
**DOUGLAS COUNTY ADMINISTRATIVE
POLICIES AND PROCEDURES**

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COUNTY MANAGER: [Signature]
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SUBJECT: FIXED ASSETS

- I. PURPOSE:** The purpose of a fixed asset inventory system is to provide control and accountability over governmental property, plant and equipment, and to gather and maintain information needed for the preparation of financial statements. Fixed asset records ensure that a stewardship responsibility for assets is placed on individual government officials to assure that governmental property and equipment is not stolen, misused, or subject to undo wear and tear.
- II. POLICY:** The Nevada Revised Statutes (NRS 354.625) and Generally Accepted Accounting Principles (GAAP) require the establishment and maintenance of adequate property and equipment records relating to the acquisition, control and disposition of assets.

The Nevada Administrative Code (NAC 354.750) requires the governmental entity to take a physical inventory at least once every two years of all its equipment and other property that constitute fixed assets. Each item is required to have an identifying number and be labeled as belonging to the local government.

A. DEFINITIONS:

1. **Fixed Assets:** Assets of a long-term character that are intended to continue to be held or used such as machinery, equipment, furniture, land, buildings, and infrastructure (NRS 354.528).
2. **Capitalization:** The procedure of adding an asset to the fixed asset inventory. When an asset is added to the inventory records it is "capitalized".
3. **Capitalization Threshold:** With this policy, the County establishes \$3,000 as the minimum value at which acquired assets will be added to the fixed asset inventory. This dollar threshold will not be applied to the acquisition of land. Land should be added to the inventory regardless of its value.
4. **Capital Outlay:** Machinery and equipment valued at \$3,000 or more with a life expectancy of more than one year. Examples include furniture, appliances, equipment, vehicles and motorized equipment. These assets are acquired for use in normal operations and are not acquired for the purpose of resale. They do not lose their identity when removed from their location and are not permanently attached to a structure or infrastructure.

6. **High Risk Equipment:** Certain assets costing less than \$3000 are susceptible to the risk of theft or loss. See the detailed listing of High Risk Equipment in Section IV, D, 1a.
7. **Capital Project:** The purchase, construction or replacement of the physical assets and facilities of the County. These assets are of a non-recurring nature, are valued at \$3,000 or more in total and have a useful life of more than one year. Examples include: land, buildings and infrastructure. Costs include all expenditures related to the planning, permitting, design, and construction necessary to bring a facility on line and can also include reimbursement of a project manager's time and overhead costs.
8. **Small Projects:** Capital project type purchases of less than \$3,000 in total will be expensed as small projects and will not be "capitalized".
9. **Ancillary Costs:** Any costs, in addition to purchase price or cost of construction, incurred to place an asset in its intended location and condition for use.
10. **Warehouse:** It is the function of the warehouse to accept all surplus property, including Fixed Assets, to store, disperse to other departments, dispose of, or auction as determined appropriate. (NRS 332.185).

III. PROCEDURE:

A. FORMS:

1. **Fixed Asset Form:** Appendix A - Use this form for all fixed asset transactions.

B. METHODS OF ACQUISITION:

1. **Purchased Assets:** Use the purchase cost plus all appropriate ancillary costs.
2. **Constructed Assets:** Include all direct costs and ancillary costs associated with the construction. Department project management costs may be capitalized.
3. **Donated Assets:** All donations of assets to the County with a fair market value or estimated value of \$3,000 or more are to be approved by the Douglas County Board of Commissioners. All donations of land regardless of value are to be approved by the Douglas County Board of Commissioners. A copy of the Board approval should be sent to the Comptrollers. Prior to donation, items should be inspected for condition and usefulness by the appropriate County personnel and evaluated for hidden costs (transportation, set-up, maintenance & repair) before submission for acceptance by the Board of Commissioners. Use the fair market value at time of acquisition plus all appropriate ancillary costs when recording the asset value. If fair market value is not practical, use the estimated cost. If acquired by gift, the capitalized value is to reflect its fair market value at the time of acquisition.

