

COCHISE COUNTY

CAPITAL ASSET POLICY

(Revised: June 7, 2011)



Procurement Department
Cochise of County
1415 Melody Lane, Building C, Bisbee, AZ 85603
Phone: 520-432-8399 Fax: 520-432-8397
www.co.cochise.az.gov



Foreword from the Chairman of the Cochise County Board of Supervisors:

The following Capital Asset Policy has been developed to ensure proper accountability of all assets entrusted to Cochise County and to maintain those controls necessary for the County to efficiently operate. A uniform Capital Asset Policy ensures adequate control over assets and adherence to legal and ethical asset procedures.

Centralized review and processing of purchases for assets using standardized guidelines, is an essential component of the County's overall financial accounting management system.

Compliance with these policies and guidelines is obligatory. In many instances they are simply restatements of Arizona Revised Statutes (A.R.S.) and Governmental Accounting Standards Board (GASB 34) or required by the Uniform Accounting Manual for Arizona Counties (UAMAC), and they have been reviewed and adopted by the County Board of Supervisors.

Abuse or non-compliance with the policies and guidelines could result in disciplinary action or personal financial liability.

It is of the utmost importance that all employees affected understand these policies and guidelines. It is the responsibility of each Department Head to ensure that all employees in their department understand and adhere to these policies and guidelines.

Richard Searle
Chairman, Cochise County Board of Supervisors

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SECTION ONE: INTRODUCTION & GENERAL PROVISIONS

1.1 Purpose

The purpose of the Cochise County Capital Asset Policy is to ensure compliance with various accounting and financial reporting standards including General Accepted Accounting Principles (GAAP), applicable State and Federal capital asset regulatory and reporting requirements related to property, as provided by the Uniform Accounting Manual for Arizona Counties (UAMAC) and Office of Management and Budget. (OMB)

1.1.1 The purpose of this policy is also intended to:

- Safeguard the investments of the citizens of Cochise County.
- Fix responsibility for the custody of equipment.
- Provide a basis for formulating capital asset acquisition, maintenance, and retirement process's.
- Establish definitive guidelines and general policies for the proper accountability of Capital Assets belonging to Cochise County.

1.2 Applicability

This policy was created to reflect Cochise County's desire to meet the reporting requirements set forth in the Governmental Accounting Standards Board (GASB) Statement No. 34 of the Governmental Accounting Standards Board, Basic Financial Statements and, Management's Discussion and Analysis for State and Local Governments. This accounting standard amends and establishes new financial reporting requirements, including significant new changes to report infrastructure assets and depreciate general governmental capital assets.

SECTION TWO: CAPITALIZATION POLICY

To establish accountability and control over the County's investment in property, the Board of Supervisors makes the following assertions:

2.1 Category and Ancillary Costs

2.1.1 It is important to the maintenance of accurate records that each asset category be precisely defined and that all persons responsible for records maintenance are fully aware of the categorization system. These categories are grouped into MAJOR categories for reporting in the County's Comprehensive Annual Financial Report (CAFR).

2.1.2 Previously, long-term physical assets were called Fixed Assets. General government fixed assets were accounted for in the General Fixed Assets Account Group, which was presented as a separate column on the Combined Balance Sheet within the General Purpose Financial Statements. Under new reporting requirements (GASB #34), these general government fixed assets are joined by

infrastructure assets and are known as Capital Assets. These Capital Assets are part of the governmental activities column on the new Statement of Net Assets. Depreciation, which previously was reported only in proprietary and certain trust fund types, is now required to be recorded as an expense at the government-wide level in the new Statement of Activities.

2.1.3 Capital Assets are tangible or intangible assets used in operations and have initial useful lives extending beyond a single reporting period. The major classes of assets reported in the County's CAFR are the following:

2.2 Land - is considered unimproved or real property and each "parcel" of land owned shall be recorded as a separate asset. Incorporated in this capital asset category are **Land Improvements** which consist of site preparations and site improvements whose only intended use is to clear the land.

2.2.1 Land includes all real property owned by Cochise County, i.e., Right-of-Ways, special use parcels, and general land parcels on which facilities are located. Improvements to land may include, land excavation, leveling, filling, grading, and drainage.

2.2.1.1 Land and land improvements costs include, but are not limited to:

- Land's initial cost. Purchase price or if donated, fair market value at time of acquisition.
- Professional fees such as title searches, architect, legal, engineer, appraisal, survey, negotiation, and commission fees.
- Assumption of liens, mortgages or encumbrances on the property.
- Removal, relocation or reconstruction of property of others, with the intention of using the cleared land.
- Demolition of unwanted structures, at time of acquisition of the land, with the intention of using the cleared land.
- Site preparation. Excavation, clearing, leveling, grading, drainage, filling, and utility installation, with the intention of using cleared land.
- Right-of-Ways acquisition costs.
- Special use land cost. Parks, airports, etc.
- Other County General Purpose parcel cost.

2.3 Buildings - are structures permanently attached to the land, have a foundation and roof, are partially or completely enclosed with walls, and are not intended to be transportable or movable. Buildings are designed to house persons or County property. Also, included in this major asset category are **Building Improvements**, which materially extend the useful life of a building, increase its capacity and/or efficiency, and/or adapt building to a new use (leased building included).

2.3.1 Building and building improvement costs include, but are not limited to:

- Initial cost. Construction or purchase cost. If donated, fair market value at time of acquisition.
- Professional fees such as title searches, architect, legal, engineering, appraisal, inspections, negotiation, environmental compliance and commissions.
- Expenditures for remodeling, reconditioning or altering a purchased building to make it ready to use for the purpose for which it was acquired (in-house labor cost if applies).
- Cost of temporary buildings used during construction.
- Payments of unpaid or accrued taxes on the building to date of purchase.
- Cancellation or buyout of existing leases.
- Permanently attached fixtures or machinery that cannot be removed without damaging the building.
- Unanticipated costs such as rock blasting, piling, etc.
- Installation or upgrade of heating and cooling, phone, and close circuit television systems, as well as, networks and fiber optic cables.
- Structural changes as reinforcements of floors or walls, or other interior framing.
- Internal labor directly chargeable to a capital project that would not have been incurred during the period in the absence of activity associated with the project.

