

Carbon County
Procurement Policy & Fiscal Procedures for Fixed and Controlled Asset
Adopted by the Board of Carbon County Commissioners May 14, 2019
And effective May 14, 2019

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Definitions:

Acquisition Date: The date an asset is actually acquired and is available for use by Carbon County.

“Board” means the current Board of Carbon County Commissioners.

“Fixed Asset Threshold” The fixed asset threshold is applied to individual units, not the entire purchase. However, if items can not be separated from a whole unit in order to avoid applying the fixed asset threshold (i.e. vehicle can not be broken into individual components, nor can other large items that are ordered as a single unit although manufactured in pieces. Other items that fall below this level but are considered Controlled or Sensitive will also be tracked in a separate asset inventory list but are not fixed assets or depreciated.

Collections: Art, Archival, Historical or other collections that may be valued and tracked as a single unit. Must have significant value (not necessarily monetary) as a collection.

Consumables or Supplies: Items that, regardless of cost, are neither Fixed nor Controlled Assets. They have a useful life of less than one year and are not placed on the Fixed or Controlled Asset Lists, assigned an asset number or tagged.

“Controlled or Sensitive Assets” are items whose acquisition cost fall below the fixed asset threshold, but which are considered Controlled (sensitive) Assets and are therefore tracked through the accounting system in the Clerk’s office for inventory control. Examples may include items such as high-end digital cameras, radios, laptop computers, GPS systems, weapons and other items that are generally sensitive, portable or theft-prone. Under no circumstances are items with an acquisition cost below \$1,000 placed on either the Fixed Asset List or the Controlled Asset List. These items may be tracked by the purchasing department or office but will not be tracked through the accounting program in the Clerk’s office.

“County” means Carbon County, its employees, elected officials, all offices and departments, and county appointed boards.

Deacquisition or Retirement: The disposal or retirement of an asset that has become obsolete or has exhausted its useful life. Deacquisitions must be reported to the County Clerk’s office through an Asset Control Sheet to maintain the integrity of the Fixed Asset and Controlled Asset Lists. Through deacquisition or retirement an asset may be removed from inventory due to the asset being sold, altered, stolen, salvaged, traded, lost, destroyed or other. Items no longer under the County’s control or use should be removed from the asset inventory.

Depreciation: Allocation of the cost of fixed assets (not to include controlled assets under the fixed asset threshold) over an estimated useful life under the categories outlined in the depreciation classification schedules. Depreciation is calculated using the straight-line method of depreciation unless an asset is inexhaustible, such as land. Under straight-line depreciation, the asset’s value is written off in equal increments each year until the asset has reached its salvage value, even if the

asset is still in productive use with the County. Deacquisition of a Fixed Asset prior to full depreciation results in the County having to account for a loss in asset value through financial reporting.

Donated Assets: From time to time Carbon County may be the recipient of a gift of an item that must be added to either the Fixed or Controlled Asset Lists. These items may include furniture, equipment, works of art, weapons or other physical items. The value is determined by the fair market value of the item on the date of donation. Donated goods that meet the criteria for other assets will be added to the Fixed Asset or Controlled Asset List.

Estimated Useful Life: The number of years a fixed asset is expected to be useful to the County under its original purchase purpose. Inexhaustible assets such as land have an infinite useful life.

“Fixed Asset” Sometimes referred to as a fixed asset, fixed assets are fully functioning units with a value equal to or greater than the County’s \$5,000 fixed asset threshold. Fixed Assets have an estimated useful life greater than one year and are depreciated under the County’s established depreciation schedule for the asset’s classification.

Furniture and Fixtures: Office equipment and furnishings costing more than \$5000 per unit and not affixed to the building.

Grant-Acquired Assets: Assets that qualify under the fixed asset program may also have tracking and inventory requirements if purchased with grant funds. It is essential that the purchasing department reviews all rules and regulations related to equipment and other purchases under grant programs and strictly adhere to those rules. The office receiving grant funds and using them to purchase fixed assets is expected to provide a copy of the rules relating to fixed asset, depreciation and inventory tracking to the County Clerk’s office to place in the Fixed Asset file for future reference.