4. **Confiscated Weapons and Vehicles:** The NRS 202.340 provides that the Sheriff shall confiscate dangerous weapons from persons charged with the commission of a public offense. Any weapons with a value of \$3,000 retained for department use shall be added to the Fixed Asset inventory. The NRS 482.540 provides that the Sheriff may seize a vehicle for various reasons. If the court declares that the seized vehicle is forfeited, the department may retain the vehicle for departmental use. NRS 482.542 Any vehicle with a value of \$3,000 retained for department use shall be added to the Fixed Asset inventory.

C. CUSTODY OF ASSETS:

1. Each Department Head is responsible for the custody of departmental assets and for assurance that all assets are suitably identified, correctly used, properly maintained, and adequately safeguarded.
2. Under no circumstances may County owned equipment be donated, traded-in, or given to another entity without prior approval from the Douglas County Board of Commissioners (NRS 244.1505). A copy of the Board approval should be sent to the Comptroller.
3. No employee shall use for private gain or advantage the County's time, facilities, equipment, money, materials or the prestige and influence of their position (COUNTY PERSONNEL REGULATIONS 2.02.100).

D. MAINTENANCE OF FIXED ASSET:

1. Fixed Asset Additions:

• **Capital Outlay:**

- a. **Machinery & Equipment:** All machinery & equipment excluding vehicles, costing \$3,000 or more should be charged to general ledger expense account 564.500. All motor vehicles should be charged to general ledger expense account 564.700. The acquisition of machinery & equipment and motor vehicles should be entered at cost plus all ancillary charges:

Ancillary costs include such items as:

1. Transportation charges
2. Installation costs
3. Extended maintenance/warranty contracts
4. Vehicle equipment

- b. **High Risk Equipment:** These items are particularly susceptible to the risk of theft or loss and therefore each department may choose to track these items internally. These assets will not be included in the Fixed Asset System. If problems arise with theft or loss of high-risk equipment, a procedure for tracking these items may be implemented by the County Manager or the Comptroller. The following is a partial list of high-risk items:

1. Cameras
 2. Computers (laptop/desktop)
 3. Copiers
 4. Monitors (TV, Video, Computer, etc.)
 5. Printers
 6. Players, audio/video (disc or cassette)
 7. Projectors
 8. Receivers (radio, 2 way radios, etc.)
 9. Scanners
 10. Recorders audio/video
 11. Speakers
 12. Handguns, rifles, shotguns binoculars.
- c. Small Equipment: Capital outlay type purchases of less than \$3,000 should be charged to general ledger account 533.802.
- Capital Projects:
- a. Land: All land, regardless of value will be added to the County Fixed Asset System. The land and ancillary costs including rights-of-way and easements should be charged to general ledger expense account 561-100.
Ancillary costs include such items as:
 1. Legal and title fees,
 2. Surveying fees, appraisals and negotiation fees,
 3. Site preparation costs and costs related to demolition.
 - b. Buildings: All buildings and ancillary costs should be charged to general ledger expense account 562-200. Additions and modifications to buildings (e.g., a new heating and ventilating system) and other permanently attached fixtures should be included when the costs are \$3,000 or more and extend the useful life of the asset.
 - c. Infrastructure: All infrastructure and ancillary costs should be charged to general ledger expense account 562-500. Examples of these assets include: drainage, water & sewer systems, bridges, roads, sidewalks, parking lots, landscaping, playgrounds and fences having a cost of \$3,000 or more.
 - d. Additions or Improvements: Capitalize the acquisition cost of a fixed asset, which adds to or improves another fixed asset when the cost is \$3,000 or more. Additions and improvement costs are different from maintenance. Additions increase the physical size or operating capabilities of an asset. Improvements add to the useful life of an asset. Both additions and improvements add future benefits. Maintenance costs are incurred to keep the asset in normal operating condition.
Ancillary costs for Buildings, Infrastructure and Additions or Improvements include:
 1. Professional fees of architects, attorneys, appraisers, financial advisors, etc.
 2. Interest and related costs incurred during construction.
 3. Any other costs necessary to place a building or structure into its intended state of operation
 - e. Small Projects: Capital project type purchases of less than \$3,000 should be charged to general ledger account 533.817.