2.3.2 Buildings & Infrastructure – certain buildings or structures that are an ancillary part of infrastructure networks, such as rest area facilities and pumping stations should be reported as infrastructure rather than as a building.

2.3.3 Building Components - a building shall be recorded as a number of “component” assets. Component Assets have significant and separately identifiable costs associated with them. The separate recording of building components helps facilitate the partial retirement of building due to renovations, resulting in a more accurate and useful capital assets valuation.

2.3.3.1 Building components consist of:

- General Construction: the basic construction components, such as foundation wall, interior foundations, slab on ground, framing, exterior wall, and structural floor.
- Site Preparation: cleaning, grading, demolitions, installing public utilities, and others ancillary charges.
- Roof and Drainage: roof covering materials and drainage
- Interior Construction: interior finish such as floors, ceilings, and wall partition materials and finishes.

- Plumbing: general plumbing; fixtures and installation of such items as sinks, lavatories, drinking fountains, bathtubs, showers, urinals, and water heaters.
- Heating, Ventilation, and Air Conditioning (HVAC): system for heating, ventilating, and cooling a building (furnace, boiler, and rooftop packaged units).
- Electrical: electrical services including wiring and lighting.
- Fire Protection, Life Safety: sprinkler systems, manual fire alarms systems, and automatic fire detection systems.
- Elevators: elevators and landings
- Miscellaneous: features such as emergency generators, intrusion alarm systems, electric doors, and fire escapes.

2.4 Machinery and Equipment - is typically any movable, non-consumable, tangible or intangible property used in the operations of the County. Fixtures attached to land or buildings in such way that removal alters the intended use of the facility or site are a part of the land, or building to which they are attached, and consequently, are not considered to be machinery and equipment. Examples are machinery, tools, vehicles, furniture, and computers and communications equipment. Each piece of machinery and equipment acquired that is determined to be a capital asset is recorded as a separate asset.

2.4.1 An asset with associated component parts that are necessary to the functioning of the asset is considered to be all one asset when the life and utility of the component parts are mainly dependent on that asset. For financial reporting purposes, the cost of the asset and its component parts are together subject to the \$10,000 threshold. For example, a mainframe C.P.U. with a cost of \$9,000 and its associated cables with a cost of \$1,500 would qualify for financial reporting since their combined cost exceeds the \$10,000 threshold.

2.4.2 For purchases made in which the aggregate price is greater than the capitalization threshold of \$10,000, the unit price of each individual piece of equipment determines whether that piece of equipment will be capitalized. The aggregate purchase price is irrelevant. For example, the purchase of twelve identical chairs for a total cost of \$10,500 would not require capitalization, as the unit price for each chair would be only \$875. However, if it is the department's policy to classify these chairs as "Manageable" items they shall be recorded in their inventory records.

2.4.3 Computer Software developed internally or acquired for internal use shall be capitalized if it meets both of the following characteristics:

- The software is acquired, internally developed, or modified solely to meet the departments' internal needs, and
- During the software's development or modification, no substantive plan exists or is being developed to market the software externally.

2.4.4 Computer software costs that are incurred in the preliminary projects stage should be expensed. Computer software costs incurred to develop internal-use computer software during the application development stage should be capitalized if the total cost exceeds the capitalization threshold. Computer software costs that are incurred in the post-implementation/ operation stage should be expensed. General administration costs and overhead costs should not be capitalized as costs of internal-use software.

2.4.4.1 Pre-packaged software would typically be considered any software that is purchased off the shelf. Major database application software would be considered a large dollar project generally consisting of an implementation phase over a period of time.

2.4.5 For additional guidance on capitalization of software intended for internal use, see the AICPA statement of Position 98-1, "Accounting for the Cost of Computer Software Developed or Obtained for Internal Use".

2.4.6 Cost of machinery and equipment include the total purchase price after purchase discounts, plus any trade-in allowances, taxes, and any other cost required to prepare the asset for its intended use. Examples of these other costs include, but are not limited to:

- Freight or transportation charges,
- Handling and storage charges,
- Import duties,
- Installation, testing, and preparing for use charges,
- In-transit insurance charges, and
- Parts and internal labor directly chargeable to capital asset that would not have been incurred during the period in the absence of activity associated with the capital asset.

2.5 Infrastructure - are long-lived Capital assets that normally are stationary in nature; of value only to the government unit; and; can be preserved for a significant greater number of years than most capital assets. Examples include roads, bridges, tunnels, street lights, traffic signals, drain systems, and water and sewer systems.

2.5.1 Buildings, except those that are an ancillary part of a network of infrastructure assets, should not be considered infrastructure assets.

2.5.2 Right-of-Way is a Capital Asset separate from infrastructure that should be recorded under land. Right-of-Way acquisitions shall be valued and inventoried based upon the amount paid directly or indirectly to the property owners to acquire the land or easement thereto. See Land section for more detail.

2.6 Network of assets is all assets that provide a particular type of service for the county. It may be only one infrastructure asset that is composed of many components. As an example, roads could be a network of assets that may be further composed of the paved road, sidewalks, traffic signs and signals.

2.6.1 The cost of infrastructure includes, but is not limited to:

- Materials and professional services to construct the asset,
- All internal labor and insurance directly chargeable to a capital project,
- Buildings cost only for those ancillary to a network of subsystem of infrastructure,
- All other indirect cost incurred during the period of construction, to place the asset into its intended use, and
- Interest incurred for proprietary funds only.

2.6.2 The amount of cost that should be capitalized depends on whether the modified approach is used to account for the respective network of infrastructure. For financial reporting purposes infrastructure has been divided in the following networks:

- **Roads:** County highways, subdivision, public access, Gravel roads, Dirt, Chip Seal, and Asphalt roads.
- **Bridges:** County owned bridges and large culvers are included only.
- **Traffic Signals:** Mostly traffic signals and flashing lights.
- **Drain Systems:** Retention and detentions basins, storm sewers and pipelines, major conveyance and outfalls systems, pump stations, drainage wells, and other miscellaneous flood control systems.

