior to the requested completion date.
7. After work requests have been scheduled, the Warehouse Supervisor will enter a status and date of tentative completion. Check the status of your work request.
8. Warehouse/Fixed Assets Services schedules all requests on a daily basis. Unforeseen requests that need to be performed on the day they are submitted are addressed on a case-by-case basis.
9. For instances that are unforeseen and require immediate action, contact Warehouse at 688-5419.
10. Furniture and equipment that must be moved within the campus must be done by campus or custodial staff.

## Burglary/Vandalism/Loss Report Procedures

1. Burglaries, vandalism or break-ins must be reported to the MISD Police Department (PD) as soon as they are discovered.
2. It shall be the responsibility of the principal or their designee to deal with all instances of burglaries (break-ins), vandalism and theft.

## Burglary/Vandalism/Loss Report Procedures Continued

3. The principal or their designee shall contact the MISD PD at 632-8768 and file a police report.
4. The person filing the report shall obtain a case number and report the losses on an Add/Transfer/Disposal Form to Fixed Assets/Warehouse Services (Central Warehouse)
5. Instructions for filling out the form are found in the section titled District Property Disposal.
6. Once the property has been identified, the McAllen ISD Police Department will enter it into a criminal database system
7. If the items are identified as stolen by other law enforcement agencies, the equipment may be recovered and the individual(s) responsible for the burglary may be apprehended and charges filed.
8. Identifying stolen property on the Add/Transfer/Disposal Form is very important particularly for equipment with serial numbers such as, computers, printers, etc.

## Procedure for Requesting Replacement of Stolen/Damaged Items

1. The original funding source will determine how an item is to be replaced, i.e., local funds or federal funds.
2. Items that are discovered missing as a result of an inventory will need to be replaced using your campus/department funds.
3. Request the replacement information such as model number, vendor, prices, bid name and number, etc., from the appropriate department, i.e., AV Services, Information Systems, Purchasing Services, Fine Arts, etc.
4. Forward a memorandum or e-mail to the Coordinator of Fixed Assets/Warehouse requesting replacement of stolen or damaged equipment. In addition, forward a completed McAllen Independent School District Purchase Requisition Form. Indicate on the requisition form the bid number or quote number and vendor name from which the purchase will be made. If there is no current bid or quote, contact Purchasing Services for guidance in obtaining method of procurement. Include the case number on your communication.
5. Forward completed requisition form <u>without</u> account number to the Coordinator of Fixed Assets/Warehouse.
6. If approval to replace items is granted, this office will process on-line purchase orders, and copies forwarded to your campus/department.
7. Once the equipment is received at the Central Warehouse, it will be bar-coded if necessary and delivered to your campus/department along with daily warehouse deliveries.

## Employees' Personal Property

The district is not responsible for the loss or damage of employees' personal items brought on district property. The District is not responsible to box/pack, move or relocate employees' personal items brought on the district.

## Land, Buildings and Construction in Progress

Land: is the surface or crust of the earth, which can be used to support structures, and may be used to grow crops, grass, shrubs, and trees. Land is characterized as having an unlimited life (indefinite). The following pertains to Land:

1. Land improvements consist of site preparation and site improvements (other than buildings) that ready land for its intended use. The costs associated with improvements to land are added to the cost of the land.
2. Object Code: 6619 – Land Purchase and Improvement. This code is used to classify expenditures for the purchase of land, land improvements other than buildings and any associated fees. This includes any other costs necessary to alter the land for its intended purpose. Any local option codes that are used at the local option are to be converted to account 6619 for PEIMS reporting.
3. Examples of Expenditures to be Capitalized as Land and Land Improvements – Object code 6619:
   - Purchase price or fair market value at time of gift.
   - Commissions
   - Professional fees (title searches, architect, legal, engineering, appraisal, surveying, environmental assessments, etc.)
   - Land excavation, fill, grading, and drainage
   - Demolition of existing buildings and improvements (less salvage)
   - Removal, relocation, or reconstruction of property of others (railroad, telephone and power lines).
   - Interest on mortgages accrued at date of purchase.
   - Accrued and unpaid taxes at date of purchase.
   - Other costs incurred in acquiring the land.
   - Water wells (includes initial cost for drilling, the pump and its casing).
   - Right of Way.
   - Fencing and gates
   - Landscaping
   - Parking lots/driveways/parking barriers
   - Outside sprinkler systems
   - Recreation areas and athletic fields (including bleachers)
   - Golf courses
   - Paths and trails
   - Septic systems
   - Stadiums
   - Swimming pools, tennis courts, basketball courts

## Land, Buildings and Construction in Progress Continued

- Fountains
- Plazas and pavilions
- Retaining wall

Building: is a structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or moveable. Building improvements are capital events that materially extend the useful life of a building or increase its value, or both. A building improvement should be capitalized if the improvement is at the capitalization threshold.

The following pertains to building and building improvements:

- Object Code 6629 – Building Purchase, Construction or Improvements - This code is used to classify expenditures to purchase buildings or for materials, labor, etc., to construct new buildings. This account also includes expenditures for substantial alteration or remodeling of existing buildings that materially increase building life and/or usefulness. All associated fees are included in this account. Any local option codes that are used at the local option are to be converted to account 6629 for PEIMS (Public Education Information Management System).
- Examples of Expenditures to be Capitalized as Buildings – Object Code 6629:
  - Original purchase price
  - Expenses for remodeling, reconditioning or altering a purchased building to make it ready to use for the purpose for which it was acquired
  - Environmental compliance (i.e., asbestos abatement)
  - Professional fees, (legal, architect, inspections, title searches, etc.)
  - Payment of unpaid or accrued taxes on the building to date of purchase
  - Cancellation or buyout of existing leases
  - Other costs required to place or render the asset into operation.
- Examples of Expenditures to be Capitalized as Improvements to Buildings - - Object Code 6629:
  - Conversion of attics, basements, etc., to usable office, clinic, research or classroom space
  - Structures ***attached*** to the building such as covered patios, sunrooms, garages, carports, enclosed stairwells, etc.
  - Installation or upgrade of heating and cooling systems, including ceiling fans and attic vents
  - Original installation/upgrade of wall or ceiling covering such as carpeting, tiles, paneling, or parquet
  - Structural changes such as reinforcement of floors or walls, installation or replacement of beams, rafters, joists, steel grids, or other interior framing
  - Installation or upgrade of window or door frame, upgrading of windows or doors, built-in closet and cabinets
  - Interior renovation associated with casings, baseboards, light fixtures, ceiling trim, etc.

## Land, Buildings and Construction in Progress Continued

- Exterior renovation such as installation or replacement of siding, roofing, masonry, etc.
- Installation or upgrade of plumbing and electrical wiring
- Installation or upgrade of phone or closed circuit television systems, networks, fiber optic cable, wiring required in the installation of equipment (that will remain in the building)
- Other costs associated with the above improvements

## Maintenance Costs Vs Additions and Betterments

Maintenance costs: are those outlays which are necessary to keep an asset in its *intended operating condition* but which do not materially increase the value or physical properties of the assets. Maintenance costs should be charged to appropriate expenditure accounts and not capitalized as capital assets.

An **addition** refers to a physical extension of some existing asset or the acquisition of an entirely new asset which does not merely replace one of similar function and value.

A **betterment** exists when a part of an existing asset is replaced by another and the replacement provides a *significant increase* in the life or value of the property.

Additions and betterments to capital assets should be capitalized at cost when construction or installation is completed.

Object Code 6319 – Supplies for Maintenance and/or Operations **-** This code is used to classify expenditures/expenses for supplies and materials necessary for maintenance and/or operations. Expenditures/expenses in this account include, but are not limited to:

- Janitorial or custodian supplies
- Building maintenance supplies for minor repairs and upkeep by maintenance staff
- Supplies for upkeep of furniture and equipment
- Any local option codes that are used at the local option are to be converted to account 6319 for PEIMS reporting.

Examples of Building Maintenance Expenses (*Not Capitalized*) – Object Code 6319:

- Adding, removing and/or moving walls relating to renovation projects renovation projects that are not major rehabilitation projects and do not increase the value of the building.
- Improvement projects of minimal or no added life expectancy and/or value to the building.
- Plumbing or electrical repairs.
- Cleaning, pest extermination or other periodic maintenance.
- Interior decoration (i.e., detachable awnings, uncovered porches, decorative fences, etc.).
- Maintenance-type interior renovation (i.e., repainting, touch-up plastering, sink and fixture refinishing, replacement of carpet, tile or panel sections, etc.).

## Maintenance Costs Vs Additions and Betterments Continued

- Maintenance-type exterior renovation (i.e., repainting, replacement of deteriorated siding, roof, masonry sections, etc.).
- Replacement of a part or component of a building with a new part of the same type and performance capabilities (i.e., replacement of an old boiler with a new one of the same type and performance capabilities, etc.).
- Any other maintenance-related expenditure that does not increase the value of the building.

Object Code 6249 – Contracted Maintenance and Repairs - This includes expenditures/expenses for normal contracted upkeep, repairs, maintenance and renovation of:

- Office equipment
- Furniture
- Computers
- District-owned telephone systems.
- Facsimile machines
- Software upgrades
- Maintenance agreement fees
- Other equipment when the repairs are provided by an outside individual of firm
- Buildings and grounds
- For buildings and grounds, this includes expenditures/expenses for normal upkeep of buildings and grounds. This includes contracted costs of maintenance for buildings including heating, ventilation, air conditioning, and any related maintenance agreements.
- Services may be provided on an on-call basis or within the terms of a maintenance agreement.
- Any local option codes that are used at the local option are to be converted to account 6249 for PEIMS reporting.

## Construction in Progress

Construction in Progress are assets that are capitalized to the appropriate capital asset categories at the earliest occurrence of:

- Substantial completion contract documents are executed,
- occupancy, or
- When the asset is placed into service.

