

**HIDALGO COUNTY, TEXAS**  
**ADMINISTRATIVE POLICY MANUAL**

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## **FIXED ASSET POLICY & PROCEDURES**

### **INTRODUCTION**

#### **FIXED ASSET MANAGEMENT**

The Purchasing Department Fixed Asset Division has the responsibility of maintaining an asset management system that records transactions pertaining to the acquisition, improvements, and final disposition of fixed assets. These records are summarized and submitted to the County Auditor's Office for inclusion in the County's Financial Statements on March as well as an inventory of all property on hand by July of every year.

Hidalgo County currently maintains a Capital Asset Management System that consists of two parts: accounting and property management.

#### **ACCOUNTING**

The County of Hidalgo accounts, records, and reports the ownership of capital assets in compliance with reporting requirements established by GASB Statement 34, the Generally Accepted Accounting Principles (GAAP), and the Texas Local Government Code (LGC).

The information processed in the Fixed Asset Division that pertains to additions and deletions of capital assets is reported annually to the County Auditor's Office to be included in the Hidalgo County's Annual Financial Statements.

#### **PROPERTY MANAGEMENT**

County Departments and the Fixed Asset Division have the responsibility to conduct annual verifications of machinery and office equipment to ensure proper maintenance of fixed assets.

The 2015-Fixed Asset Policy and Procedures Manual has been prepared to be used by Hidalgo County Personnel as a reference to:

1. Initiate the procurement process.
2. Recognize and capitalize assets.
3. Follow the protocol for receiving and tagging assets.
4. Follow procedures for the inventory and safeguarding of assets.
5. To identify the accepted disposition methods of obsolete, broken, and no longer needed assets.

Included in the procedures manual are legal references, and the necessary forms and guidelines to account for all assets assigned to each individual County Department.

County employees are inherently responsible for protecting County assets entrusted to them. This includes the proper care, maintenance, control, and reasonable safeguards to prevent loss, damage, or theft of such assets.

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## Chapter - 1

### FIXED ASSET POLICY

The Comprehensive Policies and Procedures for Asset Management are subject to certain guidelines as follows:

- 1.** Assets that fit the definition of capital asset will be capitalized and subject to inventory control.
- 2.** Assets with an inventory cost of \$300.00 to \$999.99 are also subject to inventory control. In addition, weapons regardless of cost are subject to inventory control.
- 3.** Donated and court-awarded assets will be recorded at fair market value (FMV).

The Purchasing Department Fixed Asset Division has the responsibility to:

- 1.** Maintain a comprehensive Asset inventory and official property records for all land, buildings, improvements other than buildings, machinery, construction in progress, minor assets, weapons regardless of cost, infrastructure, equipment and vehicles (including leased properties), and forfeited assets awarded to the County.
- 2.** Establish criteria to capture capital assets that fall within the established thresholds.
- 3.** Prepare comprehensive policies and procedures for accounting for capital assets and publish in a capital assets manual.
- 4.** Establish criteria to capture information for non-capitalized but "controllable" equipment, such as weapons, bullet proof vests, electronic equipment, and other items with an acquisition or fair market value of less than \$,1000. *(Refer to Ch. 5 of this manual).*
- 5.** Ensure that all capital assets and other assets subject to inventory control that meet the established thresholds are currently recorded in the County's Asset Management System.
- 6.** Perform periodic physical inventories to keep track of county owned property including minor and "Controllable" assets.
- 7.** Report all additions and deletions of capital assets incurred during the fiscal year to the County Auditor's Office Accounting Division for inclusion in the Financial Statements.
- 8.** Reconcile on an annual basis the General Ledger information with the County's Alio Inventory System.
- 9.** Verify asset descriptions entered into the Alio Inventory Module are clear and specific.
- 10.** Distribute asset tags to departments in a timely manner.
- 11.** Provide training to departments on asset tracking and record keeping requirements for capital and minor equipment, including intangible assets.

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- 12.**Require that departments reconcile assets on hand with the capital asset and minor asset listing at least once a year and notify the results to the Fixed Asset Division.
- 13.**Require that departments file an incident report with the police for lost or stolen assets and notify the Fixed Asset Division.
- 14.**Present to Commissioners' Court a listing of lost and stolen assets for approval to remove the assets from the inventory listing at least once a year.
- 15.**Require that departments prepare transfer forms when transferring assets to another department and when declaring assets surplus or salvage.
- 16.**Require that departments maintain a log to document when assets are removed from the office. Approval for removing assets from the office should be granted by the department head or designee.
- 17.**Require that departments receiving donated equipment obtain Commissioners' Court approval.
- 18.**Require that departments notify the Fixed Asset Division when leasing or trading-in assets in order to ensure proper inventorying. Leased assets may need to be inventoried depending on the lease agreement.
- 19.**Reconciling a report of judgments containing court awarded assets from Ableterm/ Odyssey, the County's Justice Court Information System, to the court awarded assets added to Alio inventory system and/ or auctioned.
- 20.**Reconcile all donated assets listed on the Commissioners' Court agendas to the Alio inventory system.
- 21.**Establish records retention requirements for standardized forms

Facilities Management shall track all buildings that they maintain which include minor buildings in County Owned Parks and submit a list including occupancy information to the Fixed Asset Division and the Safety Division on a quarterly basis.

The Executive Office-Safety Division shall reconcile with the Fixed Assets Division on an annual basis all inventory information to detect discrepancies as it pertains to the insurance of all county owned property.

Hidalgo County Departments shall comply with all the guidelines as indicated in chapters 1 through 17 of this manual.