Identification Number: Each item added to either the Fixed Asset List or Controlled Asset List will be assigned an identification number unique to that item. The County Clerk’s office will assign the number and provide documentation to the purchasing department of the number assigned. If appropriate, an asset tag bearing that unique number will be affixed to the item. The number will be tracked in either the Fixed Asset List or the Controlled Asset List and the item will be inventoried. This unique number will follow the asset throughout its life with the County.

Infrastructure: Generally defined as roads, bridges, easements, rights-of-way and other similar intangible assets. Under GASB 34, a federally established component of the County’s fiduciary responsibility is the accounting and financial reporting for intangible assets. Infrastructure is normally immovable and of value only to the County and may be referred to as “public domain” assets.

Intangible Asset: An asset obtained by the County which lacks physical substance, is not financial in nature and has an initial useful life extending beyond a single reporting period. Intangible Assets are addressed in Government Accounting Standards Board (GASB) Statement No. 51. Intangible assets include non-monetary assets such as easements, rights-of-way, software programs, water rights, etc.

Inventory: A process whereby the items listed on the Fixed Asset List or Controlled Asset List are physically viewed, counted and their location noted. Each item on these lists for Carbon County will be physically inventoried at least every other year.

Offices, Agencies, Departments and Boards/Commissions/Committees

Any new department, agency, board, commission, etc... created by the County would be bound by this policy at the time of formation.

Elected Offices:

- Board of County Commissioners
- Assessor
- Attorney
- Clerk
- Clerk of Court
- Coroner
- Sheriff
- Treasurer

County Agencies & Departments:

- Buildings & Grounds
- County Fire
- Emergency Management
- Fair (Employees only – Board is listed under Boards on Page 3)
- Health Officer
- Information Systems (a/k/a Information Technology)
- Mental Health
- Planning & Development including GIS / Rural Addressing
- Road & Bridge

Joint State & County Departments:

- Public Health
- University Cooperative Extension Service
- Women Infants and Children (W.I.C.)

County Appointed Boards/Commissions/Committees

This policy applies to the following Boards only if purchasing, selling, moving, or disposing of county-owned property, or applying and securing County sponsored grants.

County

- Baggs Cemetery District
- Baggs Solid Waste Disposal District
- Carbon County Action Committee (Tripartite Board)
- Carbon County Economic Development Corporation
- Fair
- Jeffrey Center
- Memorial Hospital
- Museum
- Planning & Zoning
- Predatory Management
- Public Library
- Senior Services

- Upper Platte River Solid Waste Disposal
- Weed & Pest

Joint Town & County:

- Airport Board (Rawlins-Carbon County)
- Carbon County Detention Facility JPB (Rawlins-Carbon County)
- Carbon County Visitor's Council (All towns in the County-Carbon County)
- Old Penitentiary JPB (Rawlins-Carbon County)
- Platte Valley Community Center JPB (Saratoga-Carbon County)
- Urban Systems (Rawlins-Carbon County)
- Saratoga-Carbon County Impact JPB (Saratoga-Carbon County)
- South Central Wyoming Emergency Medical Service Joint Powers Board (Elk Mountain-Saratoga-Encampment-Riverside - Medicine Bow-Carbon County)
- Valley Community Center JPB (Baggs-Dixon-Carbon County)

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SECTION 1: PURCHASING GOODS & SERVICES

Section 1.1. Obtaining Bids

The objective of this policy is to provide the citizens of Carbon County with the best value for products and services acquired by their government.

Carbon County does not have a central purchasing department; therefore, each office or department manages its own procurement of goods and services that have been approved through adoption of the budget. The purchase of any product or service with grant funding may not be applicable to this policy. If the grant agreement calls for other requirements, those would supersede this policy.

Products or services valued under \$5,000 may be purchased or contracted without competitive bidding. Products or services valued at or above \$5,000 shall be purchased through either informal or formal competitive bidding processes open to all qualified vendors.

- An *informal* bidding process may be used at the discretion of the purchasing entity by soliciting a minimum of three bids which may be by written invitation or by telephone, facsimile, electronic or e-mail inquiry.
- A *formal* bidding process must be used for products or services valued at or above \$20,000, and must be advertised as required by law. Invitations to bid must include, but not be limited to, a brief scope of work, date and time deadline for submission of bid, criteria for selection and a contact name and phone number. Advertisement in applicable trade magazines and/or newspapers is strongly encouraged when appropriate.

