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# Butte County Mosquito and Vector Control District

## POLICY MANUAL

**POLICY TITLE:** Fixed-Asset Accounting Control  
**POLICY NUMBER:** 3030

**3030.1** The purpose of this policy is to ensure proper accounting control resulting in the maintenance of accurate financial reports of fixed assets.

**3030.2** An accounting, or inventory, of all fixed assets shall be conducted on an annual basis. After the conclusion of said inventory, the Office Manager shall certify its completeness and report the results thereof to the District Manager. The District Manager will report the results to the Board of Trustees at its next regular monthly meeting.

**3030.3** Applicable purchases for inclusion in said accounting shall be the following:

**3030.3.1** Equipment, tools, and vehicles that individually have an original total cost of more than \$5,000.00

**3030.3.2** All land and building acquisitions having an original total cost of more than \$5,000.00; and,

**3030.3.3** Additions or major improvements to the District's service infrastructure having an original total cost of more than \$5,000.00.

**3030.4** When any item defined in Section 3030.3.1 above is received, a tag with a unique identification number shall be affixed to said item, and the number recorded in the permanent inventory records.

**3030.5** Permanent inventory records shall be maintained in either a paper file or electronic (computer data base) format. Said records shall be updated whenever a change in the status of a particular fixed asset occurs (e.g., original purchase, sale, destruction, loss, theft, declared surplus to need, etc.).

**3030.6** Information to be maintained in said inventory records shall include at least the following:

**3030.6.1** Description;

**3030.6.2** Manufacturer's serial number;

**3030.6.3** Original cost;

**3030.6.4** Acquisition date;

**3030.6.5** Life expectancy; and,

**3030.6.6** Classification code (e.g., office equipment, vehicle, etc.).