

# **Asset Management Policy**

## Jeffcom 911 Communications

Adopted November 21, 2024, by Resolution 2024-0005, replacing the following:

1. “Capitalization of Assets” policy described as “approved by Board – 8/25/2016”;
2. “Capitalization of Assets” labeled section 2.14 of the Personnel Policies Manual last adopted 2017 but prior to 2024 revision;
3. “Disposition of Surplus, Obsolete or Fully Depreciated Assets” labeled section 2.15 of the Personnel Policies Manual last adopted 2017 but prior to 2024 revision;
4. “Small and Attractive Items” labeled section 2.16 of the Personnel Policies Manual last adopted 2017 but prior to 2024 revision; and
5. “Small Tools and Equipment Inventory Control” policy numbered 712 dated August 25, 2022, and with no known approval by the Jeffcom Administrative Board.

### **Intent**

The intent of this policy to define personal property that must be inventoried and managed throughout its lifecycle while owned by Jeffcom and the required actions by Jeffcom, its director and its board to maintain an accountable inventory of such personal property.

Further, it is the intent of this policy to prioritize efficient disposition of aged assets over attempts to transfer or reuse such assets – and to prioritize bulk disposition, particularly of electronics, over maintaining reserve stockpiles, seeking reuse opportunities for individual items and any personal use of assets even if bulk disposition entails greater costs to Jeffcom. Jeffcom will err on the side of fully documented disposition methods that obviously avoid conflicts of interest.

### **Definitions**

For the purposes of this Policy:

1. **Jeffcom:** Refers to Jefferson County 911, doing business as Jeffcom 911 Communications, a non-state public agency within the scope of RCW 4.24.470.
2. **Administrative Board:** The governing body of Jefferson County 911.
3. **Director:** The executive director of Jefferson County 911 or designee.
4. **Capital Asset:** Any single physical, durable piece of personal property owned by Jeffcom with an acquisition value of \$5000 or more.
5. **Small Tool or Equipment:** Any single physical, durable piece of personal property owned by Jeffcom with an acquisition value of \$500 or more but not a Capital Asset.
6. **Small and Attractive Asset:** Any Small Tool or Equipment asset that is determined to be susceptible to theft or conversion to personal use.
7. **The acquisition value of any asset includes the unit price as well as taxes, freight, setup and all other costs paid to the supplier of that asset to provide the asset in working condition.**

8. Personal property: Anything other than real property (land and buildings), such as vehicles, computer equipment, tools, office furniture, radios, tower.

## **Inventory of Assets**

Jeffcom will maintain in an electronic file an inventory of all Capital Assets and Small and Attractive Items. The inventory will include the following data for each asset:

1. Inventory tag number
2. Description
3. Make, model and serial number if applicable
4. Date acquired
5. Acquisition value
6. Assignment, location or other direction to locate the asset for physical inventory
7. Disposition method
8. Disposition date

Each inventoried asset will be fitted with a durable, numbered inventory tag with which it will be identified throughout its life.

## **Physical Inventory**

Jeffcom will conduct a physical inventory of all Capital Assets and Small and Attractive Items. The Director will certify in writing the accuracy of the inventory and will forward that inventory to the Administrative Board annually.

## **Small Tool or Equipment**

Any Small Tool or Equipment will not be inventoried and need not be declared surplus unless it is also determined to be a Small and Attractive Item but is subject to the disposition requirements of this policy.

## **Small and Attractive Items**

The Director will determine from time to time, and the Administrative Board may direct at its option, that certain Small Tool or Equipment be considered Small and Attractive Items. At the time of this policy's adoption, such items generally include small and portable electronics such as portable computers, portable radios and some office equipment and tools that are of greater than average value, portability and reusability.

The determination that a Small Tool or Equipment is a Small and Attractive Item may be rescinded at any time by the Director if Small Tool or Equipment no longer qualifies as a Small and Attractive Item due to such reasons as obsolescence or having declined to *de minimis* value. In such case, the disposition method in the inventory will indicate that the item is no longer being inventoried.