2. **Tagging Assets:** The primary purpose of tagging is to maintain identification of assets, aid in the periodic inventory and identify the physical location of the asset. Each fixed asset is assigned a property number. The "property number tag" is to be affixed to each asset by the department as appropriate. For assets that are not easily "tagged", for example, buildings and sewer lines, the property tag should be permanently affixed to a copy of the Fixed Asset Form and retained by the department.
3. **Physical Location Changes and Transfers of Assets:** The Fixed Asset System tracks items by location and it is essential that transfers of items and physical location changes be recorded. Prior to a location change or transfer of property, a Fixed Asset Form must be completed. The department transferring an asset will initiate and sign the Fixed Asset Form and then forward it to the receiving department for signature approval. After completion the form should be sent to the Comptroller's Office for input into the Fixed Asset System.
4. **Fixed Asset Disposals/Retirements:** Fixed assets should only be considered for disposal or retirement when they are no longer needed by the County or the asset becomes broken, non-repairable, hazardous or obsolete. It is the Department Head's responsibility to determine which of the following is the most advantageous method to dispose of County property.
 - **Acceptable Methods for Disposal or Retirement of Property:**
 - a. **Immediate destruction:** Assets deemed either broken, hazardous or having the potential for inappropriate use should be promptly and safely destroyed or discarded. After turn-in by the using department to the warehouse, and upon independent appraisal that the product has no marketable value, the product can be discarded in the most expeditious manner by the warehouse. See ARO-106 (12/72) NRS 332.185.
 - b. **Donation:** Assets may be donated to a nonprofit organization created for religious, charitable or educational purposes or to another governmental entity, to be used for any purpose that will provide a substantial benefit to the inhabitants of Douglas County. The Board of County Commissioners must pass a resolution for each donation or a resolution delegating the authority to make donations in the name of the County (NRS 244.1505).
 - c. **Sale:** The governing body or its authorized representative may sell any such personal property at public auction if it determines that the property is no longer required for public use and deems such a sale desirable and in the best interest of the local government (NRS 332.185).
 - d. **Firearms:** Firearms acquired by the Sheriff's Department that are specifically assigned to an officer may be purchased by the officer upon retirement or when the firearm is determined to be no longer serviceable, whichever comes first. The following criteria shall apply:
 1. The Department has no further use for the firearm.

2. The firearm may only be transferred to Federal Firearms License Dealer who shall coordinate final sale and transfer of the firearm to the purchasing officer in accordance with United States Federal Code and Nevada Revised Statutes.
 3. The sale of firearm shall be at Fair Market Value, determined by the Sheriff or his designee, payable to the Douglas County Sheriff's Department.
 4. The officer purchasing the firearm shall meet all requirements of the Brady Bill Licensing Act.
 5. The officer purchasing the firearm is responsible for associated costs including sales tax and Brady Bill fees, payable to the Federal Firearms License Dealer.
 6. Alcohol, Tobacco and Firearms form ATF F 4473 must be completed for every firearms transaction.
 7. An officer may acquire no more than two (2) firearms through this policy.
 8. Class III, Fully automatic firearms are prohibited for purchase.
- Following are three general methods of selling surplus property: government sale, sealed bid and auction:
- a. Government Sale: The County can sell the surplus property to any other government entity in the State of Nevada (NRS 334.030).
 - b. Sealed Bid: The department and/or the Purchasing Department can prepare a bid, advertise and award the sale to the highest bidder. See purchasing manual for procedures.
 - c. Surplus Auction: Two auction procedures are available to the County.
- The State of Nevada conducts two auctions per year, in the spring and fall, in Reno. To submit property for the State of Nevada surplus auction contact the County Purchasing Agent for further instructions. The Department Head must complete a Fixed Asset Form documenting the reason for removal of the asset from the fixed asset inventory.
 - Douglas County conducts the annual surplus auction. The Operational Services Department is responsible for this auction and the required Board of Commissioners approval.
 - a. For any fixed assets on the inventory being sent to surplus, the Department Head will submit a Fixed Asset Form to the Comptroller's Office indicating the location change to surplus (406) and documenting the reason for retirement. The fixed asset record is corrected to indicate the location of the asset has changed. This will assist in ensuring the proper department receives the proceeds from the surplus sale. A copy of the Fixed Asset Form must be attached to each fixed asset taken to the warehouse for surplus sale.