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## Chapter - 2

### RESPONSIBILITY OF THE COUNTY PURCHASING AGENT

#### LOCAL GOVERNMENT CODE:

The Texas Local Government Code (LGC), Chapter 262 designates the Purchasing Agent as responsible for several duties related to the acquisition and management of assets and indicates that:

All purchases of supplies, materials or equipment must be made through the Purchasing Agent **(See Texas Local Government Code – Chapter 262.011)**.

On July 1 of each year, the County Purchasing Agent shall file with the County Auditor and each of the members of the board that appoints the County Purchasing Agent an inventory of all the property on hand and belonging to the county and each subdivision, officer, and employee of the county. The County Auditor shall carefully examine the inventory and make an accounting for all property purchased or previously inventoried and not in the inventory **(See LGC Section 262.011 (i))**.

#### PROCUREMENT STEPS:

**1.** Each department will include in their budget request for the next year the furniture and equipment deemed necessary for operation of their department. If approved for purchase by the Commissioners' Court, the County Auditor's office will determine the appropriate general ledger account in which the budgeted asset amount will be included for the purchase of the fixed assets.

**2.** The Purchasing Agent shall make all purchases of furniture and equipment. Specifications for the purchases will be developed in conjunction with the department. All purchases shall be made in accordance with purchasing laws of the State of Texas and procedures adopted by the Commissioners' Court.

**3.** All purchases costing in excess of \$50,000 must be made through the formal procurement process where a request is made by the Purchasing Agent to the Commissioners' Court to make the purchase. The bid request is advertised according to State Law. All sealed procurement bids are accepted by the Purchasing Agent who will **tabulate the bids and make** recommendations to the Commissioners' Court, who will award the bid to the lowest and/or best bidder **(See Texas Local Government Code Section 262-011 through 262.035)**.

#### NOTE

The IT Department must review and approve requests for data processing equipment and compatibility with county systems.



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## **Chapter - 4**

### **DESIGNATED REPRESENTATIVE RESPONSIBILITIES**

It is suggested that the staff member at the County's Departmental level who has responsibility for financial matters should assume the role of Fixed Asset Administrator, and become the Department's designated representative. As part of the administrative duties and responsibilities, the designated representative should from time to time conduct fixed asset reviews as follows:

- 1.** Determine fixed assets needs, this is done at the departmental level.
- 2.** Establish the use and location of the fixed assets within the organization structure.
- 3.** Submit requisition, quotes, and other needed documentation to the Purchasing Department, to initiate the procurement process of items needed.
- 4.** Receive, inspect, tag, store, and distribute the assets to the intended recipients.
- 5.** Ensure that vehicles and equipment are properly insured and safeguarded, once the equipment is received and accepted by the department
- 6.** Safeguard warranty information. Warranty documentation is often delivered with the item when it is received at the user department. The user department is responsible for maintaining appropriate warranty documentation in their department files.
- 7.** Document instances when assets need repairs or when items are returned to be replaced with a new one under warranty (Notify the fixed asset division whenever a replacement occurs, for proper retagging and serial number updates).
- 8.** Fill out a transfer form to transfer items to surplus or to another county department that may have a need of the unneeded asset, and contact the Purchasing Department Fixed Asset Division for assistance.
- 9.** Request disposition of damaged, obsolete, or unneeded fixed assets.
- 10.** Review the Fixed Asset Property Report received from the Fixed Asset Division and compare to their permanent file, note any discrepancies and return the report for proper corrections.
- 11.** Verifying the receipt of all assets purchased, donated, court-awarded and/or transferred from other County departments.

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## Chapter - 5

### DEFINITION OF FIXED ASSETS

The term **Fixed Assets** (Capital Assets) is used to describe items that have a useful life of at least one year, and complies with the established threshold to be included in the County's Inventory System.

Capital assets include all items purchased, constructed, or donated, and may be either intangible (e.g., easements, water rights, mineral rights), or tangible (e.g., land, buildings, building improvements, vehicles, machinery and equipment and – infrastructure). In addition to capital assets, the County maintains an inventory of minor controllable assets, with the exception of expendable supplies.

In Hidalgo County, **Capital Equipment** is defined as intangible and tangible nonexpendable personal property with an acquisition cost of more than \$1,000 and a useful life of more than one year.

**Reportable Capital Equipment** subject to depreciation includes all items tangible and intangible with a historical cost of \$5,000 and above.

**Minor Controllable Assets** refers to any asset having a value or cost of between \$300 and \$999.99. These items are recorded on the county fixed asset inventory system for monitoring and reporting purposes.

Controlled assets are items that need to be secured and tracked due to liability issues, insurance, licensing, original funding information or other factors that do not meet the definition of fixed assets and are not capitalized because they are below the \$1,000 capitalization threshold. For departmental budgeting purposes, there is no difference between a "Capital Asset" and a "Controllable Asset". The only difference is in the procedure for recording the asset in the county's financial statements.

Examples of the types of items that are tracked as "**Minor-Controllable Assets**" are:  
Personal computers, printers, televisions,

DVR's, mobile and two way radios, weapons, cameras, it includes office furniture such as desks, chairs, small shredders, bookcases, credenzas, etc.

**Expendable supplies** refer to items with an acquisition cost of less than \$300. Types of items that are considered expendable supplies include: forms, pens, pencils, wastebaskets, staplers, stamps, pocket calculators, tires, batteries, spare parts, paint, bulbs, lamps, lumber, nails, tapes, diskettes, ribbons, cables, uniforms, shoes, boots, hats, badges, hammers, wrenches, saws, small tools, etc.