## Sample of Capitalized Asset Add/Transfer/Disposal Form

McALLEN
INDEPENDENT SCHOOL DISTRICT

Fixed Assets Department
Capitalized Asset Add/Transfer/Disposal Form

*A capitalized asset is defined as an item with a per unit cost of $5,000 or more and a useful life greater than one year. Capital asset items include, but are not limited to such items as systems (ex. Lab systems), buildings, building improvements, land, and land improvements, with a cost of $5,000 or more. These items are purchased through the 66XX class objects. For capitalized vehicles, please use the Vehicle Add/Transfer/Disposal Form.*

Check one: ☐ Add ☐ Transfer ☐ Disposal Campus/Dept.: ____________________

Date: ______________ Submitted By: ________________________ Work Order # (if applicable) ______________

| Qty | PO # | Asset Tag # | Brand/Model # | Serial/VIN # | Federally Funded | Description |
|---|---|---|---|---|---|---|
| | | | | | ☐ Yes ☐ No | |
| | | | | | ☐ Yes ☐ No | |
| | | | | | ☐ Yes ☐ No | |
| | | | | | ☐ Yes ☐ No | |
| | | | | | ☐ Yes ☐ No | |
| | | | | | ☐ Yes ☐ No | |
| | | | | | ☐ Yes ☐ No | |
| | | | | | ☐ Yes ☐ No | |

COMPLETE APPROPRIATE SECTION (A, B, OR C)

**A. ADD TO INVENTORY:** ☐ Donation ☐ Purchased ☐ Other ______________

**B. TRANSFER TO:** ☐ Campus/Dept ______________ ☐ Surplus ________________

**C. PERMANENT DISPOSAL**
REASON: ☐ Stolen MISD PD CASE #______________
☐ Other ____________________

[SHADED AREAS FOR FIXED ASSETS USE ONLY]

☐ Auctioned by: ____________________
☐ Discarded: ____________________
☐ Sale to: ____________________
☐ Scrap ____________________
☐ Trade In____________________
☐ Other ____________________

Picked up/received by: ____________________
Delivered to Disposal Site by: ________________
Fixed Assets Data Entry by: ________________

**Required Signatures:**

**Approved by:** ______________________ **Signature:** ______________________ **Date:** __________
**Campus Principal or Central Office Administrator - Print Name**

**Approved by:** ______________________ **Signature:** ______________________ **Date:** __________
**Coordinator for Warehouse/Fixed Assets - Print Name**

**Approved by:** ______________________ **Signature:** ______________________ **Date:** __________
**Director for Purchasing Services - Print Name**

Submit this form to the Fixed Assets Department. The Fixed Assets Department will initiate the add/disposal/transfer process. For more information, please call 956-661-4442.

Rev. 07/27/2017

## Sample of Vehicle Asset Add/Transfer/Disposal Form

McALLEN INDEPENDENT SCHOOL DISTRICT

### Fixed Assets Department
### Vehicle Add/Transfer/Disposal Form

Date: ____________________

Department ____________________ Site# ____________ W/O # ____________

| Qty | PO # | Asset # | Model/Year | VIN # | Mileage | Reason for Disposal/Comments (enter code as listed below) |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Codes for Reason for Disposal:
a - Vehicle is beyond repair
b - Wrecked / damaged beyond economical repair
c - Parts/materials are no longer available
d - Vehicle has been cannibalized for parts
e - Mileage of Vehicle
f - Other (Please explain in comment section above)

[SHADED AREA is FOR FIXED ASSETS USE ONLY]
- ☐ A – Auction
- ☐ S-Scrap Metal

***FORM CLEARED BY:***

Picked up by: ____________________

Fixed Assets Data Entry by: ____________________

Date: ____________________

Determination by Transportation:
Was vehicle determined beyond repair? ______Yes ______No
Has cost to repair vehicle been determined? ______Yes ______No If yes list cost: $__________
If the vehicle is operational and no longer functional for department, can the vehicle be transferred to another department within the district? ______Yes ______No

**Required Signatures:**

**Approved by:** ____________________ **Signature:** ____________________ **Date:** __________
**Campus Principal or Central Office Administrator - Print Name**

**Approved by:** ____________________ **Signature:** ____________________ **Date:** __________
**Director for Transportation - Print Name**

**Approved by:** ____________________ **Signature:** ____________________ **Date:** __________
**Coordinator for Warehouse/Fixed Assets - Print Name**

**Approved by:** ____________________ **Signature:** ____________________ **Date:** __________
**Director for Purchasing Services - Print Name**

Submit this form to the Fixed Assets Department. The Fixed Assets Department will initiate the add/disposal/transfer process. For more information, please call 956-661-4442.

Rev. 07/27/2017

## Sample of High Pilferage Equipment Add/Transfer/Disposal Form

MCALLEN INDEPENDENT SCHOOL DISTRICT

# Fixed Assets Department
## High Pilferage Equipment Add/Transfer/Disposal Form

Date: ____________ Room# ________ Site # __________ W/O # __________

School/Department ________________________________________Location#________

| PO/Tag # | Fed Y or N | Fund # | Description | Model Brand | Serial | Reason for Transfer | Option Code |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

**[SHADED AREAS FOR FIXED ASSETS USE ONLY]**

T-- Transfer
A – Auction
D – Discarded
SA – Sale

***FORM CLEARED BY:***

Picked up by: ____________________________

Delivered to Transfer Site by: ________________

Fixed Assets Data Entry by: __________

Date: ___________________________________

**COMPLETE APPROPRIATE SECTION – A, B, C**

**A. PERMANENT TRANSFER OF PROPERTY**

To: ________________________________
*(Campus/Department)*

**Initiated By:** ________________________

**B. TRANSFERRED TO NEW SITE LOCATION**
**Equipment Transferred By:**

Site # _________ Room# _______

School/Department ________________________________________
Location#________ ______________________________
*(Receiving Site or Central Warehouse)*

***C. DISPOSAL OF PROPERTY***

***Initiated By:*** ________________________

**Required Signatures:**

**Approved by:** ______________________________ **Signature:**________________________________ **Date:**_______________
**Campus Principal or Central Office Administrator - Print Name**

**Approved by:** ______________________________ **Signature:**________________________________ **Date:**_______________
**Director for Technology - Print Name**

**Approved by:** ______________________________ **Signature:**________________________________ **Date:**_______________
**Coordinator for Warehouse/Fixed Assets - Print Name**

**Approved by:** ______________________________ **Signature:**________________________________ **Date:**_______________
**Director for Purchasing Services - Print Name**

Rev. 07/27/2017

## Sample of Application for Texas Title and/or Registration

# Application for Texas Title and/or Registration

Applying for (please check one):
☐ Title & Registration ☐ Title Only ☐ Registration Purposes Only ☐ Nontitle Registration

TAX OFFICE USE ONLY
County:
Doc #:
☐ SPV ☐ Appraisal Value $

For a corrected title or registration, check reason:
☐ Vehicle Description ☐ Add/Remove Lien ☐ Other:

| 1. Vehicle Identification Number | 2. Year | 3. Make | 4. Body Style | 5. Model | 6. Major Color | 7. Minor Color |
|---|---|---|---|---|---|---|

| 8. Texas License Plate No. | 9. Odometer Reading (no tenths) | 10. This is the Actual Mileage unless the mileage is: ☐ Not Actual ☐ Exceeds Mechanical Limits ☐ Exempt | 11. Empty Weight | 12. Carrying Capacity (if any) |
|---|---|---|---|---|

13. Applicant Type
☐ Individual ☐ Business ☐ Government ☐ Trust ☐ Non-Profit

14. Applicant Photo ID Number or FEIN/EIN

15. ID Type
☐ U.S. Driver License/ID Card (issued by: ____________ ) ☐ NATO ID ☐ U.S. Dept. of State ID
☐ Passport (issued by: ____________ ) ☐ U.S. Military ID ☐ U.S. Dept. of Homeland Security ID
☐ U.S. Citizenship & Immigration Services/DOJ ID ☐ Other Military Status of Forces Photo ID

| 16. Applicant First Name (or Entity Name) | Middle Name | Last Name | Suffix (if any) |
|---|---|---|---|

| 17. Additional Applicant First Name (if applicable) | Middle Name | Last Name | Suffix (if any) |
|---|---|---|---|

| 18. Applicant Mailing Address | City | State | Zip | 19. Owner County of Residence |
|---|---|---|---|---|

| 20. Previous Owner Name (or Entity Name) | City | State | 21. Dealer GDN (if applicable) | 22. Unit No. (if applicable) |
|---|---|---|---|---|

| 23. Renewal Recipient First Name (or Entity Name) (if different) | Middle Name | Last Name | Suffix (if any) |
|---|---|---|---|

| 24. Renewal Notice Mailing Address (if different) | City | State | Zip |
|---|---|---|---|

| 25. Applicant Phone Number (optional) | 26. Email (optional) | 27. Registration Renewal eReminder ☐ Yes (Provide Email in #26) |
|---|---|---|

| 28. Vehicle Location Address (if different) | City | State | Zip |
|---|---|---|---|

| 29. Multiple (Additional) Liens ☐ Yes (Attach Form VTR-267) | 30. Electronic Title Request ☐ Yes (Cannot check #29) | 31. Certified/eTitle Lienholder ID Number (if any) | 32. First Lien Date (if any) |
|---|---|---|---|

| 33. First Lienholder Name (if any) | Mailing Address | City | State | Zip |
|---|---|---|---|---|

34. Check only if applicable: **MOTOR VEHICLE TAX STATEMENT**
☐ I hold Motor Vehicle Retailer's (Rental) Permit No. ____________ and will satisfy the minimum tax liability (V.A.T.S., Tax Code §152.046[c])
☐ I am a dealer or lessor and qualify to take the Fair Market Value Deduction (V.A.T.S., Tax Code, §152.002[c]). GDN or Lessor Number ____________

| 35. Trade-In (if any) ☐ Yes (Complete) | Year | Make | Vehicle Identification Number | 36. Additional Trade-In(s) ☐ Yes |
|---|---|---|---|---|

37. Check only if applicable: **SALES AND USE TAX COMPUTATION**
☐ (a) Sales Price ($______ rebate has been deducted) $ ______
(b) Less Trade-in Amount, described in Item 35 above $ ( ______ )
(c) For Dealers/Lessors/Rental ONLY – Fair Market Value Deduction, described in Item 35 above $ ( ______ )
(d) Taxable Amount (Item a minus Item b or Item c) $ ______
(e) 6.25% Tax on Taxable Amount (Multiply Item d by .0625) $ ______
(f) Late Tax Payment Penalty ☐ 5% or ☐ 10% $ ______
(g) Tax Paid to ____________ (STATE) $ ______
(h) AMOUNT OF TAX AND PENALTY DUE (Item e plus Item f minus Item g) $ ______

☐ $90 New Resident Tax – (Previous State) ____________
☐ $5 Even Trade Tax
☐ $10 Gift Tax – Use Comptroller Form 14-317
☐ $65 Rebuilt Salvage Fee
☐ 2.5% Emissions Fee (Diesel Vehicles 1996 and Older > 14,000 lbs.) ______
☐ 1 % Emissions Fee (Diesel Vehicles 1997 and Newer > 14,000 lbs.) ______
☐ Exemption claimed under the Motor Vehicle Sales and Use Tax Law because: ____________
☐ $28 or $33 Application Fee for Texas Title (Contact your county tax assessor-collector for the correct fee.)