2.7 Improvements - Other than Buildings - consist of betterments and site preparations and improvements, other than buildings, affixed to land that generally add to its value and functionality. These betterments or site preparations have the intention to develop the land rather than just clearing it. Examples include: New parking lots, landscaping, fencing, gateways, retaining walls, sprinkler systems, septic systems, path and trails, golf courses, stadiums, and recreation and athletic areas.

2.7.1 All cost's incurred to prepare land to its intended use will include, but is not limited to:

- Site improvements such as excavation, fill, grading, and utility installations, with the intention of using the developed land.
- Removal, relocation, or reconstruction of property of other, with the intention of using the developed land,
- Original expenditures associated with trees, shrubs, flowers, and landscaping in general. (These must occur at the time that the land is initially being readied for use.)
- Demolition of unwanted structures at time of acquisition of the land, with the intention of using the developed land, and
- Internal labor directly chargeable to a capital project that would not have been incurred during the period, in the absence of activity, associated with the project.

2.7.2 Expenditures made to maintain land in its original condition are generally considered repair and maintenance and should not be capitalized.

2.7.3 Land on Improvements is also recorded as separate asset. For example, a parking lot is recorded as a separate asset from the land upon which is built.

2.8 Construction in Progress (CIP) - is the accumulation of cost incurred during the construction of an asset. The accumulated costs are held in Construction in Progress until such time as the project is determined to be “substantially complete” or ready for its intended use.

2.8.1 Major expenditures for Capital Assets and improvements are initially reported in the CIP account and capitalized upon completion. Interest incurred during the construction phase of Capital Assets and improvements in business-type activities are included as part of the historical cost of these Capital Assets. The Construction in Progress form used for tracking and recording construction in progress is included herein as Appendix A.

2.9 Depreciation: All assets, with the exception of CIP, Land, and Land Improvements shall be depreciated using the straight line method with no allowance for salvage values. The estimated Capital Assets useful lives currently used are as follows:

<u>Capital Asset</u>	<u>Useful Life</u>
• Land	Non-Depreciable
• Buildings	15-50 Years
• Machinery and Equipment	5-25 Years
• Infrastructure (as applicable)	10-50 Years
• Improvements Other than Buildings	10-45 Years
• Construction in Progress	Non-Depreciable

2.9.1 Depreciation and Useful Lives: New to the governmental Capital Assets is the requirement to depreciate Capital Assets over their estimated useful lives. Section Twelve will provide guidance on which Capital Assets to depreciate and, useful life information needed to calculate depreciation. Life cycle depreciation for motorgraders leased, and traded in after six years, will be depreciated over a six-year period. Heavy equipment that is financed will be depreciated over the term of the finance lease agreement.

2.9.2 In accounting terms, depreciation is the process of allocating the cost of Capital Assets over their useful lives, rather than deducting the cost as an expense in the year of acquisition. Generally, at the end of an asset’s life, the sum of the amounts charged for depreciation in each accounting period (accumulated depreciation) will equal original cost, less salvage value.

2.9.3 Per GASB #34 requirements, Cochise County will depreciate all Capital Assets, with the exception of land and land improvements. For Financial reporting purposes, the straight-line method, with no allowance for salvage values, shall be used. Capital Assets should be depreciated on an individual basis; therefore,

annual depreciation will be determined by dividing the total value of the asset by its estimated useful life.

SECTION THREE: DEPRECIABLE CAPITAL ASSETS

3.1 Land and Land Improvements: Land and certain land improvements are considered to be inexhaustible assets and, as such, are not depreciated. Most inexhaustible Capital Assets (assets which do not deteriorate with use or passage of time) are capitalized regardless of cost, but not depreciated.

3.2 Building and Building Improvements: Buildings and related improvements that materially extend the useful life and increase capacity and/or efficiency of the building, should be capitalized and depreciated over their useful lives. Buildings should be “componentized” to better reflect useful lives and depreciation cost.

3.3 Machinery and Equipment: Each unit of machinery and equipment should be capitalized and depreciated over the unit’s useful life.

3.4 Infrastructure: All infrastructures should be capitalized and depreciated over their estimated useful lives. Cochise County will use historical costs method for all infrastructures not the modified approach.

3.4.1 For infrastructure assets that are not depreciated under the modified approach, expenditures for additions and improvements to eligible infrastructure assets (which increase the capacity or efficiency of assets, rather than preserve their useful lives) are capitalized regardless of cost. All other expenditures, even preservation costs, are expensed in the period incurred.

3.5 Improvements Other than Buildings: Improvements should be capitalized and depreciated over their useful lives.

3.6 Construction in Progress: is not depreciated due to the fact that the project is not complete.

SECTION FOUR: USEFUL LIFE: An accounting estimate of time period in years that an asset will be able to be used for the purpose for which it was purchased or constructed. See Section Twelve for table of useful life.

SECTION FIVE: CAPITAL ASSET CATEGORYS: To maintain accurate capital asset records, information will be centralized in the Cochise County Procurement Department. The Property Manager is responsible for maintaining all of the asset information. The following are definitions of the asset types within the system.

5.1 Categories

5.1.1 Capital Assets: Assets with an original cost of \$10,000.00 or more, including ancillary cost and with a useful life of one year or more will be capitalized for financial accounting purposes. In addition, they will be identified with a bar coded capital asset tag; set up in the capital asset management system; and, accounted for over the asset’s life. The accounting object code will be 454.xxx.

5.1.2 Accountable Assets: Assets with an original cost of \$5,000.00 or more but less than \$10,000.00 including ancillary cost and with a useful life of one year or more. In addition, they will be identified with a bar-coded capital asset tag, set up in the capital asset management system, and accounted for over the asset's life. The accounting object code will be 415.xxx.

5.1.3 Managed Items: Items that cost less than \$5,000.00 and are considered highly pilferable items. The Department Heads must maintain records of individuals that have been charged with care and custody of the same. These items require a tag to be affixed indicating that the item is the property of Cochise County. Managed Asset Tags can be obtained from the Cochise County Property Manager. The accounting object code will be 414.xxx.

