

HIDALGO COUNTY, TEXAS

PURCHASING DEPARTMENT

FIXED ASSET DIVISION

FIXED ASSET
POLICY & PROCEDURES MANUAL
2015



Martha L. Salazar, CPPB
Hidalgo County Purchasing Agent

Hidalgo County, Texas
Fixed Asset Policy and Procedures Manual

**2nd Edition
2015**



COUNTY JUDGE'S OFFICE

The Honorable Ramon Garcia
Hidalgo County Judge

COUNTY COMMISSIONERS'

The Honorable A.C. Cuellar
County Commissioner Precinct No 1

The Honorable Eduardo "Eddie" Centu
County Commissioner Precinct No 2

The Honorable Joe M. Flores
County Commissioner Precinct No 3

The Honorable Joseph Palacios
County Commissioner Precinct No 4

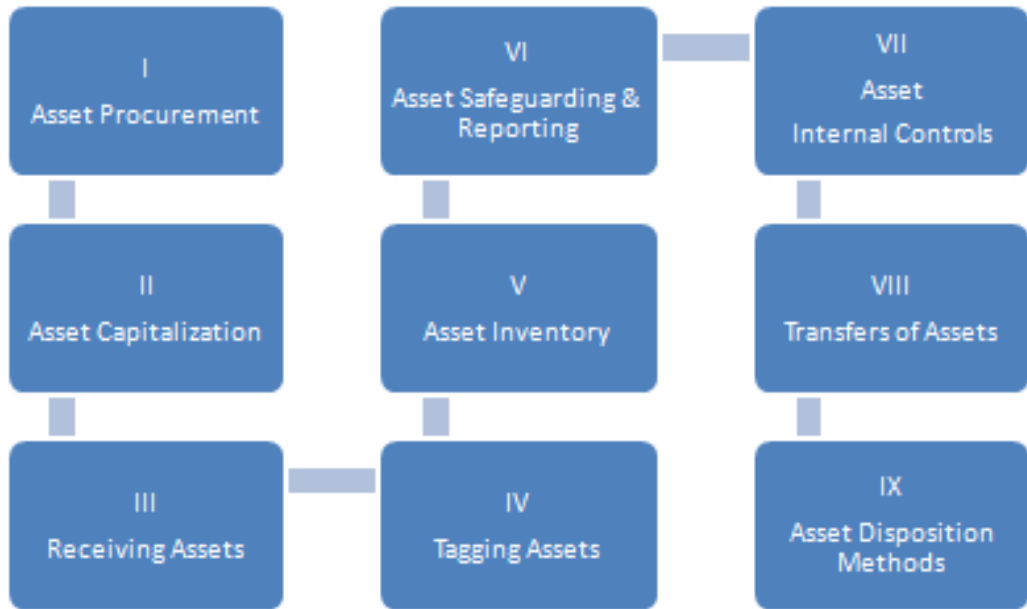
EXECUTIVE OFFICE

Valde Guerra
Commissioners' Court Executive Officer

BUDGET DEPARTMENT

Sergio Cruz
Hidalgo County Budget Officer

Fixed Asset Cycle



Hidalgo County, Texas
Fixed Asset Policy and Procedures Manual

TABLE OF CONTENTS

| <u>Chapter</u> | <u>Description</u> | <u>Page</u> |
|----------------|--|-------------|
| | INTRODUCTION | |
| | Fixed Asset Management..... | 01 |
| 1 | Fixed Asset Policy..... | 02-04 |
| 2 | Responsibility of the County Purchasing Agent..... | 05 |
| 3 | Responsibility of County Officials..... | 06 |
| 4 | Designated Representative..... | 07-08 |
| 5 | Definition of Fixed Assets..... | 09 |
| 6 | Fixed Asset Classifications..... | 10 |
| | I- ASSET PROCUREMENT | |
| 7 | Ordering Fixed Assets..... | 11 |
| | II – ASSET CAPITALIZATION | |
| 8 | Capitalization of Fixed Assets..... | 12 |
| | III – RECEIVING ASSETS | |
| 9 | Receiving Assets..... | 13 |
| | IV – TAGGING ASSETS | |
| 10 | Tagging of Assets..... | 14 |
| | V - ASSET INVENTORY | |
| 11 | Fixed Assets Physical Inventories..... | 15 |
| | VI – ASSET SAFEGUARDING & REPORTING | |
| 12 | County Vehicles Registration & Insurance..... | 16-17 |
| 13 | Law Enforcement –Accounting/Safeguarding of weapons..... | 18 |
| | VII – ASSET INTERNAL CONTROLS | |
| 14 | Fixed Assets Internal Controls..... | 19 |
| | VIII – TRANSFERS OF ASSETS | |
| 15 | Transfers of Equipment from one Department to another..... | 20 |
| 16 | Transfers to Surplus of no longer needed property..... | 21 |
| | IX – ASSET DISPOSITION METHODS | |
| 17 | Fixed Asset Disposition Methods Outline..... | 22 |
| | Auctions, Competitive Bidding..... | 23-24 |
| | Trade-Ins, Donations, Returns..... | 25 |
| | Discarded, Salvage, Missing Assets..... | 26 |
| | Stolen, Scrap Metal, Destruction..... | 27 |
| | Abandoned & Unclaimed, Cannibalization, Real Estate Prop Disp..... | 28 |
| | Conclusion..... | 29 |
| | Bibliography..... | 30 |
| | List of Fixed Asset Forms..... | 31 |
| | Forms..... | 32-47 |
| | Fixed Asset Division Contact Information..... | 48 |

