



# West Valley Fire-Rescue

## Yakima County Fire District 12

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YAKIMA COUNTY FIRE DISTRICT 12  
10000 ZIER ROAD  
YAKIMA, WA 98908

**POLICY #** 2407

**COMMISSION CHAIR SIGNATURE** s/b *Ken Eakin, Chair*

**EFFECTIVE DATE:** AUGUST 13, 2019

**POLICY TITLE:** ASSET MANAGEMENT

**REFERENCE:** POLICY 2302  
RCW 39.33, RCW 43.09.210, RCW 43.09.185

### **PURPOSE:**

The purpose of this policy is to establish a uniform method of identifying minimum values over which items will be classified as assets for the purpose of inclusion in an asset inventory database and physical inventory. And to also establish a method of disposing of assets when they no longer meet the needs of the District.

All members of the District have a responsibility to care for and be accountable for District property. Members are also responsible for reporting theft or damage to any District property.

### **DEFINITIONS:**

- **Asset:** Include all capital and small and attractive items, as defined below that are purchased, donated, or acquired through a capital lease or grant to the District.
- **Capital Asset:** Include land of any value, structures, improvements other than structures, and any piece of equipment with a value of \$5,000 or greater at the time of acquisition. Replacement parts (even if the cost is over \$5,000) as well as ordinary repair and maintenance, will **NOT** be considered capital outlay. Remodel, alterations and improvements that increase the value or extend the life of the facility and property will be considered capital outlay.

- **Small and Attractive Asset:** Include items valued at less than \$5,000 at the time of acquisition that are determined to be susceptible to misappropriation, misuse or loss. These items include but are not limited to, mobile radios, pagers, chainsaws, laptops, tablets, cameras, televisions, computers, monitors, shop tools, cellular phones, and other highly mobile technological devices.
- **Operational Equipment:** All equipment that is “assigned” to a District member for operational use, such as turnouts, boots, uniforms, pagers, etc. will be inventoried in the Emergency Reporting System.

**GUIDELINES:**

- 1.0 All Capital Assets (except infrastructure and vehicles) and Small and Attractive Assets shall have a number identifying tag attached when purchased. A record of these assets and related tag number shall be maintained by the Fire Chief or his designee.
- 2.0 The District will prepare and maintain an asset inventory system that will include the following:
  - 2.1 Acquisition date.
  - 2.2 Purchase cost.
  - 2.3 Description of item.
  - 2.4 Serial number and/or asset identification number.
  - 2.5 Manufacture and model number.
  - 2.6 Location of item.
  - 2.7 Surplus/disposal.

**FEDERAL GRANT FUNDS:**

The District will adhere to Title 2 of the Code of Federal Requirements (CFR) sections 200.310-316 when receiving grant funding for real property, equipment, supplies and intangible property, through the Federal Government.

**INVENTORY:**

- 1.0 The Fire Chief or his designee shall perform an annual physical inventory of Capital Assets and Small and Attractive items, comparing to the inventory from the previous year.
- 2.0 Any items found within the established dollar threshold not property identified and tagged shall be assigned an identification number and added to the inventory system.
- 3.0 Lost or missing items shall be reported immediately to the Fire Chief for follow up and further action.
- 4.0 All assets deemed “lost or misappropriated” must be report to the Washington State Auditors Office in accordance with RCW 43.09.185, and a copy of the report shall be provided to the Board of Fire Commissioners.
- 5.0 Certain Capital Assets, such as land, infrastructure, buildings and improvements other than buildings, do no require a physical inventory due to their stationary nature.

## **SURPLUS AND DISPOSAL:**

- 1.0 The Fire Chief or his designee shall annually compile a list of equipment and assets that are in disrepair and/or no longer meet the needs of the District.
- 2.0 Before any disposal, the list must be presented to the Board of Fire Commissioners for approval by resolution at a regularly scheduled Board meeting.
- 3.0 Following Board approval, the District may sell, donate or dispose of the asset as they see fit. All District identifying markings must be removed from the item before disposal or sell.
- 4.0 Notice of items being sold to the public will be advertised via the Fire District website as well as the District Newsletter when deadlines coincide.
- 5.0 Surplused property being sold to another governmental entity shall be done at the fair market value of the item, except as otherwise determined by the Board of Fire Commissioners.
- 6.0 Surplused property and/or assets with an estimated value of more than fifty thousand (\$50,000) dollars shall follow procedures set forth in RCW 39.33.020 and hold a public hearing. At least 10 days prior to the hearing a notice shall be published in a newspaper of general circulation and on the District's website.
- 7.0 All surplus property is to be sold "AS IS, WHERE IS" with no warranty whatsoever, whether expressed or implied.