In the event of an unanticipated or emergency circumstance where repairs must be made immediately, such purchases or contracts may be made based on availability of a qualified provider. Written notice of such procurement shall be given to the Board as soon as possible.

For any reason whatsoever and at its sole discretion, the Board may elect to waive the bidding process, either informal or formal, for purchases of goods and services and contract services if it feels that there is good cause for waiving the procurement policy and it is in the best interest of the County. This should only be done after sufficient explanation from the Department Head or Elected Official and should be made part of the record of a regular or special Board meeting.

Section 1.2. Standardization

Standardization of all equipment, materials and supplies is to be achieved whenever possible.

SECTION 2: PURCHASING GOODS & SERVICES

Section 2.1. Purchasing Goods

Purchase of products that include recycled contents or energy efficient characteristics is encouraged. Local government is a large consumer of goods and can both demonstrate leadership and have a positive effect on markets for recycled or energy efficient products.

Any purchase of \$1,000.00 or more requires prior purchase approval from at least one Board member in the form of an authorization number. Unique authorization numbers are issued to each Board member by the County Clerk's Office. The Board should retain a list of each number and what it was used to approve including the vendor, amount, and purchasing department.

Products valued at or greater than \$5,000 shall be budgeted as a fixed expenditure in the annual budget, and shall be purchased through an informal or formal competitive bidding process, unless otherwise specifically approved by the Board. Any fixed expenditure that is not included in the annual budget must be approved by the Board. Bids for non-

budgeted fixed expenditures may be solicited prior to approval, with the express understanding that acquisition will depend on the Board's approval.

Section 2.2. Solicitation of bids and Exceptions

Solicitation of competitive bids is required per Section 1, except where there is a volume purchase discount, or where there is a sole source for the product. Specifications shall include, but not be limited to: budgeted cost, required delivery, warranty, standards for service and availability of parts, and other pertinent requirements. Specifications shall also include the language that "Carbon County reserves the right to accept or reject any or all bids, to negotiate any items in the best interest of the County, and to accept the bid deemed in its best interest."

The purchase of new materials from only one source may be exempt from the formal bid process. Because a special equipment designation effectively eliminates competition, concise explanations shall be provided to the Board explaining why only a particular model/brand is acceptable. Additionally, in some instances, there is only one vendor who is capable of furnishing the required parts to existing County equipment.

Such purchases, when identified and justified, may be exempt from the quote and bid process with approval of the Board.

Section 2.3. Evaluation of bids

A documented evaluation of bids shall be maintained in the office or department records for a period of one year. If the purchase is made with grant funds, the retention schedule for that grant shall be used. Evaluation criteria should include: technical specifications, unit price, quality of product, references of vendor and years in business, warranty period, service cost, availability of local service and/or parts, ease of service and/or anticipated costs to obtain service, service guarantees and availability of parts, installation or other set-up costs, delivery requirements, standardization with existing equipment in county, trade-in values - both at purchase and for future purchase (i.e. product upgrade), freight, any other charges and terms of payment.

Carbon County does not use purchase orders. Vendors requiring a purchase order number shall be provided the name of the Elected Official or Department Head, and the budget account/line item number.

Carbon County reserves the right to accept or reject any or all bids, to negotiate any items in the best interest of the County, and to accept the bid deemed to be in its best interest. If payment terms include multiple payments, scheduling of these payments are the responsibility of the Elected Official or Department Head making the purchase and must be turned in to the County Clerk no later than the Wednesday prior to the Board's meeting.

Copies of any maintenance contracts for equipment purchased or leased must also be forwarded to the County Clerk to record the obligation.

Wyoming Statute 16-6-105 allows a preference in all purchase of supplies, materials, equipment, machinery and provisions produced, manufactured, grown or supplied by a resident of the state. Preference shall not be granted for articles of inferior quality for those offered by competitors outside of the state, but a differential of not to exceed five percent (5 %) may be allowed in cost on the Wyoming materials, supplies, equipment, machinery and provisions of quality equal to those of any other state or country. Pursuant to **Wyoming Statute §16-6-101 through 16-6-107** a five percent preferential shall be given to Wyoming contractors.

