

Fixed Asset Policy & Procedure Manual

Parker County Purchasing
Department

Accessing the Policy

- Go to www.parkercopurchasing.com
- Select the “Links” page on the left side of your screen.
- Scroll to the bottom of the Links page and choose the last link.



PARKER COUNTY - WEATHERFORD

PARKER COUNTY PURCHASING DEPARTMENT

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The Parker County Purchasing Office is dedicated to serving the citizens of Parker County. The office is overseen by a Purchasing Agent who is appointed by the Purchasing Board. This board is comprised of Parker County's two District Judges and the County Judge. Meetings of the Purchasing Board are open to the public.

Areas of County Government overseen by the Purchasing Office include competitive procurement processes such as bids and requests for proposals, inventory of County Assets, and disposal of County Assets by public auction or sealed bid. The Purchasing Office is also responsible for all purchases of County supplies and services for which competitive procurement methods are not required.

The information provided on this site has been developed with the goal of informing the public and taxpayers related to the County's procurement processes. Please feel free to contact us at any time with questions or concerns regarding these processes

Please feel free to contact us at purchasing@parkercountytx.com

We are located at 1112 Santa Fe Dr. Weatherford, TX 76086

Untitled Document - Windows Internet Explorer

http://www.parkercopurchasing.com/LINKS.html



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Texas Legislature Online
tlo2.tlc.state.tx.us/statutes/statutes.html

Susan Combs - Texas Comptroller of Public Accounts
www.window.state.tx.us/

Parker County Transportation Bond Program
www.parkercountytransportationbond.com/

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www.parkercountytransportationbond.com/

Purchasing is a proud member of the Texas Public Purchasing Association.
www.txppa.org/assoc/cms/

Parker County currently participates in the following cooperatives:

- **BuyBoard**- Texas Association of School Boards Co-op
- **US Communities**
- **HGAC** – Houston Galveston Area Co-op
- **TCPN** – Texas Cooperative Purchasing Network
- **TPASS**- State of Texas Coop – TXMAS and State Contracts
- **DIR** – State of Texas Department of Information Resources Contracts
- **Tarrant County Coop**

Parker County Employees:
[Click Here](#) for internal policy and procedure manuals



PARKER COUNTY POLICIES AND PROCEDURES

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The policies and procedures listed on this page are for Parker County employee use. If there are any questions regarding the policies and procedures listed on this page please contact the Purchasing Office.

Policies:

[Parker County Purchasing Policy](#)

[Parker County Travel Policy](#)

[Parker County Procurement Card Policy](#)

[Parker County Fixed Asset Policy](#)

Procedures:

[Office Depot Procedure](#)

[Staples Procedure](#)

The Fixed Asset Policy & Procedure Manual is written documentation of the county policy concerning control, and accounting of all county assets, Exceptions to these policies and procedures must be approved by the Commissioners' Court.

Ethics Statement

Public employment is a public trust. It is the policy of Parker County to promote and balance the objective of protecting government integrity and the objective of facilitating the recruitment and retention of personnel needed by Parker County. Such policy is implemented by prescribing essential standards of ethical conduct without creating unnecessary obstacles to entering public service.

Public employees must discharge their duties impartially so as to assure fair and competitive access to governmental procurement by responsible contractors. Moreover, they should conduct themselves in such a manner as to foster public confidence in the integrity of the Parker County Purchasing Department. Parker County employees will avoid the appearance of unethical or compromising practices in relationships, actions, and communications.

GENERAL ETHICAL STANDARDS: LGC 176- Disclosure of Certain Relationships with Local Government Officers; Providing Public Access to Certain Information

Purchasing Agent = Property Manager

- The Purchasing Agent must take an inventory of all the property on hand and belonging to the county on or before July 1st of each year.
- This inventory is filed with the County Auditor, County Judge, and each of the District Judges. (See: Section 262.011 (i) – LOCAL GOVERNMENT CODE OF TEXAS).
- The Purchasing Agent also has control over the transfer of equipment from one Department to another, with the approval of Commissioners' Court. (See: Section 262.011 (j) – LOCAL GOVERNMENT CODE OF TEXAS).