The County of Hidalgo Purchasing Department Fixed Asset Division does not monitor expendable supplies. Inventory of supplies remain the responsibility of the County departments using them.

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## Chapter - 6

### FIXED ASSET CLASSIFICATION

There are five (5) major classifications of County Fixed Assets. The classifications are based on the *"Hidalgo County Expenditure Object Codes Guideline" 01-01-2015, and the "Hidalgo County Capital Asset Guide-01-01-2002" Editions.*

All fixed assets of the county will fall within one of the 5 classifications as follows:



1. Land and Land Improvements



2. Buildings & Building Improvements



3. Improvements Other than Buildings



4. Infrastructure (County Roadways)



5. Machinery and Equipment

For complete information on Capital Asset Classification, please refer to the "Capital Asset Guide" – Hidalgo County Auditor's Office, "Effective January 1, 2002."

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## **Chapter - 7**

### **ORDERING FIXED ASSETS**

The acquisition of fixed assets starts with the requisition process until the items are received by the user department.

The authorized administrative assistant for the department will submit a requisition form to the Purchasing Department to begin the purchasing process.

Fixed Assets must be purchased using the requisition and Purchase Order (PO) process.

The PO Administration captures the data submitted in the requisition. The information included in the description in the commodity section of the PO is the information seen as the description of the Fixed Asset Property Report. It is important to use a description that will easily identify the asset.

Specifications are to be written in accordance with state purchasing laws so that there is no unwarranted favoritism toward specific vendors.

It is critical that the description information entered for items being ordered during the requisition process is complete, detailed, and specific enough to be transferred to the County's Fixed Asset Inventory System.

Descriptions should be written with the following information sequence: If it is a vehicle, enter first the year, followed by brand name, model, and specify whether it is a car, van, pick-up, etc. All other equipment items must have the brand name first such as Dell, HP, etc., followed by model and finally indicating whether it is a computer, printer, table, chair, etc. Abbreviations should be commonly used and easily recognizable.

**Assets held in trust.** Capital assets held by the county on behalf of a non-county entity and under the temporary control of the county are called assets in trust. This includes assets owned by the federal government that have been loaned to the county or assets purchased with federal or state grant funds in which the asset remains the property of the granting agency.

**Example of Assets Held in Trust:** Items purchased by the Community Supervision and Corrections Department (CSCD) are included in the Criminal Justice Assistance Division inventory and therefore are included in the inventory for Hidalgo County and need to be tagged. These items are tracked in Hidalgo County's Alio Inventory System as assets held in trust and Purchasing should be notified when these assets are retired. CSCD numbering system starts with the prefix AA and do not have bar code reading capabilities.

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## Chapter - 8

### CAPITALIZATION OF FIXED ASSETS

The Purchasing Department Fixed Asset Division has the responsibility of ensuring that all acquisition of property purchased or acquired through non-conventional means, is properly capitalized including and not limited to purchased items, Court Awarded Property, Donations, and other additional costs.

**Capitalize** refers to report capital outlays as capital assets in the balance sheet.

**Purchased items** such as machinery and equipment with a unit cost of \$1,000 and above are capitalized and included in the Hidalgo County's Inventory System. This capitalization threshold was approved by Hidalgo County Commissioners' Court on May 11, 2004.

**Court Awarded Property** is included in the County's Inventory System if the items are to be used for law enforcement purposes. HIDTA, DA's, Sheriff's Department, and the County Constable Departments are required to submit to the Fixed Asset Division (within 10 working days after receipt), a certified copy of the final judgment along with a copy of the property insurance notification for items to be included in the inventory.



**Capital Asset Donations** will be reported at their estimated fair market value at the time of acquisition by Hidalgo County. The user department has the responsibility to complete and submit to the Hidalgo

County Purchasing Department, Fixed Asset Division the **Inventory Notification Form FA.007**, and obtain County Commissioners' Court approval to formally accept the items in accordance **with LGC § 81.032**.

**Proration of additional costs** such as transportation, assembling, installation, and other miscellaneous costs are part of the acquisition also known as ancillary costs. A **proration table - Form FA.008** may be used to allocate these additional costs on a percent basis to the items being acquired.



**Capitalization of add-on costs** refers to upgrades to existing equipment that is adding a function or part that did not exist before. Examples of

add-ons are a new module, or electronic card to perform enhanced functions such as graphics and sound. In this case, the asset number, and the serial number must be provided to the Purchase Order administrators to be noted in the P.O. as an upgrade to an existing item. Add-ons are added to the historical cost of the asset.

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## **Chapter - 9**

### **RECEIVING ASSETS**

After the procurement process has been completed, the County Department requesting the equipment will go through the process of receiving and identifying the assets.

As of Fiscal Year 2015, the County of Hidalgo does not have a Centralized Shipping and Receiving Department to receive and warehouse newly acquired assets and supplies for further distribution to County Departments.

Current procedures in place are that all items ordered are physically delivered by vendors to the physical address location of the County department requesting the needed assets and supplies.

As a result, identifying and acknowledging receipt of the equipment is the sole responsibility of the designated representative at the department level.

Once the equipment is received, the designated representative should contact the Fixed Asset Division requesting the physical delivery of the tags along with the tagging confirmation form.

As part of the request, the PO number and a description of the items being received should be noted.

In situations when the original asset ordered, after being tagged, fails to work and needs to be exchanged or returned, the designated representative should remove the asset tag from the piece of equipment, and notify the Fixed Asset Division upon receipt of the new replaced item.

