

SECTION 4:
ADDITIONAL POLICY
ATTACHMENTS

- **Statement of Financial Policies (3-13-18)**

Statement of Financial Policies

Origin

Although a substantial portion of the policies and procedures of the County are defined by State law, others have been developed and revised by each succeeding administration. While subject to change, these non-statutorily defined policies and procedures, reflect a conservative financial philosophy and it would be unlikely that substantial modifications would be made in ensuing administrations.

I. General

The County will operate on a fiscal year that begins on October 1st and ends on September 30th. The County will conduct its financial affairs in conformity with State and Federal laws and this Statement of Financial Policy, which shall be approved by Commissioners Court and reviewed on an annual basis as a part of the budget process.

II. Accounting, Auditing and Financial Planning

The County Auditor's Office will continue to maintain records on a basis consistent with accepted principles and standards for local government accounting and in accordance with statements and pronouncements issued by the Governmental Accounting Standards Board, as applicable.

The County's accounts are maintained on the basis of (governmental) funds and account groups which segregate funds according to the intended purpose. The County's budgeting and fund accounting is on a modified accrual basis, under which most revenues (such as ad valorem and sales taxes) are recognized when they are susceptible to accrual, meaning the amount can be determined and is collectible. Charges for services, fines, licenses, permits and other miscellaneous revenues are recognized when cash is received and earnings on investments are recorded when earned. Fund expenditures are recognized when the liability is incurred by utilization of encumbrance accounting, under which the issuance of purchase orders and other expenditure commitments are recorded in order to reserve the required portion of the appropriation. Principal and interest on the County's general long-term debt is recorded when due.

Regular monthly and annual financial reports are issued summarizing financial activity by fund, and department, and comparing actual resources and expenditures with budgeted amounts, as required by Sections 114.025, 111.091, and 111.092 of the Revised Statutes of Texas, Local Government Code. The Auditor's Office provides monthly reports on the total cost of specific services by type of expenditure and by fund, in accordance with Sections 114.025, 111.091, and 111.092 of the Local Government Code. A financial audit will continue to be performed annually by an independent public accounting firm and an official opinion and annual financial report will continue to be published and issued, as authorized by Section 115.045 of the Local Government Code.

Trinity County will continue to identify areas for evaluation efforts, by either staff, committees or consultants, in order to judge the effectiveness and efficiencies of County services. Cost/benefit studies will be conducted, where appropriate and applicable, on non-recurring expenditures and capital projects.

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III. Budgeting

Budgetary Basis – The County budget is adopted on a basis that is consistent with Generally Accepted Accounting Principles (GAAP), with the exception that only the annual costs of capital lease expenditures are recognized as budgetary expenditures. Annual appropriated budgets are adopted for the General, Special Revenue and Debt Service funds. All annual appropriations lapse at fiscal year-end. Project-length financial plans are adopted for all capital projects funds. Encumbrance accounting, under which funds are reserved for purchase orders, contracts, and other commitments, is employed in these same funds. As of September 30, encumbrances are subject to re-appropriation in the budget of the subsequent year. The County budgets resources on a fiscal year that begins October 1st and ends on the following September 30th.

Budget packages for annual preparation that include forms and instructions shall be distributed to County departments on or about May 1 each year. Departments and Elected Officials must return their proposals no later than June 1 in that year.

The proposed budget estimate shall be prepared and distributed to all of the Commissioners Court members on or about July 15 of the preceding fiscal year. The proposed budget estimate shall be presented in the following format:

- Revenue estimates by major item.
- Operating and maintenance expenditures by object code, major expense categories, functionally related departments and program summaries.
- Debt Service summarized by issues detailing principal, interest and reserve amount by fund.

The proposed budget estimate shall also contain information regarding:

- Proposed personnel staffing levels including job classifications and salary ranges.
- A detailed schedule of equipment to be purchased by department.
- A detailed schedule of capital projects.
- Any additional information, data, or analysis requested of management by the Commissioners Court.

The proposed budgeted revenues shall be provided by the Judge's Office with the exception of ad valorem taxes for the current year, grant revenues, and interfund transfers.

Prior to October 1, the Commissioners Court shall adopt a balanced budget, being one in which revenues are equal to or exceed expenditures.

The Trinity County budgeting procedures attempt to identify distinct functions and activities performed by the County and to allocate budget resources adequate to perform these functions and activities at a specified level of service.

