



Santa Cruz Consolidated Emergency Communications Center

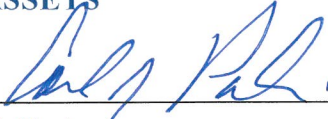
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9-1-1 FIRE
POLICE
MEDICAL



Michael J. McDougall
General Manager

COMMUNICATIONS ADMINISTRATIVE POLICY/PROCEDURE

Policy No. 370	Date Issued: August 4, 1994
Section: 300 – Fiscal Policies	Date Revised: May 22, 2008
Accreditation Standards: CALEA 2.4.8	
SUBJECT: FIXED ASSETS	
APPROVED:	
	Board Chairperson

- 1.0 Accountability shall be maintained for all Authority fixed assets, including software, with a value in excess of \$5,000 or as deemed necessary by the Authority. All fixed assets with a value in excess of \$5,000 shall be capitalized and depreciated using the straight line method.
 - 1.1 Accountability shall also be maintained for other equipment with a value of less than \$5,000 when the expected life is in excess of five (5) years.
 - 1.2 The General Manager may add any other type of equipment to the inventory when he/she deems accountability should be maintained.
- 2.0 Authority inventory tags shall be affixed to equipment required for accountability.
- 3.0 The inventory records shall be maintained by the Authority.
 - 3.1 A full physical inventory shall be taken annually no later than August 30th of each year.
 - 3.2 The results shall be certified by the General Manager, a copy kept in the Authority records, and a copy filed with the Controller for the Authority.
 - 3.3 If equipment is stolen, a report will be filed with the appropriate law enforcement agency.

- 3.4 The General Manager shall report the results of the inventory to the Board of Directors each year after the annual physical inventory is completed.
- 4.0 Surplus equipment may be disposed of by public auction, transferred to another governmental entity, or disposed of (if damaged beyond repair).
 - 4.1 Any such proposed disposal shall be approved by the Board of Directors.
 - 4.1.1 The General Manager may approve disposal of surplus equipment with an original purchase price of up to \$5,000 without Board of Directors approval.
- 5.0 Authority inventory tags shall read "Property of SCCECC" and a five (5) digit number (starting with 00001).
- 6.0 Associate User or Member agencies may make available for the use of SCCECC certain equipment and other resources.
 - 6.1 The Authority shall account for borrowed equipment in conjunction with the annual physical inventory.
- 7.0 SCCECC may make available to its User agencies certain equipment and other resources.
 - 7.1 Ownership and accountability for loaned equipment shall remain with the Authority.
- 8.0 All fixed assets are depreciated on a straight-line basis using estimated useful lives as follows:
 - 8.1 Buildings 30 – 40 years
 - 8.2 Land Improvements 20 – 30 years
 - 8.3 Radio/Phone Equipment 8 – 15 years
 - 8.4 Computer Equipment 5 – 8 years
 - 8.5 Computer Software 3 – 5 years