

SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



ITEM: 3.3  
(ID # 28641)

MEETING DATE:  
Tuesday, August 26, 2025

FROM : EXECUTIVE OFFICE

SUBJECT: EXECUTIVE OFFICE: Board Policy Manual Update - Approval of Revised Board Policy H-26 Non Capitalized Asset, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Approve revision to Board Policy H-26;
2. Direct the Clerk of the Board to update the Board Policy website with the revised Board Policy.

ACTION: Policy



Stephanie Perez, Deputy Director of Admin. Services 8/13/2025

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MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Gutierrez, seconded by Supervisor Medina and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Medina, Spiegel, Washington, Perez and Gutierrez  
Nays: None  
Absent: None  
Date: August 26, 2025  
xc: EO, COB/AB

Kimberly A. Rector  
Clerk of the Board

By:   
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$0	\$0	\$0	\$0
<b>NET COUNTY COST</b>	\$0	\$0	\$0	\$0
<b>SOURCE OF FUNDS: N/A</b>			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	25/26

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

The Executive Office is in the process of comprehensively reviewing and updating the Board of Supervisors Policy Manual. Staff have consulted with County Counsel for consistency of board policies with current laws, regulations and ordinances; and solicited input on the proposed revisions to policies from the Assistant County Executive Officers (ACEOs), Department Heads, and the Chiefs of Staff of the Board of Supervisors.

The ACO has requested an update to Board Policy H-26 - Non-Capitalized Asset Management. They have already updated their Standard Practice Manual (SPM) to increase the capital asset threshold to \$10,000 from \$5,000. All departments have been notified of the change. Updating Board Policy H-26 reflects this change for non-capital assets, as well as better defines a “walk away” asset to ensure proper tracking and alignment with the SPM.

**ATTACHMENTS:**

- Final H-26 Policy
- Redline H-26 Policy

Juan C. Perez, Chief Operating Officer

8/21/2025

**COUNTY OF RIVERSIDE, CALIFORNIA**  
**BOARD OF SUPERVISORS POLICY**

Subject:  
**NON-CAPITALIZED ASSET MANAGEMENT**

Policy  
Number      Page  
**H-26            1 of 1**

**Policy:**

This policy provides guidance for the accountability of county property classified as non-capitalized assets.

**Definitions:**

Capital assets: fixed and intangible assets of significant value as established by the Auditor-Controller, having utility which extends beyond the current year and broadly classified as land, infrastructure, buildings and improvements, equipment, livestock and intangible assets.

Non-capitalized assets: similar to capital assets except that they have an acquisition cost of less than ~~\$5,000~~10,000. Non-capitalized assets which are small, mobile, easily converted ~~to~~for personal use, and have a fair market value of at least \$200 are classified as "walk-away assets." Walk-away assets are considered theft-sensitive and therefore must be tracked. Examples include, but are not limited to firearms, video equipment, two-way radios, cameras, global positioning system (GPS) units, cellular phones, laptop computers, computer peripherals, printers, and power tools.  
~~to laptop computers, personal digital assistants (PDA), global positioning system (GPS) receivers, and cellular telephones.~~

**Procedure:**

Each department shall ensure compliance with this policy by tracking walk-away assets using the county's Asset Management Module. At a minimum, departments will track all laptop computers, cellular phones, PDAs, and GPS receivers. Departments may use another established system to ensure the accountability of non-fixed assets if the department's system has been reviewed and approved by the Auditor-Controller. No other system exemption applies.

**Reference:**

Minute Order 3.10 of 09/12/06  
Minute Order 3.4 of 12/18/07

**COUNTY OF RIVERSIDE, CALIFORNIA**  
**BOARD OF SUPERVISORS POLICY**

Subject:  
**NON-CAPITALIZED ASSET MANAGEMENT**

Policy Number	Page
<b>H-26</b>	<b>1 of 1</b>

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