It is the policy of Carbon County to purchase from local vendors whenever possible, reasonable and feasible to do so. Such items as availability of parts and service should be considered along with the price in making purchases for the County. For purposes of this policy, local vendors shall be defined as those businesses or vendors that have service centers or outlets within the borders of Carbon County.

Carbon County reserves the right to accept or reject any or all bids, to negotiate any items in the best interest of the County, and to accept the bid deemed to be in its best interest.

Section 2.4. Change Orders

Costs that exceed the original contract amount must be approved, in writing, by the Board through the change order process. This approval should only come after review by the County Attorney's Office or Attorney at the time.

SECTION 3. CONTRACTING SERVICES

All contracts, agreements, leases, or other documents that commit Carbon County to \$1,000.00 or more in payment must be brought before the Board after review by the County Attorney and the applicable Department Head or Elected Official, and if necessary, the County Treasurer and County Clerk.

All professional, construction, or other services with an estimated cost of \$5,000 or more shall be specifically budgeted as a separate project item.

Projects may be included within an office/department budget if unique to that respective office/ department; or within the Administration, Buildings & Grounds, or applicable Building budget, if performed for the benefit of several offices or department or for the benefit of the entire County.

Contracts for services with an estimated cost of \$5,000 or more shall be contracted through a competitive bidding process, either informal or formal, unless otherwise specifically approved by the Board. Any contract for services of \$5,000 or more that is not included in the annual budget must be approved by the Board. Bids for non-budgeted contract services may be solicited prior to approval, with the express understanding that award of the contract will depend upon approval by the Board.

Section 3.1. Solicitation of bids and Exceptions

Solicitation of competitive bids is required per Section 1, except where there is an existing or prior contractual relationship, such as a maintenance agreement that is part of an equipment purchase, where a project is in a subsequent phase, or where there is a sole source for the service. Because a special equipment designation effectively eliminates competition, concise explanations shall be provided to the Board explaining why only a particular model/brand is acceptable. Additionally, in some instances, there is only one service provider who is capable of furnishing the required repair or replacement part to existing County equipment.

Such services, when identified and justified, may be exempt from the quote and bid process with approval of the Board. Specifications for bids shall include, but not be limited to scope of project, qualifications of provider, insurance requirements (errors & omissions, liability, property, workers' compensation, etc.), bonding capacity (if applicable), time of delivery or completion requirements, and other pertinent requirements. Specifications shall also include the language that "Carbon County reserves the right to accept or reject any or all bids, to negotiate any items in the best interest of the County, and to accept the bid deemed in its best interest."

When appropriate, Carbon County will require professionals in a particular field to prepare specifications for bidding. Examples include architectural or engineering design work for construction activities. Vendors may be pre-qualified if it is determined that a specified service or product is required. Prequalification shall not be used to exclude vendors unless their services or products do not meet the requirements of Carbon County's needs.

Section 3.2. Evaluation of bids

A documented evaluation of bids shall be maintained in the office or department records for a period of one year. If the purchase is made with grant funds, the retention schedule for that grant shall be used. Evaluation criteria should include demonstrated understanding of scope of project, qualifications to perform service, warranty terms, availability of local service and/or parts, ease of service and/or anticipated costs to obtain service, cost basis (lump sum, cost-plus on time/material, guaranteed maximum, or other), references of provider and years in business, ability to meet time requirements, adequate insurance (verified with insurance required in bid specification), standardization with existing services in Carbon County, bonding capability if applicable and terms of payment.

Pursuant to **Wyoming Statute §16-6-101 through 16-6-107** a five percent preferential shall be given to Wyoming contractors. Wyoming State Statutes 16-6-101 through 16-6-121 apply to contracts for public improvements. In general, these statutes recommend bidding of contracts and any contract for \$7,500 or more requires a bond or other form of guarantee approved by the political subdivision. A preference of up to 5% may be given to resident bidders. Residency requirements are determined by the State of Wyoming, Department of Labor Standards Division. Exceptions to the preference may be given when 1) federally funded projects are concerned; and/or where any pertinent exception in this policy makes an express exception.