Hidalgo County, Texas
Purchasing Department
Fixed Asset Division

2015 Fixed Asset Policy and Procedures Manual

2nd Edition

Produced and Edited by:

Juan M. Alvarado
Assistant Fixed Asset Manager

Reviewed by:

Agueda "Aggie" Garcia
Fixed Asset Manager

In Compliance with:

Burton McCumber & Cortez

Independent Auditor's Recommendations:

"Hidalgo County – Primary Single Audit- December 31, 2013.

"The County will implement proper policy/procedures to

Address the accuracy and completeness of capital assets".

&

Hidalgo County Auditor's Office
"Audit of Countywide Capital Assets"
Audit Report No. 2006-010
October 26, 2007

Approved by:

Hidalgo County Commissioners' Court
March 17, 2015.

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.

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, Page 9 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.

FIXED ASSET POLICY

The Purchasing Department Fixed Asset Division has the responsibility to:

- 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.
- 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.

FIXED ASSET POLICY

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 the 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.

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.

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.

DESIGNATED REPRESENTATIVE RESPONSIBILITIES

12. Verifying that asset tags are promptly received from the Purchasing Department.
13. Ensuring asset tags are promptly and properly affixed to assets.
14. Verifying asset descriptions on the asset listing and purchase orders accurately and clearly describe the asset by including the asset type, serial number, make, model, and year; if applicable.
15. Ensuring County assets are only used for official County business.
16. Maintaining and updating, as necessary, the internally generated asset listings.
17. Conducting periodic physical inventories of assets.
18. Reconciling assets on hand with the internal asset listings and the Alio inventory listing at least once a year and provide the results to the Purchasing Department.
19. Filing police reports and/or affidavits in the event an item is lost/stolen, as applicable, and notifying the Purchasing Department.
20. Verifying that the Commissioners Court approves the removal of lost and stolen assets from the asset inventory listing at least once a year.
21. Maintaining a log to document the removal, return, and purpose of the use of County equipment.
22. Maintaining a comprehensive asset inventory list that at a minimum includes the asset tag number, asset VIN/serial number, asset description, name of employee assigned the asset, and asset's current location and/or name of employee entrusted with the asset.
23. Require the designated staff members responsible for fixed assets to attend training on asset tracking and record keeping requirements.
24. Establish records retention requirements for asset standardized forms.
25. Ensuring copies of final judgments containing court awarded assets are forwarded to the Purchasing Department.
26. Ensure all assets donated are presented to Commissioners' Court for approval.
27. Ensure asset records forms are kept in accordance with the records retention schedule.

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.

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."

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.

CAPITALIZATION OF FIXED ASSETS

The Purchasing Department Fixed Asset Division has the responsibility of ensuring that all aquisition 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 (Ref: Page 38)**, 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. *(Ref: Page No. 39)*



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.

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.

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-taggable 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 are currently 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. (Ref: Page 34).

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. (*Ref: Page No. 36*)

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.

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" (Ref: Page No. 40)
2. VTR-62-A "Application for Standard Texas Exempt License Plates" (Ref: Page No. 42)
3. "Odometer Disclosure Statement", (Ref: Page No. 44) and
4. The Manufacturer's "Certificate of Origin for a Vehicle." (Ref: Page No. 45)



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. (Ref: Page No. 47)



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. (Ref: Page No. 46)



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.

COUNTY VEHICLES REGISTRATION & INSURANCE

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. (Ref: Page No. 42)



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.

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.

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).

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).

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 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-Page No. 33)

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.

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 from 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.

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, Page No. 37). 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**

FIXED ASSETS DISPOSITION

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 30th day but before the 10th 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.

FIXED ASSETS DISPOSITION

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.

