

NAVARRO COUNTY, TEXAS POLICIES AND PROCEDURES MANUAL

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PURCHASING

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NAVARRO COUNTY, TEXAS POLICY AND PROCEDURES MANUAL

I. PURPOSE

The purchasing policies for Navarro County have four (4) objectives:

1. To obtain goods and services as economically as possible.
2. To obtain the goods and services that are best suited to the particular needs of County departments.
3. To ensure the timely delivery of goods and services to avoid interruption of governmental operations.
4. To ensure that the purchasing procedures conform to State law, county policies, financial plans and payment ability.

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II. APPLICATION

These policies and procedures will apply to all County departments and State agencies where the County is fiscally responsible.

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III. DEFINITIONS

BLANKET PURCHASE ORDER - a simplified method of filling anticipated repetitive needs for supplies or services to be paid for on a monthly basis.

BUDGET AUTHORITY - exists when there is a line item with a positive budget balance in the County Budget from which the goods or services may be purchased.

COMMODITY – a product, as distinguished from a service.

EMERGENCY PURCHASE - a purchase necessary only to keep buildings and machinery in operating conditions when their idleness would result in expense to the County or for extreme emergency cases involving public health and welfare.

FIXED ASSET – any asset held and/or owned by the County that is classified in one of the following categories:

1. **Operating Asset** – any asset valued at less than \$2,500 with a useful life greater than one year;
2. **Controlled Property Asset** – any asset valued between \$2,500 and \$4,999.99 with a useful life greater than one year;
3. **Information System Asset** – computer equipment valued from \$500 to \$4,999.99 with a useful life greater than one year;
4. **Capital Asset** – any asset valued at \$5,000 or more with a useful life greater than one year.

FORMAL BID - bids for purchases made according to Chapter 262 of the *Local Government Code* requiring consideration by the Commissioners Court, advertisement for bid and formal specifications.

INFORMAL BID - manner of securing the cost of goods or services from vendors without the use of formal advertisement or specifications.

INVOICE - itemized statement of merchandise or services provided, which is used as a guide in settling any financial obligations incurred.

LINE ITEM - the budget category for a specified class of goods or services, such as Office Supplies or Professional Services.

PURCHASE - the total of all items being purchased at one time.

PURCHASE ORDER - a department's authorization to order and a seller's authorization to ship and invoice the goods or services specified.

REQUISITION - a written request used to inform the Auditor's Office of the needs of the requesting department and to correctly identify the goods being requested.

USER - the County officer, department head or employee that requires goods or services.

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IV. PURCHASING POLICIES

In order to obtain the best price in the most efficient manner, purchases will be divided into the following five (5) classes:

1. Less than \$10,000 – requires advance approval only.
2. \$10,000 – \$24,999 – requires quotation(s) from vendors and advance approval.
3. \$25,000 – \$49,999 – requires Commissioner’s Court approval.
4. Over \$50,000 – requires formal sealed, competitive bids as specified by Chapter 262 of *The Texas Local Government Code*.
5. Purchases made through cooperative purchasing agreements.

The County will contract annually for supplies and materials for which we spend more the \$50,000 per year. Each office will receive a list of current contracts at the beginning of each fiscal year.

Purchases of supplies and materials for which the County has taken formal bids and has a current contract with a supplier or those purchases made through cooperative purchasing agreements are not governed by these policies and procedures except that a purchase order must be issued prior to the purchase being made.

Purchases made on behalf of the County are subject to the following:

1. A purchase order will be required prior to any purchase being made regardless of amount. All vendors have been notified that a purchase order number and/or a copy of the purchase order must be presented for authorization to make the purchase. ***The County will assume no responsibility unless a purchase order is obtained in advance.***

Purchases made without advance purchase order authorization will be the responsibility of the purchaser and the vendor.

2. Purchases under \$10,000 require only a purchase order if adequate funds are available in the appropriate budget line item.
3. Purchases from \$10,000 to \$49,999:
 - a. Purchases of new commodities from \$10,000 - \$49,999 require that at least three (3) quotations accompany the requisition when it is forwarded to the County Auditor’s Office.
 - b. Purchases of used commodities from \$10,000 - \$49,999 require that at least one quotation accompany the requisition when it is forwarded to the County Auditor’s Office.
 - c. Purchases of services from \$10,000 - \$49,999 require at least one quotation and a contract for services accompany the requisition when it is forwarded to the County Auditor’s Office. The official may use discretion in determining whether a performance bond should be obtained from the contractor.
4. Purchases between \$25,000 and \$49,999 require commissioner’s court approval.
5. Purchases of \$50,000 or more require that formal bidding procedures be followed, as specified by State law.

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IV. PURCHASING POLICIES (Cont'd)

6. Purchases made through cooperative purchasing agreements should be coordinated through the County Auditor's Office. A purchase order will be issued in advance of the order being placed.

Formal bids to be advertised will be placed on the Commissioners Court Agenda for approval and authorization. Complete specifications for the item(s) to be purchased will be filed in the Auditor's Office before such bids are advertised.

A request for items to be purchased through the formal bid process should be planned to allow enough time for delivery before the end of the fiscal year.

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V. THE PURCHASE REQUISITION

The purpose of a Requisition is to inform the Auditor's Office of the needs of the requesting department, and to correctly identify the goods or services requested.

A Requisition will be issued for the following:

1. Purchases from vendors
2. Requests for printing

The Requisition should be prepared far enough in advance of the date the goods are required to allow for quotations to be taken, if required, and to allow for delivery by the vendor.

The Department Head or duly authorized person within the department, initiates, prepares and signs the Requisition.

To be properly processed, a Requisition must contain the following information: (See *Sample Requisition Form*)

VENDOR - provide the name and address of the recommended vendor.

DEPARTMENT - provide the following information

- Department to be charged;
- The date the Requisition was completed;
- The date the purchase order is required in order to make the purchase.