Carbon County reserves the right to accept or reject any or all bids, to negotiate any items in the best interest of the County, and to accept the bid deemed to be in its best interest. If payment terms include multiple payments, scheduling of these payments are the responsibility of the Elected Official or Department Head making the purchase and must be turned in to the County Clerk no later than the Wednesday prior to the Board's meeting.

SECTION 4. CONTRACT APPROVAL

All contracts, agreements, leases, or other documents that legally bind Carbon County must be approved as to form and content by the County Attorney's Office prior to the Board's regular meeting. The County Attorney's Office prefers a minimum of twenty-one (21) days to review these items; however, if less time is available for review, please notify the Attorney accordingly. Any request of the County Attorney's Office or Attorney at the time to draft a contract, agreement, lease, or other document may need to be accompanied by all information pertinent to the request including but not limited to parties, term, purpose, and amount. The Board must have an opportunity to review the documents no later than the Friday before a meeting and approve such documents at a regularly scheduled meeting.

Contracts for products and services must contain the following provisions: scope of services or product to be acquired – Engagement of Services, term of contract (if for services), total cost or compensation, payment terms, contact name, address, and phone number for each party, and any other applicable legal provisions.

The Attorney's standard contract for services or preferred contract shall be used as a basis for drafting contract language and a copy of the preferred form may be obtained from the Carbon County Attorney's Office). Copies of all executed contracts shall be provided to the County Clerk.

SECTION 5: GOVERNMENTAL ETHICS WHEN PURCHASING

Section 5.1. Ethics for Dealing with Vendors

It is the policy of Carbon County to maintain and practice the highest possible standards of business ethics, professional courtesy and competency in all of its transactions. At all times, applicable laws will be observed. In this regard, the following should be observed when dealing with vendors:

- A. Accord prompt and courteous reception, as well as fair and equal treatment, to all vendors and their representatives.
- B. Provide equal opportunity for all vendors to make price and specification quotations.
- C. Guarantee the confidentiality of all specifications and price quotations made by vendors until final award/acceptance of quotes.
- D. Avoid putting suppliers to unnecessary expense or inconvenience on returned goods.
- E. Remain scrupulously free from obligations to any supplier.
- F. If, for any reason, one vendor is permitted to requote, his/her competitors will be given the same opportunity. Requoting should be restricted to a minimum.
- G. Decline to take advantage of vendor's errors, and show consideration for difficulties by cooperating when possible.

Section 5.2. Use of County Name

Carbon County's name shall **NOT** be utilized for personal use to receive or request discounts.

Section 5.3. Gifts and Gratuities

No gift or gratuity shall be accepted by any County employee which shall influence a purchase from the vendor. Carbon County may terminate at no charge to the County any purchase or contract if it is found that gifts or gratuities were offered to a County employee.

Section 5.4. Loan of Equipment and Materials

The policy of Carbon County is to prohibit the use or loan of any materials, equipment, tools, fixtures or other items which are the property of Carbon County for use other than County business, with the exception of the loan of equipment, materials, and replacement of supplies with other governmental agencies and those under contract with the County, without consent of the Board.

Section 5.5. Governmental Ethics

No Carbon County employee or public official shall violate the provisions of Wyoming Statutes 9-13-101 through 9-13-108, when purchasing or negotiating services on behalf of Carbon County.

SECTION 6. FIXED ASSETS

Section 6.1. Inventory

All property with a value of \$5,000 or greater shall be itemized, numbered, and controlled on an Asset Inventory File maintained by the County Clerk. The Inventory shall be audited at least every other year for accuracy and compliance with the following policies. On or before January 31st of every odd numbered year, the County Clerk will provide each office, department, board, or other governmental entity with a current Inventory, to be verified, corrected, and returned to the County Clerk prior to April 1st of that year.

Additions: New fixed assets shall be reported to the County Clerk within 30 days of acquisition. Obtain and complete a Fixed Asset Form (Attachment "A") from the Clerk's Office. Fixed Assets will be added to the Inventory File based on invoices submitted to the County Clerk.

Deletions: Assets which are no longer property of Carbon County, whether through sale, trade, loss, surplus or damage, shall be reported within 30 days of disposal according to procedures described in Section 6.3.