FIXED ASSETS DISPOSITION

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.

FIXED ASSETS DISPOSITION

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))

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.

FIXED ASSET DISPOSITION

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. (Ref: Page 37)

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 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).

FIXED ASSET DISPOSITION

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 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.

BIBLIOGRAPHY

1. Travis County - Fixed Asset Policy and Procedure Manual-February, 2006.
2. Harrison County - Fixed Asset Policy and Procedure Manual – September-3, 2004.
3. Hidalgo County – Capital Asset Guide – January-01-2002
4. Texas Local Government Code (LGC)
5. Texas Department of Motor Vehicles-Web Site - www.txdmv.gov
6. GASB Statement # 34 – June 1999.
7. Hidalgo County Expenditure Object Codes and Description Guidelines – 01-01-2015.
8. Hidalgo County Purchasing Department-Policies and Procedures-(CC-06-26-12-Revision).
9. (GFOA) Governmental Finance Officers Association
10. The CPA Journal – www.nysscpa.org/cpajournal/2008/408/essentials/p40

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.

| <u>FORM No</u> | <u>DESCRIPTION</u> |
|----------------|---|
| 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)

| | |
|---------------|--|
| 130-U..... | "Application for Texas Certificate of Title" |
| VTR-62-A..... | "Application for Standard Texas Exempt Lic Plates" |
| 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" |



Hidalgo County, Texas
Purchasing Department/Fixed Asset Division
Declaration of Representative Form

DATE:

TO: Hidalgo County Purchasing Department
Attention: Fixed Asset Manager

FROM:

The employees designated below are hereby designated as my representative to handle and control fixed assets for my department. I understand that I am ultimately responsible for the care and accurate accounting for all fixed assets assigned to my department.

| Name | Title | Address | Phone Number | Fax # | Co Cell No | e-mail address |
|------|-------|---------|--------------|-------|------------|----------------|
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Elected/Appointed Official or Department Head Signature

Date

Printed Elected/Appointed Official or Department Head Name

Department

HIDALGO COUNTY, TEXAS
ASSET TRANSFER FORM

| |
|---|
| DEPARTMENT NAME _____ LOCATION _____ TRANSFER TO: _____ TRANSFER FROM: _____ TF# _____ NAME (PRINT) _____ CONTACT INFORMATION: _____ PHONE: _____ FAX NO.: _____ E-MAIL: _____ INITIAL BY STAFF: _____ DATE: _____ SAFETY DIVISION (FOR SURPLUS OF VEHICLES): _____ ORIGINAL SIGNED DOCUMENT TO BE ACCEPTED ONLY (NO FAXES OR E-MAILED DOCUMENTS WILL BE ACCEPTED) |
|---|

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | DESCRIPTION OF ITEM | INVENTORY TAG NO. | SERIAL NO./ VIN | CURRENT CONDITION | FIXED ASSET DIVISION USE ONLY | | | | | |
|-----------------------------------|---|---|---|---|---|---|---|---|----|---------------------|-------------------|-----------------|-------------------|-------------------------------|------------|----------|------|-----|-----|
| | | | | | | | | | | | | | | PALLET INFO. | ALIO LOC# | FUND NO. | COST | P/U | LOC |
| | | | | | | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | | | | | |
| JUSTIFICATION FOR TRANSFER: _____ | | | | | | | | | | | | | | DEPT. | FROM _____ | TO _____ | | | |
| | | | | | | | | | | | | | | AMOUNT \$ | \$ _____ | \$ _____ | | | |

Note: Condition of items: (G) = Good working condition, (F) = Fair condition, and (B) = Broken

PLEASE USE BLUE INK TO SIGN

The transfer is hereby approved by the Purchasing Agent

MARTHA L. SALAZAR

PRINT NAME

SIGNATURE

DATE

Contact Person transferring item(s) out

PRINT NAME

SIGNATURE

DATE

Person receiving item(s)

PRINT NAME

SIGNATURE

DATE

Reviewed & Processed by EA Division

PRINT NAME

SIGNATURE

DATE

TO BE INITIALED BY CONTACT PERSON WHEN ITEMS ARE REMOVED FROM THE PREMISES.

DATE _____ INITIAL _____

EFFECTIVE DATE 03/01/03

PLEASE SUBMIT ORIGINAL TO THE PURCHASING DEPT. ATTN: FIXED ASSET DIVISION

HIDALGO COUNTY ADMINISTRATION BUILDING - 2812 S. BUSINESS 281, EDINBURG, TX 78539



Acknowledgement Form

Date:

To: Hidalgo County Purchasing Department
Attention: Fixed Asset Manager

I certify that I have obtained, read and understood the contents of the 2015 2nd Edition of the Hidalgo County Fixed Asset Policy and Procedures Manual as revised February 2015.