## **Declaring Assets Surplus**

Prior to the disposition of any Capital Asset that is of only *de minimis* remaining fair-market value because it is obsolete, broken, worn, beyond useful life, beyond support by its manufacturer or vendor or must be fully or partially deconstructed or destroyed to comply with information-security policies, the Director shall declare that the Capital Asset is surplus to the needs of Jeffcom. Prior to

the disposition of any Small and Attractive Item, the Director shall declare the Small and Attractive Item surplus to the needs of Jeffcom. The Director's surplus declaration shall include for each item the estimated fair-market value or a brief statement of the reason it is of only *de minimis* fair-market value.

Prior to the disposition of any Capital Asset that is of greater than *de minimis* fair-market value, the Director will recommend and the Administrative Board approve a declaration that the Capital Asset is surplus to the needs of Jeffcom. The Director's surplus declaration shall include for each item the estimated fair-market value. A properly noticed public hearing is required before the Administrative Board approves the surplus declaration if the fair-market value of the Capital Asset is \$50,000 or greater.

### **Disposal of Surplus, Obsolete or Fully Depreciated Assets**

The Director shall cause Capital Assets, Small and Attractive Items and Small Tools or Equipment (without surplus declaration) to be disposed of by one of the following methods, in order of primacy:

1. Sale at fair market value, if non-zero, or transfer to a Jeffcom user agency;
2. Sale at fair market value, if non-zero, or transfer to another unit of local or state government;
3. Sale at public auction or by sealed bids subsequent to public advertisement;
4. Recycling at no cost to Jeffcom;
5. Donation to any licensed not-for-profit business generally engaged in reuse or resale of such assets if the cost of recycling or landfilling would exceed the fair market value;
6. Recycling at cost to Jeffcom; and
7. Landfilling at cost to Jeffcom.

Assets and equipment containing hazardous materials that require special handling and assets that must be destroyed to comply with information-security policies must be disposed of in accordance with such overarching restrictions rather than the above list of options.

Except in rare cases, Jeffcom will utilize its assets and equipment for the full extent of the reasonable operational lifecycle for which each asset can be maintained to a reliable state and supported by its manufacturer or supplier. It is anticipated that each asset is of only *de minimis* value when it is proposed for disposition. Therefore, the sale and transfer options listed above will generally be limited as follows:

1. Sale or transfer to a Jeffcom user agency or another unit of local or state government will be considered only in those exceptional cases when an asset has greater than *de minimis* value and when Jeffcom is made aware in advance of disposition that the proposed transferee can make use of the asset or equipment without utilizing the asset beyond its reasonable operational lifecycle and without instruction or support from Jeffcom staff.
2. Sale at public auction or by sealed bids will be considered only in those exceptional cases when an asset has a fair-market value greater than *de minimis* value and sufficient to overcome the costs of such sale and when there is no expressed interest from any Jeffcom user agency or another unit of local or state government in making use of the asset or equipment.

Documentation of each disposition transaction will be maintained in sufficient detail as to establish which items or quantities of items were included. Subsequent to the disposition of any inventoried item, the Director will ensure the inventory for the asset is updated to include its disposition method and date.

### **Prohibition on Conversion to Personal Use, Transfer to Related Party**

No asset or equipment will be converted to the personal use of any party except those specifically authorized above to be the recipient by sale, transfer, recycling, donation or landfilling. No asset or equipment will be disposed of by any method, whether such disposition is temporary or permanent, to any Jeffcom employee, volunteer, member of the Administrative Board, member of a Jeffcom user agency or other closely related party that could be construed as a conflict of interest under RCW 42.23.030.

### **Loss Other Than by Planned Disposition**

The Director will report to the Administrative Board any asset or equipment that must be removed from inventory due to damage, theft, loss, fire, flood, storm or other reason outside planned disposition. The asset or equipment so reported shall be removed from the inventory only following such notification in a public meeting.

The Director will ensure appropriate action is taken in response to the unplanned loss. For example, theft or disappearance may require additional reports to law enforcement and Jeffcom's insurer. Natural disaster losses would require reporting Jeffcom's insurer. Loss of items procured through donation or grant funding may require reporting to the granting entity. The Director's report to the Administrative Board of the loss will include summary of the actions taken.