



RESOLUTION NO. 2026-41

**A RESOLUTION CERTIFYING THE CORRECTNESS OF THE FY25-26 PHYSICAL
INVENTORY OF CAPITAL ASSETS, VEHICLES, EQUIPMENT, AND OTHER COUNTY
PROPERTY**

WHEREAS, the Board of County Commissioners of Sierra County met in a duly noticed, regular Commission meeting on June 23, 2026, at 10:00 a.m. in the Sierra County Administration Building, 1712 N. Date Street, Truth or Consequences, NM 87901; and,

WHEREAS, State Audit Rule 2.2.2.10 (W) requires all agencies to comply with the requirements of Section 12-6-10 NMSA 1978, to maintain a capitalization policy that complies with applicable law, and certify the correctness of the inventory after the annual physical inventory has been completed; and

WHEREAS, Sierra County maintains an inventory listing of capital assets, movable chattels, vehicles, and equipment in accordance with its adopted Fixed Asset policy; and

WHEREAS, Sierra County conducted a physical inventory May 13-21, 2026, of capital assets, vehicles, heavy equipment, and other inventoried property for Fiscal Year 25-26; and

WHEREAS, the results of the physical inventory have been recorded in a written inventory report, attached hereto as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED, that the Board of County Commissioners of Sierra County, State of New Mexico, do hereby accept the FY 25-26 Inventory Report attached as Exhibit A and certifies that the inventory contained therein is true and correct to the best of its knowledge and belief as of June 23, 2026.

APPROVED, ADOPTED, AND CERTIFIED on this 23RD day of June 2026.

BOARD OF COUNTY COMMISSIONERS

SIERRA COUNTY, NEW MEXICO

ATTEST:


JAMES PAXON, COMMISSIONER

A handwritten signature in black ink, appearing to read "Hank Hopkins", written over a horizontal line.

HANK HOPKINS COMMISSIONER

A handwritten signature in black ink, appearing to read "Sandy R Jones", written over a horizontal line.

SANDY R JONES, COMMISSIONER

A handwritten signature in black ink, appearing to read "Amy Whitehead", written over a horizontal line. A faint circular stamp is visible in the background.

AMY WHITEHEAD, COUNTY CLERK



EXHIBIT A

FY2025-2026 PHYSICAL INVENTORY REPORT SIERRA COUNTY, NEW MEXICO

Prepared Pursuant to:

- Section 12-6-10 NMSA 1978
- NMAC 2.20.1.16
- State Audit Rule 2.2.2 NMAC

By: Finance Department

Physical inventory dates: May 13-21, 2026

Presented To: Sierra County Board of County Commissioners

CERTIFICATION OF CORRECTNESS

Pursuant to Section 12-6-10 NMSA 1978 and NMAC 2.20.1.16(E), Sierra County conducted a physical inventory of County-owned capital assets, vehicles, heavy equipment, and other inventoried property.

The results of the inventory have been recorded in this report.

To the best of our knowledge and belief, the inventory contained herein is accurate and complete as of June 23, 2026.

Approved by the Board of County Commissioners on June 23, 2026.

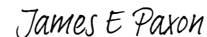
BOARD OF COUNTY COMMISSIONERS

ATTEST:



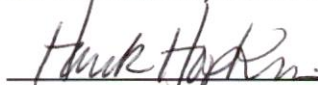
AMY WHITEHEAD, COUNTY CLERK

SIERRA COUNTY, NEW MEXICO

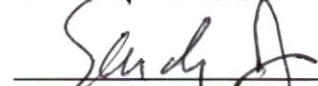


James E Paxon (Jul 1, 2026 19:34:24 MDT)

JAMES PAXON, COMMISSIONER



HANK HOPKINS COMMISSIONER



SANDY R JONES, COMMISSIONER

FY26 CAPITAL ASSETS

Capitla Assets not being Depr.	Balance June 30,2025	Adjustments	Additions	Donations	Deletions	Transfers Out	Transfers-Inactive to Active	Balance June 30,2026
Land	\$ -	\$ -	\$ 4,459,176.51	\$ -	\$ -	\$ -	\$ -	\$ 4,459,176.51
CIP	\$ -	\$ -	\$ 1,851,495.65	\$ -	\$ -	\$ -	\$ -	\$ 1,851,495.65
TOTAL	\$ -	\$ -	\$ 6,310,672.16	\$ -	\$ -	\$ -	\$ -	\$ 6,310,672.16