Designated Representative Signature

Date

Elected/Appointed Official
Or Department Head Signature

Date

Physical Inventory Confirmation



Hidalgo County Purchasing Department
Physical Inventory Confirmation Form

Date: _____

To: Hidalgo County Purchasing Department
Attention: Fixed Asset Manager

From: _____

Attach: Completed Inventory List

I have reviewed the attached fixed assets inventory for my department and, except as noted on the inventory list and referenced below, hereby acknowledge all listed property to be accounted for and in proper working order.

Elected/Appointed Official or Department Head Signature

Date

Comments:



HIDALGO COUNTY, TEXAS
PURCHASING DEPARTMENT
FIXED ASSET DIVISION

This form requires Co., Comm. Court approval.

ASSET DISPOSITION FORM

| | | | | | | |
|---|---------------------|--|---|--|----------------------|-------------|
| DEPARTMENT DISPOSING ASSET(S) _____ DEPT. NO. _____ DATE OF REQUEST: _____ LOCATION: _____ | | PURPOSE OF FORM This form is to be used when disposing of an asset by a method other than a transfer to Surplus or to another County Department. After approval by County Commissioner's Court, Please submit form to Fixed Asset Division. | DISPOSITION TYPE: <input type="checkbox"/> Trade-in <input type="checkbox"/> Landfill <input type="checkbox"/> Destruction <input type="checkbox"/> Scrap Other: _____ <input type="checkbox"/> Metal | Serial Number _____ Disposal Date _____ Original Cost _____ FUND _____ | | |
| Item | Asset Number | Asset Description | Serial Number | Original Cost | Disposal Date | FUND |
| 1 | | | | | | |
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Explanation: _____

Elected Official/Department Head Signature: _____

Date: _____

Please submit a copy of the Commissioner's Court Approved Minutes with form.