**CERTIFICATION – State law makes falsifying information a third degree felony**
I hereby certify all statements in this document are true and correct to the best of my knowledge and belief, and I am eligible for title and/or registration (as applicable).

Signature(s) of Seller(s), Donor(s), or Trader(s) | Printed Name(s) (Same as Signature(s)) | Date

Signature of Applicant/Owner | Printed Name (Same as Signature) | Date

Signature(s) of Additional Applicant(s)/Owner(s) | Printed Name(s) (Same as Signature(s)) | Date

Form 130-U Rev 08/16 Form available online at www.TxDMV.gov Page 1 of 2

# Application for Texas Title and/or Registration

## General Instructions

**With a few exceptions, you are entitled to be informed about the information the department collects about you. The Texas Government Code entitles you to receive and review the information and to request that the department correct any information about you that is deemed incorrect. Please contact the Texas Department of Motor Vehicles at 1-888-368-4689 or 512-465-3000 for details.**

This form must be completed and submitted to your county tax assessor-collector accompanied by any required application fee, supporting documents, registration fee, if applicable, and any motor vehicle tax due. An application form may be reproduced or faxed. A completed form must contain the original signature of the buyer. The seller's signature may be reproduced or faxed. All title applications must include one of the government-issued photo IDs listed in Box 15. Detailed instructions for completing this form are located in the *Detailed Instructions for Application for Texas Title and/or Registration* (Form VTR-130-UIF).

**AVAILABLE HELP**

- For assistance in completing this form, contact your county tax assessor-collector.
- For information about motor vehicle sales and use tax or emission fees, contact the Texas Comptroller of Public Accounts, Tax Assistance Section, at 1-800-252-1382 toll free nationwide or call 512-463-4600.
- For title or registration information, contact your county tax assessor-collector or the Texas Department of Motor Vehicles at 1-888-368-4689 or 512-465-3000.

## Additional Details

**Title Only:** License plates and registration insignia previously issued for this motor vehicle must be surrendered in accordance with Transportation Code §501.0275, if applicable, unless this vehicle displays a license plate under an applicable status of forces agreement. The following types of vehicles are not eligible for Title Only: construction machinery (unconventional vehicles), water well drilling units, machinery used exclusively for drilling water wells, construction machinery not designed to transport persons or property, implements of husbandry, farm equipment (including combines), golf carts, slow moving vehicles, or any vehicle with a suspended or revoked title.

**Registration Purposes Only:** Do not surrender an original out of state title with this application. A Texas title will NOT be issued for a vehicle applying for Registration Purposes Only. The receipt issued upon filing this application will serve as the registration receipt and proof of application for Registration Purposes Only.

- Foreign Vehicles: Foreign vehicles applying for Registration Purposes Only must attach DOT Form HS-7 or U.S. Customs Form CF-7501 to indicate the vehicle is: 1) over 25 years old, or 2) complies with Federal Motor Vehicle Safety Standards, or 3) is being imported in the United States for a temporary period by a nonresident or a member of the armed forces of a foreign country on assignment in the U.S., and does not conform to the Federal Motor Vehicle Standards and cannot be sold in the U.S.

**Nontitle Registration:** Certain trailers, farm equipment, construction machinery, oil well servicing machinery, water well drilling units, etc. are either exempt from, or not eligible for title, but are eligible for, or required to, obtain registration or a specialty plate in order to operate on the highway. Applicants should mark this box only when applicable. **Note**: A lien cannot be recorded on this type of application.

**Out of State Vehicles:** Self-certification of the Vehicle Identification Number (VIN) is allowed if a VIN verification form issued by a Texas state-approved safety inspection station is not included with the submission of this application if the applicant certifies the vehicle is located out of state. See *Vehicle Identification Number Certification* (Form VTR-270) for more information.

## Notice

- The sales and use tax must be paid to the county tax assessor-collector within 30 days from the date of purchase or entry of the vehicle into Texas.
- A $2.50 transfer fee is paid to transfer current registration to the new owner in addition to the title application fee and other applicable fees. If the registration is not current, full registration fees are due unless applying for Title Only.
- A 6.25 percent motor vehicle sales and use tax is imposed on the sales price (less trade-in allowance) of motor vehicles for use in Texas or a motor vehicle purchased outside of the state and later brought into this state by a Texas resident.
- Standard Presumptive Value (SPV) applies to private-party sales of most used motor vehicles purchased or brought into Texas. The tax is computed on the greater of the sales price or 80 percent of the SPV on the day of title application.
- New Texas residents are subject to a $90 use tax on a vehicle brought into this state that was previously registered to the new resident in another state or foreign country. This is in lieu of the 6.25 percent use tax imposed on a Texas resident.
- A $10 gift tax is due when a person receives a motor vehicle as a gift from an immediate family member, guardian, or a decedent's estate. A vehicle donated to, or given by, a non-profit service organization qualifying under IRC 501(c)(3) is also taxed as a gift. Both donor and recipient must sign the Comptroller's joint affidavit, *Affidavit of Motor Vehicle Gift Transfer* (Form 14-317). The affidavit and the title application must be submitted in person by either the donor or recipient.
- A transaction in which a motor vehicle is transferred to another person without payment of consideration and one that does not qualify as a gift described above is a sale and will be subject to tax calculated on the vehicle's standard presumptive value.
- A late penalty equal to 5 percent of the tax will be charged if the tax or surcharge is paid from 1 to 30 calendar days late. If more than 30 calendar days late, the penalty will be 10 percent of the tax; minimum penalty is $1.
- In addition to the late tax payment penalty, Texas Transportation Code provides for an escalating delinquent transfer penalty of up to $250 for failure to apply for title within 30 days from the date of title assignment. Submit this application along with proper evidence of ownership and appropriate valid proof of financial responsibility such as a liability insurance card or policy.
- All new residents applying for a Texas title and registration for a motor vehicle must file at the county tax assessor-collector of the county in Texas where the applicant resides within 30 days of establishing residency. Texas law requires that all vehicles previously registered and titled or registered in another state or country be inspected for safety and the vehicle identification number verified before such vehicles may be registered in Texas. These inspections must be made by a state appointed safety inspection station that will complete a Texas Vehicle Inspection Report. This form must be submitted to the county tax assessor-collector with your application for registration and Texas title.

Form 130-U Rev 08/16 | Form available online at www.TxDMV.gov | Page 2 of 2

## Sample of Texas Motor Vehicle Transfer Notification

Texas Department of Motor Vehicles

# Texas Motor Vehicle Transfer Notification

### Information and Instructions

- Submit this form **within 30 days of the vehicle's date of transfer** to help protect yourself from liability for criminal or civil acts involving the vehicle and the person(s) or entity taking ownership. However, the department will still notate your record if submitted after the 30 days.
- **Submission of this form does not transfer ownership.** The person(s) or entity taking ownership must file a title application with the appropriate entity (in Texas, the county tax assessor-collector's office) in order to record themselves as the owner and receive a title in their name. Until a new title is issued, the Texas title record will reflect the name of the existing owner(s).
- Provide as much information as possible about the persons(s) or entity to increase your protection from liability.
- When you submit this form, the motor vehicle record will be marked to show the vehicle has been transferred.
- You may submit this form electronically at www.TxDMV.gov to more quickly mark the motor vehicle record to show the vehicle has been transferred. **Please do not submit this form both electronically and by mail.**
- Mail completed form to: **TxDMV Vehicle Titles and Registration Division, PO Box 26417, Austin, TX 78755-0417**

### Vehicle Information

| Vehicle Identification Number | Year | Make | Body Style | Model |
|---|---|---|---|---|
| Title/Document Number | Texas License Plate Number | | | |

### Transfer Information

| Date of Transfer (by Sale, Gift, Donation, etc.) | For Cars (6,000 lbs. or less) or Light Trucks (10,000 lbs. or less)<br>Did you keep your plates? ☐ Yes ☐ No |
|---|---|

### Transferor Information – Person(s) or entity transferring (by sale, gift, donation, etc.) the vehicle

| First Name (or Entity Name) as shown on the Texas title | Middle Name | Last Name | Suffix (if any) |
|---|---|---|---|
| Address | City | State | Zip |
| Country | Phone Number | Email | |

### New Owner Information – Person(s) or entity to whom the vehicle was transferred

| First Name (or Entity Name) | Middle Name | Last Name | Suffix (if any) |
|---|---|---|---|
| Additional First Name (if applicable) | Middle Name | Last Name | Suffix (if any) |
| Address | City | State | Zip |
| Country | Phone Number | Email | |

### Certification – State law makes falsifying information a third degree felony

I, the above listed transferor, am notifying the Texas Department of Motor Vehicles that I have transferred the above vehicle, which was legally owned by me and had a Texas title issued in my name. I understand the department will notate the transfer on the vehicle record, and under Texas law, the vehicle will remain in my name until the new owner(s) transfers the title into their name.

| Signature of Transferor | Printed Name (Same as Signature) | Date |
|---|---|---|

VTR-346 Rev 08/16 Form available online at www.TxDMV.gov Page 1 of 1

# WAREHOUSE SERVICES

## Procedure For Ordering From The Warehouse

The Central Warehouse stocks the following categories of supplies: Paper Supplies

- Janitorial Supplies
- Receipt Books
- Carpentry
- Electrical
- Grounds
- Paint
- HVAC
- Auxiliary
- Locksmith
- Plumbing
- Transportation
- Student Chairs 18”, Blue
- Student Chairs 16”, Blue
- Student Desks

If you wish to pick up your order, please call the Central Warehouse as soon as you place the order so that it is ready for you when you pick it up and not loaded on a delivery van. The telephone number to the Central Warehouse is 971-5419 or 661-4442.