Information such as the new serial number should be included in the notification. The originally assigned asset number should be typed in an Avery label indicating "Replacement", and placed in the replaced item. Upon receipt of the notification, the Fixed Asset Division will proceed to update the Alio inventory system.

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## Chapter - 10

### TAGGING OF ASSETS

A county asset number (tag) is issued by the Fixed Asset Division at the time a Purchase Order is authorized and it is delivered to the department that requested the equipment along with a confirmation form.

Once an ordered item is received at the Department location, it should be identified by serial number and description and cross referenced with the asset number information.

Tagging should be done by a designated employee at the department receiving and using the equipment, with assistance from the Purchasing Department Fixed Asset Division.

When practical, tag numbers are to be placed adjacent to the equipment manufacturer's I.D. plate.



Otherwise, tags should be placed on a visible and accessible location such as the upper left or right hand corner of the item.

If there is not sufficient space or the surface is not smooth or appropriate, the tag number may be placed away from heavy exposure, wear areas, or at a place which does not detract from the equipment's appearance and may be easily located during inventory.

In some cases, engraving or marking the item with a marking tool may be applicable.

Items which are considered non-tagable are: Software, dome cameras, network cards, computer parts, weapons, vehicles or equipment used in undercover operations. The tags for this particular kind of equipment must be kept in a folder for review during audits or physical inventories. Documentation such as invoices and pictures should also be included indicating where the items acurrently located.

After the tagging process is completed, the designated employee should sign and return the **Tagging Confirmation Form FA.003** within 10 working days from the date the tags were received for proper update into the County's Inventory System.

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## **Chapter - 11**

### **FIXED ASSET PHYSICAL INVENTORIES**

By statute, the Purchasing Agent is required to present an inventory listing of all Hidalgo County fixed assets to the County Auditor by July 1 of each year in compliance with LGC 262.011. (i) To meet the statutory requirements, a physical inventory is conducted once each year of all capital and controllable assets.

#### **Annual Inventory at Department Level**

On an annual basis the Fixed Asset Division will send (by June 30th) a Fixed Asset Property Report for the previous year end to the department's administrator or representative for review and confirmation.

Each County Department will receive a computer printout of all equipment assigned to their department. Upon receipt of the report, the Department Head shall assign a member of their staff to take the inventory. After careful review if an item is missing, it is the responsibility of the department head to report the missing item and the circumstances involved. If no discrepancies are noted, the administrator shall return the **Physical Inventory Confirmation Form FA.005** to the attention of the fixed asset division attesting the accuracy of the report. The confirmation should be received at the Purchasing Department/Fixed Asset Division within 30 calendar days for proper updates to the County's Inventory System.

#### **Physical Inventory Conducted by Fixed Asset Division**

Under the direction of the Purchasing Agent, the Fixed Asset Manager shall monitor, review and report inventories performed by the County departments. A physical count of Hidalgo County's inventory is done annually in coordination with the Department's representative. Complete physical inventories are certified and maintained by the Hidalgo County Purchasing Department-Fixed Asset Division. An inventory certification of properly accounted for items is provided to the Elected official or department head at the end of the inventory after fixed asset staff conducts a physical verification based on 100 % or random inspection of the inventory.

**Fixed Asset Audit by County Auditor** Periodically the County Auditor will audit fixed asset records held in the Purchasing Department and audit actual equipment held by various departments in the county to determine the accuracy of inventory records.

#### **Unscheduled Inventories**

If there is a change in elected official or department head during a fiscal year, the Purchasing Agent will be notified of the change with sufficient time for an inventory to be performed of the fixed assets of the department. Upon completion of the final inventory, any discrepancies shall be reported to the Commissioners' Court for appropriate action.

Upon receipt of the notification of discrepancies by a County department, the Fixed Asset Division will update the inventory records within a period of time not exceeding 10 working days.

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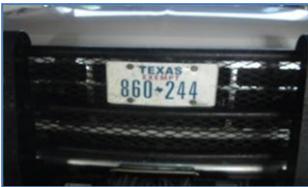
## Chapter - 12

### COUNTY VEHICLES REGISTRATION

All County vehicles are subject to the process of registration, insurance, fuel card and emblems requirements during the acquisition, use, and disposition as follows:

**Registration** The four basic forms delivered with each vehicle at the time of acquisition and required as part of the registration process are:

1. **130-U** "Application for Texas Certificate of Title"
2. **VTR-62-A** "Application for Standard Texas Exempt License Plates"
3. "**Odometer Disclosure Statement**", and
4. The **Manufacturer's "Certificate of Origin for a Vehicle."**



**Regular Exempt License Plates** are issued to the user department, once the registration process is complete. A copy of the Registration Receipt should be forwarded to the Fixed Asset Division in order for License Plate information to be included in the County's Inventory System.



#### Texas Certificate of Title

After the registration has been completed, a new "Texas Certificate of Title" should be received by the user County department within 10 working days. This title should be delivered to the Fixed Asset Division, and copies should be kept in the user county department files.



#### Emblems Requirement

Vehicles applying for Texas Exempt License Plates "must have printed on each side of the vehicle the name of the agency in letters that are at least two inches high or in an emblem that is at least 100 square inches in size, and of a color sufficiently different from the body of the vehicle to be clearly legible from a distance of 100 feet." (**Refer to: Transportation Code § 502.2015**). An exception to this requirement applies only to vehicles used to perform the official duty of a law enforcement agency. All emblems should be removed as soon as a vehicle is declared surplus to be sold, junked, or salvaged.