The County will continue to integrate performance measurements and productivity indicators with the budget process where appropriate.

The committed, but not yet received purchases as of September 30th will be re-appropriated in the subsequent fiscal year per a list prepared by the County Auditor with appropriate Budget Amendment.

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The Commissioners Court has adopted a departmental operating control budget according to Texas Local Government Code 111.092. The Court will allow departments to exceed their budgeted line-items in the operating section of the expenditure report, but overall departmental expenses are not to exceed appropriations. The County Auditor shall oversee the warrant process to ensure that the expenses of any department do not exceed the budget appropriations for that department.

Only the Commissioners Court shall have authority to transfer expenditure appropriations from any department category of object codes to any other department or non-departmental major object code category. Transfers of such funds amount to a new appropriation and therefore must be adjusted prior to expenditure of such amounts. Any transfer shall ONLY be made when it is submitted on a Request for a Budget Amendment Form initiated and signed by the department head. Those transfer requests are submitted to the Auditor's Office and then submitted to the Commissioners Court for final approval.

The department head or elected official may request a transfer under \$1,000 (one thousand dollars) cumulative total from any major category of expenditure to any other major category of expenditure within operating funds. This type of request must be submitted on an Intra-Departmental Operating Transfer Form to the Auditor's Office and must receive approval from the County Judge, and County Auditor. Such adjustments will be reported quarterly to the Commissioners Court. At no time, however, will funds be transferred into or from the Personnel, Fringe Benefit, or Capital categories without court approval.

IV. Revenues and Transfers

Trinity County will maintain a diversified and stable revenue system to shelter it from short term fluctuations in any one revenue source by doing the following:

- Establishing user charges and fees as permitted by law at a level related to the cost of providing that service including indirect costs.
- Pursuing legislative change, where necessary, to permit increases in user charges and fee.
- Aggressively collecting property tax revenues, including the filing of suit where appropriate and necessary, as authorized by the Texas Property Tax Code.

Trinity County will pay for all current expenditures with current resources as required by Article XI, Section 7 of the Constitution, and by Section 111.091 – 111.093 of the Local Government Code, Revised Statutes of Texas.

Transfers between funds will only be accomplished after approval by the Commissioner Court.

The County will support a portion of the operations of the Road and Bridge precincts from vehicle registration fees authorized by the State and will credit fines and forfeitures from Court operations to the General fund.

V. Reserves / Fund Balance

The County will maintain an unappropriated contingency line item account to provide for small increases in service delivery costs as well as unanticipated needs that may arise throughout the year.

THEREFORE, IT WILL BE NECESSARY FOR OFFICIALS AND DEPARTMENT HEADS TO REVIEW AND CONTROL EXPENDITURES SUCH THAT THE RATE OF EXPENDITURE DOES NOT EXCEED THE APPROVED DEPARTMENTAL OPERATING BUDGET.

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Cases of anticipated material deviation should be covered by a request for a budget amendment. This request shall be from the Department Head in writing and include justification for such action. Such requests should be submitted to the Auditor's Office for initial review and then submitted to Commissioners Court for consideration and approval.

The County shall strive to maintain a fund balance in the general and road and bridge operating funds of not less than three months operating expenditures.

The County shall strive to maintain a balance in the Debt Service Fund equal to not less than one half of the principal and interest payments on outstanding debt for each fiscal year.

To comply with the Government Accounting Standards Board Statement 54 and to provide a clearer understanding of the County's fund balances, the County has adopted a Fund Balance Policy developed by the County Judge. The purpose of this policy is to establish a key element of the financial stability of the County by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the County maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the County's general operations. The County's Fund Balance Policy states;

Definitions

Fund Equity – A fund's equity is generally the difference between its assets and its liabilities.

Fund Balance – An accounting distinction is made between the portions of fund equity that are spendable and nonspendable. These are broken up into five categories:

- 1) Nonspendable fund balance includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds.
- 2) Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and child safety fees.
- 3) Committed fund balance includes amounts that can be used only for the specific purposes determined by a formal action of the Commissioners Court. Commitments may be changed or lifted only by the Commissioners Court taking the same formal action that imposed the constraint originally.
- 4) Assigned fund balance comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the Commissioners Court or by an official or body to which the Commissioners Court delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- 5) Unassigned fund balance is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

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Commissioners' Court is the County's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the court at the County's Commissioners Court meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

Commissioners' Court is authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

It is the goal of the County to achieve and maintain an unassigned fund balance in the general fund equal to 25% of expenditures.

