



**COLUMBIA COUNTY PUBLIC TRANSPORTATION AUTHORITY
507 W CAMERON ST. DAYTON, WA 99328**

SUBJECT: SMALL AND ATTRACTIVE ASSETS POLICY
SECTION: 5-FINANCIAL POLICIES

EFFECTIVE DATE: 4/20/2023

APPROVED BY: CCPT BOARD REPLACES AMENDED JUNE 11TH, 2020 VERSION

APPROVAL DATE: 4/20/2023

**Columbia County Public Transportation Small And Attractive Assets
Policy**

April 2023

1. Purpose:

The following policy and procedure document a small and attractive assets system designed to ensure control over items that do not meet the criteria of a fixed asset and would not be noticed immediately upon disappearance or replacement.

2. Policy:

It is the policy of Columbia County Public Transportation Authority (hereafter, "CCPTA") to maintain accountability over all tangible items that may have the likelihood of disappearing without being noticed.

2.1 GENERAL

A small and attractive item is an item with a lifespan greater than one year that management has identified as being particular at risk or vulnerable to loss; and that the original purchase price is greater than \$100 or is deemed by management to be a high-risk item. Examples include, but are not limited to cameras, projectors, shop tools, etc.



2.2 RESPONSIBILITY OF TRACKING SMALL AND ATTRACTIVE ASSETS

To comply with transparency to Washington State Auditor's Office and the public, the General Manager will delegate the duties of asset tracking to a CCPTA employee. The asset custodian will prepare a Small and Attractive Inventory List annually of all small and attractive items. This inventory list will be saved in a shared document, allowing the General Manager and Finance Manager access for monitoring purposes. See "*Small and Attractive Asset*" attached list.

2.3 ASSET IDENTIFICATION

The asset list will contain the item description, serial number, model, original purchase price, and disposal method. When the item is added to the inventory list, each piece of property will be engraved or marked with Columbia County Public Transportation's (CCPTA) name and or inventory control. Such markings will be removed or obliterated only when the item is sold, scrapped, cannibalized, or otherwise disposed of.

2.4 ASSET INVENTORY

The General Manager will delegate the duties to a CCPTA employee for conducting an annual physical inventory using the small and attractive audit form generated by the asset custodian using the master inventory list. This auditing employee cannot have access to the master list, any responsibility for the assets, or have access to the purchase of replacement of assets. Once a year, the Finance Manager will perform a spot check selecting random assets of no less than 5% of inventoried items.

3. Procedures:

3.1 ADDITIONS

CCPTA may acquire property via purchase, construction, donation, or lease. When the property is received, the asset custodian will add it to their Small and Attractive Assets Inventory List See "*Small and Attractive Asset*" attached list. and mark the



item with Columbia County Public Transportation's name and or inventory control.

3.2 DELETIONS

Deletion may be required due to a sale of the asset, scrapping, mysterious disappearance (lost), or involuntary conversion (fire, flood, theft, etc.) The asset custodian and General Manager will determine when an asset is to be removed from the list. Once an item is to be removed, it will be added to the surplus list see attached CCPTA Surplus Items list, which will then need approval from the board of directors through resolution. Once the board approves, items will be listed for public auction using Public Surplus website. Items disappearing mysteriously may require additional reports to the Police Department, Board of Directors, State Auditor's office and/or Insurance Company. Deletions brought about because of natural disasters or theft would require reporting by the Finance Manager.

PASSED AND ADOPTED by the Board of Columbia County Public Transportation Authority, State of Washington, on this 20th day of April 2023.




Zac Weatherford, Chairman

04/20/2023

Date

Attested by,



David Ocampo, General Manager

4-20-23

Date

Small and Attractive Asset list sample

INVENTORY LIST																
	DATE	ID#	ITEM	Location	SERIAL #	MODEL #	PURCHASE DATE	COST	OLD TAG # (if applicable)	SHOP TOOL	OFFICE USE	Damage	DISPOSAL Y/N	METHOD OF DISPOSAL	Auction#	
Dispatch Office	8/28/20	2	ViewSonic HDMI1080p Monitor	Megan	R4F093600155	V512324				N	Y		Y	SURPLUS	2855882	
	8/28/20	3	ViewSonic HDMI1080p Monitor	Megan	R4F0936001715	V512324				N	Y		Y	SURPLUS	2855886	
	8/28/20	4	Dell Computer Monitor	Kellie	CH-OFF3N1-74445-55M-167U	OFF3N1					N	Y				
	8/28/20	5	Dell Computer Monitor	Kellie	CH-OFF3N1-74445-55M-168U	OFF3N1					N	Y				
	8/28/20	6	ASUS Computer Monitor	Melissa	JCLM25142239	VE240H					N	Y				
	8/28/20	7	ASUS Computer Monitor	Melissa	JCLM25142243	VE240H					N	Y				
	12/28/20	8	Verizon Phone & Phone Extension	Megan	805EC0388ESB/ 3400719110004320	SIP-T465/ EXP40					N	Y				
	12/28/20	9	Verizon T415 Office Phone	Kellie	805EC08E2C1C	SIP-T415					N	Y				
	12/28/20	10	Verizon T415 Office Phone	Melissa	805EC08E2C16	SIP-T415					N	Y				
	12/28/20	11	Amazon basics computer speakers	Megan	V6201912017085	V620BLACKMP		\$16.40			N	Y				
	12/28/20	33	Office Computer	Kellie	16191049800145						N	Y				
	12/28/20	32	Office computer tower	Melissa	162201011300471						N	Y				
	12/28/20	12	Asus Computer Tower	Office	1616906790007						N	Y		Y	SURPLUS	3169059
	12/28/20	13	Asus Computer Tower	Office	16274048800011						N	Y		Y	SURPLUS	3169064
	12/28/20	14	Asus Computer Tower	Office	*16278011200115						N	Y		Y	SURPLUS	3169068
	12/28/20	40	SAFE (MESA)	DISPATCH OFFICE		MFL2014C		\$478.00			N	Y				
	12/28/20	41	APC Surge Protector	Megan	3B1839X34039	BN1500M2		\$215.00			N	Y				
	12/28/20	42	APC Surge Protector	Kellie	3B1840X21121	BN1500M2		\$215.00			N	Y				
	12/28/20	120	uTechsmart USB Type-C HUB Pro	Megan		UCN3270		\$79.99			N	Y				
	12/28/20	121	Microsoft Surface Laptop	Megan/Home	O31440294557	1868	8/20/20	\$1,299.00			N	Y	Y			
1/21/21	142	AUOPRO 12 Outlet Surge Protector with 4 USB	Megan/Home	X002KGTU3B		1/20/21	\$23.85			N	Y					



