

**TALLAHASSEE FIRE PROTECTION DISTRICT  
RESOLUTION NO. 2022-005**

**A RESOLUTION TO ESTABLISH THE DEFINITION OF CAPITAL ASSETS  
FOR FINANCIAL MANAGEMENT FOR THE  
TALLAHASSEE FIRE PROTECTION DISTRICT**

**WHEREAS**, the Tallahassee Fire Protection District (“District”) is a quasi-municipal corporation and political subdivision of the State of Colorado and a duly organized and existing special district pursuant to Title 32, Article 1, C.R.S.; and

**WHEREAS**, the Board of Directors of the District desires to establish a formal policy for accounting for the capital assets of the District.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Tallahassee Fire Protection District has established the definition of a District capital asset to be one having value of five thousand dollars (\$5,000.00) or more and a useful life of five (5) years or more. These will be the only District assets listed for depreciation purposes.

Effective Date: This Resolution will take effect and be enforced immediately upon its approval by the Board of Directors of the District.

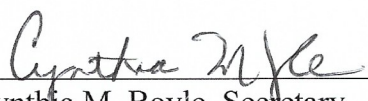
Replacement: This Resolution replaces all of Resolution 2017-004.

**ADOPTED** this 14<sup>th</sup> day of March, 2022.

TALLAHASSEE FIRE PROTECTION DISTRICT

By   
Scott Fullerton, Chairman/Board President

ATTEST:

By   
Cynthia M. Boyle, Secretary