Capital assets being Depreciated:

Buildings Land and Improvements	\$ 10,460,184.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,460,184.00
Equipment	\$ 2,005,624.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,005,624.53
Heavy Equipment	\$ 1,782,079.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,782,079.83
Trailers	\$ 282,439.42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,439.42
Vehicles	\$ 7,236,183.79	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,236,183.79
TOTAL	\$ 21,766,511.57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,766,511.57
TOTAL CAPITAL ASSETS	\$ 21,766,511.57	\$ -	\$ 6,310,672.16	\$ -	\$ -	\$ -	\$ -	\$ 28,077,183.73

Accumulated Dpreciation:

Buildings Land and Improvements	\$ 348,672.80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 348,672.80
Equipment	\$ 167,264.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,264.17
Heavy Equipment	\$ 144,579.27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,579.27
Trailers	\$ 32,226.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,226.71
Vehicles	\$ 673,913.52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 673,913.52
TOTAL	\$ 1,366,656.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,366,656.48
TOTAL BOOK VALUE FOR ALL ASSETS	\$ 20,399,855.09	\$ -	\$ 6,310,672.16	\$ -	\$ -	\$ -	\$ -	\$ 26,710,527.25

SIERRA COUNTY ASSETS 6-30-2026

ASSET TYPE	ASSET BAR CODE #	DEPARTMENT	DESCRIPTION	MODEL	MANUFACTURER	SERIAL NO. / VIN	PURCHASE	COST	DEPR BASIS	USEFUL LIFE /	YEARLY DEPR	AMT LEFT TO	CURRENT YEAR	CURRENT BOOK	NOTE	
							DATE			DEPR	AMT	BEG A/ DEPR	DEPR	DEPR 2026		VALUE
Large printer	2413	ADMINISTRATION	PRINTER, POSTER	DJ T2600DR 36IN	HEWLETT PACKARD	CN185BH0190709	09/07/2022	\$ 19,381.20	Straight Line	5	\$ 3,876.24	\$ 11,628.72	\$ 7,752.48	\$ 3,876.24	\$ 3,876.24	
Radio	1087	ADMINISTRATION	RADIO, BASE STATION	NX-5700	KENWOOD	20000002200038	07/23/2025	\$ 17,598.58	Straight Line	10	\$ 1,759.86	\$ -	\$ 17,598.58	\$ 1,759.86	\$ 15,838.72	
Servers	1722	ADMINISTRATION	24U Rack		ETN	P204P37TGH1	4/17/2026	\$ 2,275.00	Straight line	5	\$ 455.00	\$ -	\$ 2,275.00	\$ -	\$ 2,275.00	
Servers	1719	ADMINISTRATION	8TB Dvodes for Rackmount	RS8221	Synology	2550OUHR2XPZZD	4/17/2026	\$ 1,640.00	Straight line	5	\$ 328.00	\$ -	\$ 1,640.00	\$ -	\$ 1,640.00	
Servers	2421	ADMINISTRATION	COMPUTER, FILE SERVER, HIGH-END	POWER S1014	IBM	788A191	9/16/2023	\$ 8,000.00	Straight Line	5	\$ 1,600.00	\$ 3,200.00	\$ 4,800.00	\$ 1,600.00	\$ 3,200.00	