Section 6.2. Lease or Purchase

All requests for fixed acquisitions shall be submitted in an office, department, board, or other governmental entity budget as a purchase. The Board, with the recommendation of the County Clerk and County Treasurer, shall make the decision as to whether assets shall be leased or purchased. That decision may be based on other fiscal policies, such as threshold amounts of fund balance and cash reserve accounts, as well as potential to reduce interest rates through combining leases or purchases.

Section 6.3. Disposal of Fixed Assets

Assets that have been entered on the County's Asset Inventory File will be disposed of pursuant to the following general guidelines but only after the Board of County Commissioners has declared the item(s) surplus during a public meeting. Notice of such a request shall be on the board's agenda and information about the request sent to the board no later than the Friday before a regular board meeting. Each item to be disposed of must be reported to the County Clerk on the Fixed Asset Form (Attachment "A") to (1) update the asset inventory file (fixed asset schedule) with deletion of an asset, and (2) manage the disposal process in conjunction with the County's Building/Grounds Manager. Assets shall be disposed of in a responsible manner.

Items shall be disposed of or sold as follows (if the item is valuable and still in the County's possession):

- 1.) Offer surplus property for use by other offices, departments, county appointed boards, and other governmental entities. A list of property shall be distributed on a regular basis to all above entities, with a location for inspection of property, and deadline for response. E-mailed lists satisfies this requirement. The Buildings Manager may

assist with this process at his/her discretion. If any other department acquires the equipment, you must notify the County Clerk's Office within 30 days using the Fixed Asset Form (Attachment "A"). This will assist the Clerk's Office in tracking the location of these items.

- 2.) Offer surplus property for sale to the general public. Each item will be posted for sale and advertised if required by Wyoming Statute. Items to be auctioned or sold by a third party need not be advertised by the county unless otherwise required by law.
 - a. All members of the public must have an equal opportunity to purchase the item at the highest bid price.
 - b. Carbon County may set a minimum acceptable bid for any item. The Board shall reserve the right to accept or reject any and all offers if they do not equal or exceed the pre-determined value.
 - c. Carbon County officials and employees may bid on items under the same criteria as other members of the public, as long as there is no advantage or conflict in favor of the employee or official.
 - d. Bidding requirements shall state all relevant factors describing the asset, any minimum bid amount (if any), the date, time, and location the bids are to be submitted, and the date, time, and location bids are to be opened, read aloud, and canvassed. A County Commissioner, County Attorney or County Clerk must attend any bid opening conducted outside of a Board of County Commissioners meeting unless this requirement is waived by the Board of County Commissioners. The Board of County Commissioners can require any bids to be opened during its meeting.
 - e. A bid summary including the bidder's name, description of the items being proposed, bid price and all other applicable considerations including but not limited to warranty cost and length of time and service locations for items such as equipment shall be submitted to the Board of County Commissioners as soon as practical after a bid opening.
- 3.) After exhausting the above disposal actions, property may be donated or destroyed. Trade-ins will not be allowed unless pre-approved by the Board. Generally, trade-in allowances are lower than what the market will pay or the cost of the new item is not discounted as much as a cash price.

Section 7 – GRANTS

The purpose of this policy is to establish procedures for the application, administration, and accounting of grants in Carbon County. This is a Carbon County-wide policy affecting all departments that research, apply for, or administer grants.

7.1. Coordination of Grant Operations

Carbon County must be able to track and manage grants at all stages of the grants process from funding research through project closeout. To accomplish successful grant management, each department should work closely with the Clerk's Office when researching, applying for, and administering grants. It is each individual office's responsibility or their agent's responsibility to research, prepare the application, and administer the grant unless other arrangements are made with the Clerk's Office beforehand.

7.2. County Approval of Grant Application

Only The Board may sign and submit grant applications on behalf of Carbon County. All applications for grants, whether State, Federal, Community or other funding, shall be approved by The Board at a regular public meeting, with proper public advertisement that such grant application will be considered.