When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by Commissioners' Court, and unassigned fund balance), the County will start with the least restricted category and spend those funds first before moving up to the next category with available funds.

VI. Personnel

The number of regular full-time employees on the payroll shall not exceed the total number of positions approved unless authorized by Commissioners Court. All personnel actions shall at all times be in strict conformance with applicable federal, state, and county policies.

Deletion and downgrades of positions may occur at any time during the fiscal year at the department head or elected officials request or if a review of workload statistics indicates that a reduction in force is practical in a department. Reductions in elected official's budgeted positions will only be accomplished with their approval.

Additions, position reclassifications, reorganizations, etc., must be presented with the initial budget request. Exceptions to this policy will only be allowed with Court approval.

The Court may institute a freeze during the fiscal year on hiring, promotions, transfers and capital equipment purchases. Such action will not be used arbitrarily and will allow for exceptions in appropriate areas to comply with emergency needs such as natural disasters and/or loss of major revenue source.

VII. Fixed Assets

The Taxpayers of Trinity County have an enormous investment in our County's buildings, land, equipment and furnishing. Not only is it a good accounting policy to maintain accurate inventory records of Fixed Assets of the County, but State Law also mandates that these records be kept.

Department Heads have a direct responsibility of all Fixed Assets purchased for, assigned to or otherwise provided to their department. This includes the legal and ethical obligation of their staff to provide sufficient care and safekeeping of Fixed Assets.

The Auditor's Office will provide Department Heads with an annual report containing Fixed Assets assigned to their departments. It is the responsibility of the Department Heads to review this report and verify the accuracy of the report. If any of the assets on the report are not in the department, it is the department's responsibility to notify the Auditor's Office immediately.

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The Auditor's Office will continue to conduct inventory of all Fixed Assets at least once every other year or as requested by Department Heads or directed by Commissioners' Court. Auditor's Office will conduct an exit inventory when required.

The Auditor's Office will submit a Fixed Asset inventory report for all Departments to Commissioners' Court each year during the regular second meeting session in June.

The following definitions will be used for reporting purposes:

- Any asset having a value or cost of \$500, each, or more and a useful life of more than one year will be considered a **Fixed Asset**.
- All assets having a value or cost of \$5,000, each or more, and a useful life of more than one year will be recorded to the County Fixed Asset Inventory System as a "**Capital Asset**" and maintained by the County Auditor.
- All assets having a value or cost of at least \$500, each or more, and a useful life of more than one year will be recorded to the County Fixed Asset Inventory System as an "**Inventory Asset**" and maintained by the County Auditor.
- There will be instances when an asset may have a value of **less than \$500**, each, but a useful life of more than one year may be included on the County Fixed Asset Inventory as an inventory asset.

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.

FIXED ASSET PURCHASES:

All invoices for purchases that meet the capital criteria as outlined above must be accompanied by a completed Fixed Asset Form (Exhibit A). If an existing piece of machinery or equipment is traded or disposed of when the purchase is made, a Fixed Asset Form should 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.

DISPOSITION OF FIXED ASSETS:

Salvage and surplus property owned by the County may be disposed of by sale or competitive bid or auction, trade-in for new property, or by being destroyed as worthless if it cannot be sold or donated to a tax-exempt entity. (SEE TEXAS LOCAL GOVERNMENT CODE – CHAPTER 263 – SECTIONS 263.151 through 263.158.)

Disposition of abandoned or unclaimed property seized by a peace officer must be conducted in accordance with Article 18.17, TEXAS CODE OF CRIMINAL PROCEDURE.

All salvage and surplus property owned by the County for disposal must be approved by Commissioners' Court. A Surplus/Salvage Declaration Request Form (Exhibit B) must be completed and forwarded to the Auditor's Office and approved by Commissioners' Court prior to the disposal of County property.

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NOTICE OF SALE/BID/AUCTION:

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. The notice must be published on or after the 30th day but before the 10th day before the date of the sale. A county that contracts with an auctioneer licensed under Chapter 1802, Occupations Code, who uses an Internet auction site offering online bidding through the Internet to sell surplus or salvage property under this subchapter having an estimated value of not more than \$500 shall satisfy the notice requirement under this section by posting the property on the site for at least 10 days unless the property is sold before the 10th day.

