

RESOLUTION NO. 26-86

SUPERSEDES RESOLUTION NO. 70-84

WHEREAS, the State Auditing Team has recommended the County set policies and procedures for the control of county owned property by means of a fixed asset management system.

WHEREAS, RCW 36.32.210 requires the County Commissioners to inventory all county personal property annually,

WHEREAS, the duty of the County Commissioners is to make certain that public property is adequately protected, managed, and maintained,

NOW, THEREFORE, BE IT RESOLVED, that the Board of Mason County Commissioners establishes the dollar value for inventory to be \$100 and the dollar value for county fixed assets to be \$1,000.

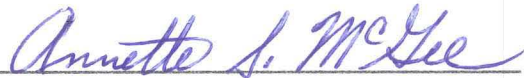
All inventoried County property shall be identified on a standard form (Attachment D) using an alphanumeric system as listed in Attachments A and B.

All County fixed assets shall be accounted for using the form in Attachment C.

Each Department Head/Elected Official shall be responsible for completion of annual inventory and listing of fixed assets to be submitted to the County Auditor no later than February 1st.

Dated this 11th day of March, 1986.

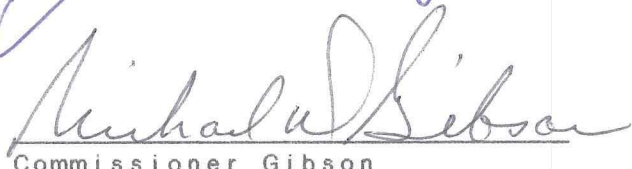
BOARD OF COUNTY COMMISSIONERS
MASON COUNTY, WASHINGTON



Chairperson McGee



Commissioner Eager



Commissioner Gibson

ATTEST:



Clerk of the Board

xc: Cmmrs
Elected Officials
Department Heads

ATTACHMENT A

ASSESSOR	AS
AUDITOR	AU
CLERK	CL
COMMISSIONERS	CO
DISTRICT COURT	DC
PROSECUTOR	PA
CORONER	CR
SHERIFF	SO
EMERGENCY SERVICES	ES
EXTENSION AGENT	EO
FAIR	CF
CONVENTION CENTER	CC
GENERAL SERVICES	GS
HEALTH DEPARTMENT	HN
JUVENILE COURT	JC
PROBATION	DP
SUPERIOR COURT	SC
BOARD OF EQUALIZATION	BE
CIVIL SERVICE	CS
CENTRAL SERVICES	SS
TREASURER	TR

ATTACHMENT B

0XXX Desks, Tables
00XX Desks
01XX Return Unit
02XX Credenza
03XX Conference Table
04XX Folding Tables (Portable)
05XX Computer Table
06XX Specialized work tables
07XX machine stand/table
08XX local option
09XX local option

1XXX Chairs, Furniture
10XX Executive Chair
11XX Side Arm Chair
12XX Side Chair
13XX Secretarial Chair
14XX Stool
15XX Bookshelf, Organizers
16XX Couch
17XX Clothes rack
18XX Chair Mat
19XX Local option

2XXX Cabinets for Filing and Safes
20XX Filing Cabinets
21XX Lateral Files
22XX Data Forms File
23XX Card Files
24XX Safe
25XX Local Option
26XX Local Option
27XX Local Option
28XX Local Option
29XX Local Option

3XXX Electrical/electronic office equipment
30XX Typewriter
31XX Word Processor
32XX Calculator/Adding Machine
33XX Recording Equipment
34XX Lamps
35XX Clock/Time Piece
36XX Local Option
37XX Local Option
38XX Local Option
39XX Local Option

4XXX Computer software
40XX Word Processing Program
41XX Spread Sheets Program
42XX Local Option
43XX Local Option
44XX Local Option
45XX Local Option
46XX Local Option
47XX Local Option
48XX Local Option
49XX Local Option

5XXX Demonstration Equipment
50XX Camera
51XX Overhead Projector
52XX Slide Projector
53XX Movie Projector
54XX Video Recorder
55XX TV
56XX PA/Sound Equipment
57XX Demonstration Boards
58XX Podium
59XX Local Option

6XXX Appliances
60XX Air Cleaner/Air Conditioner
61XX Refrigerator
62XX Microwave Oven
63XX Stove/Range
64XX Local Option
65XX Local Option
66XX Local Option
67XX Local Option
68XX Local Option
69XX Local Option

7XXX Miscellaneous
70XX
71XX
72XX
73XX
74XX
75XX
76XX
77XX
78XX
79XX

8XXX Local Option
80XX
81XX
82XX
83XX
84XX
85XX
86XX
87XX
88XX
89XX

9XXX Local Option
90XX
91XX
92XX
93XX
94XX
95XX
96XX
97XX
98XX
99XX

MASON COUNTY FIXED ASSET

<p>1 <u>ID#</u></p>	<p>2 <u>Department</u></p>
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3
Cost History

Date Acquired/ Date Disposed	Purchase Voucher Number	Date of Purchase Voucher	Purchase Price

Funding Source

/ / Current Expense / / Health Department
 / / Convention Center / / Fair
 / / Other _____ (specify)

Equity Account Number

/ / 171 Land
 / / 172 Buildings & Structures
 / / 174 Capital Leases
 / / 175 Leasehold Improvements
 / / 176 Other Improvements
 / / 181 Machinery and Equipment
 / / 189 Construction in Progress
 / / ____ Other _____ (specify)

4
General Description/Use

5

Asset Disposal Information

-
- a. Sold or Traded to:
 - b. Disposition Date
 - c. Receipt #
 - d. Disposition Authorization
(1) Date (2) Source
 - e. Proceeds of Sale/Insurance Claim
 - f. Less: Net Book Value (_____)
 - g. Gross Gain/(Loss)
 - h. Add: Contributed Capital
Net of Amortization
 - i. Less: Amount Due to Grants (_____)
 - j. Net Gain (Loss) _____

 - k. Grantor Notification Date:
 - l. Grantor Disposal Instructions:
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6

Physical Verification

Date	Comments	Conditions

7

Special Insurance, Maintenance, Repair, Etc. Instructions

DEPARTMENT:

DATE:

CODE NUMBER	ITEM	SERIAL # MODEL #	BRAND	PURCHASE YEAR	NEW OR USED	DEPARTMENT OR PERSON CHARGEABLE	VALUE*	DATE SURPLUSED	SURPLUS VALUE ASSIGNED

ATTACHMENT D

* ASSIGNED VALUE AT COST TO REPLACE UNLESS ITEM PURCHASED NEW, THAT ASSIGNS PURCHASE VALUE.