APPLICATION FOR TEXAS CERTIFICATE OF TITLE

→ SHADED AREAS ARE TO BE COMPLETED BY THE SELLER ←

→ TYPE OR PRINT NEATLY IN INK ←

| TAX OFFICE USE ONLY | | | | | | | | | |
|---|--|--|---------------------------|---|--|--|--|------------------|--|
| To Collector _____ County _____ | | Transaction Number _____ | | | | | | | |
| Date _____ | | 1. Vehicle Identification Number _____ | | 2. Year _____ | 3. Make _____ | 4. Body Style _____ | | | |
| 5. Model _____ | | 6. Odometer Reading _____ | | 7. Gross Weight _____ | | 8. Carrying Capacity (No.) _____ | | 9. Tonnage _____ | |
| 10. Trailer Type (Semi, Trail, Flat) | | 11. Plate No. _____ | 12. Vehicle Use No. _____ | | 13. Applicant's/Additional Applicant's Social Security Numbers (See "Notes" in Title# Fee ID Number) | | | | |
| 14. Applicant's/Owner's Name(s) Address _____ City, State, Zip Code _____ County Name _____ | | | | | | | | | |
| 15. Register's Name (Name of Motor Resident) Address _____ City, State, Zip Code _____ County Name _____ | | | | 16. Statement of Fact for Non-Residents, VTN-171, Attached | | | | | |
| 17. Previous Owner's Name Address _____ City, State, Zip Code _____ | | | | 18. OCH - Dealer Use Only | | | | | |
| THIS MOTOR VEHICLE IS SUBJECT TO THE FOLLOWING FIRST LIE: | | | | | | | | | |
| 19. 1st Lien Date _____ 1st Lienholder Name _____ | | Address _____ | | City, State, Zip Code _____ | | 20. Additional Lien(s)? <input type="checkbox"/> Yes <input type="checkbox"/> No (Additional Lien(s) to be recorded must first file VTN-167.) | | | |
| 21. FOR CORRECTED TITLE: <input type="checkbox"/> Change in Vehicle Description <input type="checkbox"/> VIN <input type="checkbox"/> No Change in Description <input type="checkbox"/> Add Lien <input type="checkbox"/> Remove Lien <input type="checkbox"/> Odometer Brand <input type="checkbox"/> Odometer Reading | | | | | | | | | |
| 22. ODOMETER DISCLOSURE - FEDERAL AND STATE LAW REQUIRES THAT YOU STATE THE MILEAGE UPON TRANSFER OF OWNERSHIP. FAILURE TO COMPLETE OR PROVIDING A FALSE STATEMENT MAY RESULT IN FINE AND/OR IMPRISONMENT. | | | | | | | | | |
| I, _____, state that the odometer now reads _____ (in words). | | | | | | | | | |
| * IF NO SELLER/AGENT, TITLE APPLICANT SHOULD CHECK ONE OF THE 3 BOXES ABOVE UNLESS NUMBER 6 INDICATES "EMPTY" | | | | | | | | | |
| MOTOR VEHICLE TAX STATEMENT | | | | | | | | | |
| 23. CHECK ONLY IF APPLICABLE: <input type="checkbox"/> Total Motor Vehicle Taxable's (Name) _____ and will satisfy the minimum tax liability (N.A.T.S., Tax Code, §162.046 B3. <input type="checkbox"/> I am a Dealer or Lessor and qualify to take the Fair Market Value Deduction (F.A.T.S., Tax Code, §162.046 B3). | | | | | | | | | |
| 24. DESCRIPTION OF VEHICLE (Make, Model, Year) | | Year _____ | Make _____ | Vehicle Identification Number _____ | 25. ADDITIONAL TRADE - (SST) (VAT) _____ | | | | |
| 26. SALES AND USE TAX COMPUTATION | | | | | | | | | |
| 26a. Sales Price (\$, vehicle tax has been deducted) | | \$ _____ | | 26b. 6.25% Tax on Sales Price | | \$ _____ | | | |
| 26c. Less Trade - in amount, describe in item 21 above | | \$ _____ | | 26d. 6.25% Tax on Trade-in | | \$ _____ | | | |
| 26e. For Dealer's/lessor's ONLY - Fair Market Value Deduction, describe in item 23 above | | \$ _____ | | 26f. 6.25% Tax on F.M.V. Deduction | | \$ _____ | | | |
| 26g. Taxable Amount (Sum a, minus item b, item c, & item e) | | \$ _____ | | 26h. 6.25% Tax on Taxable Amount (Multiply item g by .0625) | | \$ _____ | | | |
| 26i. Less Tax Payment Penalty (3.5% or 0%) | | \$ _____ | | 26j. Total Tax | | \$ _____ | | | |
| 26k. Tax Paid in _____ (State) | | \$ _____ | | 26l. Amount of Tax and Penalty Due (Sum a, plus item i, minus item k) | | \$ _____ | | | |
| 27. I HEREBY CERTIFY THAT ALL STATEMENTS IN THIS DOCUMENT ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF. | | | | | | | | | |
| 28. Signature of SELLER, DONOR, OR TRADER _____ | | | | PRINTED NAME (Name or Signature) _____ | | Date _____ | | | |
| 29. Signature of PURCHASER, DONEE, OR TRADER _____ | | | | PRINTED NAME (Name or Signature) _____ | | Date _____ | | | |
| 30. RIGHTS OF SUBROGATION (OWNERSHIP AGREEMENT (SIGNED PERSONS)) WE, THE APPLICANT OR CO-APPLICANTS, HEREBY AGREE TO WAIVE OUR RIGHT TO SUBROGATION OF THE VEHICLE DESCRIBED ON THIS APPLICATION FOR TITLE, FROM THE DATE FORWARDED AS WOULD BE IN THE EVENT OF DEATH OF EITHER OF THE PERSONS NAMED IN THE AGREEMENT, THE OWNERSHIP OF THE VEHICLE SHALL REVERT TO THE SELLER, DONEE, OR PURCHASER, AS APPLICABLE, AND WE AGREE TO WAIVE OUR RIGHT TO SUBROGATION OF THE VEHICLE DESCRIBED ON THIS APPLICATION FOR A MOTOR VEHICLE, FROM VTN-167. | | | | | | | | | |
| SIGNATURE _____ | | | | SIGNATURE _____ | | Date _____ | | | |
| SIGNATURE _____ | | | | SIGNATURE _____ | | Date _____ | | | |
| <p>ATTACHED: Transportation Code §501.155, provides that holding information or title transfer documents in a fraudulent intent, otherwise punishable by not more than ten (10) years in prison or not more than one (1) year in a community correction facility. In addition to imprisonment, a fine of up to \$10,000 may also be imposed.</p> <p>* NOTE: Transportation Code §501.025, requires that the applicant's social security number be provided when applying for a certificate of title. If the applicant does not have a social security number, Form VTN-171, Statement of Fact for Non-Residents of a Social Security Number, must accompany the application. The information is reported for other identification purposes.</p> | | | | | | | | | |

Sample

**GENERAL INSTRUCTIONS
APPLICATION FOR TEXAS CERTIFICATE OF TITLE**

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; however, a completed form must contain original signatures to be accepted.