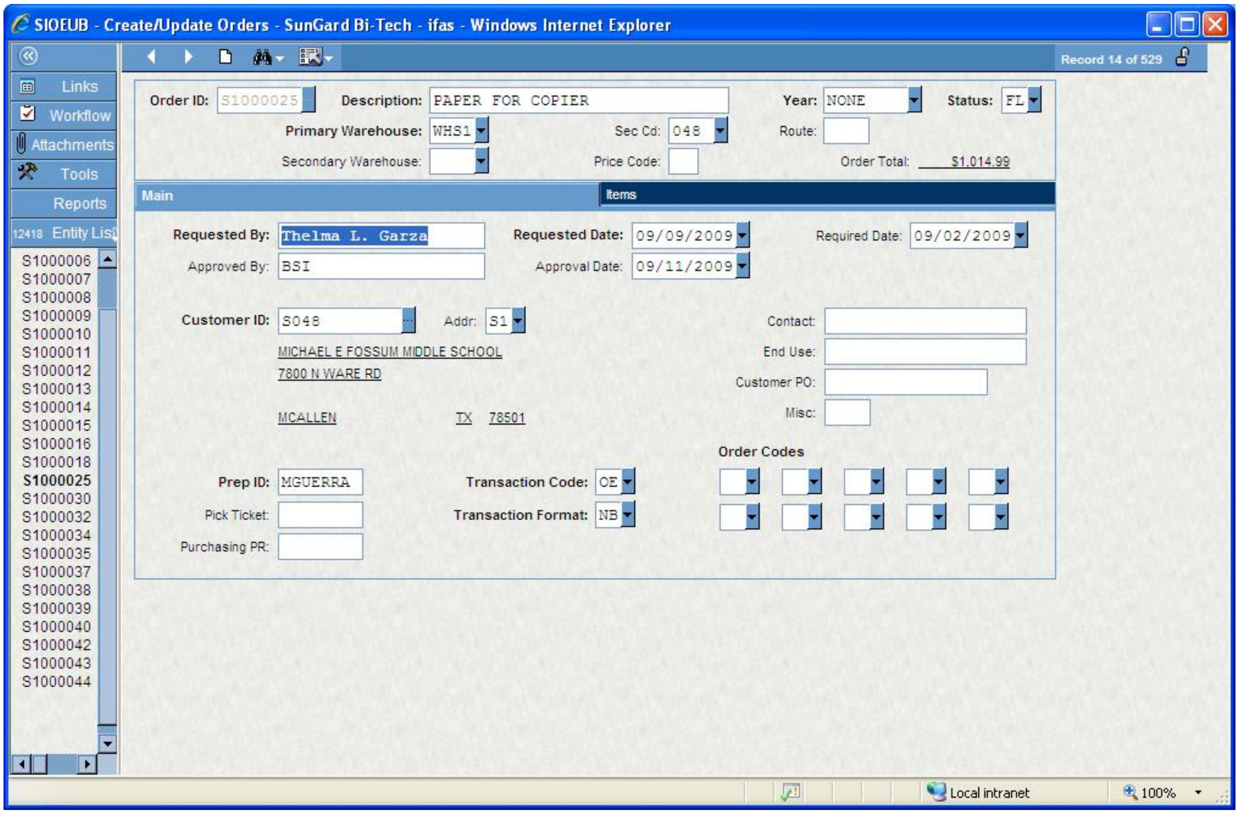
The Warehouse prints orders on a daily basis. When warehouse orders are released and printed, the amount of the order is reflected in the General Ledger immediately. To view warehouse orders transactions as well as other financial transactions for your campus/department, you may print a Financial Activity Report on a periodic basis. Refer to the **Accounting Procedures Manual** for procedures on accessing financial reports.

Supplies ordered from warehouse stock will be delivered the following day if ordered prior to 1:00 p.m. in most cases. Refer to the section titled **Receiving and Distribution** for further information. With your order you will receive a shipping order form that will show the item(s) ordered, the quantity shipped, the total cost and account number. It must be verified and signed by a representative of the campus/department staff. A copy of the shipping order form will be left with you for your records.

To return items to the warehouse refer to the section titled **Returning Merchandise**. If you have any questions, please call the Central Warehouse at 971-5419 or 661-4442.

# IFAS Stores Issue System

Use the Order Entry Processing screen to create or update an order. Once an order has been created, you may update it until the information is complete.




## Main Window - Fields

Use the fields below to define general information regarding the order, such as the order number, the customer, the date required, and the price calculation method used.


Order ID: This field displays the order number. Click on the ellipses to auto-seed a new Order ID. REQUIRED.

## Main Window - Fields Continued

Description: Enter up to thirty characters to describe the order. Be sure to use descriptions that will aid other users in identifying specific orders, since this text will be displayed in the help listings of existing orders. REQUIRED.

Year: This field will default to None.

Status: This field will default to NW. Below are the possible Status codes:

- "NW" – New orders are created with a status of for new
- "PN" – Pending: Orders which could not be completely filled and products are on backorder
- "CM" – Committed orders.
- "FL" – Filled orders.

REQUIRED.

Primary Warehouse: Enter up to a four characters identifying the primary warehouse from which this order is to be filled. The warehouse must have been previously defined. Enter "ALL" to search all warehouses according to the search order as defined on the Warehouse (SIUPWH) screen. The system will search until it locates a warehouse that has the requested item in stock.

Below are the possible Warehouse codes:

- WHS1 – Paper Supplies and Custodial Items
- WHS2 – Facilities and Operations Supplies
- WHS3 – Transportation Supplies
- *Other codes available are FOOD (Catering), PRNT (Print Shop) and TRIP (Field Trips). However, these are not part of the Central Warehouse Operations.

REQUIRED.

Sec Cd: This field defaults to your Campus/Department security code. Users can be set up to have "read" and/or "write" access to particular security codes. When originally entering an order, the user must have "write" access to the security code used. To browse an order, the user must have read or write access to the security code.

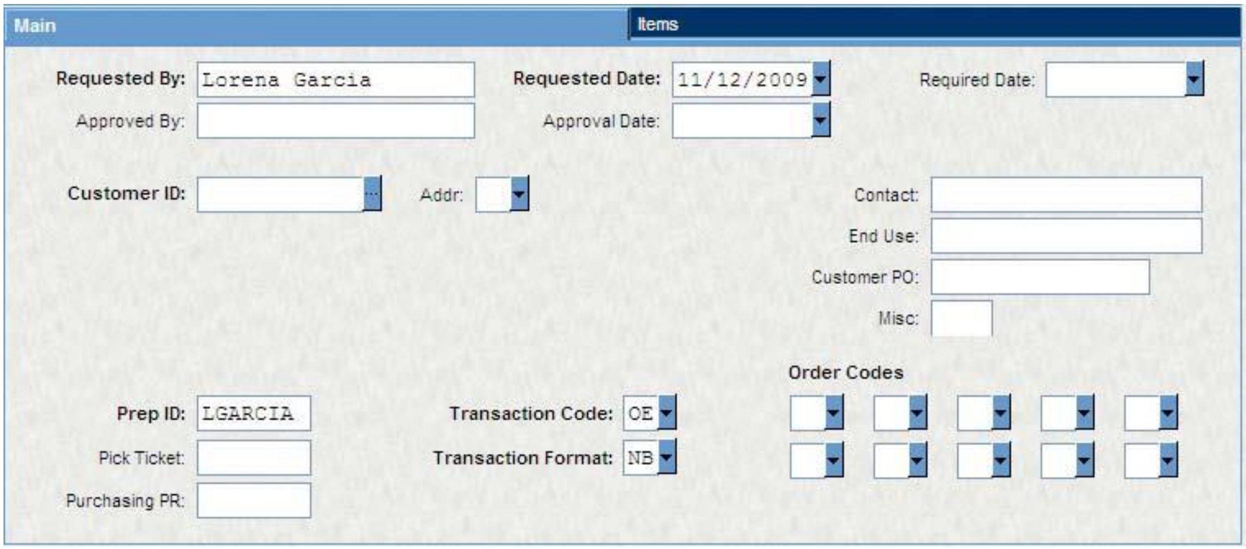
Route: This field is not accessible and should be left blank.

Secondary Warehouse: This field should not be utilized; therefore, should be left blank.

Price Code: This field should not be utilized; therefore, should be left blank.

Order Total: This display-only field will show the total dollar value of the order currently being processed.

## Main Tab - Fields




Requested By: This field defaults to your name, up to twenty to describe the person (department, customer, etc.) requesting this order. REQUIRED.

Requested Date: The system will default to the current date. The date determines which budget year will be used for checking available funds. REQUIRED.

Required Date: Enter the date which this order must be filled (MMDDYY or MM/DD/YY). Orders will be filed on a first-come, first-serve basis. Entering a specific date in this field does not guarantee delivery by that date.

Approved By: The system will place the name in the field automatically of the person approving the Stores Issue.

Approval Date: The system will place the date in this field automatically.

Customer ID: Enter the ID associated with the site ordering the products. For example, if the items are for your campus, enter the PEID for your campus. This field will designate the Ship To Address for the items ordered. REQUIRED.

Addr: The address code automatically defaults to S1.
REQUIRED.

Contact: Enter up to 20 characters to describe the person (department, customer, etc.) to contact regarding this order.

End Use: Enter up to 20 characters to indicate the end use of the products on this order (e.g., products used for a research grant).

## Main Tab – Fields Continued

Customer PO#: If you are ordering from WHS2 or WHS3, you **must** enter a Work Order number in this field. Otherwise, this field may be left blank.

Misc: Enter up to four characters associated with the transaction. This field may also be left blank.

Prep ID: This field defaults to the identity of the preparer of this order based on the user's logon name. REQUIRED.

Transaction Code: This field defaults to OE, Order Entry.

Order Codes: This field defaults to NB.

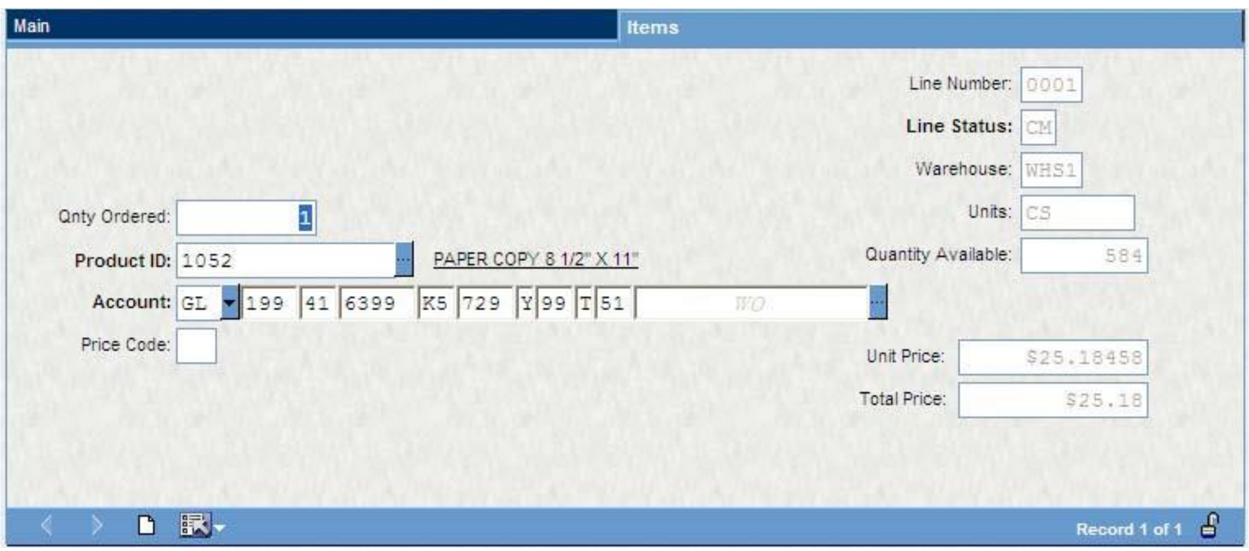
Pick Ticket: This field is not utilized and should be left blank.