Do not use such terms as "Rush", "Now", "As Soon As Possible", or "Immediately". Always prepare the requisition far enough in advance that emergencies will be avoided.

FOR AUDITOR'S OFFICE USE ONLY - This section is to be used by the Auditor's Office when processing the Requisition and resulting purchase order. Indicate the appropriate account number, if known, to which this requisition should be applied, otherwise, leave this area blank.

QUANTITY REQUIRED - Provide the number required. Follow the number with an abbreviation when materials are such that there is a need for clarification. If no abbreviation is provided it will be assumed that quantities listed are "each".

DESCRIPTION AND SPECIFICATIONS - Describe the item desired clearly as to size, color, type, grade, etc. When necessary, the information may be put on a separate sheet, attached to the Requisition and sent to the Auditor's Office.

UNIT PRICE - The user will provide the estimated unit price for each item to be purchased.

TOTAL AMOUNT - The user will provide the estimated total amount for each item to be purchased.

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V. THE PURCHASE REQUISITION, (Cont'd)

VENDOR INFORMATION - This section will be used by the requesting department for recording quotations received from the various vendors contacted, when required.

VENDOR'S NAME - This section will be used by the requesting department for recording the names of vendors contacted for quotations.

APPROVED - The Requisition should be signed by the user and forwarded to the Auditor's Office.

The requisition is a two-part, carbonless form. The completed form should be sent to the Auditor's Office. The copy will be returned, with the receiving copy of the Purchase Order.

The Auditor's Office will charge the proper budget line item with the purchase. If sufficient funds are not available, the Requisition will be returned to the requesting department.

Requisitions are not to be issued for items that do not have a positive budget balance. Where funds are not available, transfers from other line items may be made by sending a written request to the Auditor's Office. Except in the case of an emergency, the Auditor's Office will not issue a Purchase Order until funds are available in the budget line item to be charged.

The County Auditor will have the authority to revise Requisitions and estimates, as to the quantity, quality or estimated cost, so long as the revisions as to quality are in accordance with the standards and specifications established. The requesting department will be notified of any revision made as to quantity or quality.

[illegible]

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POLICY AND PROCEDURES MANUAL

VI. THE PURCHASE ORDER

A Purchase Order is the seller's authorization to invoice and ship the goods specified. All Purchase Orders will be written concisely and clearly to avoid misunderstandings and unnecessary correspondence with vendors.

A Purchase Order will be issued only upon receipt of a requisition, duly signed by the requestor, unless arrangements are made in advance with the Auditor's Office. The Purchase Order number will be assigned once the availability of funds has been verified. It will normally be received by the vendor before the delivery of the goods.

The Purchase Order will be issued by the Auditor's Office only. The requesting department will file all requisitions with the Auditor's Office. The requesting department will not enter into negotiations or make any order with any vendor for any purchase prior to a Purchase Order being issued, except as outlined in the emergency purchase procedure or as in the instance of blanket purchase orders. The Purchase Order should be delivered to the vendor at the time the order is placed. This should be done by the requestor.

A standard, computer generated, Purchase Order is used for all purchases. The Purchase Order is made up of three sections. These forms will be distributed as follows:

ORIGINAL – vendor's copy, which is to be carried, faxed, or mailed to the vendor by the requestor when the order is made.

YELLOW COPY - receiving copy, which is sent to the requesting department to be held until the goods or services are received. Upon receipt, the user will inspect and count all goods received and verify the type and amount of goods received with the receiving copy. Any discrepancies would be noted on this copy. Upon final receipt of all goods ordered, the user will sign this copy, certifying that the materials meet the specifications on the purchase order and there are no discrepancies other than those noted on the copy.

Invoices received relating to the Purchase Order, must also be signed by the user before they are forwarded to the Auditor's Office for payment. The receiving copy is forwarded to the Auditor's Office with all accompanying invoices and packing slips attached.

PINK COPY – Auditor's file copy, is maintained in Auditor's Office until receiving copy is returned.

(Requesting Departments are not provided with a copy of the Purchase Order to keep in their files.)

The Purchase Order will be checked against the requisition by the Auditor's Office. This check will include, but is not limited to:

1. Proofreading the Purchase Order and quotation to insure that these documents are in agreement with the requisition.
2. Checking for mathematical accuracy.
3. Checking signatures and approvals.

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VI. THE PURCHASE ORDER, (Cont'd)

After the foregoing checks have been completed, the Purchase Order will be signed by the Auditor's Office before it is released.

When the signed invoice and receiving copy of the Purchase Order have been received by the Auditor's Office, the requisition and all information in the file will be verified against these documents. Once these items have been checked, payment will be processed in the next appropriate payment cycle.

Bills are approved for payment on the second and fourth Monday of each month. Invoices must be received no later than the Wednesday preceding the approval date in order to be processed in a specific payment cycle. Invoices received after this date will be processed in the next payment cycle.