- b. For sending items to the surplus sale that are no longer on the inventory (less than the \$3,000 threshold), you must provide the warehouse with a listing of the items noting your fund & department to receive credit from the sale.
 - c. A current list of assets ready for the surplus sale can be viewed on the 'Q' drive under 'Auction'. Departments can view this list and determine if there are items they need.
 - 5. **Missing/Lost Fixed Assets:** If any fixed assets are determined to be missing or lost, the department must conduct a thorough search of the premises for the missing item. When assets are missing and there is no suspicion of theft, a Fixed Asset Form must be completed. The Department Head must sign the form and send it to the Comptroller's Office. The reason for the deletion must be clearly detailed on the form.
 - 6. **Theft of Fixed Assets:** If any fixed assets are suspected as stolen, the department must conduct a thorough search for the missing items including interviews of applicable personnel. The Sheriff's Office must be notified if theft is involved and they are required to complete an incident report. A Fixed Asset Form must be completed and signed by the Department Head, then forwarded to the Comptroller's Office.
 - 7. **Deletion of Fixed Assets:** The Board of Commissioners must approve all deletions of fixed assets. A completed Fixed Asset Form documenting the reason for deletion must be sent to the Comptroller's Office. The Comptroller's Office will obtain the required Board of Commissioners approval for all deletions (other than the surplus sale) within the fiscal year.
 - 8. **The Douglas County Sheriff's Office is authorized by the State of Nevada to dispose of confiscated weapons or vehicles to include: retention for the departmental use, sale at public auction or trade to the highest bidder. (NRS 202.340) (NRS 482.542)**
 - 9. **Depreciation of Fixed Assets:** Depreciation is an operational expense that results from the use of capital assets over the estimated 'useful life' of the asset. Douglas County uses the straight-line method of depreciation, which assumes that the asset provides constant benefits, so the cost is spread in equal amounts over its useful life. Beginning July 1, 2002 all capital assets held by the County are subject to depreciation. Appendix D is to be used as the guideline for the average 'useful life' given to each type code.
- E. **INVENTORY:**
- 1. **Annual Physical Inventory:** An annual physical inventory is done to maintain an accurate record of County assets and to comply with County Policy, Nevada Revised Statutes and Nevada Administrative Code. Each department head is responsible for ensuring that fixed asset records are up-to-date. The procedure for physical inventory is as follows:

- The annual physical inventory will be sent to each department during the month of November by the Comptroller's Office. This inventory includes the department assets as of June 30th the previous year minus assets sold at the surplus sale conducted in September of the current year.
 - Upon receipt of the printouts, inventory should be updated and verified as follows:
 - a. Where applicable, physically verify the fixed asset tag numbers to the inventory on the printouts.
 - b. Validate whether the asset is still in use and is in a usable state. (Should it be considered for retirement?).
 - c. Correct descriptions, if needed, on the inventory sheets.
 - d. Complete a Fixed Asset Form for any adds, transfers or retirements not recorded on the printout.
 - A copy of the 'inventoried' printout along with any Fixed Asset Forms should be signed and dated by the Department Head and returned within the established date to the Comptroller's Office.
2. Perpetual Inventory: To ease the burden of the annual physical inventory of fixed assets, a perpetual inventory (updated continuously) should be maintained by each department. The Comptroller's Office should be notified promptly whenever an item is transferred, lost, stolen, or missing its tag, or whenever an adjustment to a department inventory is needed. If this practice is continuously implemented, the annual physical inventory will be a routine matter and the Fixed Asset System more accurate.
 3. Additional Physical Inventory: A department may request a current copy of their inventory at any time. Situations exist whereby an additional physical inventory should be conducted, for example: immediately following a burglary.
 4. Routine Audit: The Comptroller's Office has the authority to audit fixed asset records at any time. Departments should keep assets accounted for in a way that permits random spot-checks at each location. Irregular findings will be reported to the Department Head, Comptroller and County Manager as deemed necessary by the Comptroller's Office.

V. RESPONSIBILITY FOR POLICY REVIEW: The Comptroller's Office will be responsible for reviewing and updating the policy at least every five years.