**Exempt License Plates Disposal** When a vehicle displaying an exempt license plate is sold, junked, or salvaged, the license plates and receipt must now be surrendered to the Tex DOT local regional office for disposal and record update.

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**Insurance**

All County vehicles are required to have full coverage or minimum liability insurance at the moment of receiving the vehicle. A vehicle insurance notification must be submitted to the Safety Division Insurance Section within 24 hours of the vehicle being received by a County Department.

**Fuel Cards**

A fuel credit card request, vehicle description, license plate number, and County Asset Number (Tag Number) must be submitted to Fuel Card Specialist for issuance of a Fuel Credit Card. *(Refer to Fuel Credit Card Policy)* for proper use of the card.

**Machinery Type Vehicles**

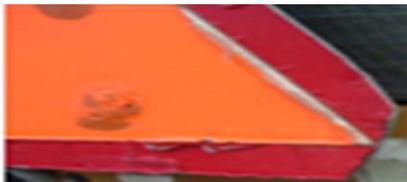


Unconventional type machinery owned by exempt agencies must be registered with exempt plates if they are used upon highways and streets of Texas. (One plate issued). Unconventional machinery – such as back hoe's, welding units, graders, etc., will be registered and titled. **Use form 62-A.**

**Farm type machinery** such as Ford or John Deere tractors can be registered and titled by using Form 62-A and evidence of ownership.



**Exception to License Plates:** When tractors are not used on roadways, then an (SMV) Slow Moving Vehicle Sign should be used.



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## Chapter - 13

### ASSET SAFEGUARDING & REPORTING

#### Law Enforcement Accounting and Safeguarding of weapons

Each County Law Enforcement Department has the responsibility to account and safeguard the weapons under their control. Upon receipt of a weapon, the officer in charge of maintaining the inventory should conduct a due diligence to identify, account, and record all pertinent information in a log book, and follow certain procedures which include:

1. Conduct a periodic inventory of weapons to ensure that the Alio weapon inventory listing agrees to the weapons on hand. The inventory count should be documented and maintained on file to identify when inventory procedures were completed.
2. Prepare a "sign-out" log to document the name of the officer that was issued and returned the general use weapon.
3. Ensure that purchased, court awarded and/or donated weapons are promptly added to the Alio asset inventory listing. In addition, supporting documentation for court awarded and/or donated weapons should be promptly provided to the Purchasing Department.
4. Consistently prepare "Firearm Requisition Forms" and "Firearm Return Forms" to document the issuance and return of weapons, as applicable.
5. Ensure that employees prepare a written affidavit documenting the circumstances that resulted in the weapon being lost /stolen.
6. Inform all officers of the requirement to provide reimbursement for lost /stolen weapons.
7. Ensure that police reports, affidavits, receipts, and other documentation supporting the reimbursement of the lost /stolen weapons are provided to the Purchasing Department for removal of the weapon from the Alio inventory listing.
8. Document the name of the Sheriff's Office Division responsible for investigating and reporting on lost /stolen weapons (i.e., Internal Affairs). In addition, the name of the person responsible for adjudicating the results of the investigation and determining any disciplinary action should be documented.
9. Document the name of the person responsible for entering lost, stolen, or missing weapons into the NCIC database, or any other applicable database. The written confirmation from the database should be maintained on file.

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## **Chapter-14**

### **ASSET INTERNAL CONTROLS**

To maintain accountability at all times of the machinery and equipment assigned to County Departments, each department assigned representative should maintain a log book to record the location of the equipment within the Department.

An initial inventory should be conducted to determine the current location of each item listed in the annual inventory report received from the Fixed Asset Division.

During the inventory, it will be determined by the Department's assigned representative the room number, Department Division, Building Name, Floor, and employee name responsible of using and safeguarding the equipment.

#### **Off site use of equipment**

All fixed assets should remain at the physical location assigned to them within the department's premises (as shown on the Fixed Asset Property Report). Assets may only be removed from the department when authorized by the department head.

#### **Asset Replacements**

In the event an item is returned and replaced with a new one, the old tag number should be removed from the defective item before it is taken off the County premises where the old asset was located. Upon receipt of the new item, a notification should be sent to the Purchasing Department including the asset # information, the description, serial number of the new item, and a reference to the original PO.

#### **Temporary Removal of Assets from assigned location**

On instances when a piece of equipment such as a computer is removed from its permanent assigned location within the County Department, such as for repairs by IT or by a contracted vendor, the information pertaining to the asset being removed from the premises should be documented in the log maintained by the designated staff member responsible for the management of the County property assigned to his department. The log information should contain the removal date, estimated return date, and the purpose for the temporary removal of the equipment.

Since this is an internal control, each individual Department should develop their own log system that will include the condition, and the repairs history of the item(s).

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## Chapter - 15

### TRANSFER OF EQUIPMENT FROM ONE DEPARTMENT TO ANOTHER

The Purchasing Agent has control over the transfer of equipment from one department to another, with the approval of the Commissioners' Court. (See Section 262.011 (i) – Local Government Code of Texas).

HIDALGO COUNTY, TEXAS  
ASSET TRANSFER FORM

DEPARTMENT NAME: \_\_\_\_\_ LOCATION: \_\_\_\_\_

TRANSFER TO: \_\_\_\_\_ TRANSFER FROM: \_\_\_\_\_ TRF: \_\_\_\_\_

NAME (RENT): \_\_\_\_\_ CONTACT INFORMATION: PHONE: \_\_\_\_\_ FAX NO: \_\_\_\_\_ EMAIL: \_\_\_\_\_

**NOTE: ORIGINAL SIGNED DOCUMENT TO BE ACCEPTED ONLY**

DESCRIPTION OF ITEM	INVENTORY TAG NO.	SERIAL NO. YES	CURRENT CONDITION	FIXED ASSET DIVISION USE ONLY					
				PALETT INFO	AID LOC#	FUND NO.	COST	PE	LOC.

