

**RESOLUTION NO. 2004-356**

**RESOLUTION BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA AMENDING THE CAPITAL ASSET POLICY CONTAINED IN THE ST. JOHNS COUNTY ADMINISTRATIVE CODE.**

**RECITALS**

**WHEREAS**, the Board of County Commissioners of St. Johns County, Florida adopted a written Capital Asset Policy by Resolution No. 2003-51, March 11, 2003, which established procedures for capitalizing assets including equipment, established a capitalization threshold for equipment, and allowed for amendments to the Policy by Resolution of the Board of County Commissioners; and

**WHEREAS**, the Board chooses to amend the Policy to conform to the capitalization threshold set forth by Florida Statute 274.02 *Record and inventory of certain property*, retroactive to the beginning of the fiscal year 2005;

**NOW THEREFORE, BE IT RESOLVED**, by the Board of Commissioners of St. Johns County, Florida, as follows:

Section 1. The above recitals are incorporated by reference into the body of this Resolution, and such Recitals are adopted as Findings of Fact.

Section 2. Section 210.5.5.4 of the St. Johns County Administrative Policy is hereby amended to read as follows: "The capitalization threshold for equipment is \$1,000.00."

Section 3. The amendment to Section 210.5.5.4 of the St. Johns County Administrative Policy is, and shall be effective, retroactive to October 1, 2004.

PASSED AND ADOPTED by the Board of County Commissioners of St. Johns County, State of Florida, this 1<sup>st</sup> Day of December, 2004.

BOARD OF COUNTY COMMISSIONERS  
OF ST. JOHNS COUNTY, FLORIDA

By: \_\_\_\_\_

Bruce A. Maguire, Chair

ATTEST: Cheryl Strickland, Clerk

By: \_\_\_\_\_  
Deputy Clerk

Rendition Date: \_\_\_\_\_

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## The 2004 Florida Statutes

Title XVIII Chapter 274  
**PUBLIC LANDS AND TANGIBLE PERSONAL PROPERTY OWNED BY LOCAL GOVERNMENTS**

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### 274.02 Record and inventory of certain property.--

(1) The word "property" as used in this section means fixtures and other tangible personal property of a nonconsumable nature the value of which is \$1,000 or more and the normal expected life of which is 1 year or more.

(2) Each item of property which it is practicable to identify by marking shall be marked in the manner required by the Auditor General. Each governmental unit shall maintain an adequate record of its property, which record shall contain such information as shall be required by the Auditor General. Each governmental unit shall take an inventory of its property in the custody of a custodian whenever there is a change in such custodian. A complete physical inventory of all property shall be taken annually, and the date inventoried shall be entered on the property record. The inventory shall be compared with the property record, and all discrepancies shall be traced and reconciled.

**History.**--s. 2, ch. 59-163; s. 8, ch. 69-82; s. 1, ch. 73-87; s. 5, ch. 82-104; s. 1, ch. 88-53; s. 5, ch. 96-209; s. 2, ch. 2004-296.

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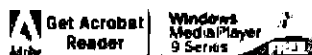
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