



REDCOM

**Resolution No: 2024-36
Dated: December 12, 2024**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
REDWOOD EMPIRE DISPATCH COMMUNICATIONS AUTHORITY (REDCOM)
ADOPTING A CAPITAL ASSETS, DEPRECIATION AND DEPRECIATION
METHODOLOGY POLICY**

WHEREAS, it is the desire of the Redwood Empire Dispatch Communications (“REDCOM”) Board of Directors to adequately inventory and account for the depreciating value of its capital assets, following Government Accounting Standards Board definitions.

NOW, THEREFORE, BE IT RESOLVED:

1. The REDCOM Board of Directors adopts a straight-line method of depreciation, with following year methodology depreciation convention.
2. The salvage value of vehicles is set at 10% of their original purchase price
3. The REDCOM Board adopts a capital assets’ depreciable useful lives schedule as follows:

Equipment:

Appliances.....	5 years
Computer hardware, including copiers.....	5 years
Office Furniture.....	5 years
Phones / Radios / Networking Systems.....	5 years
Vehicles.....	10 years

Intangibles:

Software (off the shelf).....	3 years
Software subscriptions.....	subscription value to term
Right-to-use leased assets.....	lease term

Building improvements:

Leasehold improvements, including carpets	lease term or asset depreciable useful life, whichever is shorter.
---	--

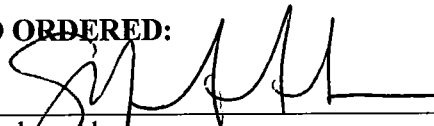
IN REGULAR SESSION, the foregoing resolution was introduced by Director Boaz, who moved its adoption, seconded by Director Heine
And passed by the REDCOM Board of Directors this 12th Day of December 2024, on regular roll call vote of the members of said Board:

Chair Akre	Aye <u>X</u>	No <u> </u>	Absent <u> </u>
Vice Chair Heine	Aye <u>X</u>	No <u> </u>	Absent <u> </u>
Secretary Cleaver	Aye <u> </u>	No <u> </u>	Absent <u>X</u>
Director Boaz	Aye <u>X</u>	No <u> </u>	Absent <u> </u>
Director Crowl	Aye <u>X</u>	No <u> </u>	Absent <u> </u>
Director Westrope	Aye <u>X</u>	No <u> </u>	Absent <u> </u>
Director Luoto	Aye <u> </u>	No <u> </u>	Absent <u>X</u>

Vote: Aye 5 No 0 Absent 2

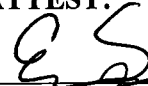
WHEREUPON, the Board Chair declared the foregoing resolution adopted, and

SO ORDERED:



Stephen Akre,
Chair of REDCOM Board of Directors

ATTEST:



Evonne Stevens,
REDCOM Executive Director