JUSTIFICATION FOR TRANSFER: \_\_\_\_\_ DEPT: \_\_\_\_\_ FROM: \_\_\_\_\_ TO: \_\_\_\_\_

AMOUNT: \$ \_\_\_\_\_ \$ \_\_\_\_\_

PLEASE USE BLUE INK TO SIGN

DATE: \_\_\_\_\_ INITIAL: \_\_\_\_\_

disposition, then a formal request and formal approval from the department head or designee must be obtained. This includes situations when assets are taken off-site for repairs. The temporary removal must be documented and a log should be maintained to indicate who accepted responsibility for the item being removed.

A fixed asset transfer occurs when a department agrees to give an asset to another department or a department transfers a fixed asset to a new location within the department.

A fixed asset transfer form has to be completed and the original delivered to the Fixed Asset Division for processing. The form must have all applicable signatures of the officials receiving and transferring out the assets, the date, description, serial number and permanent tag number of the items being transferred. **(Ref: Form FA.002)**

Once the transfer form is received at the Fixed Asset Division, the Hidalgo County Inventory System should be updated within a period of 10 working days.

A department does not have the authority to transfer equipment from one department to another, destroy, throw away, or discard equipment. A request to make a transfer or dispose of equipment shall be submitted to the Purchasing Department and with proper approval may then be transferred. After approval by the Purchasing Agent, the transfer of assets will take place, at which time both departments will sign the form.

Otherwise, the department head is responsible for all equipment assigned to his/her department.

County assets are required to be used for county purposes only. When equipment is taken off county premises for reasons other than transfers or final

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## **Chapter - 16**

### **TRANSFERS TO SURPLUS OF NO LONGER NEEDED PROPERTY**

The Fixed Asset Division in the county is under the general control of the Purchasing Agent who is assigned the authority by the Commissioners' Court to move surplus assets from one department to another and re-assign fixed assets as the need may arise.

The Purchasing Department Fixed Asset Division is responsible for warehousing all surplus, excess, or salvage items. Items no longer useful to the departments are stored by Purchasing at the warehouse for reuse by other departments or until sold. User departments can sometimes leverage scarce budget funds by requesting a transfer of surplus assets located in the warehouse rather than purchasing new assets. Items such as office furniture and equipment are available in the warehouse.

No property is to be accepted by Purchasing Office staff without proper completion of the transfer information and appropriate signatures of the Hidalgo County Asset Transfer **Form FA.002**. The form should be sent to the Purchasing Agent before the transfer is made.

Once the transfer form for surplus is completed, the next step is to transport the asset to the warehouse or designated location. Departments that can transport the asset directly need to contact the Fixed Asset Division to ensure that the surplus specialist is available to receive the asset at the warehouse. The user department shall not drop off assets without the surplus specialist being available to receive them.

Departments play a key role in ensuring that all fixed assets that are disposed of or sent to surplus are properly reflected in the County's annual financial statements.

The surplus form is used for fixed and non-fixed assets. If the item is a fixed asset, include the permanent tag number. The form is to be completed by the administrator (designated representative) and signed by the Department Head.

For miscellaneous items such as confiscated items that have been Court-Awarded for disposition, abandoned and unclaimed items, and other items (not in inventory), the County departments submitting the transfer form should ensure that an ID#, Final Judgment number, and the fund account numbers are included in the Transfer Form.

The Purchasing Department/Fixed Asset Division has no responsibility for missing or unaccounted items not having the necessary information that is included in the final report delivered to the County Auditor's Office/Accounting Division for final distribution of funds into the proper accounts. Proper distribution of funds benefit the County Departments transferring assets to surplus for disposition and are authorized to appropriate such funds.

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## **Chapter-17**

### **FIXED ASSET DISPOSITIONS**

#### **Disposition Methods Outline**

Salvage and surplus property owned by the county may be disposed under the provisions of The Texas Local Government Code – (Chapter 263- Sections 263.151 through 263.158).

A fixed asset disposal occurs when a department has a fixed asset that is no longer considered to be in working condition, is obsolete, scrapped or dismantled. If a department no longer needs an asset and the asset is not being transferred to another department, the asset can be sent to surplus for disposition at public auction.

In addition to periodic dispositions during public auctions, capital assets may be written off in instances where they have been destroyed, stolen, lost, obsolete, or are damaged beyond repair. A list of such items must be presented to County Commissioners' Court for approval to be removed from the County's Inventory (**Ref: Form FA-006**). Final disposition of no longer useful equipment and county owned real state property can be identified in one of 14 disposition methods as outlined below.

1. Auctions
2. Competitive bids
3. Trade-ins
4. Donations
5. Returns
6. Discarded/Waste Property
7. Salvage
8. Missing Assets
9. Stolen Assets
10. Scrap Metal
11. Disposition by Destruction
12. Disposition of Abandoned and Unclaimed Property
13. Cannibalization
14. Disposition of County Owned Real State Property

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The Purchasing Agent will periodically request that the Commissioners' Court declare property "surplus" or "salvage" for disposition at public auction or by Competitive Bids.