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. (From a Telecommunication Device for the Deaf (TDD) ONLY CALL 1-800-248-4099, toll free nationwide or call 512/463-4621.)
- For title or registration information, contact your County Tax Assessor-Collector or the Texas Department of Transportation's Vehicle Titles and Registration Division at 512/465-7611. (From a Telecommunication Device for the Deaf (TDD) ONLY CALL 512/302-2110.)

NOTICE

With a few exceptions, you are entitled to be informed about the information TxDOT collects about you. Texas Government Code, §§552.021, 552.023, and 559.004 further entitle you to receive and review the information on request, and to request that the department correct any information about you that is deemed incorrect. Please contact the TxDOT Vehicle Titles and Registration Division, Customer Help Desk at 512/465-7611 for further details.

WARNING:

Any person who knowingly signs a false, joint statement is guilty of a felony of the third degree. (TEX. TAX CODE ANN., §152.101)

NOTICE

The sales and use tax must be paid to the County Tax Assessor-Collector within 20 county working days from the date of purchase or entry into Texas. The county will collect a \$2.50 fee for transfer of current registration in addition to the title application fees. If not currently registered, registration fees will be due.

Diesel powered vehicles may be subject to the Texas Emissions Reduction Plan surcharge on the taxable amount.

If the tax or diesel emissions surcharge is paid from 1 to 30 calendar days late, a penalty of 5 percent of the tax will be charged; if more than 30 calendar days late, the penalty will be 10 percent of the tax. Minimum penalty is \$1.00 (TEX. TAX CODE ANN., §152.066).

In addition to the late tax payment penalty, Transportation Code, §§520.031 and 520.032, provides for a delinquent transfer penalty of \$10.00 for failure to apply for title within 20 county working days from date of title assignment. Submit this application, along with proper evidence of ownership, and a copy of valid proof of financial responsibility, such as a liability insurance card, policy, etc., as provided in Transportation Code, §502.153.

All new residents applying for Texas certificate of 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 motor and serial number or vehicle identification number verified before such vehicles may be registered in Texas. These inspections must be made by State appointed Safety Inspection Stations who will then complete an out-of-state Vehicle Identification Certificate. This form must be submitted to the County Tax Assessor-Collector with your application for registration and certificate of title.





Application for Standard Texas Exempt License Plates

Use this form to apply for standard Texas exempt license plates if your agency is not a volunteer fire department or emergency ambulance service. These agencies should submit different forms to obtain exempt license plates:

- Volunteer fire departments should submit form [VTR-62-F](#)
- Emergency ambulance services should submit form [VTR-62-EMS](#)

Complete two pages of this form. For questions regarding this form, contact your local County Tax Assessor-Collector's office.

Online form available at: www.txdot.gov Mail completed form with any required attachments to your local County Tax Assessor-Collector's office.

Note: A Federal tax exemption status or the assignment of a Comptroller I.D. number does not qualify you for exempt plates.

(Print or type only)

Exempt vehicle(s) will be operated or leased by the following exempt organization:

Contact First Name _____ Initial _____ Last Name _____

Name of Organization _____ Phone _____

Address _____

City _____ State _____ Zip Code _____ County _____

Statute Number _____ (not required for federal government, state, cities, counties, or school districts)
(To be shown for political subdivisions created under [Art. 16, §59](#) of the Texas Constitution.)

Please check the item that applies:

- Changing from regular issue exempt license plates to standard Texas exempt license plates.
- Replacing standard exempt license plates. Enter the license plate number being replaced in the table on the next page. Note: If the plates being replaced were lost, stolen or mutilated, submit this form directly to your local County Tax Assessor-Collector's office. When your new plates arrive, immediately surrender any remaining plates (with the exempt license receipt) to your local VTR Regional Office.

STANDARD TEXAS EXEMPT LICENSE PLATES

Exempt agencies are required to file their paperwork through the County Tax Assessor-Collector's office in the county where the exempt agency is located.

NOTICE With a few exceptions, you are entitled to be informed about the information TxDOT collects about you. Texas Government Code, §§52.021, 52.023, and 52.026 further entitle you to receive and review the information on request, and to request the department correct any information about you that is deemed incorrect. Please contact the TxDOT Vehicle Titles and Registration Division at 512/465-7611 for further details.