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| | | | | | | | | | | | | | | |
|--|---|---|------------|-------|-----------------|--|-----------------|--|-----------------------|--|---------------------------------|--|--------------------|--|
|  | <h2 style="margin: 0;">PURCHASE ORDER</h2> <h3 style="margin: 0;">NAVARRO COUNTY, TEXAS</h3> | <div style="border: 1px solid black; padding: 2px; background-color: #f0f0f0;"> PURCHASE ORDER </div> <div style="border: 1px solid black; padding: 2px;"> NO. _____ <small>REFER TO THIS NUMBER ON ALL INVOICES AND COMMUNICATION</small> </div> | | | | | | | | | | | | |
| <p>VENDOR</p> <p>• NAME AND ADDRESS</p> <p>•</p> <p>•</p> | | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 30%;">DATE</td><td></td></tr> <tr><td>DEPARTMENT CODE</td><td></td></tr> <tr><td>DEPARTMENT NAME</td><td></td></tr> <tr><td>CONTRACT AWARDED DATE</td><td></td></tr> <tr><td>CONTRACT AND BOND APPROVED DATE</td><td></td></tr> <tr><td>REQUISITION NUMBER</td><td></td></tr> </table> | DATE | | DEPARTMENT CODE | | DEPARTMENT NAME | | CONTRACT AWARDED DATE | | CONTRACT AND BOND APPROVED DATE | | REQUISITION NUMBER | |
| DATE | | | | | | | | | | | | | | |
| DEPARTMENT CODE | | | | | | | | | | | | | | |
| DEPARTMENT NAME | | | | | | | | | | | | | | |
| CONTRACT AWARDED DATE | | | | | | | | | | | | | | |
| CONTRACT AND BOND APPROVED DATE | | | | | | | | | | | | | | |
| REQUISITION NUMBER | | | | | | | | | | | | | | |
| <p>DELIVER TO:</p> <p style="text-align: center;">FILLED UPON REQUEST ONLY</p> | | | | | | | | | | | | | | |
| QUANTITY | DESCRIPTION | DISTRIBUTION | UNIT PRICE | TOTAL | | | | | | | | | | |
| | WHITE - VENDOR'S COPY YELLOW - RECEIVING COPY (RETURN W/INVOICE) PINK - AUDITOR'S FILE COPY | | | | | | | | | | | | | |
| Budget provisions have been made and funds are available or will be available to meet this obligation when due, provided there is proper and legal performance. | | | | | | | | | | | | | | |
| <p>APPROVED BY _____</p> <p style="text-align: center; font-size: x-small;">County Auditor</p> | | | | | | | | | | | | | | |
| <p>Mail Invoices To:</p> <p>Navarro County Auditor's Office 300 West Third Avenue Suite 10 Corsicana, TX 75110-4672 903/654-3095 Fax 903/654-3097</p> | | | | | | | | | | | | | | |
| White - Vendor Pink - Purchasing Canary - Receiving | | | | | | | | | | | | | | |

NAVARRO COUNTY, TEXAS

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VII. EMERGENCY PURCHASES

Emergency Purchases will be curtailed as much as possible, by anticipating needs far enough in advance that regular purchasing procedures, as outline in the previous sections, may be followed.

The Emergency Purchase is made by the user, with the approval of the department head, and is allowed only to keep buildings and machinery in operating condition when their idleness would result in expense to the County. An Emergency Purchase may also be made for extreme emergency cases involving public health and welfare.

Emergency Purchases will be limited to the Road and Bridge Department, Building Maintenance Department, Sheriff's Department, Community Supervision and Corrections Department and Juvenile Probation.

The user will initiate an Emergency Purchase by contacting the Auditor's Office, notifying them of the nature of the emergency, and requesting a purchase order number. The user will give this number to the vendor, and secure a sales ticket or invoice for the purchase. The user will complete a requisition in the usual manner, with the notation "EMERGENCY PURCHASE" written clearly on the upper part of the requisition.

The sales ticket or invoice is attached to the requisition and sent to the Auditor's Office, no later than the following workday. A confirming purchase order, bearing the same number as the one originally used will then be sent to the vendor. All copies of the purchase order will be marked "CONFIRMED".

When an emergency arises during a time when the Auditor's Office is usually closed, the user will use the same procedure as above, except that the purchase order number cannot be obtained and cannot be given to the vendor at the time of the purchase.

The user is to obtain the best possible price when making an emergency purchase. The goods will usually be purchased from a vendor who has previously supplied the same or similar items.

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VIII. INVOICES

An Invoice is an itemized statement of merchandise shipped or sent, and is a guide for the County in settling financial obligations incurred. How an invoice is processed may have either a favorable or unfavorable effect upon the relationship between the County and its suppliers.

Invoices are based upon purchase orders and therefore should contain the same basic information. Any difference between the Invoice and the receiving copy of the purchase order should be called to the vendor's attention immediately.

An Invoice should contain, at a minimum, the following information:

1. The purchase order number.
2. An itemized list of merchandise shipped.
3. The prices, terms, quantities and all other pertinent information about the purchase.
4. All charges for delivery, freight, etc., must be listed separately from the merchandise.

All Invoices, except those covering emergency purchases, will be sent directly to the user. Invoices for emergency purchases will be obtained from the vendor at the time the purchase is made, unless other arrangements have been made.

Upon receipt of the receiving copy of the purchase order and the Invoice, the Auditor's Office will pull from their files all pertinent information related to that Invoice and, after checking the purchase order against the Invoice, will process the Invoice for payment. The receiving copy of the purchase order, Invoice, quotations, requisitions and other documentation relating to the purchase, will be kept with the check copy in the Auditor's files once payment has been made.

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POLICY AND PROCEDURES MANUAL

IX. INSPECTING, TESTING AND RECEIVING

All goods received will be inspected by the user to determine whether or not they conform with the specifications set forth in the purchase order or contract.

The user will inspect, check and count the merchandise received, to see that it conforms as to quantity, quality and specifications on the purchase order. This authority will be assigned by the department head only to personnel qualified to perform such an inspection.

Upon receipt of merchandise, and after inspection and testing, the user will certify, by signature on the receiving copy of the purchase order, that the specifications were met.

If the receiving department does not accept the merchandise because of failure to meet the specifications in the purchase order, and an acceptable resolution to the situation cannot be reached, they will immediately contact the Auditor's Office and state their reasons for withholding acceptance. The Auditor's Office will then take immediate action to compel replacement by the vendor, cancel the order or otherwise take action to supply the department with the supplies or services required.

If for any reason partial shipments are received by the user, the user should note the date, Order Not Complete, and the dollar amount on the purchase order, then make a copy of the Purchase Order and attach to the invoice and send to the Auditor's Office. When the order is fully complete, note the date, Order Complete, and the amount of the final invoice on the Purchase Order, attach to the invoice and send to the Auditor's Office. If an invoice is received by a user that has merchandise that has not been received it is the responsibility of the user to contact the vender and receive the merchandise before the invoice can be submitted for payment.