Small and Attractive asset Audit Form Sample

Purpose: To maintain Accountability within the agency and provide compliance with SAO conducting an inventory of and tracing assets reduce the possibility of the misappropriation and detect misappropriation should it occur.

ID#	ITEM	Location	SERIAL #	MODEL #	Date Checked	Checked By
2	ViewSonic HDMI1080p Monitor	Megan	R4F093600155	VS12324		
3	ViewSonic HDMI1080p Monitor	Megan	R4F0936001715	VS12324		
4	Dell Computer Monitor	Kellie	CN-OFF3N1-74445-55M-167U	OFF3N1		
5	Dell Computer Monitor	Kellie	CN-OFF3N1-74445-55M-166U	OFF3N1		
6	ASUS Computer Monitor	Melissa	JCLMQS142239	VE248H		
7	ASUS Computer Monitor	Melissa	JCLMQS142243	VE248H		
8	Verizon Phone & Phone Extension	Megan	805EC03B8E5B/3400719110004320	SIP-T46S/EXP40		
9	Verizon T41S Office Phone	Kellie	805EC08E2C1C	SIP-T41S		
10	Verizon T41S Office Phone	Melissa	805EC08E2C16	SIP-T41S		
11	Amazon basics computer speakers	Megan	V6201912017085	V620BLACK4P		
33	Office Computer	Kellie	1619B049800145			
32	Office computer tower	Melissa	162201011300471			
12	Asus Computer Tower	Office	16169067700007			
13	Asus Computer Tower	Office	1627A048600011			
14	Asus Computer Tower	Office	*16278011200115			
40	SAFE (MESA)	DISPATCH OFFICE		MFL2014C		
41	APC Surge Protector	Megan	3B1839X34039	BN1500M2		
42	APC Surge Protector	Kellie	3B1840X21121	BN1500M2		
120	uTechsmart USB Type-C HUB Pro	Megan		UCN3270		
121	Microsoft Surface Laptop	Megan/Home	O31440294557	1868		
142	AUOPRO 12 Outlet Surge Protector with 4 USB	Megan/Home	X002KGTU3B			
145	Asus Monitor	Megan	L8LMTF257974	VA24E		
146	ASUS MONITOR	Megan	L8LMTF318228	VA24E		
39	Microsoft Surface Laptop	Steve	O37895393257	1867		
157	Dock station	Kellie/home		M-1661		
160	Monitor Stand	Kellie/home				
	logitech Keyboard and mouse	Kellie/home	2127SC601FB9	K350		



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158	Sceptre monitors	Kellie/home	N15F249BNP0093	F-24		
159	Sceptre monitors	Kellie/home	N15F249BNP4536	F-24		
	logitech Keyboard and mouse MK570	Ivan/home	2127SC600Y39	K350/M705		
161	Dock station	Ivan/home		M-1661		

191	Lisle Pneumatic Fan Clutch Wrench Set	Shop		43300		
192	Gearwrench toolbox and 613pc. Hand tool set	Shop	ASIN# B08S7JW1PH, B08S78ZH5M, B07Y2N5WXL	83245, 83244, 89060		
193	KODAK PIXPRO FZ55	Multi	M064029331	FZ55		
194	Milwaukee Digital Multimeter	shop		2217-20		
195	GEARWRENCH 44 Pc. 3/8" Drive 6 Point Standard & Deep Impact SAE/Metric Socket Set	Shop		84916N		
196	GEARWRENCH 15 Piece Ratchet- ing Serpentine Belt Tool Set	Shop		3680D		
197	NOCO Boost X Jumpstarter	Shop		GBX155		
203	ROBERTS - 36434 10-99 18" Pro Flooring Cutter	Shop/Of- fice		10-99		

Signature: _____

Date: _____