## 1. Auctions

Once Commissioners' Court approval is received, the Purchasing Office shall coordinate the placement of the advertisement. **LGC § 263.153 (a)** specifies that: " The commissioners' court shall publish notice of a sale of surplus or salvage property in at least one newspaper of general circulation in the county; and (b) The notice must be published on or after the 30<sup>th</sup> day but before the 10<sup>th</sup> day before the date of the sale."

The Fixed Asset Division supervises the auction to ensure that it meets statutory requirements and may reject offers in accordance with **LGC 263.154** which states: "The commissioners' court or its designated representative conducting the sale may reject any offer to purchase surplus or salvage property if the court or representative finds the rejection to be in the best interest of the county."

Once the auction is complete, the Purchasing Department-Fixed Asset Division keeps a record of each item or surplus or salvage or property sold and the sale price of each item as dictated by **LGC 263.155**. Auction proceeds are collected as required by **LGC § 263.156** and deposited by the Treasurer in the County's General Fund or the appropriate Special Revenue Accounts established by the Purchasing Department and the County Auditor's Office Accounting Division for sales of equipment. The Surplus Auction Final Report should be delivered to the Accounting Division within 10 working days in order to distribute auction proceeds to proper general ledger accounts in a timely manner.

### Surplus Procedures Prior to Auction

Before the sale of surplus equipment at public auction, all Hidalgo County identifying information shall be removed by the County Department staff in charge of declaring the items as surplus for disposition. It includes and is not limited to remove all county asset tag #'s, County Emblems, Light Bars, Radios, and exempt license plates. Any electronic or digital media shall be erased of any information and it must be rendered inoperable and useless prior to disposal.

Prior to submittal of the transfer form, special attention should be given to indicate the funding source of the items being declared surplus for disposition. The funding information provided by the department should help expedite the timely completion of the Surplus Auction Final Report.

## 2. Competitive Bids

The process for competitive bids is similar to that of auctions. The Purchasing Agent shall compile a list of items to be declared as "surplus" or "salvage" and request Commissioners' Court approval of the items for disposal. Once approval is received, the purchasing department places the advertisement. The Purchasing Agent supervises the competitive bidding process and again, may reject offers, if it is in the best interest of the County. Competitive bids are received as identified in the advertisement, opened, read and the best bid accepted.

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## **Trade-Ins, Donations, Returns**

### **3. Trade-Ins**

A trade-in can be defined as exchanging an existing asset as part of an agreement to acquire a new asset. Commissioners' Court of a county may: "Offer the property as a trade-in for new property of the same general type if the Commissioners' Court considers that action to be in the best interest of the county. (See Texas LGC § 263.152 (a) (2))

If the trade-in option is used, then a request for trade-in must be presented to county commissioners' court for approval. Trade-In allowance documentation must be provided by the vendor and included as part of the agenda package. Trade-In allowance information must be included in the P.O. by the Purchase Order Administrators.

Trade-In value, if any should be included in an asset's cost. Example: Purchase cost + trade-in value of old asset = total cost of asset.

After obtaining a trade-in allowance from a vendor, the department submitting a requisition should ensure that the County asset #, description and trade-in allowance of the old item are entered as a caption and clearly printed in the Purchase Order under the description of the new item being acquired.

### **4. Donations**

The Commissioners' Court: "May dispose of the property by donating it to a civic or charitable organization located in the county if the Commissioners' Court determines that trying to sell the property would result in no bids received or the bid price is less than the county's bidding related expenses; the donation serves a public purpose; or the organization provides the county with adequate consideration related to transportation or disposal expenses related to the property." (See Texas LGC Ch. 263.152 (a) (4)).

### **5. Returns**

If it is determined that the equipment is defective and needs to be returned, a credit memorandum or refund check must be sent to the County Auditor's Office for acceptance and to deposit the refund in the original budget account. A copy of the documentation must be forwarded to the attention of the Fixed Asset Division so that the asset records in the County's Alio Inventory System can be updated to reflect the return of the asset. The asset number, serial number and description of the item must be included otherwise the item will remain in the department's inventory.

## **Discarded, Salvage, Missing Assets**

### **6. Discarded/Waste Property**

Discarded waste means property which is incapable of performing its intended function, and has no value for any other purpose. These materials are of no value to the county other than through recycling or disposal. **(See Texas LGC § 263.152 (a) (3)).**

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## **7. Salvage**

"Salvage property – means personal property, other than items routinely discarded as waste that because of use, time, accident, or any other cause is so worn, damaged, or obsolete that it has no value for the purpose for which it was originally intended" **(See Texas LGC § 263.151.1).**

## **8. Missing Assets**

The user department shall contact the Fixed Asset Division when an item is identified as "missing" and the department cannot prove that theft occurred. Assets identified as "missing" shall not be immediately removed from the inventory listing, but shall be retained until a thorough search can be made to determine that the asset is not located elsewhere in the county. The user department is required to make a thorough and adequate search for the missing item and document steps taken to locate the asset.

After the initial physical inventory certification is provided to a County Department, Items not located during subsequent inventories will be subject to a timeframe before allowing any removal of assets from inventory.

To allow sufficient time to find unlocated equipment, "missing" assets will be retained on the inventory list for a minimum of three years. For each inventory period during the "three year" period, the department is required to again make a thorough and adequate search for the missing item.

After three successive inventories in which a missing item is not located, the responsible Elected/Appointed Official or Executive Manager shall provide a memo to the Purchasing Agent and the Commissioners' Court outlining the circumstances surrounding the missing item. The Elected/Appointed Official or Executive Manager shall also jointly present to the Commissioners' Court voting session in which the Purchasing Agent makes a request of the Commissioners' Court to remove the item from inventory.