(See section 8.2)

SECTION SIX: CUSTODY AND RESPONSIBILITY: Department Heads shall be responsible for all resources in their care. Such responsibility requires control of Capital Assets and use of established procedures to safeguard assets from unauthorized use, theft and/or damage. The department is also responsible for documenting the receipt of the assets by preparing the Asset Information Form (AIF), included herein as Appendix B. Good stewardship requires prompt and accurate reporting of all acquisitions, transfers; trade ins and dispositions in detail to the Property Manager.

6.1 Assets

6.1.1 When an asset is observed to have a tag defaced to the point where number recognition is impossible, the asset must have a replacement asset identification tag assigned and affixed to it. The Property Manager will be notified of this situation by the submittal of an Asset Identification Form appropriately completed. Upon receipt of the form, the Property Manager will remit the form to the requester with the new asset tag to be applied.

6.1.2 Details must include such data elements as asset description, location, make, model, serial number, date of acquisition, cost, estimated useful life, and other information deemed relevant.

6.1.3 The Property Manager shall ensure that accounting for Capital Assets is being exercised by establishing a Capital Assets inventory, both initially and periodically in subsequent years.

6.1.4 The Finance Director will ensure that the Capital Assets reports are updated annually to reflect improvements, additions, retirements, and transfers.

6.1.4.1 It will also reflect the new annual Capital Asset balance for financial reporting purposes as well as the annual and accumulated depreciation calculation.

6.1.4.2 The Property Manager is responsible to coordinate with the Finance Director and provide assistance in reporting Capital Assets.

SECTION SEVEN: ASSETS PURCHASED WITH GRANT FUNDS:

The determination of a Capital Asset's inclusion on the County property books resides within the terms of the Grant Agreement itself.

7.1 Grant Funds

7.1.1 Many Grant Agreements are difficult to read and may or may not directly address the issue of title. Decision on putting the item(s) on the County's Capital Asset Management System (CAMS) is not made based on who actually made the purchase or where it was shipped to.

7.1.2 If the Agreement specifically states that the title to the Assets purchased with the grant remains with the Grantor, then we **do not** add the items to our Capital Asset Management System.

7.1.3 If the Agreement states that the County will take title to the asset (such examples would be vehicles that the County has purchased with state or federal Grant Funds and are titled with the ADOT Motor Vehicle Division as belonging to the Cochise County Property Manager) then they will be tagged as County property and tracked through the life of the asset. Assets will remain the property of the granting agency that come with the granting agency tags already affixed to the asset.

7.1.4 The final determination of adding an item to the CAMS will be based on **who holds the title to the asset**. If the language in the Grant Agreement does not directly address the issue of Title, or it is not implied in the verbiage, then the County has a fiduciary responsibility to the agency that granted the monies to maintain property accountability in accordance with existing County policies.

7.1.4.1 All assets purchased with Federal Grant monies must be identified in the system as having been acquired using Federal monies.

7.1.5 Any item that is "Loaned" to the County for our use and is clearly tagged as belonging to the loaning agency does not go on our books. We are still responsible for maintaining and accounting for these items. When the County no longer has a need for the item(s) they are returned to the Grant source. If sold then the net proceeds are returned to the Grant agency.

SECTION EIGHT: CAPITALIZATION THRESHOLDS

8.1 To be considered a Capital Asset for financial reporting purposes an item must be at or above the capitalization threshold of \$10,000.00 Dollars.

- Land: All land shall be capitalized at time of acquisition regardless of cost or fair market value if donated.
- Buildings: Buildings and/or related improvements costing ten thousand (\$10,000) dollars or more shall be capitalized.

- Machinery and Equipment: Machinery and equipment with unit cost of ten thousand (\$10,000) dollars or more shall be capitalized.
- Infrastructure: Infrastructures costing fifty thousand (\$50,000.00) dollars or more shall be capitalized at time of acquisition or construction.
- Improvements other than Buildings: Improvements other than buildings costing ten thousand (\$10,000) dollars or more shall be capitalized.

8.2 Items below the Accountable threshold of \$5,000.00 will be “managed” and inventoried at the department level and an appropriate list must be maintained. (See glossary for definitions)

8.2.1 Data elements are to include the following information that assists control or deemed relevant:

- Asset Description
- Location
- Make
- Model
- Serial Number
- Assigned To

8.2.1.1 The purpose of the Departmental Inventory Control List is to ensure manageable assets are monitored and accounted for on a regular basis and that County Management has the information necessary to make the necessary financial decisions.

8.2.1.2 The Finance Director reserves the right to request copies of the items on inventory when deemed pertinent. These assets will be tagged using a “Property of Cochise County” tag. The following items will be managed and tagged, but are not limited to:

- Cameras
- PDA’S
- Cell Phones
- Tools
- Printers
- Lap Tops

SECTION NINE: PROPERTY CONTROL PROCEDURES

9.1 Acquisitions and Constructions:

9.1.1 Department Directors and Elected officials may acquire Assets in compliance with the Cochise County’s Procurement Policy, the Cochise County’s Communication and Information Technology Equipment Acquisition Policy; or may

accept a donation or bequest to be recorded at its estimated fair market value at time of acquisition after proper Board of Supervisors approval.

9.1.2 The Property Manager will use the Asset Information Form (AIF) and all packing slips and receiving reports to record into the Capital Asset Management System. When items requiring Asset Tags are NOT physically received at the Procurement Department Warehouse area, the department receiving the asset **must** notify the Property Manager to coordinate any asset tagging at the location where the item has been physically received.

9.1.3 Department Heads shall notify the Finance Director of constructed and/or contracted infrastructure upon project approval or the first disbursement for services. Department Heads shall identify each disbursement to its corresponding infrastructure project. The Department Head should notify the Finance Director and Procurement Director upon completion of each project, with a signed document that states project has been completed, and a Certificate of Occupancy.

9.1.4 Acquisition Date is the actual date the County takes possession of the asset. Acquisition date for new or remodeled buildings will be the date used when the Certificate of Occupancy is issued. The department shall complete the Construction in Progress form and distribute it to Finance, Property Management, and Procurement.