County Official & Department Heads Responsibilities

- It is the responsibility of the county official and/or department head to account for all equipment and furnishings assigned to his/her department.
- Should property be lost, it becomes the responsibility of the official or department head to report the lost equipment and the circumstances involved.
- Replacement of the lost equipment or reimbursement to the county by the department head is at the discretion of the Commissioners' Court.

Fixed Assets Categories

- **Capital Asset**

 - **Inventory Asset**

 - **Controlled Assets**

Capital Assets

- \$5,000.00 or more purchase price.
- Must be recorded for depreciation
- Example: Vehicles, Heavy Equipment

Inventory Asset


- \$500.00 to \$4,999.99 purchase price
- Recorded for tracking
- Examples: Computers, Laptops, Furniture

Controlled Assets

- Controlled Assets will be tagged and tracked regardless of original cost or value due to the nature of the asset itself.
- An example of assets that might be included in the “Controlled Assets” category would be weapons and mobile computing devices, with unit cost under \$500, and those purchased with grant funding requiring specific tagging/tracking procedures.
- The composition of this category of assets will be determined annually jointly by the Auditor and Purchasing Agent.


Inventory Change Record

The purpose of the Inventory Change Record (ICR) is to inform Purchasing of a new acquisition or transfer of inventory.

Parker County Purchasing Department		DEPT NAME: _____
		DEPT #: _____
INVENTORY CHANGE RECORD		DATE: _____
NEW ACQUISITION		
Description: _____		
VIN/Serial #:	Model #:	
PO#:	Location:	
Grant/Special Program:	Unit#:	
Signature of Department Acquiring Inventory		Date
TRANSFER OF EXISTING INVENTORY		
Asset #:	From Dept #:	To Dept #:
Description: _____		
Serial/VIN#:		
Signature of Dept Transferring Inventory		Date
Signature of Dept Accepting Inventory		Date
For Purchasing Office Use Only		Asset #:
Vendor#:	Purchase Price	
Changes Made By:	Date:	

Revised 11/12/2009 B. Harris

ICR Header

<p>Parker County Purchasing Department</p>  <p>INVENTORY CHANGE RECORD</p>	<p>DEPT NAME: _____</p> <p>DEPT #: _____</p> <p>DATE: _____</p>
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It is very important that all ICR forms have the header filled in. It should be filled in with the info of the department completing the form.

New Acquisition

NEW ACQUISITION	
Description:	
VIN/Serial #:	Model #:
PO#:	Location:
Grant/Special Program:	Unit#:
Signature of Department Acquiring Inventory	Date

Transfer of Existing Inventory

TRANSFER OF EXISTING INVENTORY		
Asset #:	From Dept #:	To Dept #:
Description:		
Serial/VIN#:		
Signature of Dept Transferring Inventory		Date
Signature of Dept Accepting Inventory		Date

For Purchasing Use Only

For Purchasing Office Use Only	Asset #:
Vendor#:	Purchase Price
Changes Made By:	Date:

Things to Remember

- Only one item per ICR form, unless an exception has been made by the Purchasing Agent.
- ICR must be complete or processing will be delayed.
- All items transferred must have ICR whether or not the item is tagged.
- All ICR transfers go through Commissioners Court for approval.
- All items purchased with PC funds or PC controlled funds must be transferred to surplus property when no longer needed, whether tagged or not tagged.

Annual Inventory

- Reports will be sent out via email in PDF format Monday, May 3, 2010
- Reports are due back in the Purchasing Office by Friday, June 11, 2010

Annual Inventory Procedure

- Print out report once received via email.
- Check that all items on the inventory are accounted for.
- Make note of additions, changes to existing items, and/or items to be removed per procedure.
- Return to Purchasing via Inner-Office mail.

Changes to Inventory

If there are additions, changes to existing items, or items to be removed please do so as follows:

- on a separate ICR per item.
- or with a spreadsheet detailing the changes attached to a signed ICR.

Conclusion

While all issues pertaining to fixed assets cannot be addressed in this manual, the intent is to provide sufficient direction for the daily operations of the county. Any issue not specifically addressed by this manual should be directed to the Purchasing Agent or the County Auditor prior to any action being taken by the department.