Transaction Format: This field is not utilized and should be left blank.

Purchasing PR: This field is not utilized and should be left blank.

## Items Tab – Fields

Use this page to define actual product information for the order such as the quantity ordered, the GL account to which posting occurs, and depending upon the pricing calculation used, unit and total pricing information per product on the order.



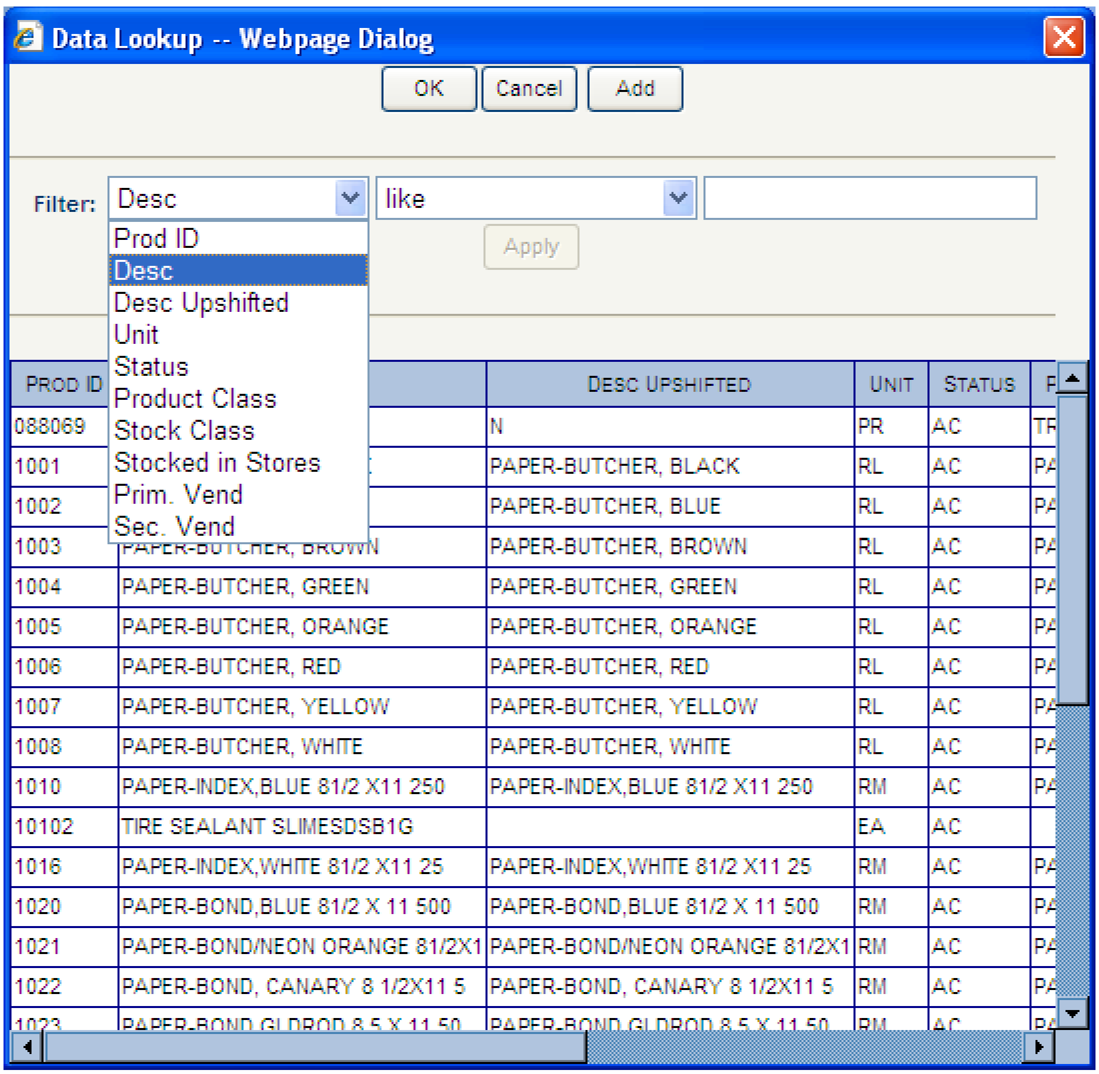

Quantity Ordered: Enter the quantity of the product being ordered using up to nine characters. This value is to be expressed in the stock units as held in inventory. If the quantity entered is greater than the quantity available, a warning message will be displayed.

***Do not order a quantity greater that what is available.***

## Items Tab – Fields Continued

You must reduce the quantity to only the quantity available. If the quantity is zero, do not order the item. Notify the Warehouse that the item is out of stock. It may be an item that may be designated to be removed from inventory.
REQUIRED.

Product ID: Enter up to the Stock Number identifying the ID of the product being ordered. If the product being ordered has been marked as OBSOLETE and there is no stock in the warehouse, then the user will receive an error message and will not be able to order the product. You may look up the Product ID by clicking on the ellipses in next to the Product ID.
REQUIRED.



## Items Tab – Fields Continued

Account: Enter the General Ledger account to which the cost of this product should be posted. Typically this will default to the object code of 6399. Please ensure that your account number is correct and is not overdrawn. Below are the Object codes that pertain to each warehouse:

- WHS1 – 6399
- WHS2 – 6319
- WHS3 – 6319

If your account is overdrawn, a warning message will be displayed and you will not be able to save the Stores Issue using that account until funds have been transferred.

Price Code: This field is not utilized and should be left blank.

Line Number: This field displays the line number of the order. For example, “0001” would be the first line number, and “9999” would be the last line number.
Line Status: This field indicates the current status of an item on the order: “NW” indicates a new item; “BK” indicates a backordered item; “CM” indicates a committed item; and “FL” indicates a filled item.

Warehouse: This field indicates the warehouse from where the product will be issued.

Units: This field indicates the unit of measure of this product on the order (E.G., “GALLONS”).

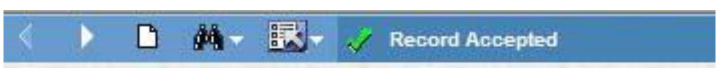
Quantity Available: This field shows the quantity that is in stock.

Unit Price: This field shows the unit price.

Total Price: This field shows the total dollar value of the order currently being processed.

## Adding Items to Order

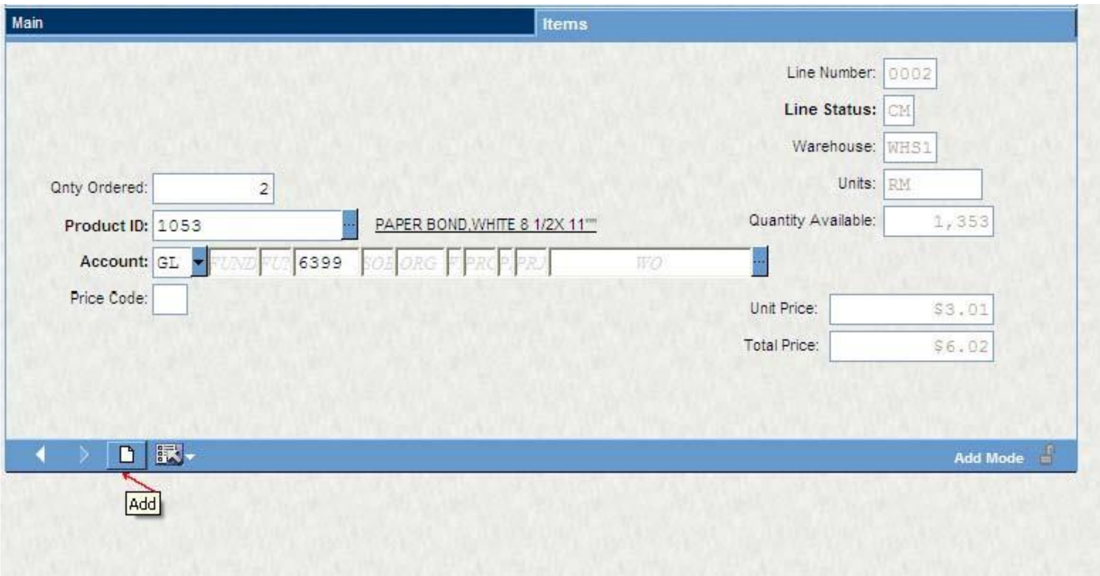
To add items to the order, press the enter key when you have finished with the first item. The “Record Accepted” message will appear on the top of your screen and you will be forwarded to the next blank record.




If you receive a different message, verify your information to ensure that all required fields contain accurate data.