9.1.4.1 Acquisition date for major database application software will be upon acceptance and signoff at the contract completion.

9.1.5 Repair and Maintenance is any project or expenditure which allows an asset to continue to be used during its originally established useful life or original condition. Such projects or expenditures would not be capitalized.

9.2 Interdepartmental Transfer

9.2.1 Transfers of Capital Assets to another department within the County organization must be reported to the Property Manager. Department Directors have fifteen (15) days to report the transfer and they must use the Request for Authorization to Transfer or Dispose Form, included herein as Appendix C. (RATD)

9.2.2 The Department receiving a transferred Capital Asset shall report the acquisition to the Finance Director within fifteen (15) days of the transfer date using a (RATD)

9.3 Disposal of Capital Assets

9.3.1 Lost or stolen assets will be immediately reported to the appropriate law enforcement agency; the Finance Director, and the Risk Management Division. The Department Head has thirty (30) days to submit a RATD form to the Property Manager describing the asset.

9.3.2 Department Heads, with prior approval of the Property Manager, are authorized to dispose of property with an estimated total current value of less than \$100. Upon Capital Asset disposal, Departments must notify the Property Manager by submitting a RATD form.

9.3.3 Destroyed assets should be reported on the RATD form by the responsible Department Head to the Property Manager within fifteen (15) days of the loss.

9.3.4 Damaged or obsolete assets shall be reported to the Property Manager when transferred to the Procurement Department warehouse for surplus or obsolete property. Transferring department should use the RATD form.

9.3.5 Sale of Capital Assets must be authorized by the Board of Supervisors as indicated by Arizona Revised Statutes (ARS) 11-251.9. All sale proceeds must be forwarded to the Cochise County Finance Department, with applicable documentation or deposited directly with the Cochise County Treasurer and copies sent to Cochise County Finance Department.

9.3.6 The Property Manager shall ensure that disposal of capital assets are approved by an appropriate County Official and that supporting documentation is maintained in accordance with the Cochise County Capital Asset Inventory Procedure.

9.4 Assignment of Capital Asset Numbers

9.4.1 All Capital Assets will be recorded on the online financial system and must have a unique asset number assigned to it. Listed below are the asset number sequence's currently being used. (First 3 or 6 digits are intelligent numbers)

Current Format Includes:

008XXXX Capital Assets – assigned by Property Manager

341107XXXX Capital Improvement Projects - assigned by Property Manager (GABS 34)

451108XXXX Land Parcels – assigned by Property Manager

911031XXX Buildings and Building Improvements – assigned by Property Manager

Property of Cochise County Tags Manageable Assets – assigned by Department Heads and, are not recorded in the Capital Asset Management System.

9.4.2 Valuation of Capital Assets is recorded at historical cost including any ancillary charges necessary to place the asset into its intended location and condition for use.

9.5 Tagging Acquisitions

9.5.1 Upon receipt of the AIF form, the Property Manager shall verify the cost of purchased acquisitions through the County's encumbrance and/or cash disbursement system.

9.5.2 The Property Manager shall return a copy of the AIF with the asset tag to the appropriate Department Head and/or Asset coordinator.

9.5.3 The Department Head shall verify the information for accuracy before tagging the asset. Any discrepancies shall be reported to the Property Manager within three (3) business days. The Finance Director shall resolve all reported discrepancies to ensure that the system data is accurate and auditable.

9.5.4 The responsible Department Head and / or Asset coordinator shall affix the issued tag to the asset within three (3) business days in a place which will:

- Facilitate a physical inventory
- Not damage or impede asset use
- And prevent removal or tampering with the tag.

9.5.5 If item to be tagged is in a difficult place to reach, inside another unit or can't be tagged, Department Head and /or Asset coordinator shall maintain the tag along with pertinent information in a secure place and shall make that information available upon request.

9.5.6 For practicability reasons land, land improvements, buildings, building improvements, and infrastructure will not be tagged. Instead an AIF with a special numbering system will be kept in the Procurement Department, and in the Property Managers files. An AIF must be completed to notify Finance of acquisition or construction.

9.6 Physical Inventory

9.6.1 The Property Manager shall direct a physical inventory of Capital Assets, to be conducted at least once every two (2) years.

NOTE: Required physical inventories at frequencies other than once every two years shall be the responsibility of the applicable Department Head and the Property Manager with special arrangements from Finance to audit the inventory.

9.7 Verification of Capital Asset Register

9.7.1 The Property Manager shall provide a list of all Assets assigned to the responsible Department Head at the close of each fiscal year. Each Department Head shall verify the listing of assets for which he/she is responsible. All differences must be investigated and reported to the Finance Director and the Property Manager to ensure the accountability of the listing.

9.7.2 The Finance Director shall be responsible for proper accountability and financial statement presentation of all Capitalized Assets according to accounting principles for governmental units as promulgated by the Government Accounting Standards Board (GASB).

9.8 Property Redistribution and Disposal: The Property Manager of the Procurement Department is responsible for establishing and maintaining a system for identifying and redistributing County property that becomes excess to a department's needs, but which may be useable by another department, and for disposing of property that is no longer useable for any County purpose.

- Transfers and disposal documentation and required forms must be retained for 3 years.

9.8.1 Excess County property will be stored at a site designated by the Procurement Director. A list of excess property can be viewed from the Procurement Department Intranet site.

9.8.2 Any Department contemplating the purchase of furniture or other equipment must review the inventory and determine whether or not suitable items are available.

9.8.3 When a department needs to declare materials in their department surplus property, a Request for Authorization to Dispose or Transfer Form (RATD) must be completed and submitted to the Procurement Department attention Property Manager. This form must be signed by the Department Head. The Property Manager will provide guidance and/or directions concerning an inventory of property being moved, access to the facility and the disposal of any unserviceable property.