A Fixed Asset Form must be completed upon the sale, donation or trade-in of property providing the Name and Address of the Purchasers or Donee. If the item was sold the sales price must be included on the form, if the item was donated an estimated value must be included on the form.

Local auctions held by the Sheriff's Office for both Seized and County property will have a representative from the Treasurer's and/or Auditor's Office in attendance to assist with the recording of fixed assets sold, the amount received for the sale item(s) and appropriate collection of sales tax. The Treasurer's Office will deposit all proceeds and disburse revenue to appropriate County funds. A Fixed Asset Form must be completed upon the sale providing description of item(s) sold and sales price and forwarded to the Auditor's Office for inventory records.

FIXED ASSET FORM (Exhibit A)

The Fixed Asset Form has 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.

This form should be completed each time a purchase is made meeting the capitalization guidelines and for each disposition or transfer of County owned property.

VIII. Debt Management

The County will not use long-term debt for current operations in accordance with Article XI, Section 7 and Article VIII, Section 9, of the Constitution and by the Local Government Code of the Revised Statutes of Texas.

When Trinity County finds it necessary to issue bonds, the following policy will be adhered to:

- Reserve funds will be provided to adequately meet debt service requirements in the subsequent year.
- Interest earning on these reserve fund balances will be used for debt service purposes.
- Bond finance will be confined to capital improvement projects, which could not feasibly be financed from current revenues.
- The term of any bond issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.

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IX. Investment and Cash Management

The Treasurer's Office will continue to collect, disburse and deposit all funds on a schedule which ensures optimum cash availability, in accordance with the Revised Statutes of Texas; Sections 113.043, 113.065, 113.901, 113.001-005, 113.021-024, 113.041-047 and 116.112, Local Government Code.

The County Treasurer shall handle all original reconciliation of Trinity County bank accounts with the Depository Bank and shall resolve any financial difference between Trinity County and the Depository Bank.

The County Treasurer is the Chief Investment Officer of Trinity County as authorized by State law and shall invest the funds of Trinity County in accordance with the Public Funds Investment Act (Govt' Code, Section 2256.005) using the following priorities in order of importance;

(1) suitability of the investment to the financial requirements of the County; (2) preservation and safety of principal; (3) liquidity; (4) marketability of the investment should the need arise to liquidate prior to maturity; (5) diversification of the investment portfolio; and (6) yield.

Trinity County shall maintain a written Investments Policy, approved and annually reviewed by the Commissioners Court, as required by State law. The County Treasurer will maintain an original copy of all security and/or surety pledges made by the Depository Bank in behalf of Trinity County funds and shall monitor the adequacy of pledged funds to deposits.

The County Treasurer will maintain an original copy of all security advice for all Trinity County investment transactions.

There shall be an Investment Committee, consisting of the County Treasurer, County Auditor, County Judge, and one Member of Commissioners Court.

The Treasurer's Office will provide regular information concerning the cash position and investment performance, as required by Sections 114.025, 111.091, and 111.092 of the Revised Statutes of Texas, Local Government Code.

Trinity County conducts its treasury activities with financial institution(s) based upon written contracts, which specify compensating balances, service charges, term, and other conditions as authorized by the Local Government Code inclusive of the Revised Statutes of Texas.

General Financial and Other Information

General Government Functions

The Commissioners Court is the governing body of the County. The Texas Constitution specifies that the Court consists of a County Judge, who is elected at large and serves as presiding officer, and four County Commissioners elected by the voters of their individual precinct. The Local Government Code prescribes the duties and grants authorities of the Commissioners Court and other County officers, relating to financial management.

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In compliance with State statutes, the Commissioners Court maintains budgetary controls to ensure that provisions embodied within the annually appropriated budget are met for most County functions. According to the budget laws of the State of Texas, expenditures may not exceed the amount appropriated for each fund.

Internal Control Structure

The financial operating controls are shared by the Commissioners' Court, which is the governing body, and the County Auditor, who is appointed by the District Judges. The County Auditor has the basic responsibilities for maintaining the records of all financial transactions of the County and "examining, auditing, and approving" all disbursements from County funds prior to their submission to the Commissioners Court for payment.