## **Stolen Assets, Scrap Metal, Disposition by Destruction**

### **9. Stolen Assets**

The elected/appointed official or department head shall report stolen items from their department immediately to the Hidalgo County Sheriff's Office, the County's Safety Division, and shall complete an incident report. The user department shall send a copy of the incident report to the Fixed Asset Manager. A replacement should not be requested until after 90 days to allow for item recovery. An official or department head shall request an agenda item to report loss, request replacement if necessary, and seek approval to remove the item from office's fixed asset listing. Recovered items are similarly reported to Commissioners' Court. The user department shall notify the Fixed Asset Division if the item has/has not been recovered so that the inventory records may be adjusted. **Use Asset Disposition Form FA.006.**

### **10. Scrap Metal**

Accumulation of metal objects that were part of old building structures, metal parts from a/c units, or parts of trashed items, may be disposed by using the services of the County's contracted scrap metal

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company. The request for disposition should be presented to County Commissioners' Court for approval. The request should include a list of any items that may have a County asset number, and/or serial number, and a complete description to ensure proper removal of such items from the County's Inventory System.

All scrap metal items that have been declared surplus for disposition, should be transferred to Facilities Management for proper disposal. Facilities Management personnel will separate the units as:

1. Metal
2. Copper
3. Aluminum

Facilities Management may sell the scrap metal in the open market or to the county's contracted scrap metal company. All proceeds from the sale of scrap metal will be deposited in the county's General Fund.

### **11. Disposition by Destruction**

Items that may constitute a liability to the county, such as weapons, bullet proof vests, law enforcement uniforms, emergency light bars, badges, computer hard drives, and items that are so worn, obsolete, broken, and no longer useful for their intended use, shall be presented to County Commissioners' Court to be approved for destruction. (Please indicate County asset number, description, serial number, and reason for the listed items to be destroyed).

### **Abandoned and Unclaimed Property, Cannibalization, Real Estate Properties Disposition.**

#### **12. Abandoned and Unclaimed Property**

Abandoned and Unclaimed property seized by a peace officer is temporarily held and disposed of at auction with the proceeds deposited in the County Treasury as outlined in **article 18.17 of the Code of Criminal Procedure**.

#### **13. Cannibalization**

In general, assets should not be cannibalized for parts unless it is in the best interest of Hidalgo County to do so because a need exists for the cannibalized parts or will exist within the near future. All parts which have a common use shall be considered recoverable and candidates for cannibalization. Examples of such items include: motors, chains, gears, and subassemblies commonly sold as reconditioned or rebuilt parts.

After all useful parts of the cannibalized asset have been used the asset must then be transferred to Surplus for disposal. The user department shall indicate in the "remarks" column of the Hidalgo County Asset Transfer Form whether or not an item has been cannibalized and the component(s) that have been removed. This assists the Fixed Asset Manager in appropriately noting the condition

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of an asset when it is sold at auction or in determining whether or not it can be removed from the department's inventory.

#### **14. Real Estate Properties Disposition**

Real property owned by the County shall be disposed of in accordance with the **Texas LGC Chapters 253.001, 253.008, 272.001, 263.001, 263.007, or 263.008** as applicable.

A request to place the property for sale should be presented to County Commissioners' Court for review and approval. After the review, County Commissioners' Court may make a final determination on the proposed sale.

Beginning in Fiscal Year (FY) 2014, all Real Estate Property approved by County Commissioners' Court may be forwarded to the Contracted Real Estate Broker for Final Disposition.

### **CONCLUSION**

While no set of procedures or policies can address all circumstances, this manual has been prepared to serve as a guideline and reference for questions related to the management of County fixed assets.

It is not the purpose of this manual to cause hardship to any person, but to provide for a better understanding of the importance of fixed asset responsibilities and controls.

Any issue not specifically addressed by this manual should be directed to the Purchasing Agent prior to any action being taken by the department.

All furniture, equipment and machinery must be used for county business only.

The law is very specific concerning the use of the public property. The purpose of this manual is to make everyone aware of these laws and to help prevent misuse of county-owned property.

The protection of property is outlined in Section 31.11 (a) of the Penal Code of Texas.

By establishing standards for property control, the job of controlling and managing county property will be made easier for all concerned.

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**LIST OF FIXED ASSET FORMS**

Copies of these forms are available in electronic format, and can be delivered via e-mail or in a CD by calling the Purchasing Department Fixed Asset Division at (956) 318-2626.

**FORM No**

**DESCRIPTION**

FA.001.....Declaration of Representative Form

FA.002.....Transfer Form

FA.003.....Tagging Confirmation Form

FA.004.....FA Procedures Manual Acknowledgement Form

FA.005..... Physical Inventory Confirmation

FA.006..... Asset Disposition Form

FA.007.....Inventory Notification Form

FA.008..... Proration Form

**DMV-VEHICLES REGISTRATION FORMS**

**(Available in electronic format at ([www.TXDMV.gov](http://www.TXDMV.gov)))**

130-U....."Application for Texas Certificate of Title"

VTR-62-A....."Application for Standard Texas Exempt Lic Plates"

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BFA-65-3..... "Odometer Disclosure Statement"

**Documents received from dealership and Tex-DOT.**

\*\*\*\*\*..... "Manufacturer's Certificate of Origin for a Vehicle"

30-C..... "Texas Certificate of Title"

VTR-500..... Vehicle "Registration Receipt"

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