Sample

(Repeat identifying information from page 1)

Contact First Name _____ Initial _____ Last Name _____
 City _____ State _____ Zip Code _____ County _____

For County Use Only

Date Issued: _____

| | Year Model | Make of Vehicle (Mfg and Model)* | Body Style** | Vehicle Identification Number | Required for Trailer or Semitrailer*** | | Previous License Plate Number | |
|-----|------------|----------------------------------|--------------|-------------------------------|--|------------------|-------------------------------|---------------|
| | | | | | Empty weight | Gross weight**** | | |
| 0. | 2001 | Honda Accord | 4-door sedan | VFNxxxxxx | N/A | N/A | None | Example Entry |
| 0. | 2000 | Lufkin - 5 | Flatbed - ST | VFNxxxxxx | 8,000 | 50,000 | XXX-XXX | Example Entry |
| 1. | | | | | | | | |
| 2. | | | | | | | | |
| 3. | | | | | | | | |
| 4. | | | | | | | | |
| 5. | | | | | | | | |
| 6. | | | | | | | | |
| 7. | | | | | | | | |
| 8. | | | | | | | | |
| 9. | | | | | | | | |
| 10. | | | | | | | | |

Note: You may use this form for 10 vehicles or less.

* For trailers, indicate make as shopmade (S) or homemade (H).

** Provide body style for commercial vehicles (pickup, dump, garbage, box van, utility, flatbed, truck tractor) or trailers (utility, flatbed, stock, box, livestock, or stake). Indicate (T) for trailer or (ST) for semitrailer.

*** Trailers (T) and Semitrailers (ST) weighing in excess of 4,000 lbs. gross weight must be titled. (Please complete Form 130-U, Application for Texas Certificate of Title).

**** Gross weight is the empty or shipping weight plus the heaviest load to be carried.

I certify that I am authorized to sign this application and that the vehicle(s) described herein has the applying organization's identifying information displayed on both sides of the vehicle in compliance with the following specifications (see [Transportation Code §559.2015](#)):

- Letters are displayed at least two inches high or an emblem is at least 100 square inches in size, and
- The color of the display contrasts sufficiently with the vehicle's body to be legible from at least 100 feet.

Printed Name of Authorized Agent _____

Signature of Authorized Agent _____ Date _____



TxDOT Form VTR-62-A - Page 2 of 2

Sample



FORM BFA-65-3 - TO REORDER CALL:
GREAT AMERICAN 1-800-231-0329

ODOMETER DISCLOSURE STATEMENT

Federal law (and State law, if applicable) requires that you state the mileage upon transfer of ownership. Failure to complete or providing a false statement may result in fines and/or imprisonment.

I, BABY JACK II/CALDWELL COUNTRY MISC
(TRANSFEROR'S NAME - PRINT) state that the odometer now reads 1 (no tenths) miles and to the best of my knowledge that it reflects the actual mileage of the vehicle described below, unless one of the following statements is checked.

- (1) I hereby certify that to the best of my knowledge the odometer reading reflects the amount of mileage in excess of its mechanical limits.
- (2) I hereby certify that the odometer reading is **NOT** the actual mileage.
WARNING — ODOMETER DISCREPANCY.

MAKE CHEVROLET

MODEL SIVERADO 2500 BODY TYPE _____

VEHICLE IDENTIFICATION NUMBER 1GCHK43K29F129823

YEAR 2009

TRANSFEROR'S NAME BABY JACK II/CALDWELL COUNTRY MISC
(PRINTED NAME)

TRANSFEROR'S ADDRESS (STREET) PO BOX 27

(CITY) CALDWELL (STATE) TX (ZIP CODE) 77836

TRANSFEROR'S NAME J Wood
(SIGNATURE)

DATE OF STATEMENT 01/19/09


TRANSFEEE'S NAME HIDALGO COUNTY

TRANSFEEE'S ADDRESS (STREET) /24 N BREYFOGLE

(CITY) MISSION (STATE) TX (ZIP CODE) 78574

TRANSFEEE'S NAME _____
(SIGNATURE)

HIDALGO COUNTY
(PRINTED NAME)

