

## **RESOLUTION NO. 07-15**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLVILLE, WASHINGTON, ADOPTING POLICIES AND PROCEDURES FOR THE SMALL AND ATTRACTIVE ITEM PROGRAM FOR THE CITY OF COLVILLE AND REPEALING RESOLUTION NO. 02-01 IN ITS ENTIRETY.**

The City Council of the City of Colville, Washington, does hereby resolve as follows:

#### **Section 1:**

#### **CITY OF COLVILLE SMALL AND ATTRACTIVE POLICY AND PROCEDURES**

The following policies and procedures document a small and attractive system designed to ensure controls over items that might not be noticed immediately after their disappearance. The intent of this policy is to obtain accountability over items that do not meet the criteria of a fixed asset and would NOT be noticed immediately upon disappearance or replacement.

#### **I. POLICY**

It is the policy of the city to maintain accountability over all tangible items that may have the likelihood of disappearing without being noticed. The departments shall review and update records to be verified by a physical inventory at least once a year and provide such list to the Treasurer's office for monitoring differences between years.

##### **A. PURPOSE**

A small and attractive items system gathers information allowing investigation of items missing that would otherwise not be noticed. The system should provide adequate stewardship over its resources through control and accountability.

##### **B. GENERAL**

Small and attractive items are defined as easily moveable, desirable items with a unit cost of \$300.00 to \$4,999.99 and have a life expectancy of more than one year. Those items are either concealable or portable.

**Concealable** items are defined as small enough to fit into one's pocket, bag, briefcase or back pack. (examples: electronic devices, radios, weapons; laptops, peripherals such as Personal Data Assistants (PDA) & software packages; etc.)

**Portable** items are defined as medium sized assets that can be easily carried. (examples: televisions, computers, printers, mobile hand or power equipment; rescue equipment; computer monitors, modems, cpu's, projectors, typewriters, lawn mowers, etc.)

##### **C. RESPONSIBILITY OF DEPARTMENT HEADS**

Each department head or their designee will prepare a list at least annually of their small and attractive items. This list will be provided to the City Treasurer by **January 31<sup>st</sup>** each year for monitoring.

Each department/fund will notify the Treasurer of any additions, deletions, interdepartmental transfers, modifications, or leases of property that is not reflected

on the preliminary list. Deletions from the inventory should include items that were scrapped, cannibalized, disappeared mysteriously, or damaged beyond salvage. The Treasurer will ensure the appropriate changes are made to the departments/funds small and attractive list. After the adjustments are made, the final list will be given to the department head or the Mayor to sign that it is true and correct.

A physical inventory will be conducted annually by the department to verify the existence and condition of all items on the Small and Attractive list. Every two years the Treasurer's Office will help with the physical inventory verification with each department during the summer or fall months.

#### **D. ASSET IDENTIFICATION**

The Small & Attractive list will contain the serial number, model number and other key-identifying characteristics. All inventoried property will be assigned a unique city identification number by the Treasurer's Office if it does not already have one of the identifiers listed above. If an item is assigned a city identification number, that assigned number will follow the asset throughout its life in the city's Small and Attractive system.

Whenever feasible, each piece of property will be engraved or marked with the city's name and/or identification number on the upper right hand corner. Such markings will be removed or obliterated only when the item is sold, scrapped, cannibalized, or otherwise disposed of.

The city's property identification numbers are assigned by the Treasurer's Office for uniformity and must be unique to a single property item if there is not a serial number, model number or other key-identifying characteristic. Each department/fund should maintain a register of ID numbers that identify assets under their control if there is no serial or model number. The city will use a 10-character field that has the capability of using alpha or numeric characters for their ID number.

## **II. PROCEDURES**

### **A. ADDITIONS**

The city may acquire property via purchase, construction, donation, or lease. Regardless of how it is acquired, when the property is received, the department/fund purchasing the item will add it to their Small and Attractive data base listing and mark the item with the city's name. Quarterly the Clerks' office will provide a list with documentation on all small and attractive items purchased. This list will include department, date, serial numbers, model numbers, order numbers, or any other means available for tracking purposes.

### **B. DELETIONS**

Items previously acquired will eventually be disposed of and need to be deleted from the departments list. Deletion may be required due to a sale of the asset, scrapping, mysterious disappearance (lost or stolen), or involuntary conversion (fire, flood, etc.).

The department head controlling the item is the only one in position to trigger removal from their list. An Asset Disposal Sheet must be submitted in the event of deletion for any reason. Items disappearing mysteriously may require additional reports to the police department, Mayor, and insurance company. Deletions brought about as a result of natural disasters would require reporting to the insurance provider for an eventual reimbursement claim.

**C. TRANSFERS**

Occasional transfers of property between departments, individuals within a department or funds will occur. The original controlling department/fund is accountable for all items and for initiating a notice of transfer.

Interdepartmental transfers involving a proprietary fund (i.e. Water/Sewer) need to have a transfer of money. The sale price will be fair market value, which may result in a gain or a loss on sale of fixed assets. Interdepartmental transfers or intergovernmental (i.e. city to County or State) do not require the city to declare the item surplus or to do a public notice.

**D. LOST OR STOLEN ASSETS**

Whenever an item has mysteriously disappeared and all efforts have failed to recover it, the controlling department/fund shall notify the fiscal department, who will give a copy to the Mayor and the Police Chief. Ninety days after notification, if the item has not been found, the department head will send an Asset Missing Form to the Treasurer's office so they may remove the asset from the asset inventory. Copies of the report will be sent to the Mayor, City Council, and Department Head.


**E. DONATED ASSETS**

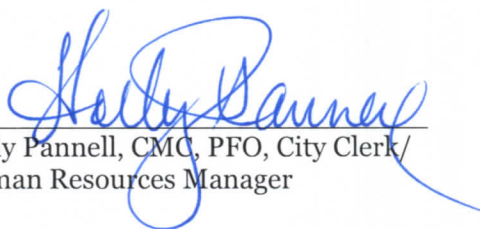
Assets are sometimes donated to the city. If the donation is cash to be used in conjunction with the construction of a specific asset, the donation is reported as revenue (367 contribution and donations from private sources) in governmental funds; in proprietary funds, such donations are treated as contributed capital.

**Section 2:**


Resolution No. 02-01 is hereby repealed in its entirety. This Resolution shall take effect and be in force from the date of its passage.

Passed and adopted by the City Council of the City of Colville, State of Washington the 28<sup>th</sup> day of April, 2015.

  
\_\_\_\_\_  
MAYOR LOUIS F. JANKE

Attest:   
\_\_\_\_\_  
Holly Pannell, CMC, PFO, City Clerk/  
Human Resources Manager

Approved as to form:

 29 April 2015  
\_\_\_\_\_  
McGrane & Schuerman, City Attorney  
CITARIUS P. SCHUERMAN  
ResolutionNewSmallAttractive