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X. BLANKET PURCHASE ORDERS

A Blanket Purchase Order (BPO) is a simplified method of filling anticipated repetitive needs for supplies or services to be paid for on a monthly basis.

BPO's are designed to reduce administrative costs in accomplishing small purchases by eliminating the need for issuing individual requisitions and purchase orders. They are intended for purchases covering a broad class of items that are repetitively needed, and for which the exact items, quantities and delivery requirements are not known in advance and may vary considerably.

The combined dollar expenditure per BPO will not exceed **Five Hundred Dollars (\$500) per month**. No individual purchase may exceed a total of **One Hundred Dollars (\$100.00)**, and purchases/invoices will not be split to circumvent this limitation. Deviation from these amounts must be approved by the County Auditor. BPO's may be issued and purchases made against them without prior requisition or commitment of funds, provided sufficient funds are available in the operating budget of the department at the time the BPO is issued.

The use of BPO's does not exempt the department from responsibility for keeping obligations and expenditures within available funds. Appropriate action will be taken by each department to insure fund availability when payments are due. Requesting Officials and Department Heads will be responsible to ensure that sufficient funds are available for payment of all purchases at the end of each month.

No BPO will be issued for any period exceeding twelve months. More than one BPO may be issued concurrently for the same category of items with different vendors to provide a choice of brand and quality of items as well as competitive item costs; however, the total of all BPO's issued for any line item will not exceed budgeted funds available at the time the BPO's are issued.

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POLICY AND PROCEDURES MANUAL

X. BLANKET PURCHASE ORDERS, (Cont'd)

PROCEDURES

Requesting Department - Each department will submit a *Request for Blanket Purchase Order* form to the Auditor's Office to establish a BPO. The Auditor's Office will assess the request and, if appropriate, issue the requested BPO. The request to issue a BPO will include the following information:

1. Name of department requesting BPO;
2. Name of individuals authorized to make calls against the BPO;
3. Type or category of items to be purchased;
4. Total amount of the BPO; and
5. Names, address and telephone of vendor with whom BPO is requested.

Auditor's Office - The Blanket Purchase Order, as issued by the Auditor's Office, will include the following information:

1. A statement that the vendor will furnish goods or services, described in general terms, if and when requested by authorized, named individuals during a specified period and within a stipulated aggregate amount;
2. A statement that Navarro County is obligated only to the extent of authorized purchases actually delivered under the BPO;
3. A statement specifying the dollar limitation for each individual call made against the BPO; and
4. A requirement that all purchases be accompanied by an invoice that contains the following information.
 - a. Date of purchase
 - b. BPO and Call Number
 - c. Vendor identification, including address and telephone number
 - d. Itemized list of supplies or services furnished
 - e. Quantity, unit price and extension of each item
 - f. Signature of individual receiving supplies or services

Records - The user will maintain adequate records to monitor all purchases and insure that monetary limitations are not exceeded. A log of all purchases made will be recorded on the *Monthly BPO Log* by the individual responsible for authorizing purchases against a specific BPO.

The BPO Log will be maintained in a current status at all times and distributed as follows:

1. Each page of the log will be totaled to show the number of calls placed and the amount of obligations incurred during the month. A total amount will be shown in the appropriate block on the last page.
2. Monthly, the log will be signed by the Official or Department Head, a copy retained by the user with the applicable file copy of each BPO, and the original signed copy forwarded, along with all applicable invoices and a completed requisition, to the Auditor's Office. The original with attachments should be sent to the Auditor's Office no later than three (3) working days after the end of each month.

NAVARRO COUNTY, TEXAS POLICY AND PROCEDURES MANUAL

X. BLANKET PURCHASE ORDERS, (Cont'd)

3. All applicable invoices and the monthly log will be submitted together to the Auditor's Office for all purchases made during that month. Specific item descriptions, quantities, and prices do not have to be listed. This requisition should be signed by the Official or Department Head. The original of all invoices called for above should be attached to the log.

5. The Auditor's office will review all documentation, then process them for payment. Discrepancies found will result in requisitions and supporting documentation being returned to the user to be reconciled. All Discrepancies must be resolved before the invoices will be processed for payment.

NAVARRO COUNTY, TEXAS POLICY AND PROCEDURES MANUAL

NAVARRO COUNTY, TEXAS REQUEST FOR BLANKET PURCHASE ORDER

PERIOD COVERED BY THIS BLANKET PURCHASE ORDER (BPO) REQUEST:

(month/year)

DEPARTMENT: _____

CATEGORY OF ITEMS TO BE PURCHASED:

INDIVIDUALS AUTHORIZED TO MAKE CALLS AGAINST THIS BPO:

| NAME | TITLE | PHONE |
|-------|-------|-------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

RECOMMENDED VENDOR NAME AND ADDRESS:


TOTAL AMOUNT REQUESTED: _____ (UP TO 500.00 DOLLARS)

AUTHORIZED BY: _____ DATE: _____

APPROVED BY: _____ DATE: _____

PURCHASE ORDER NUMBER ASSIGNED: _____ BY: _____

NAVARRO COUNTY, TEXAS POLICY AND PROCEDURES MANUAL



PURCHASE ORDER
NAVARRO COUNTY, TEXAS

PURCHASE ORDER

NO. _____

REFER TO THIS NUMBER ON ALL
INVOICES AND COMMUNICATION

VENDOR

- NAME AND ADDRESS
-
-

DELIVER TO:

FILLED UPON REQUEST ONLY

| | |
|---------------------------------|--|
| DATE | |
| DEPARTMENT CODE | |
| DEPARTMENT NAME | |
| CONTRACT AWARDED DATE | |
| CONTRACT AND BOND APPROVED DATE | |
| REQUISITION NUMBER | |

| QUANTITY | DESCRIPTION | DISTRIBUTION | UNIT PRICE | TOTAL |
|----------|--|--------------|------------|-------|
| | WHITE - VENDOR'S COPY YELLOW - RECEIVING COPY (RETURN W/INVOICE) PINK - AUDITOR'S FILE COPY MONTH COVERED BY BPO (BPO'S ARE ISSUED ON A MONTHLY BASIS) | | | |

Budget provisions have been made and funds are available or will be available to meet this obligation when due, provided there is proper and legal performance.