09/22/05

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DOUGLAS COUNTY COMPTROLLER'S OFFICE
FIXED ASSET FORMAPPENDIX A
PAGE 1 OF 1**Section 1 – Required for all Transaction Types**

Property Number	Inventory Amount	Item Description (28 Characters Maximum)
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Section 2 – Additions or Changes Only

Asset Class	Asset Type	Location 1	Location 2
Responsible Fund No.	Responsible Dept. No.	Acquisition Code	Model No. (10 Characters Maximum)
Serial No. (20 Characters Maximum)			Month/Year Capitalized
Basis Code	Useful Life in Months	Function	Vendor (11 Characters Maximum)
Property Tag Affixed By (Signature)			Date Tag Affixed

* Change Basis Code - Asset Changes & Deleted

Section 3 – Deletions Only

Disposition Code	
Asset Class	Reason for Deletion (Must Detail)

APPROVED BY

DATE

Department Head Signature

Section 4 – Transfers Only

From Fund/Dept No.	To Fund/Dept No.	New Location 1	New Location 2
Department Head Signature		Department Head Signature	
Reason For Transfer			

Comptroller's Office Use Only

VR#/PO#	Paid By Fund/Dept	Booked To Fund/Dept	Accum. Depr.	F/Y Entered
G/L Debit Acct. No.		G/L Credit Acct. No.		
Notes:				

APPENDIX B**FIXED ASSET FORM INSTRUCTIONS**

Section #1 - Must be completed for all types of transactions.

Section #2 - This section is to be completed for all additions or changes to the inventory.

Section #3 - This section is to be completed for all deletes to the inventory.

Section #4 - This section is to be completed and approved by the transferring department and then forwarded to the receiving department for their approval.

Section #5 - This section is for use by the Comptrollers Office.

Douglas County Property & Equipment Fixed Asset Form -The Fixed Asset Form is used to record all additions, changes, transfers or deletions in property and equipment.

Property Number - The number assigned to an asset to assist in identification of assets.

Inventory Amount - Use both dollars and cents.

Item Description - Name of item, followed by detailed description. Example: Tractor, Year, Ford w/loader.

Asset Class - A three-digit number that describes the class of property should be recorded as follows.

- 561 - Land
- 562 - Buildings
- 564 - Machinery & Equipment
- 565 - Motor Vehicles
- 567 - High Risk Equipment
- 568 - Infrastructure

Asset Type - A three-digit code is used to describe the type of property. Refer to Appendix D.

Location 1 - A two-digit physical location code:

- | | |
|---------------------|---------------------|
| DC - Douglas County | EF - East Fork Fire |
| GV - Gardnerville | GN - Genoa |
| MN - Minden | |

Location 2 - This number identifies the building or area in which the property is physically located. Refer to Appendix C.

Responsible Fund - This number denotes the fund that is responsible for the property. For example, property under the control of the Road Dept. would be 232.

Responsible Dept. - This number denotes the department within the fund responsible for the property.

Acquisition Code - This is a code that best describes how the property was acquired. The codes are:

N - Purchased New	U - Purchased Used	D - Donated Gift
M - Miscellaneous	S - State Surplus	F - Federal Surplus
MXD - Mixed Sources		

Model Number - The model number of the equipment is limited to 5 characters.

Serial Number - This is the manufacturer's serial number on the asset. This field can be used for further description when there is no serial number.

Month/Year Acquired - Enter the numerical acquisition date, for example 11/2000 for November 2000.

Basis Code - This one digit code indicates the amount at which the property is carried on the records. The codes are:

- A - Original Actual Cost
- B - Appraised Value
- C - Estimated Cost

Useful Life In Months - To be completed by the Comptroller's Office & reviewed by Department Head.

Remaining Life - This will always be the same as the useful life when entering a new asset.

Vendor - Enter the name of the person or business from whom the property item was acquired.

Disposition Code - This number denotes the reason for deleting the fixed asset.

- 4 - Lost / Stolen
- 5 - Sold
- 6 - Retired

User Defined Date (01) - This field is used to track the actual fiscal year cap date. Because the capitalization date could possibly be in a prior year, this field is used for tracking the actual entries for the fiscal year.