The Commissioners Court sets the tax rate, establishes policies for County operations, approves contracts for the County, and develops and adopts the County budget within the resources estimated by the County Judge.

In developing the County's accounting systems, consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes the cost of a control should not exceed the benefits likely to be derived there from and the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. The county's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Cash Management

The County Treasurer, by statute, serves as the custodian of county funds and is responsible for the receipt and disbursement of all monies owed to or by the County. The County Treasurer is required to maintain accurate records of all transactions of his/her office and to regularly report to the Commissioners Court.

The Commissioners' Court selects qualified banks to serve as County depositories, in which the County Treasurer deposits all monies received. Monies that are temporarily idle during the year are deposited in TEXPOOL or according to the Trinity County Investment Policy. The County's Investment Policy was revised to meet the changes in the Public Funds Investment Act and investment strategies were identified for each group of funds.

Debt Administration

In accordance with Local Government Code 140.008, Trinity County submits an annual report of debt obligation information to the Texas Comptroller of Public Accounts. The local debt report may be viewed via link to Comptroller's website through Trinity County's internet website, www.co.trinity.tx.us. Additional information can be found in the Audited Financial Statements and Compliance Reports, under the website menu tab for Financial Transparency.

The County will continue to manage and administer debt as required by the Public Funds Investment Act (Government Code, chapter 2256).

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Risk Management

The County participates in the Texas Association of Counties Workers' Compensation Pool to cover job related risk. Development of a limited risk management program (the Health and Safety Program) has resulted in substantial savings in Workers' Compensation Insurance premiums. Additionally, the County annually reviews with its carrier all liability coverage, making necessary amendments and/or adjustments to policy deductibles and limits.

Independent Audit

The County engages a firm of certified public accountants annually to perform an audit of the general purpose financial statements which are presented under the same modified accrual basis of accounting as utilized for the County's budget. Certain funds not budgeted by the County and for which the County has no regulatory authority are reported within the annual audit, such as the County Clerk's and District Clerk's Expendable Trust Funds.

The County's website - www.co.trinity.tx.us - includes a menu tab for "Financial Transparency", where the County's financial information may be viewed.

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EXHIBIT A

FIXED ASSET FORM

INSTRUCTIONS

Form should be completed as follows:

- CHECK ONE - Acquisition, Trade, or Disposition and place P.O. # on form, if applicable.
- DEPARTMENT - name of the department receiving or disposing of the machinery or equipment.
- DATE OF ACQUISITION - date the item was received or identified as salvage/surplus for disposal.
- LOCATION – Current location of asset. If new equipment purchased 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.
- AUTHORIZED BY/DATE - the form should be signed and dated by the user and forwarded to the Auditor's Office.

ACQUISITION INFORMATION:

- VENDOR – Company in which the item was purchased from.
- SERIAL NUMBER - 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 *
- 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 (MANUFACTURER, MAKE/MODEL) - briefly describe the equipment being traded.

Attach Fixed Asset Form to Invoice.

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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 the section with the Name and Address of the Purchasers or Donee. 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 f 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

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FIXED ASSET FORM

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

Department: _____
Location: _____
Asset #: _____

Acquisition Information:

Vendor: _____ Invoice Price: _____
Serial Number: _____ Installation Price: _____
Description (Manufacturer, Make/Model): _____ Less: Trade-In: * _____
Net Cost: _____

* If Trade-In the following must be completed:

Asset Number: _____ Serial Number: _____
Description (Manufacturer, Make/Model): _____

Disposition Information:

Asset Number: _____ Serial Number: _____
Description (Manufacturer, 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/Donee: _____
Sale Price: _____ Estimated Value if Donated: _____

If Transferred:

Asset Number: _____ Serial Number: _____
Description (Manufacturer, Make/Model): _____
Transfer From: Department Name or Individual: _____
Current Location: _____
Transfer To: Department Name or Individual: _____
Transfer Location: _____

Department Head or Authorized Representative: _____

Date: _____

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EXHIBIT B

SURPLUS/SALVAGE DECLARATION REQUEST FORM

Department Name: _____

Requested By: _____

<u>Inventory Number</u>	<u>Description</u>	<u>Serial Number</u>	<u>Reason for Surplus/Salvage Declaration</u>

Approved by Commissioners' Court: _____
Date