APPROVED BY _____
County Auditor

Mail Invoices To:

Navarro County Auditor's Office
300 West Third Avenue Suite 10
Corsicana, TX 75110-4672
903/654-3095 Fax 903/654-3097

NAVARRO COUNTY, TEXAS POLICY AND PROCEDURES MANUAL

NAVARRO COUNTY

BLANKET PURCHASE ORDER LOG FOR THE MONTH OF _____

DEPARTMENT: _____

VENDOR: _____ BPO NO.: _____

| CALL NO. | DATE | DESCRIPTION | AMOUNT | CUMULATIVE TOTAL |
|-------------|------|-------------|--------|---------------------|
| | | | | |
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I certify this log represents all purchases made during this month, by this department, from the Vendor shown. All items were required in the performance of assigned official duties, and have been received as evidenced by attached sales tickets and corresponding invoices.

Signature

Date

NCA09 4/90

NAVARRO COUNTY, TEXAS

POLICY AND PROCEDURES MANUAL

XI. CAPITALIZATION POLICY

The County will maintain an inventory of all fixed assets in accordance with Generally Accepted Accounting Principles (GAAP), including Governmental Accounting Standards Board (GASB) Pronouncement Number 34, and this policy.

Assets held and/or owned by Navarro County will be classified in the following four (4) specific categories:

1. **Operating Asset** – Asset valued at less than \$2,500.00, with a useful life greater than one year, whose acquisition cost is charged directly to an expenditure account and for which no asset record will be maintained;
2. **Controlled Property Asset** – Asset valued between \$2,500.00 and \$4,999.99, with a useful life greater than one year, whose acquisition cost is charged directly to an expenditure account but not subject to depreciation for financial reporting purposes and for which a unique asset number will be assigned and records maintained;
3. **Information System Asset** – Computer equipment valued from \$500.00 to \$4,999.99, with a useful life greater than one year, whose acquisition cost is charged directly to an expenditure account but not subject to depreciation for financial reporting purposes and for which a unique asset number will be assigned and records maintained;
4. **Capital Asset** – Asset valued at \$5,000.00 or more, with a useful life greater than one year, whose acquisition cost is capitalized and depreciated over the useful life of the asset and for which a unique asset number will be assigned and records maintained.

The purpose of this policy is to ensure that consistent and proper procedures are followed in the recognition of assets held and/or owned by Navarro County. Fixed asset records will be maintained in such a manner as to sufficiently serve to safeguard these items as public investments and to assure stewardship of all such assets held in public trust.

VALUATION

All fixed assets will be valued at cost, or if cost is not practically determinable, at estimated cost. Donated or dedicated fixed assets will be valued at their fair market value at the time the asset is received by the County.

The cost recorded for fixed assets will include all ancillary costs. These costs include, but are not limited to freight, site preparation, professional fees, legal claims directly related to asset acquisition, installation and testing, construction related insurance and any other costs directly associated with the purchase, installation or delivery of the asset to the County in an operable and productive state.

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XI. CAPITALIZATION POLICY, (Cont'd)

For purposes of this policy, *a Capital Asset is any tangible asset acquired by the County with a useful life greater than one year and a total cost of \$5,000.00 or more.* The following criteria must be met in order for an asset to be classified as a Capital Asset:

- A. An asset acquired by purchase, lease-purchase, donation or dedication, with a total unit cost of \$5,000.00 or more will be capitalized at the total cost of acquisition.
 - 1. An asset assembled from parts whose individual cost is less than \$5,000.00, but whose total cost exceeds \$5,000.00, will be capitalized for the total cost of all components.
 - 2. An asset acquired through donation or dedication will be valued at fair market value and, if such is \$5,000.00 or more the asset will be capitalized.
- B. An asset acquired by construction that is accounted for as a Capital Project with a construction period extending over more than one fiscal year will be capitalized upon completion of the project at the total cost of construction over the construction period if that cost is \$5,000.00 or greater.
- C. Major construction related repairs will be considered for capitalization if such repairs meet the following criteria:
 - 1. The total cost of construction related repairs exceeds ten percent (10%) of the original acquisition cost; and
 - 2. The construction related repairs result in additional asset service, more valuable asset service or extension of the life of the asset.
- D. Major repairs to machinery or equipment will be considered for capitalization if such repairs meet the following criteria:
 - 1. The total cost of repairs exceeds twenty percent (20%) of the original acquisition cost; and
 - 2. The total cost of repairs is \$5,000.00 or more; and
 - 3. The repairs result in additional asset service, more valuable asset service or extension of the life of the asset.

ASSETS ACQUIRED THROUGH CAPITAL LEASE

Assets acquired through the use of a capital lease will be considered for capitalization if the following criteria are met:

- A. The total cost of the asset is \$5,000.00 or more; and
- B. The lease transfers ownership of the asset to the County at the end of the lease term at minimal or no cost to the County; and
- C. The lease term is equal to 75% or more of the estimated useful life of the asset.

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XII. FIXED ASSET PURCHASES

All invoices for purchases that meet the capital criteria as outlined above must be accompanied by a completed Fixed Asset Form. If an existing piece of machinery or equipment is traded or disposed of when the purchase is made, a Fixed Asset Form should also be completed and attached to the invoice. Invoices for purchases meeting the capitalization guidelines will not be processed for payment until the necessary fixed asset forms have been received by the Auditor's Office.

The fixed asset forms have been designed to assist in maintaining County records of fixed assets and to record the location of each piece of machinery or equipment owned by the County.

FIXED ASSET FORM

This form should be completed each time a purchase is made meeting the capitalization guidelines.

The requesting department is required to complete this form and attach it to the receiving copy of the purchase order with the invoice upon receipt of the item(s) purchased. One form should be completed for each item purchased.