9.9 PROPERTY TO BE TRADED: Before a Department may trade in a vehicle, heavy equipment or any Asset they must provide written backup information to support the value given for the item that is being traded. The Procurement Department may assist in determining a fair market value (FMV). The Request for Authorization to Transfer or Dispose Form (RATD) must be completed and signed by the Department Head. All information must be sent to the Procurement Department, Attention: Property Manager. The purchase order must document the fair market value of the traded in vehicle, heavy equipment, and must include the asset number.

9.10 DISPOSAL OF PROPERTY: (A.R.S. 11-251.9) describes methods for Counties to dispose of property no longer needed for County operations. This section allows excess property to be disposed of through a public auction.

9.10.1 However, property with little or no value may be disposed of in any manner approved by the Board of Supervisors.

9.11 DONATED ASSETS

9.11.1 Donated assets that meet the criteria for Capital Assets will be accounted for in the CAMS. As per GAAP requirements, donated assets should be accounted for at the Fair Market Value at the time of acquisition.

9.11.2 If the donation is received from a private (taxable) company, corporation, or individual, the unit original cost assigned should be provided by the donor. If the donated item is new, the invoice cost should be available. If the donated asset is used, the estimated market value for tax purposes could generally be obtained from the donor.

9.11.3 If the donor is unable to provide a unit original cost estimate, the cost can be determine in several ways:

- Vendor catalogs, vendor contracts, equipment dealer catalogs, auction results, and similar documentation can be consulted for the cost of similar assets.
- The Cochise County department liaison that is the recipient of the donation may have knowledge of the value.
- Under some circumstances, it may be feasible to obtain an estimate of value from an independent appraiser.

9.11.4 When a donated Asset is received the appropriate site based department liaison will request a Capital Asset identification tag and AIF from the Property Manager of the Procurement Department. The tag will be affixed to the donated Asset and the AIF completed and returned to the Property Manager. It should be noted that if the donated Asset is a used piece of equipment the donator should provide the County with an estimated remaining life of the asset.

9.12 PROPERTY MANAGEMENT COMMITTEE

9.12.1 A committee consisting of the Procurement Director, Contracts Administrator, Heavy Fleet Department Director and the Facilities Supervisor, and others, as designated by the Procurement Director, will make the determination as to the proper method for disposing of property not sold at auction. The committee will determine, by a minimum 2/3 vote, whether property reported excess by Departments:

- Has sufficient useable life to be worth holding for redistribution.
- Has sufficient value to be held for auction.
- Has little or no value and should be disposed of as allowed by statutes and the Board of Supervisors.
- Has no value and should be discarded.

9.12.2 In determining the category for any particular item, the committee should consider factors such as age, condition, reparability, and obsolescence. The primary emphasis should be on retaining property for County use as long as it is economically viable. For property that is no longer suitable for use, the

emphasis should be on recovering as much value as possible by maintaining property in a suitable condition for auction. Once property is determined to have little or no value, then the emphasis should be of disposing of the property with the minimum cost to the County.

9.13 COCHISE COUNTY AUCTION VEHICLES

9.13.1 Fleet and Heavy Fleet Department Directors will determine which vehicles are available for auction and provide the list to the Property Manager. The list will contain the following information:

- Vehicle Identification Number
- Asset Number
- Vehicle Vin Number
- Vehicle Description
- Vehicle Mileage
- Vehicle Plate Number

9.13.2 Property Manager will pull vehicle titles from file along with the “AIF” Asset Information Form.

9.13.3 Board authorizes the Cochise County Property Manager to be listed as owner for all County Vehicles and Titles and Vehicle registration.

9.13.4 The Procurement Director will have an authorized Notary to notarize Titles at time of sale.

9.13.5 The Procurement Department may have a representative present at all auctions.

9.13.6 A Buyers Information Form will be filled out by each individual purchasing a vehicle and this form will be attached to a copy of the vehicle title.

9.13.7 This information will then be delivered to the Motor Vehicle Department to verify the vehicle was sold and to identify who the new owner is.

9.13.8 The Buyer’s Form, “AIF” Asset Information Form and a copy of the vehicle title will then be retained in the Property Managers permanent file.

9.13.9 A final report that shows monies generated from the auction will be sent to all Departments involved in the auction.

SECTION TEN: INFORMATION TECHNOLOGIES (I.T.)

10.1 The Information Technologies Department is responsible for the management of all computers and computer related equipment and will coordinate the disposal of excess I.T. equipment with the Property Manager.

The policies and procedures established herein also apply to computer equipment with the following exceptions:

- The I.T. Department, rather than the Surplus/Excess Committee, will determine the disposition category for computer equipment.
- A Cochise County I.T. Inventory Control sheet will be used to request the removal or disposal of computer equipment with a copy being sent to the Property Manager.
- The I.T. Department will determine the following options for equipment:
 - (i) when equipment is traded in or donated;
 - (ii) when scrap equipment is for sale;
 - (iii) when equipment is reused and reworked;
 - (iiii) when equipment is for auction;

10.1.1 If the item being disposed of is a tagged asset, the Property Manager must be notified by using the required (RATD) form.

10.1.2 Property that the Committee determines to be worthless will be disposed of immediately, by sending it to the County landfill. Department Directors may throw away unserviceable items that cost \$100.00 or less without any action by the Property Management Committee. For items costing more than \$100.00, the Procurement Director and /or Property Manager should be contacted for guidance.

10.1.3 Property that is determined to have little or no value may be made available to charitable organizations, at the time and in a manner that the Committee designates. As excess property accumulates, the Committee will meet as often as needed to determine its disposition.

10.1.4 Procurement will periodically publish a notice by e-mail as to when the county will be participating or having an auction. Other means of advertising the availability of the property may also be used, e.g. a notice on the County website and advertised by public notice in the official County newspaper.

SECTION ELEVEN: GLOSSARY OF TERMS

Accountable Asset: County property that has a total cost of between \$5,000 and \$9,999.99. This includes shipping, handling, taxes, installation, assembly, and testing expense. These items will bear a Capital Asset Tag, are subject to a physical inventory every five years, and will be recorded on the County Capital Asset Property System.

Accumulated Depreciation: The total depreciation recorded to date during the life of an asset.

Acquisition: A newly acquired capital asset.