| CERTIFICATE OF ORIGIN FOR A VEHICLE | | | |
|--|----------|---|-----------------|
| 2084 | |  | |
| DATE | RBLP0019 | INVOICE NO. | |
| 01/13/09 | | 10098257154 | |
| VEHICLE IDENTIFICATION NO. | YEAR | MAKE | |
| 1GCHK43K29F129823 | 2009 | CHEVROLET | |
| BODY TYPE | | DRIPPING WEIGHT | |
| SILVERADO 4WD CREW CAB PICKUP | | 5901 | |
| H.P. (S&L) | G.Y.W.R. | NO. CYLS. | SERIES OR MODEL |
| 51.2 | 9200 | 08 | CK20743 |
| N.T.R. | | | |
| 3/4 | | | |
| P.O. NUMBER 413827HIDALGO-1X | | | |
| I, the undersigned authorized representative of the company, firm or corporation named below, hereby certify that the new vehicle described above is the property of the said company, firm or corporation and is transferred on the above date and under the Invoice Number indicated to the following distributor or dealer. | | | |
| NAME OF DISTRIBUTOR, DEALER, ETC. | | 07083 NFWT3H | |
| BABY JACK II/CALDWELL COUNTRY MISC | | | |
| PO BOX 27 | | | |
| CALDWELL | | TX 77836-0027 | |
| It is further certified that this was the first transfer of such new vehicle in ordinary trade and commerce. | | | |
| ***** | | GENERAL MOTORS CORPORATION | |
| * THIS VEHICLE * | | * & SUBSIDIARIES * | |
| * HAS A * | | | |
| * 50-STATE * | | | |
| * EMISSION * | | | |
| * SYSTEM * | | | |
| ***** | | | |
| G54761701 | | BY: <i>Kendra DeKened</i> | |
| | | (SIGNATURE OF AUTHORIZED REPRESENTATIVE) (AGENT) | |
| | | DETROIT MI 48243-1114 | |
| | | CITY, STATE | |



Texas Department of Transportation

EXCHANGE REGISTRATION RECEIPT



COUNTY: HIDALGO TAC NAME: ARMANDO BARBERA JR.
 PLATE NO: 1062030 DATE: 01/16/2009 EFFECTIVE DATE: 01/16/2009
 DOCUMENT NO: 29100038369114356 TIME: 10:33AM EXPIRATION DATE: /
 EMPLOYEE ID: LAMART TRANSACTION ID: 10830939827102328

OWNER NAME AND ADDRESS
 HIDALGO COUNTY
 100 E CANO
 EDINBURG, TX 78539

REGISTRATION CLASS: EXEMPT-NOT FOR TITLE ONLY
 PLATE TYPE: EXEMPT DOUBLE PLT
 ORGANIZATION:
 STICKER TYPE:

--PREVIOUS PLATE NO: 437991 PREVIOUS EXP MO/YR: 2/2010
 VEHICLE CLASSIFICATION: TRK<-1
 VEHICLE IDENTIFICATION NO: 1P7RX12W95FA33559
 YR/MAKE: 2005/FORD MODEL: BODY STYLE: FK UNIT NO:
 EMPTY WT: 5100 CARRYING CAPACITY: 1000 GROSS WT: 6100 TONGUE: 0.50
 BODY VEHICLE IDENTIFICATION NO: TRAVEL TRLR LENGTH: 0

| INVENTORY ITEM(S) | YR | FEE ASSESSED | | |
|-------------------|----|---------------------|----|------|
| EXEMPT DOUBLE PLT | | EXEMPT REGISTRATION | \$ | 0.00 |
| | | TOTAL | \$ | 0.00 |

VEHICLE RECORD NOTATIONS
 RELEASE OF PERSONAL INFO RESTRICTED
 ACTUAL MILEAGE
 EXEMPT

METHOD OF PAYMENT AND PAYMENT AMOUNT:

TOTAL AMOUNT PAID \$ 0.00

**

THIS RECEIPT TO BE CARRIED IN ALL COMMERCIAL VEHICLES.

ORIGINAL
 VTR-500-RTS REV. 10/06 GHT/DAK



Hidalgo County, Texas Fixed Asset Policy and Procedures Manual

Contact Information

Hidalgo County, Texas
Purchasing Department
Fixed Asset Division

2812 S. Highway 281
Edinburg, TX 78539
Tel. (956) 318-2626
Fax: (956) 318-2629

| | | | |
|--------------------------|----------------------------------|--|--------|
| Martha L. Salazar, CPPB | Hidalgo County Purchasing Agent | Martha.Salazar@co.hidalgo.tx.us | x 4862 |
| Agueda "Aggie" Garcia... | Fixed Asset Manager..... | Agueda.Garcia@co.hidalgo.tx.us | x 4873 |
| Juan M. Alvarado..... | Assistant Fixed Asset Manager... | Juan.Alvarado@co.hidalgo.tx.us | x 4870 |
| Gabriel Navarro..... | Inventory Specialist V..... | Gabriel.Navarro@co.hidalgo.tx.us | x 4872 |
| Omar Salinas..... | Inventory Specialist IV..... | Omar.Salinas@co.hidalgo.tx.us | x 4864 |
| Dagoberto Rios..... | Inventory Specialist III..... | Dagoberto.Rios@co.hidalgo.tx.us | x 4880 |
| Rogelio Garcia..... | Surplus Specialist II..... | Rogelio.Garcia@co.hidalgo.tx.us | x 4876 |
| Daniel Alaniz..... | Inventory Specialist III..... | Daniel.Alaniz@co.hidalgo.tx.us | x 4871 |