The **FIXED ASSET FORM** should be completed as follows:

CHECK ONE - Acquisition, Trade, or Disposition and place P.O. # on form.

DEPARTMENT - name of the department receiving the machinery or equipment.

DATE OF ACQUISITION - date the item was received.

LOCATION - if the equipment will be located in the general office area of your department put office. If it is assigned to a particular employee or an area other than your office, please indicate such in this section of the form.

ACQUISITION INFORMATION:

VENDOR – Company in which the item was purchased from.

SERIAL NUNMBER - the identification or serial number of the equipment received.

DESCRIPTION (MANUFACTURE, MODEL/MAKE) - briefly describe the equipment purchased by manufacture, make or model number.

ACQUISITION COST

INVOICE PRICE – the cost of the item

INSTALLATION PRICE – any additional cost

LESS TRADE-IN – any discount *

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XII. FIXED ASSET PURCHASES, (Cont'd)

NET COST – the total cost of the item

*If the item was a Trade-In you must complete the following

ASSET NUMBER – the number that was assigned if any

SERIAL NUMBER – the serial number of the item

DESCRIPTION (MANUFACTURE, MAKE/MODEL) - briefly describe the equipment being traded.

DISPOSITION INFORMATION

If the item is being replaced by the new purchase or the item is being disposed of you would need to fill out the following section.

ASSET NUMBER – the number that was assigned if any

SERIAL NUMBER – the serial number of the item

DESCRIPTION (MANUFACTURE, MAKE/MODEL) - briefly describe the equipment being replaced or disposed of.

STATUS OF ASSET – Check one or more of the following options. Operational, At Repair, Damaged, Stolen, Pending Sale, Sold/Donated, Pending Transfer.

SALE OR DONATED – if the item is being sold or donated you would need to fill this section with the Name and Address of the Purchasers or Donor. If the item was sold put the sales price on the form, if the item was donated put an estimated value on the form.

TRANSFERRED

If the item is being transferred to another department it is the department that is transferring the equipment responsibility to fill out the form.

ASSET NUMBER – the number that was assigned if any

SERIAL NUMBER – the serial number of the item

DESCRIPTION (MANUFACTURE, MAKE/MODEL) - briefly describe the equipment being transferred

TRANSFERRED FROM – the department /individual and current location

TRANSFERRED TO – the department/individual and current location

AUTHORIZED BY/DATE - the form should be signed and dated by the user and forwarded to the Auditor's Office.

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Navarro County, Texas Fixed Asset Form

___ Acquisition ___ Disposition ___ Transfer P.O. # _____

Department: _____ Date: _____

Location: _____

Auditor's Use Only
Place Copy of Bar Code Here

Acquisition Information:

Vendor: _____

Serial Number: _____

Description (Manufacture, Make/Model): _____

Acquisition Cost

Invoice Price: _____

Installation Price: _____

Less: Trade-In * _____

Net Cost: _____

* If Trade-In the following must be completed:

Asset Number: _____ Serial Number: _____

(Located on Bar Code Label)

Description (Manufacture, Make/Model): _____

Disposition Information:

Asset Number: _____ Serial Number: _____

(Located on Bar Code Label)

Description (Manufacture, Make/Model): _____

Status of Asset:

___ Operational ___ At Repair ___ Damaged ___ Stolen ___ Pending Sale

___ Sold/Donated ___ Pending Transfer

If Sale or Donated: Name and Address of: _____

Purchaser/Donor: _____

Sale Price: _____ Estimated Value if Donated: _____

If Transferred:

Asset Number: _____ Serial Number: _____

(Located on Bar Code Label)

Description (Manufacture, Make/Model): _____

Transferred From: Department Name or Individual: _____

Current Location: _____

Transferred To: Name of Department or Individual: _____

Transfer Location: _____

Department Head or Authorized Representative: _____

(Name and Title or Position)

Date: _____

NAVARRO COUNTY, TEXAS POLICY AND PROCEDURES MANUAL

XIII. CLASS CODES & USEFUL LIFE

| Class Code | Asset Code | Asset Sub-Code | Useful Life (months) 1 | Real Property - Class Code Description | Controlled or Trackable |
|------------|------------|----------------|--|---|-------------------------|
| 1 | 0 | 0 | N/A | Land and Land Improvements | Controlled |
| 1 | 1 | 0 | N/A | Land: Right of Way | Controlled |
| 2 | 0 | 0 | 276 | Facilities and Other Improvements | Controlled |
| 2 | 1 | 0 | 300 | Fencing and Gates | Controlled |
| 2 | 2 | 0 | 120 | Landscaping | Controlled |
| 2 | 3 | 0 | 240 | Parking Lots/Driveways/Parking Barriers | Controlled |
| 2 | 4 | 0 | 180 | Outside Sprinkler Systems | Controlled |
| 2 | 5 | 0 | 144 | Recreation Areas & Athletic Fields (including bleachers) | Controlled |
| 2 | 6 | 0 | 180 | Septic Systems | Controlled |
| 2 | 7 | 0 | 720 | Plazas, Pavilions | Controlled |
| 2 | 8 | 0 | 240 | Retaining Walls | Controlled |
| 3 | 0 | 0 | 264 | Building and Building Improvements | Controlled |
| 3 | 1 | 0 | 360 | Building Exterior: Residential | Controlled |
| 3 | 2 | 0 | 360 | Building Exterior: Office | Controlled |
| 3 | 3 | 0 | 360 | Building Exterior: Correctional Facilities | Controlled |
| 3 | 4 | 0 | 360 | Building Exterior: Farm | Controlled |
| 3 | 5 | 0 | 360 | Building Exterior: Storage or Warehouse | Controlled |
| 3 | 6 | 0 | 360 | Building Exterior: Garage or Hangar | Controlled |
| 3 | 7 | 0 | 240 | Building Interior: Elevator | Controlled |
| 3 | 8 | 0 | 180 | Building Interior: Carpet | Controlled |
| 3 | 9 | 0 | 240 | Building Interior: Modular/Fixed Furniture | Controlled |
| 3 | 10 | 0 | 240 | Building Interior: Sprinkler System | Controlled |
| 3 | 11 | 0 | 240 | Building Interior: Electrical | Controlled |
| 3 | 12 | 0 | 120 | Building Interior: Roof | Controlled |
| 3 | 13 | 0 | 240 | Building Interior: Water System | Controlled |
| 3 | 14 | 0 | 180 | Building Interior: Heating/Cooling System/Air Circulation | Controlled |
| 3 | 15 | 0 | 120 | Building Interior: Security | Controlled |
| 3 | 16 | 0 | 120 | Building Interior: Cabling/Fiber Optic | Controlled |
| 3 | 17 | 0 | 120 | Building Interior: Fire Alarm System | Controlled |
| Class Code | Asset Code | Asset Sub-Code | Useful Life (months) 1 | Class Code Description | Controlled or Trackable |
| 4 | 0 | 0 | 312 | Infrastructure & Infrastructure Improvements | Controlled |
| 4 | 1 | 0 | Modified | Highway System & Rest Areas | Controlled |
| 4 | 2 | 0 | 240 | Road/ Street (curbs, gutters) | Controlled |
| 4 | 3 | 0 | 420 | Bridges | Controlled |
| 4 | 3 | 1 | 420 | Bridge - Concrete Girder (pan) | Controlled |
| 4 | 3 | 2 | 240 | Bridge - Concrete Slab | Controlled |
| 4 | 3 | 3 | 420 | Bridge - Culvert | Controlled |