Presentation to The Board for their consideration shall include:

- The granting agency
- Clear and concise explanation of obligation of Carbon County including: matching funds required, source of match funds, continuing maintenance, or in-kind matching services
- Other contingencies of award
- Other agencies involved in the grant and contribution
- Minimum and Maximum dollar amounts of the grant
- Date of award decision
- Alternative funding source(s)
- Benefit to citizens of Carbon County
- A County Attorney approved resolution if required as part of the application process

7.3. Acceptance of a Grant Award

Prompt acceptance of grant awards, either by regular or emergency adoption, is essential in order to expedite the execution of awarded grants by the Chair of The Board or an authorized designee. To ensure that grants are promptly accepted by Carbon County the following shall be observed by all departments:

- All documents pertaining to the grant shall be provided to The Board for original signature then filed with the County Clerk.
- All obligations, whether financial or in-kind contributions, must be included either in the annual adopted budget or in a legally adopted budget amendment.
- All grant acceptances must be promptly reported (within one week of notification of grant approval) to the County Clerk for recordkeeping purposes.
- In cases where a local or other match is required, the Department shall specify the source of funding by account name, project title, or other identifying characteristics.

7.4. Accountability and Recordkeeping

Elected Officials, Department Heads and key technical staff are responsible for generating funding ideas, helping to identify funding opportunities, participating in program planning and proposal writing, and managing the day-to-day functions associated with a successful grant award. The director of every department is accountable for all grants within his or her departmental jurisdiction. This responsibility includes the timely submission of properly coded invoices to the County Clerk for payment.

In cases where more than one department is accountable for a grant, a lead department shall be designated for accountability. Each Department Director shall:

- Appoint a grants liaison for the department.
- Designate a project manager for every grant awarded to the department.
- Implement awarded grant projects according to the terms and conditions of each grant award.
- Ensure that the designated grant liaison for the department tracks grant awards and consults with the Office of the County Clerk on a regular basis.
- Ensure that the designated grants liaison and all project managers know how to designate project expense codes, complete grant drawdown forms, and monitor project funding using prescribed procedures.
- Ensure that requests for grant funds are promptly submitted to minimize the advance use of Carbon County's funds and ensure that copies of each request for funding are promptly copied to the County Clerk and County Treasurer.
- Ensure that project reporting requirements and deadlines for submission are observed.
- Submit summary grant information for each grant received. The department director is responsible for supplying information on a quarterly basis.
- The grantee office, department, or board is solely responsible for compliance with all performance and retention requirements of the grant, and for providing all necessary information for financial compliance testing.

All grant applications, awards, contracts, reports, draw downs, correspondence, or other grant related documents shall be copied to the County Clerk. All grants funded by the federal government or which include federal funds shall include the Catalog of Federal Domestic Assistance (CFDA) number. The County Clerk and Treasurer shall:

- Have exclusive authority to deposit all grant funding received by Carbon County into appropriate accounts.
- Establish appropriate account code assignments for charging costs to grants.
- Ensure that the accounting system of Carbon County is capable of tracking revenue and expenditures associated with every grant award regardless of how grant funding is appropriated.
- Issue regular reports on the status of grant-funded projects to operating departments and issue

special reports when requested by The Board or the grantee.

- Ensure all grant transactions will be audited annually by the auditors contracted by the County.
- Federal expenditures shall be specifically identified in the records of the County.
- A record of all transactions (revenues and expenditures) shall be maintained by the office, department, or board and reconciled with the County Clerk and Treasurer on request by either office.

7.5. Depreciation Schedule:

As noted in the Definitions, Depreciation is a process of allocating the cost of an asset over its estimated useful life. In order to establish a depreciation program, Carbon County adopts the Modified Accelerated Cost Recovery System (MARCS), General Depreciation Schedule, straight line, for all new Fixed Asset Acquisitions effective the date this Procedure is adopted.

Other Matters:

Capitalizing leased property or equipment:

Although a rare occurrence, there may be circumstances where a lease results in an item being added to the County's Fixed Asset or Controlled Asset Lists. If the lease agreement substantially transfers all of the benefits and risks inherent in ownership of the property and if it meets one or more of the following three criteria, the property should be capitalized and added to the Fixed Asset List.

- * Ownership of the property is transferred to the County by the end of the term;
- * The lease contains a bargain purchase option;
- * The term is equal to 75% or more of the estimated useful life of the property;

If an item does not meet the capitalization threshold, but meets the definition of a Controlled Asset, it will be added to the Controlled Asset List for inventory purposes.