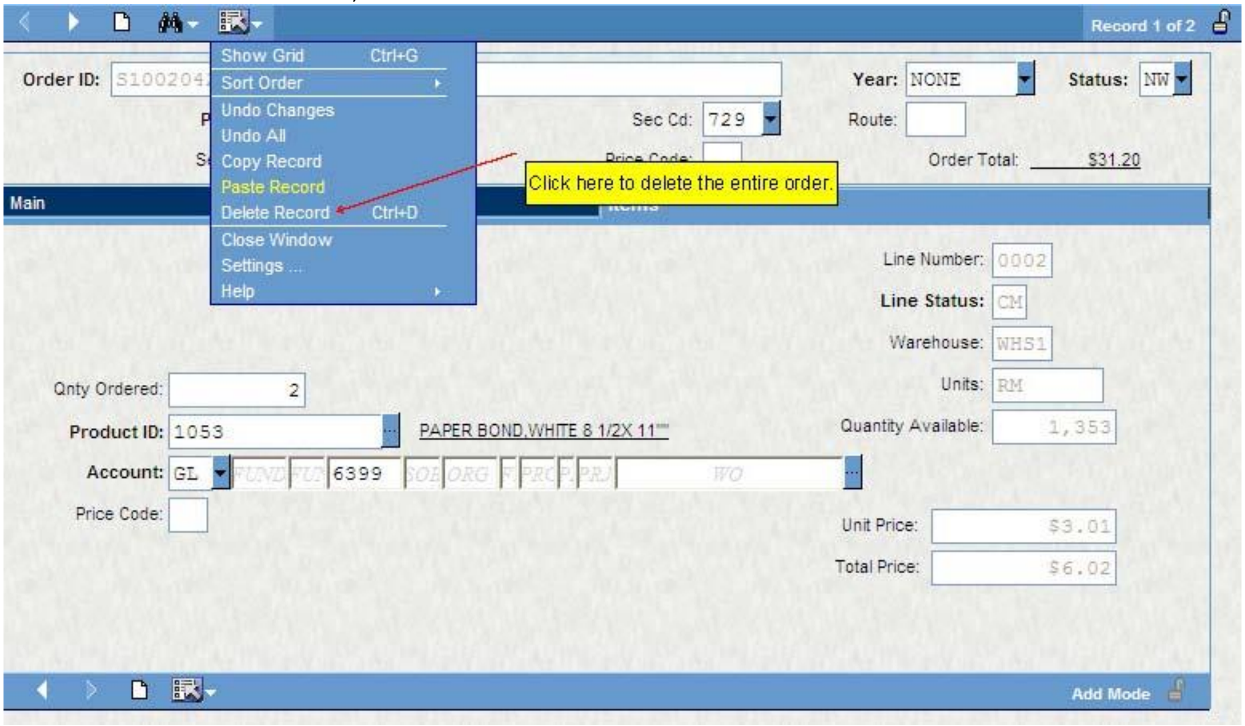
## Adding Items to Order Continued

Another way to add another item to your order is by pressing on the Add icon as shown below:




## Deleting an Entire Order

To delete an entire order, click on the Delete Record command as shown below.



## SI Order Copy Tool for SIOEUB

A SI Order Copy Tool is available under the Tools section of the Options Bar. The SI Order Copy tool allows you to copy an existing Order (and corresponding detail) from one Order ID to another. The Order copied from will remain unchanged.

By default, the current Order ID will appear in the “From Order ID” field. This may be changed if you wish to copy from another Order. By default, “SYSTEM” will appear in the “To Order ID” field. The “SYSTEM” in the “To Order ID” will generate a new Order ID from the SIORDERN seed value.


If the message “Copy Complete” comes up at the top of the screen, the copy was successful and you will be redirected to the new Order. If the copy failed, the reason for the failure will be displayed at the top of the screen and the SI Order Copy window will remain open until you complete a successful copy or hit the cancel button.

## Receiving And Distribution

1. Receiving

Supplies and materials ordered with a receiving address of McAllen ISD Central Receiving are received at the Central Warehouse on 4309 Warrior Drive, Bldg. C, McAllen, Texas 78501. Supplies and materials are shipped to the District via Federal Express, UPS, DHL, TexPack and several different freight lines. Mail is addressed in another section of this manual.

When supplies are received at the Central Warehouse, the following procedures are followed:

- Boxes and packages are logged in to an automated receiving and distribution system software called the Arrival System.
- Pertinent information such as PO number, vendor name, and requestor are entered into the system.
- A label with a barcode is printed and affixed to the box or package. The label lists
  - ➢ Vendor name
  - ➢ Carrier name
  - ➢ Tracking number (Arrival system's tracking number)
  - ➢ Date and time of receipt
  - ➢ Requestor
  - ➢ Number of pieces
  - ➢

a. **Receiving warehouse supplies**:
   - ➢ Verify that the order being delivered is for your campus/department.
   - ➢ Verify that everything listed on the shipping order form is included in your delivery.
   - ➢ Sign the shipping order form and retain a copy for your records.

b. **Receiving inbound boxes and packages**:
   - ➢ Verify that the materials being delivered are for your campus/department.
   - ➢ Verify the number of pieces being delivered matches the number on the screen of the portable hand-held scanner used by the warehouse driver.
   - ➢ Place your signature on the portable scanner using the stylus.

Warehouse staff **does not open inbound boxes and packages** except for items that are considered Capitalized and/or High Pilferage. Shortages and/or other discrepancies in your merchandise must be addressed with the vendor by the requestor, not by Warehouse staff. Procedures for handling capitalized and high-pilferage items are discussed in the section titled **Fixed Assets Services**.

2. Distribution

The Warehouse is responsible for delivering the following:

- ➢ Warehouse orders
- ➢ Inbound boxes and packages, including priority packages
- ➢ Audio-visual equipment for repair
- ➢ US mail (addressed in another section)

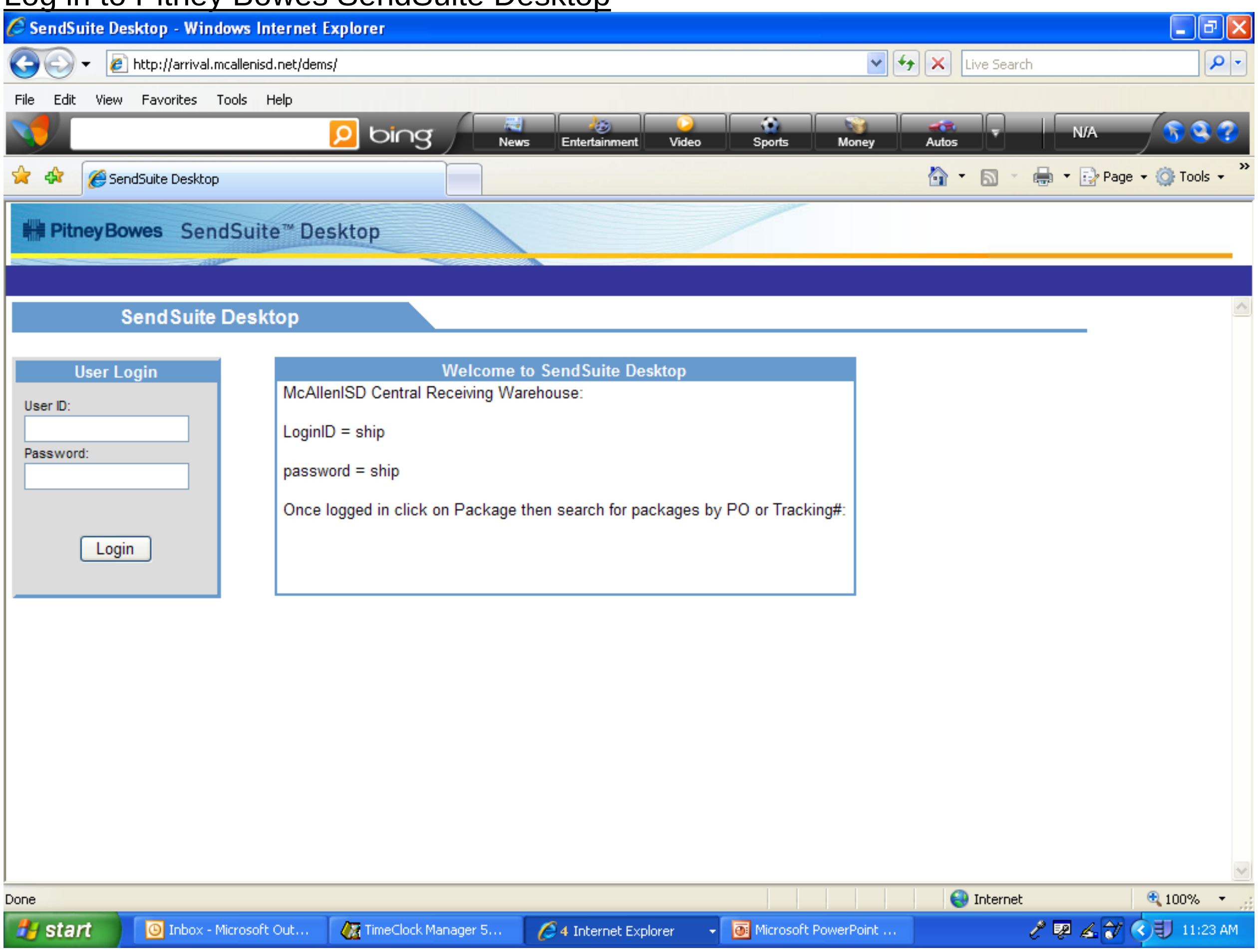
## Delivery Schedule

- Deliveries of warehouse supplies and inbound packages by warehouse staff will be done to one location within each campus or department. Warehouse staff will not put away your supplies in closets or other places. The exception to this rule will be when delivering computers. They will be delivered to the campus library.
- Delivery of warehouse supplies is done within twenty-four (24) hours if ordered prior to 1:00 p.m. in most cases.
- Delivery of inbound boxes and packages is also done within 24 hours after being received at the Central Warehouse.
- If capitalized and/or high-pilferage items need to be bar-coded and placed into the fixed assets inventory, delivery may be delayed by 48 hours.