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| 4 | 3 | 4 | 360 | Bridge - Prestressed Girder (box) | Controlled |
|------------|------------|----------------|--|--|-------------------------|
| 4 | 3 | 5 | 300 | Bridge - Prestressed Girder | Controlled |
| 4 | 3 | 6 | 300 | Bridge - Steel Girder | Controlled |
| 4 | 3 | 7 | 540 | Bridge - Steel Truss Category One | Controlled |
| 4 | 3 | 8 | 540 | Bridge - Steel Truss Category Two | Controlled |
| 4 | 3 | 9 | 300 | Bridge - Timber Stringer | Controlled |
| 4 | 4 | 0 | 240 | Sewer (Sanitary, Storm) | Controlled |
| 4 | 5 | 0 | 240 | Wharf or dock | Controlled |
| 4 | 6 | 0 | 240 | Radio or Television Tower | Controlled |
| 4 | 7 | 0 | 240 | Fiber Optic (information technology) | Controlled |
| 4 | 8 | 0 | 180 | Lighting System (traffic, outdoor, street, etc.) | Controlled |
| 4 | 9 | 0 | 120 | Signage | Controlled |
| 4 | 10 | 0 | 192 | Sidewalks | Controlled |
| 4 | 11 | 0 | N/A | Construction in Progress | Controlled |
| 4 | 12 | 0 | 60 | Leasehold Improvements | Controlled |
| Class Code | Asset Code | Asset Sub-Code | Useful Life (months) 1 | Class Code Description | Controlled or Trackable |
| 5 | 0 | 0 | - | PERSONAL PROPERTY | |
| 5 | 1 | 0 | | FURNITURE | |
| 5 | 1 | 1 | 120 | Desks | Trackable |
| 5 | 1 | 2 | 120 | Tables | Trackable |
| 5 | 1 | 3 | 120 | Chairs | Trackable |
| 5 | 1 | 4 | 120 | Cases, Cabinets & Credenzas | Trackable |
| 5 | 1 | 5 | 120 | Other Office Furniture | Trackable |
| 5 | 1 | 6 | 120 | Other Office Furniture - Controlled | Controlled |
| 5 | 2 | 0 | | OFFICE EQUIPOMENT | |
| 5 | 2 | 1 | 84 | Calculators | Trackable |
| 5 | 2 | 2 | 84 | Typewriters, Word Processors | Trackable |
| 5 | 2 | 3 | 84 | Photocopying Equipment | Controlled |
| 5 | 2 | 4 | 84 | Fax Machines, Telecopier | Trackable |
| 5 | 2 | 5 | 108 | Mailroom Equipment: Folder, Inserter, Labeler, Band Tier | Trackable |
| 5 | 2 | 6 | 84 | Office Machines | Trackable |
| 5 | 2 | 7 | 84 | Miscellaneous Machines | Trackable |
| 5 | 2 | 8 | 84 | Other Office Equipment | Trackable |
| 5 | 2 | 9 | 84 | Other Office Equipment - Controlled | Controlled |
| 5 | 3 | 0 | | VEHICLES | Controlled |
| 5 | 3 | 1 | 60 | Passenger Cars | Controlled |
| 5 | 3 | 2 | 120 | Trucks (26,001 lbs and over GVWR) | Controlled |
| 5 | 3 | 3 | 96 | Buses (up to 15 passengers) | Controlled |
| 5 | 3 | 4 | 60 | Motorcycles | Controlled |
| 5 | 3 | 5 | 60 | Vehicle Inventory Components/Life 5 Yrs | Controlled |
| 5 | 3 | 6 | 120 | Vehicle Inventory Components/Life 10 Yrs | Controlled |
| 5 | 3 | 7 | 84 | Sports Utility Vehicles | Controlled |
| 5 | 3 | 8 | 84 | Vans, Cargo & Passenger | Controlled |
| 5 | 3 | 9 | 84 | Light Trucks (under 8,600 lbs GVWR) | Controlled |

