

TITLE: VEHICLE ACQUISITION AND REPORTING OF FLEET ASSETS

PURPOSE: To record, track and report on all fleet fixed assets acquired and disposed of by San Joaquin County. This policy provides for centralized management and annual reporting by Fleet Services Division of Public Works, to the Auditor-Controller, and County Administrator and coordinating all vehicle acquisitions with the Purchasing Agent.

POLICY OVERVIEW: All Fleet Fixed Assets are approved for purchase or donation by the Board of Supervisors and assigned by the County Administrator.

Purchasing Division, Auditor-Controller, and Public Works-Fleet Services will work with the gaining department to issue vehicle specifications, purchase documents, and receive fleet fixed assets into the County; thereby providing an asset number and setting depreciation schedules for annual reporting.

When vehicles have ended their useful life, departments will work with Public Works-Fleet Services to identify and plan replacements, coordinate the disposal of vehicles, and ensure records reflect the changes.

FLEET FIXED ASSET DEFINITION: A fleet fixed asset is any vehicle or equipment that is driven (on-road or off-road) powered by an internal combustion engine or electric motor. All non-powered trailers and any equipment requiring DMV licensing to operate on a roadway shall also be reported as a fleet fixed asset.

Engine or electric motor-driven portable equipment such as compactors, sewer flushers, post hole diggers, stump grinders, pavement grinders, and welders are not fleet fixed assets, but may be tracked in Fleet Services management software system to account for repair or fuel charges.

APPLICATION: All County departments are required to adhere to the reporting requirements of this policy except San Joaquin County Hospital Enterprise Fund. San Joaquin County Hospital Enterprise Fund shall acquire their fleet fixed assets in the same manner as all other County departments but account for, depreciate, and report their vehicles through Auditor-Controller approved accounting methods.

PROCESS OVERVIEW

- **ACQUIRING VEHICLES**
- **REPORTING VEHICLES**
- **DISPOSING VEHICLES**

ACQUIRING VEHICLES

All Fleet Fixed Asset are approved by the Board of Supervisors or the County Administrator. Upon approval, department provide asset description and need specifications to Fleet Services.

Fleet Services will work with the department and Purchasing and Support Services Department developing specifications for bidding, submittal of requisitions, evaluating bids, awarding contracts and receiving the vehicle(s).

UPON ACQUISITION of a VEHICLE:

Purchasing Division processes all State of California Department of Motor Vehicle registration forms for San Joaquin County. Fleet Services Division receives all County vehicles and assigns the fleet fixed asset number.

Fleet Services Division will receive all vehicles at 444 Wilson Way, Stockton, CA. or a designated receiving shop. All equipment ordered is verified compared to the Purchasing Division specifications and purchase orders along with copies of the Board report, Board order, purchase order, and dealer invoice.

Fleet Services Division will forward all registration documents to Purchasing with the newly assigned fleet fixed asset number and add County number to CAPS for annual reporting.

REPORTING VEHICLES:

Annually Public Works-Fleet Services Division will report to Auditor-Controller, and the County Administrator

- Annual depreciation cost and accumulated fleet depreciation at year end,
- Original cost and number of all fleet assets added for the year,
- Salvage value and number of all fleet assets disposed during the year,
- Original Cost and book value of all fleet fixed assets at year end.

Monthly Departments will report vehicle mileage by the third work day of each month for all fleet fixed assets to Public Works Fleet Services to ensure data is available for the annual report.

DISPOSING VEHICLES:

All fleet fixed assets will be turned into Public Works-Fleet Services Division maintenance facility (444 S. Wilson, Stockton, CA.) to be processed out for disposal. Departments shall provide the following information on each asset:

- Fleet Fixed Asset Number (Equipment Number),
- Year, Make, Model,

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- Ending mileage,
- Fund and Department number,
- Revenue account for posting sales proceeds (if applicable),
- Contact name and phone number.

Public Works –Fleet Services Division will coordinate with Purchasing Department-Surplus Property Section to dispose of County fleet fixed assets through the County’s Auction vendor of record. Purchasing Department will provide record of sale and distribution of proceeds to County Auditor-Controller. County Auditor will update County asset management records reflecting the sale and removal of the vehicle asset from the active record..