User Defined Code (04) - This field was set up to track the 'function activity' as required for GASB 34 for financial reporting.

APPENDIX C

FIXED ASSET LOCATION CODES

#	LOCATION NAME	#	LOCATION NAME
100	Administrative Building-Valley	515	Park Facility-Johnson Lane
103	Administrative Building-Lake	517	Park Facility-Pinenut Ball Park
105	Minden Inn	520	Park Facility-Brautovich
106	Communications-911 Building	530	Park Facility-Zephyr Cove
185	Social Services Building	535	Douglas High School
175	Judicial/Law Enforcement Building	536	Carson Valley Middle School
178	Judicial/Law Enforcement-Common Area	537	Pau-Wa-Lu Middle School
182	Recreation Building	538	Kingsbury Middle School
183	Recreation Annex Building	540	Park Facility-Lampe (Concessions Building)
184	NO LONGER IN USE	545	Park Facility-Topaz Ranch Estates
185	Ag Extension	550	Park Facility-Weed Building
190	Library-Valley	560	Park Facility-Office/Garage Building
195	Library-Lake	565	Park Facility-Lampe
200	Equipment Bldg/Garage/Kingsbury	567	Park Facility- Skate Park
205	East Peak Repeater Station	570	Park Facility-Fairgrounds
206	Leviathan Mountain Top	571	Park Facility-Rifle Range
210	Salt & Sand Storage-Kingsbury Grade	572	Park Facility-Fairgrounds Softball Complex
215	Tahoe Douglas Fire District	580	Park Facility-Gardnerville Ranchos
220	Land-County Owned	585	Park Facility-Rancho Aspen
222	Transfer Station	586	Park Facility-Rancho Aspen Maintenance Building
224	Stor-Ails	587	Park Facility-Rancho Aspen Concession Building
225	Smith's Recycle Bin Location	588	Park Facility-Kahle
305	Senior Citizens Center-Lake	589	Park Facility-Model Airplane Airport
315	Senior Services Center-Valley	590	Park Facility-Stodick
400	Records Storage Building	591	Kahle Center- Recreation
405	Purchasing -Warehouse	600	Animal Control
406	Purchasing-Surplus	605	China Spring
407	Purchasing-Storage	610	Sheriff Substation-North Valley
410	Airport Land-Real Property	620	Sheriff Substation-TRE
415	Road-Yard Office	630	Sheriff Substation-Ranchos
418	Motor Pool/Vehicle Maintenance Garage	650	Zephyr Water System
420	Airport-Administration	652	Genoa Water System
425	Airport-Terminal Building	654	East Valley Water System
430	Airport-Well House (Small)	655	Sunrise Estates Water System
435	Airport-Well House (Main)	656	Cave Rock/Uppaway Water System
440	Airport-Pump House	658	Skyland Water System
445	Airport-Hangar 1	659	North Valley Wastewater Treatment
450	Airport-Hangar 2	660	Ridgeview
455	Airport-Civil Air Patrol	703	Genoa-Firehouse
460	Airport-Electrical Vault	704	Genoa-Church
465	Industrial Building-Bentley	706	Genoa-Town Hall
470	Airport-Grounds	708	Genoa-Post Office
500	Park Facility-Topaz Lake	710	Genoa-Park
512	Park Facility -Lake #3	712	Genoa-Museum