Servers	2423	ADMINISTRATION	COMPUTER, FILE SERVER, HIGH-END	DR365V	STONEFLY	D5007299	05/18/2023	\$ 19,904.73	Straight Line	10	\$ 1,990.47	\$ 3,980.95	\$ 15,923.78	\$ 1,990.47	\$ 13,933.31	
Servers	1717	ADMINISTRATION	KVM Switch 8 Port Console	KVM	KVM	b040-008-19	4/17/2026	\$ 1,635.00	Straight line	5	\$ 327.00	\$ -	\$ 1,635.00	\$ -	\$ 1,635.00	
Servers	2422	ADMINISTRATION	POWER SUPPLY, BACK-UPS, 8 OUTLETS	9PX5000	EATON	P228N12T50	12/07/2023	\$ 5,873.90	Straight Line	10	\$ 587.39	\$ 1,174.78	\$ 4,699.12	\$ 587.39	\$ 4,111.73	
Servers	2424	ADMINISTRATION	POWER SUPPLY, BACK-UPS, 8 OUTLETS	9PX5000	EATON	P204P37TH5	12/07/2023	\$ 5,873.90	Straight Line	10	\$ 587.39	\$ 1,174.78	\$ 4,699.12	\$ 587.39	\$ 4,111.73	
Servers	1720	ADMINISTRATION	Rackmount Battery Backup		Cyber Power	CGAQX1000081	4/17/2026	\$ 1,890.00	Straight line	5	\$ 378.00	\$ -	\$ 1,890.00	\$ -	\$ 1,890.00	
Servers	1718	ADMINISTRATION	SCNM VM Host Windows R750 Server	Windows 2022	SCNM	SN7BV-Qy39-GFGRQRCRFBJCPTMH	4/17/2026	\$ 29,650.00	Straight line	5	\$ 5,930.00	\$ -	\$ 29,650.00	\$ -	\$ 29,650.00	
Servers	1721	ADMINISTRATION	Synology Rackmount Storage		Synology		4/17/2026	\$ 1,500.00	Straight line	5	\$ 300.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	
Servers	Not tagged	ADMINISTRATION	r750 Server - Backup		SYSTEMS MD LLC		4/17/2026	\$ 17,570.00	Straight line	5	\$ 3,514.00	\$ -	\$ 17,570.00	\$ -	\$ 17,570.00	
Servers	Not tagged	ADMINISTRATION	Backup Appliance and Cloud PRINT SYSTEM, MULTI-FUNCTION, WIDE		SYSTEMS MD LLC		4/17/2026	\$ 26,300.00	Straight line	5	\$ 5,260.00	\$ -	\$ 26,300.00	\$ -	\$ 26,300.00	
Large printer	1063	ASSESSOR	BODY, HIGH VOLUME	COLORWAVE 500	OCE	RCI 596105	04/02/2022	\$ 29,000.00	Straight Line	10	\$ 2,900.00	\$ 8,700.00	\$ 20,300.00	\$ 2,900.00	\$ 17,400.00	
Container	2619	CABALLO FIRE DEPT	CONEX, CONTAINER, STORAGE, 40'	128A42G1	CIMC	XCMC25006295	08/04/2022	\$ 6,711.50	Straight Line	20	\$ 335.58	\$ 1,006.73	\$ 5,704.78	\$ 335.58	\$ 5,369.20	
Defibrillator	2612	CABALLO FIRE DEPT	DEFIBRILLATOR, AED	AED 3	ZOLL	21AX20A045524	12/04/2023	\$ 7,117.00	Straight Line	5	\$ 1,423.40	\$ 2,846.80	\$ 4,270.20	\$ 1,423.40	\$ 2,846.80	
Portable Pump	Not tagged	CABALLO FIRE DEPT	225-18BCH PORTABLE PUMP		WILDLAND WAREHOUSE			\$ 7,982.81	Straight line	5	\$ 1,596.56	\$ -	\$ 7,982.81	\$ 1,596.56	\$ 6,386.25	
Microfilm reader	2427	CLERK	MICROFILM READER/ PRINTER	SCANPRO 3500	E IMAGE DATA	D200508	09/09/2024	\$ 13,345.60	Straight Line	10	\$ 1,334.56	\$ 1,334.56	\$ 12,011.04	\$ 1,334.56	\$ 10,676.48	
