

**SUBJECT:****Firefighting Ensembles  
Policy****ORIGINATING DEPARTMENT:****Fire Rescue****Page 1 of 2****POLICY:**

Citrus County, Florida, (County) holds certain capital assets which include land, buildings, building improvements, vehicles, machinery, equipment, furniture, appliances, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single annual reporting period, and; these assets must be accounted for at historical cost or estimated historical cost and fairly represented in the County's annual audit, in accordance with current standards as established by the State of Florida and the Governmental Accounting Standards Board ("GASB").

- 1) Capital assets are to be capitalized only if they have estimated useful lives of at least one year following the date of acquisition.
- 2) Capital assets to be capitalized must have an initial value greater than the "capitalization threshold" for reporting purposes. Currently, \$1,000.
- 3) Capital assets having values less than the capitalization threshold, but greater than \$200 are to be controlled at the department level for insurance and inventory reporting purposes. However, these non-capital office supply assets will not be capitalized and will not be reported as capital assets in the County's audit.
- 4) Value estimates of capital assets required to be reported, but for which no historical documentation is available due to past accounting practices, shall be determined by the Fire Rescue department and reviewed by the Clerk's Financial Services department in accordance with the State of Florida and GASB requirements.
- 5) An inventory of capitalized assets is to be kept, annually reconciled and reported in the County's audit.

**PURPOSE:**

The purpose of the Firefighting Ensembles Policy is to:

- establish guidelines and criteria for retirement and disposition of certain Fire Rescue fixed assets,
- monitor and safeguard County assets,
- comply with state and federal regulatory requirements,
- provide accurate information for financial reports,
- provide information for insurance coverage,

- articulate practices to account for assets owned by the County, in accordance with generally accepted accounting principles, and
- establish guidelines for physical inventories of assets.

#### **PROCEDURE:**

The Fire Rescue Department will follow all County policies and procedures for assets, including purchases and maintenance EXCEPT for retirement and disposition of items that may pose a domestic security issue, including but not limited to bunker gear, uniforms, and department logos (“Fire Fighting Ensembles”). An Asset Activity Form must be completed for these items; however the method of disposal must meet state and federal guidelines.

- A. Retired structural firefighting ensembles and ensemble elements and proximity firefighting ensembles and ensemble elements shall be destroyed or disposed of in a manner ensuring that they will not be used in any firefighting or emergency activities, including live fire training. The preferred method is certified burial.
- B. Structural firefighting ensembles and ensemble elements and proximity firefighting ensembles and ensemble elements that are no longer of use to the organization for emergency operations service but are not contaminated, defective, or damaged may be retired in accordance with section A above or may be permitted to be used as follows:
  - (1) For training that does not involve live fire, provided the ensembles and ensemble elements are appropriately marked as being for non-live fire training only, or
  - (2) As otherwise determined by the County Administrator or designee.

All disposal documentation must be maintained in the Department of Fire Rescue in accordance with County, State, and Federal policies.

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#### **FOOTNOTES & REFERENCES TO RELATED A.R.’s:**