Acquisition Date: The date the asset was acquired. For depreciable assets, this is the date the depreciation process recognizes as the first day of the asset's useful life.

Acquisition Method: A code, which identifies the way in which the county obtained an asset. See Acquisition Table.

Betterment: An increase in the value of an asset due to an improvement made to the asset.

Capital Asset: Assets of a relatively fixed or permanent nature owned by the County. This includes: equipment, machinery, and vehicles with an estimated useful life of over one year costing more than \$10,000.00, improvements other than buildings exceeding \$10,000.00 in cost, and all buildings and land parcels. Upgrades and/or enhancements of existing capital assets are also considered a Capital Asset. These items will bear a Capital Asset Tag, are subject to bi-annual inventories, and will be recorded on the County Capital Asset Property System.

Capital Asset Type: A code, recommended by the Government Accounting Standards Board (GASB), identifying the major kinds of capital assets allowed in the online financial system. See Asset Category Table.

Capital Projects Funds: A fund which accounts for the proceeds of bond issues and other resources expended for the acquisition, construction or reconstruction of major capital facilities. Capital Projects Funds purchases are accounted for in the Statement of Net Assets.

Componentized: Is the process of separately calculating the depreciation of major building structural components, subsystems and equipment.

Depreciation: The allocation of the cost of property over its economic (useful) life.

Depreciation Method: The method used to allocate the cost of property over its economic (useful life). The County uses the Straight Line Method (SL) for all depreciable assets.

Disposition: The process of eliminating an asset from the online financial system due to sale, destruction, obsolescence, lost/stolen, etc. This is the process initiated by the owner department. **WHEN A DEPARTMENT DISPOSES OF AN ASSET DUE TO LOSS, THEFT OR DAMAGE, THE RESPONSIBLE DEPARTMENT MUST COMPLY WITH THE CAPITAL ASSET POLICY.**

Disposition Authority: An additional code used to identify the method of disposal. This will be the Auction Date, the Trade in Date, or other relevant information about the asset disposal.

Disposition Method: A code identifying the way in which an asset was retired. See list of valid Disposition Methods.

Eligible Infrastructures: Are assets that are part of a network, or subsystem of a network.

Enterprise Fund: A Proprietary Fund that accounts for operations that are financed and operated in a manner similar to private business enterprises where the intent of the County is that the costs of providing goods and services to the general public on a continuing basis be financed through user charges. This allows for the evaluation of these funds on the same basis as investor owned enterprises in the same industry.

Equity Account: The difference between the cash value of an asset and the amount of liabilities owed against the asset.

Facilities: Are assets (other than general use buildings) that are built, installed or established to enhance the quality or facilitate the use of land for a particular purpose.

Fair Condition: Property that is soiled, shopworn, rusted, deteriorated or damaged to the extent that utility is slightly impaired; or reconditioned property that has been repaired or renovated but has since deteriorated and which needs or may need additional repair or renovation in the near future.

Fund Codes: A fund, which identifies the funding source of monies, spent on Acquisitions, Capital Assets and Betterments. See list of valid Fund Codes.

General Fund: This Fund accounts for all resources used to finance County services, which are not properly accounted for in other funds. These services include General Government, Public Safety, Health, Welfare and Sanitation, Culture and Recreation and Education.

Good Condition: Somewhat used or reconditioned property that, while still in usable condition, is slightly shopworn, soiled or otherwise precluded from being considered “new.”(The condition of the property does not impair the utility of the property.)

Governmental Funds: A category of funds, which use the modified accrual basis of accounting. This category includes the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.

Grant: A financial assistance mechanism that provides money, property, or technical assistance in lieu of money, awarded by a government agency or private organization to an eligible entity to carry out an approved project or activity, or to accomplish some public benefit or purpose. Ownership or Title to materials purchased with Grant Funds is determined by the language in the Grant itself.

Historical Value: The original cost of a capital asset. If the original cost of a capital asset is unavailable, the estimated value is to be utilized.

Infrastructure Assets: Long-lived capital assets that are normally stationary in nature and can be normally preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and culverts, and lighting systems.

Internal Sale: A transaction used when an asset is sold or transferred within the government and the sale or transfer impacts the general ledger. An internal sale must occur when transferring an asset between funds other than two Governmental Funds or the same Proprietary Fund.

Internal Service Fund: A Proprietary Fund, which is used to account for services and commodities, provided by one department to other departments of the County. These services are provided on a cost-reimbursement basis. Assets purchased by an Internal Service Fund (ISF) are capitalized in that Internal Service Fund.

Land: Is the surface or crust of the earth that can be used to support structures and may be used to grow crops, grass, shrubs and trees. Land is characterized as having an unlimited (indefinite) life.

Land Improvement: Consist of site preparation and site improvements (other than buildings) that ready land for its intended use. The costs associated with improvements to land are added to the land value.

Managed Items: Items that cost less than \$5,000.00 and are considered highly pilfer able items. The departments must maintain records of individuals that have been charged with the care and custody of the same. These items may require an asset tag to be affixed indicating that the item is the property of Cochise County. Managed Asset Tags can be obtained from the County Property Manager. (Cameras, pda's, Cell Phones, tools, printers and lap tops, etc.)

New Condition: New or excellent condition.

Proprietary Fund: A fund type, which consists of the Internal Service Funds and the Enterprise Funds.

Poor Condition: Property so badly broken, soiled, rusted, mildewed, deteriorated or damaged that its utility is seriously impaired; or property that has been repaired or renovated but has since seriously deteriorated due to factors such as major wear and tear, corrosion, or exposure to weather.

Property Manager: The County's property manager is the custodian of all assets in the possession of the county and is responsible for maintaining the required records. Property manager has update capabilities for all FMAS.

Salvage Value: The estimated amount that can be realized from the disposition of a retired asset at the end of its estimated useful life. Salvage value for all County assets is zero.

Special Revenue Fund: A fund that accounts for specific revenues that is restricted as to use by statute or local policy.

Surplus Property: Property in excess of the needs of a given department and not required for its foreseeable use. This includes obsolete, scrap, and non-expendable supplies that have completed their useful life cycle.