Responsibility for the Carbon County Fixed Asset List and Controlled Asset List:

The Carbon County Clerk's office will maintain responsibility for the Fixed Asset and Controlled Asset Lists for financial reporting and inventory purposes. Items that are submitted for payment and approved by the Board that meet the criteria for placement on either the Fixed or Controlled Asset Lists will be assigned a unique number and an Asset Control Sheet will be completed. One copy of the Asset Control Sheet will be distributed to the department or office where the item was purchased. One copy will be maintained in either the Fixed Asset or Controlled Asset physical records kept in the Clerk's office. The asset will be added to the appropriate asset list and, if capitalized, the appropriate depreciation schedule will be set. If a Fixed Asset Tag is appropriate for the item, it will be delivered to the department along with the Asset Control Sheet. If not, the tag will be placed on the Clerk's copy of the Asset Control Sheet. The Fixed Asset tags referenced in this section will not be used for any inventory tracking systems other than Fixed and Controlled Assets. However, offices and departments may use a different type of inventory tag for tracking purposes.

Inventorying Fixed Assets:

Every other year the department currently controlling the asset will account for each fixed or controlled asset. The inventory will be completed beginning in January to best accommodate operational schedules. Any changes to the Fixed or Controlled Asset Lists must be noted on an Asset Control Form during the inventory process and submitted to the County Clerk's office.

Intangible Assets:

Intangible Assets will be capitalized in the same manner as tangible assets. Those assets with an initial purchase price or acquisition value of \$5,000.00 or greater will be capitalized and an inventory will be maintained as described above. Intangible assets that are removed from the County's inventory that have been capitalized must be removed from the County Fixed Asset inventory through an Asset Control Sheet describing the disposal.

Where assets are capitalized as a component of a larger project (i.e. an easement for a construction project), the asset is to be capitalized either with the project (preferable method) OR as a separate asset – not both.

Intangible assets that must be capitalized are those that meet the following criteria:

- 1) Cost \$5,000.00 or more; and
- 2) Have a useful life in excess of two years.

In addition:

- 1) It must be separable in that it is capable of being separated or divided from the government and sold, rented or exchanged through a related contract, asset or liability; and/or
- 2) It arises from contractual or other legal rights, regardless of whether those rights are transferable or separable from the entity or from other rights and obligations.

Typical Intangible Assets include:

- Easements and Rights-of-way
- Water, Land or Mineral Rights
- Studies or Plans
- Patents/Trademarks
- Software

Asset # _____
Initial When copied Form to Asset
Owner or Building Manager for
Building Assets

Capital Asset Inventory Addition / Deletion / Move

Use one sheet per item

The purpose of this form is to include the listed equipment in the County's Asset Management database and to assign or release the equipment to/from your area and department. When a new Fixed Asset is purchased and the County Clerk pays for the asset, the clerk will copy this form to you with the asset information. If you acquire a Fixed Asset that is not purchased (i.e. donated) or when disposing of an asset, you shall provide this form to the County Clerk within 30 days from the acquisition/disposition.

New Asset
Purchased Donated
Grant: _____
Move Change to Current Asset
Disposal of Current Asset

NEW ASSETS: (Complete all applicable lines)

Department (owner): _____

Asset Location Town: _____ Building: _____ Room: _____

Asset Description or Building Address: _____ Make/Model: _____

Serial Number: _____ Purchase Price: \$ _____

Purchase Date: _____ Vendor Purchased From or Donor Name: _____

Notes: _____

MOVE / CHANGE TO CURRENT ASSET:

If moved, new Department (owner): _____

Asset Location Town: _____ Building: _____ Room: _____

Notes: _____

ASSET DISPOSAL: (To be completed by department/owner disposing of asset)

Has the property listed above for disposal been offered for use to other offices, departments, county appointed boards, and other governmental entities per Section 5.3 of this policy? Yes No

If no, why not? _____

Date of Approved Motion by BOCC to Dispose: _____ Actual Disposal Date: _____

Disposal Reason:

Trade-in / Donated / Sold – Details: _____

Junk/Valueless – Details: _____

Lost Stolen (Report to law enforcement) Destroyed - Details: _____

Transferred to another county department (list under Move section on this form)