## Tracking Of Packages

In-bound freight from carriers may be tracked by visiting the web page at http://arrival.mcallenisd.net/dems/

Log in to Pitney Bowes SendSuite Desktop

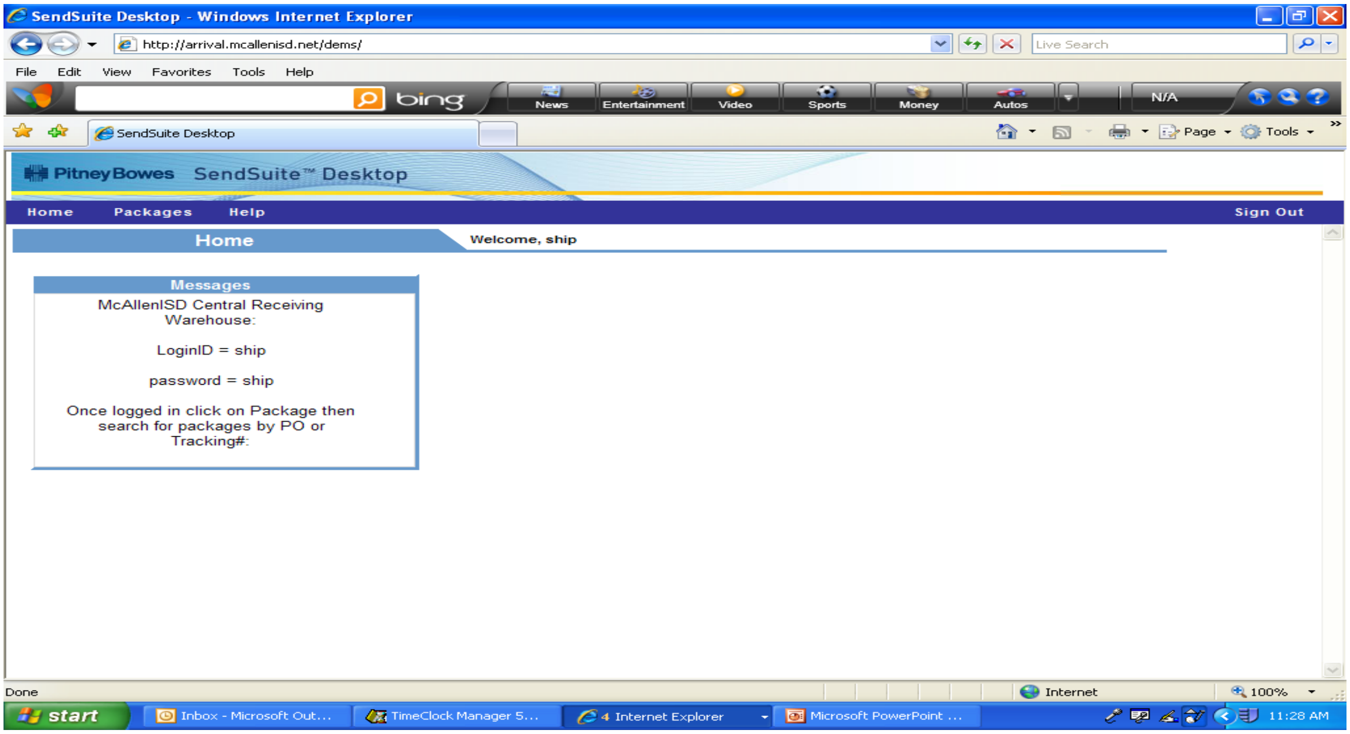


Back to Table of Contents

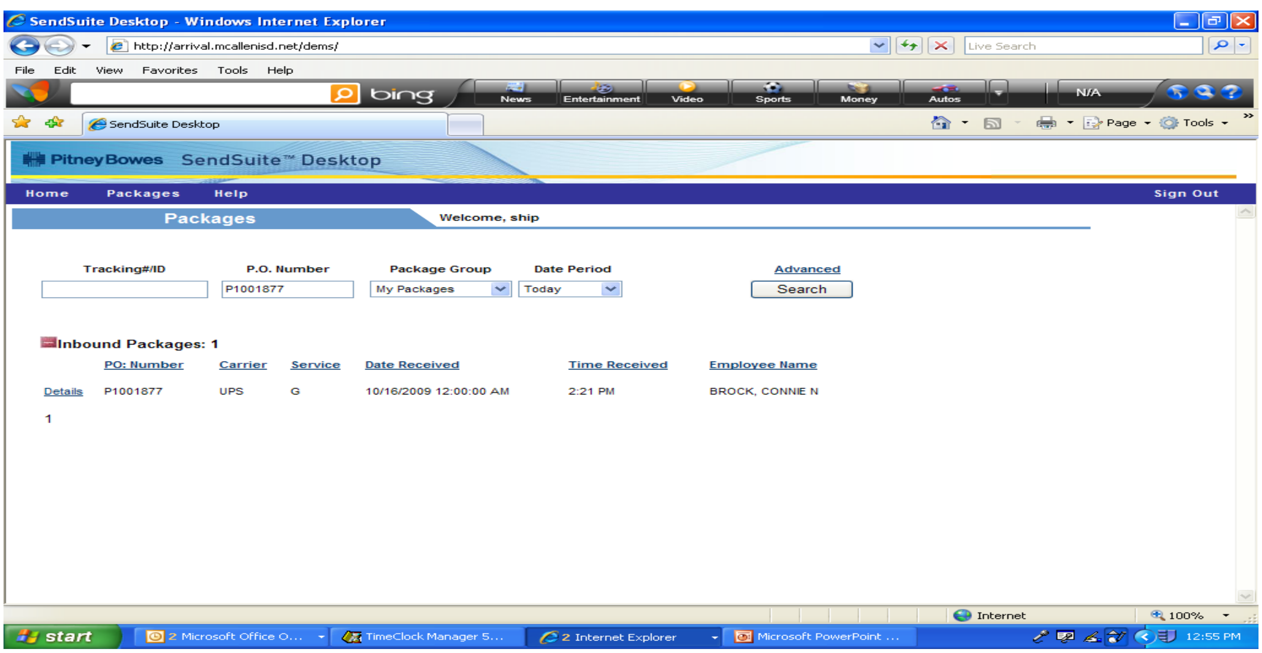


## Tracking Of Packages Continued

Click on Packages link

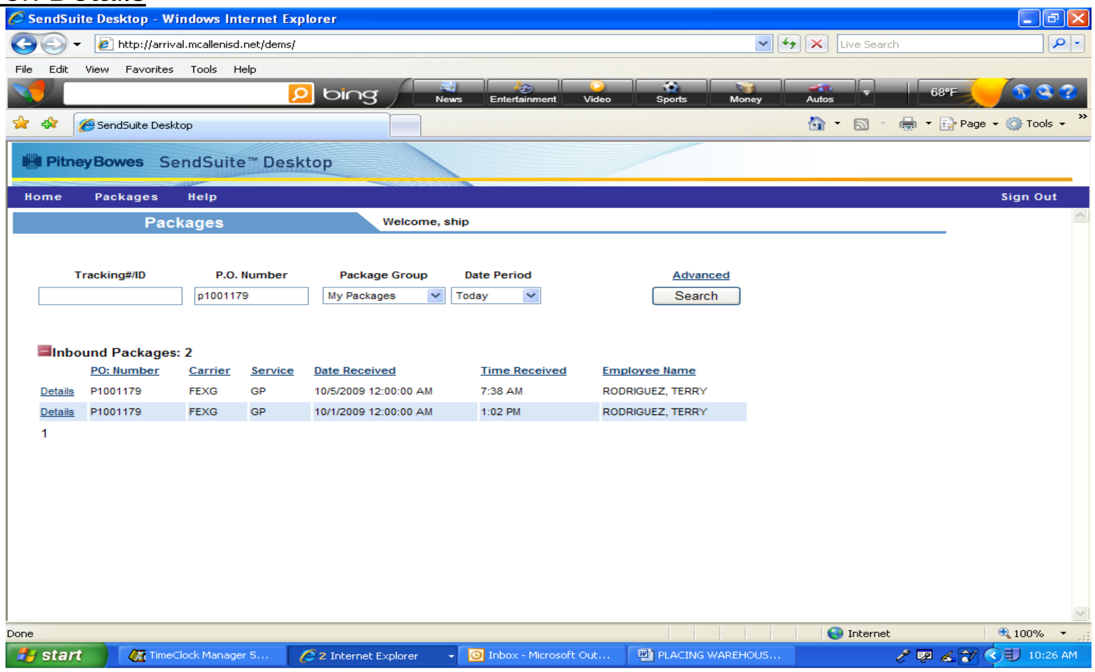



Enter Tracking Number of Purchase Order Number

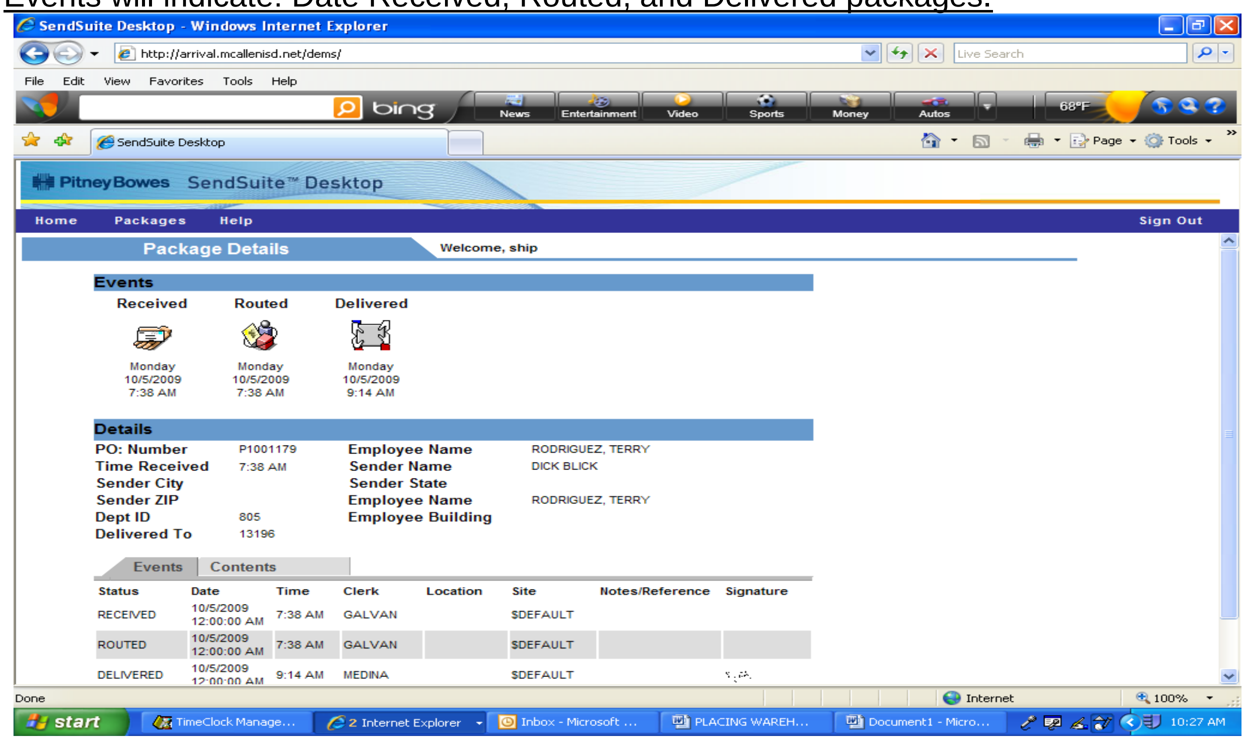


## Tracking Of Packages Continued

Click on Details




Events will indicate: Date Received, Routed, and Delivered packages.