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| 5 | 3 | 10 | 96 | Mounted Equipment with Truck Chassis | Controlled |
|-------------------|-------------------|-----------------------|---|--|--------------------------------|
| 5 | 3 | 11 | 120 | Self-Propelled Roadway Equipment | Controlled |
| 5 | 3 | 12 | 120 | Trailers | Controlled |
| 5 | 3 | 13 | 120 | Towed Roadway Equipment | Controlled |
| 5 | 3 | 14 | 60 | Light/Medium Trucks (8,601 - 14,999 lbs. GVWR) | Controlled |
| 5 | 3 | 15 | 60 | Medium Trucks (15,000 - 26,000 lbs GVWR) | Controlled |
| 5 | 3 | 16 | 84 | Mini Vans | Controlled |
| 5 | 3 | 17 | 96 | Buses (16 - 28 passengers) | Controlled |
| 5 | 3 | 18 | 120 | Buses (29 passengers and over) | Controlled |
| 5 | 3 | 19 | 120 | Other Equipment: Forklift, Grader, Other | Controlled |
| Class Code | Asset Code | Asset Sub-Code | Useful Life (months) 1 | Personal Property Continued Class Code Description | Controlled or Trackable |
| 5 | 4 | 0 | | COMPUTER EQUIPMENT | |
| 5 | 4 | 1 | 96 | Mainframe Computer & Peripherals | Controlled |
| 5 | 4 | 2 | 72 | Minicomputers, Servers | Trackable |
| 5 | 4 | 3 | 72 | CPU | Trackable |
| 5 | 4 | 4 | 72 | Terminal, Monitor | Trackable |
| 5 | 4 | 5 | 60 | Peripheral Devices Microcomputer: Disk, Tape, Optical | Trackable |
| 5 | 4 | 6 | 84 | Printer | Trackable |
| 5 | 4 | 7 | 84 | Printer - Controlled | Controlled |
| 5 | 4 | 8 | 72 | Controllers: Tape, Disk, Terminal | Trackable |
| 5 | 4 | 9 | 60 | Other Computer Hardware | Trackable |
| 5 | 4 | 10 | 36 | Docking Station | Trackable |
| 5 | 4 | 11 | 84 | Security System - Card Reader, Camera and Monitor (not built-in) | Trackable |
| 5 | 4 | 12 | 36 | Image Scanner - Controlled | Controlled |
| 5 | 4 | 13 | 36 | Image Scanner | Trackable |
| 5 | 4 | 14 | 96 | Power Supply, Battery, Generator | Trackable |
| 5 | 4 | 15 | 36 | Uninterruptible Power Supply | Trackable |
| 5 | 4 | 16 | 60 | Modem, External | Trackable |
| 5 | 4 | 17 | 60 | Communication Controllers | Trackable |
| 5 | 4 | 18 | 60 | Other Communications Hardware | Trackable |
| 5 | 4 | 19 | 60 | Lan/Wan Switching - Hubs, Switches & Routers | Trackable |
| 5 | 4 | 20 | 120 | Computer Equipment Racks, Shelving, Chassis | Trackable |
| 5 | 5 | 0 | | INDIVIDUAL EQUIPMENT | Trackable |
| 5 | 5 | 1 | 120 | Hand Guns | Trackable |
| 5 | 5 | 2 | 120 | Rifles/Shotguns | Trackable |
| 5 | 5 | 3 | 120 | Machineguns | Trackable |
| 5 | 6 | 4 | 120 | Other Individual Equipment | Trackable |
| 5 | 6 | 0 | | MAINTENANCE EQUIPMENT | |
| 5 | 6 | 1 | 84 | Vehicle Maintenance Equipment | Trackable |
| 5 | 6 | 2 | 180 | Pallet Trucks, Lifts, Jacks, Hydraulic | Trackable |
| 5 | 6 | 3 | 180 | Scales | Trackable |
| 5 | 6 | 4 | 84 | Tools | Trackable |

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| | | | | | |
|-------------------|-------------------|-----------------------|---|---|--------------------------------|
| 5 | 6 | 5 | 84 | Agricultural Equipment | Trackable |
| 5 | 6 | 6 | 84 | Building Maintenance & Safety Equipment | Trackable |
| 5 | 6 | 7 | 84 | Kitchen Appliances & Equipment | Trackable |
| 5 | 6 | 8 | 180 | Other Maintenance Equipment | Trackable |
| 5 | 6 | 9 | 180 | Other Maintenance Equipment - Controlled | Controlled |
| Class Code | Asset Code | Asset Sub-Code | <u>Useful Life (months) 1</u> | Personal Property Continued Class Code Description | Controlled or Trackable |
| 5 | 7 | | | ELECTRONIC EQUIPMENT | |
| 5 | 7 | 1 | 84 | Cameras | Trackable |
| 5 | 7 | 2 | 84 | Video Recorder/Laserdisk Player (TV, VCR, Camcorder) | Trackable |
| 5 | 7 | 3 | 84 | Sound Systems/Equipment | Trackable |
| 5 | 7 | 4 | 60 | GPS Equipment | Controlled |
| 5 | 7 | 5 | 36 | PBX, KSU, Voice Mail, Phone System | Trackable |
| 5 | 7 | 6 | 36 | Phone Equipment (other than systems) | Trackable |
| 5 | 7 | 7 | 180 | Recording Systems | Trackable |
| 5 | 7 | 8 | 180 | Radio(Base/Desk) | Trackable |
| 8 | 7 | 9 | 180 | Radio Portable/Handheld | Trackable |
| 5 | 7 | 10 | 180 | Other Electronic Equipment | Trackable |
| 5 | 7 | 11 | 180 | Other Electronic Equipment - Controlled | Controlled |
| Class Code | Asset Code | Asset Sub-Code | <u>Useful Life (months) 1</u> | Personal Property Continued Class Code Description | |
| 5 | 8 | 0 | | MEDICAL EQUIPMENT | Trackable |
| 5 | 9 | 0 | | Misc Personal Property | Trackable |
| 5 | 9 | 1 | 84 | Horses | |
| 5 | 9 | 2 | 84 | Cows | |
| 5 | 9 | 3 | 84 | Sheep | |
| 5 | 9 | 4 | 84 | Swine | |
| 5 | 9 | 5 | 84 | Other Livestock/Animals | |