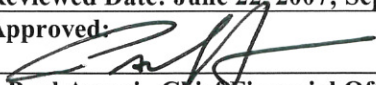
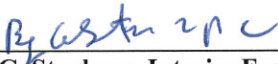




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Policy # 2019	Fixed Assets – Record Keeping
Origination Date: May 1997	
Revision Date: March 2004; August 2006; Nov 19 2009; October 7, 2014	
Reviewed Date: June 22, 2007; Sept 2008; January 31, 2011; July 2, 2012; July 21, 2013; October 17, 2016	
Approved:	
 Paul Ascari, Chief Financial Officer	 Bryan G. Stephens, Interim Executive Director

POLICY:

It is the policy of the Cobb County Community Services Board and the Douglas County Community Services Board to maintain a fixed asset listing of all “personal” and “real” property.

PROCEDURE:

1. The designated accounting clerk maintains the record of all fixed assets (e.g., furniture, equipment, vehicles) in the possession of the Cobb CSB and the Douglas CSB with a value of \$5,000 or greater. Both state inventory items and CSB owed equipment are included. The accounting clerk is responsible for adding assets when they are delivered and for updating the inventory record whenever there is an equipment status change.
2. In addition, the IT Department maintains a list of computer equipment with assigned inventory numbers.
 - a. At a minimum, the list includes:
 - 1) Description of the asset
 - 2) Purchase date
 - 3) Acquisition cost
 - 4) Location (site/program)
 - 5) Assigned CSB inventory number
 - 6) Assigned State inventory number (if applicable)
 - 7) Estimated useful life
 - b. The list is updated to record any changes to the equipment status.
 - c. Periodically, the IT Department’s records are compared to the Accounting Department’s records, and any discrepancies are resolved.
3. Program staff are responsible for informing the accounting clerk of any changes in the status or location of the equipment. Program staff completes the appropriate forms and follow proper procedures to surplus equipment or to transfer the location of the equipment.
 - a. An Equipment Status Change form is completed by program staff and forwarded to the Purchasing Associate.
 - b. If the item is also on the State Inventory, Form# 5086 is completed by the accounting clerk and sent to The Administrative Policy and Support Section

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EQUIPMENT STATUS CHANGE FORM/TRANSFER FORM

Action Request: Transfer Surplus Destruction Stolen Missing Description Change Other (Specify)				
Requesting/Releasing Program			Receiving Program	
Program Name			Program Name	
Street			Street	
City	State	Zip	City	State Zip
Auth Signature/Date		Phone	Auth Signature/Date Phone	
Line Item	Quan.	Decal No.	Description (Including Make, Model, Serial Number, Etc.)	Condition Good, Fair Poor, Scrap
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				