## Returning Merchandise

1. Warehouse Supplies
   - Make a copy of the shipping order form and explain the reason for return.
   - Put the items and the copy of the shipping order form in an intra-district envelope and send it with other district mail or, give it to the warehouse delivery driver on the next delivery.
   - Mark the package **"Return to Warehouse"**.
   - Warehouse supplies items must be returned within thirty-(30) days of date of order.
   - Your account will be given credit for the exact amount of the items returned.
   - When returning items, do not open supplies that are wrapped, for example, reams of paper, transparencies wrapped in plastic film, etc. If supplies were defective when opened, this rule does not apply.

2. Inbound Materials From Vendors
   - When returning merchandise to vendors, **the requestor** must make arrangements with the vendor.
   - If the items were delivered to the Central Warehouse, a carrier will pick them up at the Central Warehouse.
   - The vendor must issue a **Return Authorization Number** or a **Return Shipping Label.**
   - When the vendor issues a Return Authorization Number, a package carrier such as Federal Express or DHL will pick up the merchandise. However, the requestor must label the merchandise with the proper address.
   - The vendor may mail a Return Shipping Label. The requestor places the shipping label on the box or package and is ready for pick-up.
   - **In order to return material to vendors, requestors must have made arrangements prior to sending the merchandise to the warehouse**. **The warehouse will not accept return items without**:
     - A return authorization number and return address on the box/package or,
     - A return-shipping label on the box/package.

## Mail Services Procedures

All mail services are for school related business only and are done through the fixed assets/warehouse department for proper postage and billing.

## Mail Services Procedures

Central warehouse personnel will not handle mail and packages that are of a personal nature.
Pricing – Effective 09/03/2017

**Additional Service:**

- Standard Mail is now rebranded as **USPS Marketing Mail®.**
- “Alternate Postage” will now be “Share Mail”, and how it’s priced is being simplified.

1st. Class mail up to 1 oz. (Automation Rate) $0.49
- Each additional oz. $0.210

1st Class Metered Mail up to 1 oz.$0.98
USPS Marketing Mail - Standard Mail (Newsletters, Announcements, etc.) $0.49

| First Class Mail (FCM) Parcel Max Weight (in oz) | New Price as of 9/3/17 | | First Class Package Services (FCPS) Weight not over (in oz) | FCPS Commercial Price |
|---|---|---|---|---|
| 1 | $3.00 | | 1 | $2.61 |
| 2 | $3.00 | | 2 | $2.61 |
| 3 | $3.00 | | 3 | $2.61 |
| 4 | $3.00 | | 4 | $2.61 |
| 5 | $3.16 | | 5 | $2.77 |
| 6 | $3.32 | | 6 | $2.77 |
| 7 | $3.48 | | 7 | $2.77 |
| 8 | $3.64 | | 8 | $2.77 |
| 9 | $3.80 | | 9 | $3.32 |
| 10 | $3.96 | | 10 | $3.46 |
| 11 | $4.19 | | 11 | $3.60 |
| 12 | $4.36 | | 12 | $3.74 |
| 13 | $4.53 | | 13 | $3.88 |
| - | - | | 14 | $4.02 |
| - | - | | 15 | $4.16 |
| - | - | | 15.999 | $4.30 |

## Mail Services Procedures Continued

| Select rates for First-Class Mail® as of 01/22/2017 | Rates |
|---|---|
| Single-piece Letter – First ounce | $0.49 |
| Single-piece Metered – First ounce | $0.46 |
| Single-piece Flat – First ounce | $0.98 |
| Each additional ounce (letters and flats) | $0.21 |
| Parcels - Retail | $2.67 (now up to 4 oz.) |
| Each additional ounce after 4 oz. (parcels) | $0.18 |
| Postcards | $0.34 |
| Presorted letter – (now same price up to 3.5 oz.) | $0.45 |
| Surcharge for non-machinable letters | $0.21 |
| Presorted flat - First ounce | $0.80 |
| Each additional ounce (presorted flats) | $0.21 |
| Automation letters & Postcards - 5-digit - First ounce | $0.37 |
| Automation flat - 5-digit - First ounce | $0.45 |
| Surcharge for non-machinable letters | $0.21 |
| | |
| **Select rates for USPS Marketing Mail® (previously Standard Mail®)** | **Rates** |
| Letter 3.5 ounces or less – AADC (Non-automation) | $0.28 |
| Flat 4 ounces or less – ADC (Non-automation) | $0.56 |
| | |
| **Select rates for Other Services** | **Rates** |
| Certified Mail™ | $3.35 |
| Media Mail® – 1 lb. Single-Piece | $2.63 |
| Library Mail – 1 lb. Single-Piece | $2.50 |
| Return receipt - retail | $2.75 |
| Return receipt - electronic | $1.45 |

### First Class Mail

Items may be mailed First Class if,

- It contains matter that is written or typewritten.
- Matter having the character of actual or business correspondence.
- Bills and statements of account.

Code all envelopes on the top left-hand side with your site number.

## Mail Services Procedures Continued

Sort mail in the following categories (use rubber band):

- McAllen only
- Valley only
- Out of Valley

Regular size envelopes must have flaps opened. Flats must be sealed.

### Standard Mail - Nonprofit

Standard mail is commonly known as **Bulk Mail**.

Procedure for preparing Standard Mail – Nonprofit:

1. To qualify for standard mail rates, mail must contain the following type of information:
   - Newsletters
   - Announcements
   - Booklets
   - Procedures
2. You must have 200 pieces or more.
3. All envelopes must be sealed.

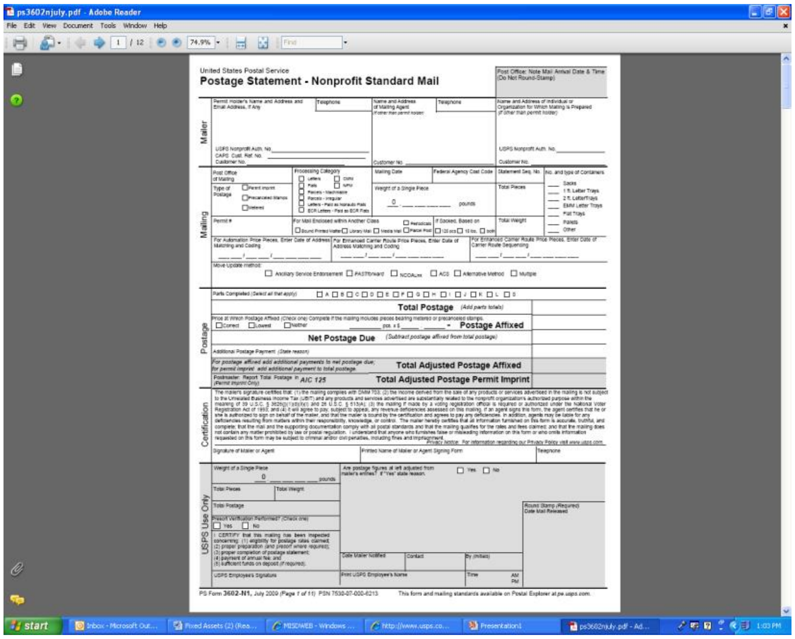
Procedure for preparing Standard Mail – Nonprofit (Continued):

1. Each piece must be identical in weight.
2. Each piece must have the following notation on the upper right corner:

   NON-PROFIT ORG
   US POSTAGE PAID
   MCALLEN TX
   PERMIT NO 275

3. You may have the MISD Print Shop print this indicia on your envelopes.
4. Your standard mail, if ready, may be given to the warehouseman delivering mail when he delivers mail to your campus or department. You must include PS Form 3602-N with your mail. Otherwise, you must bring your standard mail to the mailroom and you may complete the form there. Retain a copy of PS Form 3602-N for your records.

## Mail Services Procedures Continued


ps3602njuly.pdf - Adobe Reader

United States Postal Service
Postage Statement - Nonprofit Standard Mail

Mailer

Mailing

Postage

Total Postage

Postage Affixed

Net Postage Due

Total Adjusted Postage Affixed

Total Adjusted Postage Permit Imprint

Certification

USPS Use Only

You must deliver your standard mail by 3:00 p.m.

## Express Mail and Package Service Rates

| Type | Description | Cost |
|---|---|---|
| Federal Express | up to 8 oz. | |
| | Priority Overnight (Morning Delivery) - | $18.00 Subject to change |
| | Standard Overnight (Afternoon Delivery) | $16.00 Subject to change |
| Lone Star Overnight up to 8 oz. | (Service Area: Louisiana – New Mexico, Oklahoma, Texas only) | |
| | Overnight Ground (Afternoon Next Day Ground) - | $7.00 Subject to change |
| | Next Day Air 10:30 a.m. (Morning Delivery) | $10.00 Subject to change |
| | Next Day Air 3:00 p.m. (Afternoon Delivery) | $9.00 Subject to change |

DHL for International packages only

**All express mail pieces must be brought to the mailroom and prepared by the user. Envelopes and labels for priority mailings are available in the mailroom. For questions and assistance call 661-4447.**

## Mailroom Services Schedules and Procedures

All outbound mail is processed the same day and is delivered to the US Post Office the same day unless unusual circumstances exist.

**ALL MAIL AND PACKAGES MUST BE BROUGHT TO THE MAILROOM BY 3:00 P.M. IN ORDER TO BE OUTBOUND THE SAME DAY. MAIL AND PACKAGES THAT ARE BROUGHT AFTER 3:00 P.M. WILL BE PROCESSED THE NEXT BUSINESS DAY.**

**ALL OUTBOUND MAIL AND PACKAGES MUST HAVE THE PROPER ACCOUNT NUMBER FOR PROPER BILLING.**

## Schedule for Mail Delivery and Pick-up

*7:30 a.m. – 8:30 a.m.*
- Pick-up of inbound mail from U.S. Post Office and sorting by school and department

*8:30 a.m. – 12:00 p.m.*
- Delivery and pick-up of campus/department mail to include inter-office mail

*1:00 p.m. – 3:00 p.m.*
- Sorting of mail and processing of outbound mail

*4:00 p.m.*
- Outbound mail is picked up by contractor for bar-coding and delivery to US Post office

*2:00 p.m. – 3:00 p.m.*
Delivery and pick up of mail to Administration area

Delivery of mail and inbound packages by warehouse staff will be done to one location within each campus or department.

### Special Handling

A representative of the campus or department must bring the following types of mail to the mailroom:

Priority and Express Mail – this mail must be prepared and labeled by the user at the mailroom.

Standard Mail – Non Profit **–** this mail must be brought by the user and a PS Form 3602-N completed.

Certified and Registered Mail