Transfer: A transaction used by the online financial system to (1) transfer construction-in-progress to the completed asset account or (2) transfer ownership (change accounting codes, such as the Location, Department, Fund, and Activity). This transaction is only used if the ownership of the transfer does not need to be recorded in the general ledger. This transaction is used when a transfer between two Governmental Funds or within the same Proprietary Fund occurs.

Useful Life: The time period, in years, over which a capital asset is expected to remain valuable to the County.

Policies adopted may not be changed, waived, added to or deleted except by action of the Board of Supervisors. Procedures may be modified, added to or deleted by the County Administrator and Property Manager as required to comply with the ARS'S, UAMAC, GASB, and changes in internal control or processing procedures.

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SECTION TWELVE: USEFUL LIFE TABLE

Estimated Useful Life: Is an accounting estimate of the time period (in years) that an asset will be able to be used for the purpose for which it was purchased or constructed.

Following is a table of recommended useful lives for newly acquired or constructed Cochise County capital assets. This list should be followed when applicable, but for used or special capital assets, department should consider factors like present condition, construction type, maintenance policy, and climatic conditions when estimating useful life of a capital asset. When a special capital asset does not fit easily into one of the established categories listed below, the County will use actual expected useful life.

Cochise County Recommended Useful Lives

Capital Assets Type:	Useful Life
LAND	
Land	Not Depreciated
Land Improvements- inexhaustible	Not Depreciated
BUILDINGS	
Building Components	
General Construction	50
Site Preparation	50
Roof and Drainage	10
Interior Construction	15
Plumbing	20
Heating, Ventilation & A/C (HVAC)	20
Electrical	20
Fire Protection & Life Safety	25
Elevators	20
Miscellaneous-Buildings	5-15
Building Improvements	15
MACHINERY AND EQUIPMENT	
Business Machines	
Mail Machine	7
Copiers	5
Communication Equipment	
Phone Systems	10
Radio Systems	10
Audio Visual Equipment	7
Computer Equipment	
Desk Tops	5
Lap Tops	5
Servers	6
Hardware Equip. & Peripherals	5
Customized Hardware	7
Software	5
Major Database Application Software	10

MACHINERY AND EQUIPMENT (continued)

Customized Software	7
Printers	5
Custodian & Maintenance Equipment	
Custodian & Maintenance Equip.	15
Furniture	
Furniture General	20
Kitchen & Laundry Equip.	
Appliances & Kitchen Equip.	10
Lab, Science Equipment	
Lab & Science Equip.	10
Miscellaneous Equipment	
Miscellaneous	5
Microfilm Equipment	5
Security/Alarm Systems	5
Mobile Fleet, Boat & Aircraft	
Automobiles	5
Motorcycles	7
School Buses	10
Truck – Pickups	7
Truck - Water	15
Truck – Dumps	15
Truck – Flatbeds	15
Tractors	15
Trailers	15
Motor-Construction Equip. (Graders, Loaders, Bulldozers)	10
Boats	15
Aircraft	15
Outdoors Recreational Equipment	
Recreational Equip.	15

Recommended Useful Lives (Concluded)**INFRASTRUCTURE****Roads**

Roads- Modified Approach	Not Depreciated
Asphaltic Concrete	40
DBST	28

Bridges & Large Culverts

Corrugated Metal Culverts	40
Concrete Box Culverts	40
Concrete Low Water Aprons	40
Bridges	40
Guard Rail-Regular Finish	40
Guard-Rail-Weathered Finish	40
Cattle Guards	40
Signs	10
Curb & Gutter	40
Sidewalks	40

INFRASTRUCTURE (continued)**Traffic Signals**

Traffic Signals	20
Flashing Lights	20

Drain Systems

Major Conveyance and Outfall Systems	40
Pump Stations	20
Retention & Detention Basins	50
Storm Sewers & Pipe lines	40
Sewer Systems	40
Water Systems	40
Wells, Drainage	10
Miscellaneous- Drain Systems	15-40

IMPROVEMENTS OTHER THAN BUILDINGS

Fencing, Gates	20
Parking Lots- Asphaltic concrete	40
Parking Lots- Brick or Stone	45
Parking Lots- Concrete	35
Parking Lots- Gravel	10
Landscaping	10
Outside Sprinkler Systems	25
Athletic Fields	15
Golf Courses	20
Swimming Pools	20
Retaining Walls	20
Miscellaneous- Other Improvements	20-40

This table was created with adherence to Government Finance Officers Association's (GFOA) recommended practices. Previously mentioned factors were considered when estimating useful lives.



Appendix A

Cochise County Purchasing Department

CONSTRUCTION IN PROGRESS

Project Name:	
Project Manager (Responsible for Communicating Abandonment or Completion Date):	
Description of Project:	
Design Cost:	
Construction Cost:	
Other Cost:	
Total Estimated Cost:	
Start Date:	
Completion Date	Project Manager Signature
Abandoned Date (If Applicable):	
Number of Change Orders:	
Total Dollar Amount of Change Orders:	\$
Reason for Change Orders:	
Final Contract Amount Including Change Orders: \$	Project Manager Signature
	Department Head Signature

Distribution: Finance, Property Management, Procurement



Appendix B

Cochise County Purchasing Department

ASSET INFORMATION FORM

FIXED ASSET TAG # :
ACQUISITION DATE :
DESCRIPTION :
CLASSIFICATION :
SITE # :
BUILDING LOCATION :
ROOM # :
DEPARTMENT # :
QUANTITY :
COST :
VENDOR # :
PURCHASE ORDER # :
MANUFACTURER :
MODEL # :
SERIAL # :
FUND :

TRANSACTIONS

ACQUISITION

- Purchase
- Constructed
- Exchange/Trade
- Donation
- Other (Explain in Comments below)

Comments:

Prepared by:

Date:

Entered into AS400

Date:

RETURN COMPLETED FORM TO COCHISE COUNTY PROPERTY MANAGER

Cochise County Purchasing Division, 1415 Melody Lane, Building C, Bisbee, AZ 85603

mclark@co.cochise.az.us Phone: 520-432-8399 Fax: 520-432-8397