FIXED ASSET LOCATION CODES

#	LOCATION NAME
715	Genoa
800	Gardnerville- Admin.
804	Gardnerville Maintenance/Facility Bldg
806	Gardnerville-Toler/Hwy 395 Planters
808	Gardnerville-Gardner Park
810	Gardnerville-Heritage Park
812	Gardnerville-Waterloo Island
815	Gardnerville-Town Hall Administration
900	Minden-Administrative Building
902	Minden-CVIC
904	Minden-Park
905	Minden-Clock
906	Minden-Westwood Park
908	Minden-Well#1 Water St
910	Minden-Well #2 Fifth St
912	Minden-Well #3 County Rd
914	Minden-Well #4 Ironwood Dr
915	Minden-Maintenance Garage
916	Minden-Well #5 Bougainvillea
1000	East Fork Fire-Administrative Building
1000	Paramedic Office-Administrative Building
1010	Paramedic Station-County Rd
1015	Fire Station-Minden
1020	Fire Station-Fish Springs
1025	Fire Station-Jacks Valley
1030	Fire Station-Genoa
1035	Fire Station-Topaz Ranch East.
1040	Fire Station-Topaz Lake
1045	Fire Station-Ranches
1050	Fire Station-Sheridan Acres
1055	Fire Station-Johnson Ln
1060	Fire Station- Ruhenstroth
1065	Fire Station Gardnerville
1070	East Fork Fire Storage Bldg
1075	Jacks Valley Volunteers

**APPENDIX D
FIXED ASSET TYPE CODES**

**THIS IS ONLY A GUIDELINE TO ASSIST DEPARTMENTS IN DETERMINING THE USEFUL LIFE OF AN ASSET
BEGINNING JULY 1, 2002.**

TYPE CODE	ASSET	USEFUL LIFE MONTHS / YEARS	TYPE CODE	ASSET	USEFUL LIFE MONTHS / YEARS
100	Land		600	Office Equipment	60 / 5
120	Parks	N/A	630	Computer System (AS400) & Servers	60 / 5
130	County Utilized	N/A	633	Scanner, Plotters & Other	60 / 5
160	Easements & Right of Ways	300 / 25	634	Software over \$3000	60 / 5
			636	Personal Computers (CPU's Laptops)	60 / 5
200	Buildings		637	Printers	60 / 5
210	Wood	480 / 40	640	Communications	120 / 10
220	Concrete	480 / 40	645	CAD System	120 / 10
230	Metal	480 / 40	660	Audio-Visual	120 / 10
250	Tanks other than water	300 / 25	666	Cameras & Equipment	60 / 5
260	Miscellaneous Buildings	300 / 25	660	Office Equipment & Machinery	60 / 5
290	Shed, Storage	300 / 25	670	Copy & Fax Machines	60 / 5
300	Infrastructure-		700	Transmission & Receiving	
310	Paving & Surfacing	240 / 20	710	Mobile Radios	120 / 10
316	Miscellaneous Improvements	240 / 20	720	Base Station	180 / 15
316	Park Improvements	360 / 30	740	Repeater	180 / 15
320	Landscaping	360 / 30			
324	Signs/Sculptures/Plaques	360 / 30	800	Maintenance Equipment	
330	Fencing	240 / 20	810	Portable Energy	300 / 25
340	Lighting	360 / 30	820	Pumps	120 / 10
360	Drainage Systems / Erosion Control	300 / 25	830	Lifting / Handling	120 / 10
370	Water Systems	480 / 40	840	Cutting	60 / 5
380	Sewer Systems	480 / 40	860	Cleaning	60 / 5
			870	Maintenance Equipment	60 / 5
400	Operating Equipment				
401	Fire Hose, Nozzles, Valves, EFPD Equip.	120 / 10	900	Miscellaneous Equipment	
402	Forcible Entry Tools	120 / 10	905	EFPD Equipment	60 / 5
403	Breathing Apparatus	120 / 10	910	Measuring	60 / 5
410	Trucks - equipment, not transportation	120 / 10	920	Safety / Security	60 / 5
430	Dozers, Tractors, Forklifts, Loaders	120 / 10	925	Medical Equipment	60 / 5
440	Trailers	120 / 10	940	Sheriff/ DCSO Equipment	60 / 5
450	Auto's, Pick-ups, & Vans - for transportation	60 / 5	960	Recreation	60 / 5
460	Ambulance	180 / 15	960	Appliances & Kitchen Equipment	180 / 15
470	Other- (drive type/blades/heavy equipment)	120 / 10	980	Drug Dog	60 / 5
480	Vehicle Equipment	120 / 10			
600	Furniture				
610	Desks/Workstations	60 / 5			
620	Tables	60 / 5			
640	Storage	60 / 5			
680	Other Furniture	60 / 5			

*** The useful life is dependent on various factors and will determined on an individual basis.

Douglas County Administrative Policies and Procedures