Tools	1613	EMS	COMBI-TOOL, RESCUE	PCT50	PENTHEON	NA	11/16/2022	\$ 15,502.84	Straight Line	5	\$ 3,100.57	\$ 9,301.70	\$ 6,201.14	\$ 3,100.57	\$ 3,100.57	
Tools	1450	EMS	COMBI-TOOL, RESCUE	PCT50	PENTHEON	NA	05/09/2022	\$ 16,361.00	Straight Line	5	\$ 3,272.20	\$ 9,816.60	\$ 6,544.40	\$ 3,272.20	\$ 3,272.20	
Solar Power System	Not tagged	EMS	SOLAR PWR READY SYSTEM, LOOKOUT		ADVANCED COMMUNICATIONS		12/3/2025	\$ 9,519.60	Straight line	5	\$ 1,903.92	\$ -	\$ 9,519.60	\$ 1,903.92	\$ 7,615.68	
Chest Compression	2592	HILLSBORO FD	CHEST COMPRESSION SYSTEM	AUTOPULSE	ZOLL	35283	11/15/2024	\$ 37,952.44	Straight Line	5	\$ 7,590.49	\$ 7,590.49	\$ 30,361.95	\$ 7,590.49	\$ 22,771.46	
Tool Cabinet	2589	HILLSBORO FD	TOOL CABINET, MOBILE, 15-17 DRAWER	NA	DRAGONFIRE	NC 000867	08/20/2024	\$ 6,449.50	Straight Line	10	\$ 644.95	\$ 644.95	\$ 5,804.55	\$ 644.95	\$ 5,159.60	
Breathing apparatus	1602	LAS PALOMAS FD	SCBA BREATHING APPARATUS	UNICUS UN4S	BAUER SCBA (4)	248720	10/26/2021	\$ 83,655.30	Straight Line	5	\$ 16,731.06	\$ 66,924.24	\$ 16,731.06	\$ 16,731.06	\$ -	
Radio	1686-1687	LAS PALOMAS FD	RADIO, MOBILE, LOW-END	VP8000BKf3	5200	C5863166	09/19/2025	\$ 8,825.10	Straight Line	10	\$ 882.51	\$ -	\$ 8,825.10	\$ 882.51	\$ 7,942.59	
Ultrasound	Not tagged	LAS PALOMAS FD	ULTRASOUND IQ3 BUNDLE TRAINING SYSTEM, FIRE BEHAVIOR/		HOLDINGS		10/16/2025	\$ 5,564.88	Straight line	5	\$ 1,112.98	\$ -	\$ 5,564.88	\$ -	\$ 5,564.88	
Thermal Camera	1556	POVERTY CREEK	THERMAL IMAGING	FIRE BOX PHSE 2	MAX		03/05/2022	\$ 21,477.77	Straight Line	5	\$ 4,295.55	\$ 12,886.66	\$ 8,591.11	\$ 4,295.55	\$ 4,295.55	
Wheel Balancer	2488	ROADS	WHEEL BALANCER, COMPUTERIZED	SWE	HUNTER	EHC1834	05/02/2023	\$ 29,502.83	Straight Line	10	\$ 2,950.28	\$ 5,900.57	\$ 23,602.26	\$ 2,950.28	\$ 20,651.98	
Wood Chipper	2498	ROADS	CHIPPER, WOOD, TOWED	WC1205	FRONTIER	1XFWC12XER0801228	6/1/2025	\$ 5,200.00	Straight Line	5	\$ 1,040.00	\$ -	\$ 5,200.00	\$ 1,040.00	\$ 4,160.00	
Street Sweeper	2480	ROADS	STREET SWEEPER	2022/RJT350	BROCE	413337	05/16/2023	\$ 87,400.51	Straight Line	10	\$ 8,740.05	\$ 17,480.10	\$ 69,920.41	\$ 8,740.05	\$ 61,180.36	
Tire Changer	2487	ROADS	TIRE CHANGER, TRUCK	TCX58/59	HUNTER	ISE806498	05/02/2023	\$ 29,502.83	Straight Line	10	\$ 2,950.28	\$ 5,900.57	\$ 23,602.26	\$ 2,950.28	\$ 20,651.98	
Heavy Equipment	1530	ROADS	LOADER, FRONT END, W/ BACKHOE	580SN/ YR 2016	CASE	JJGN58SNPGC732600	07/01/2017	\$ 86,104.80	Straight Line	10	\$ 8,610.48	\$ 68,883.84	\$ 17,220.96	\$ 8,610.48	\$ 8,610.48	
Speed Display	Not tagged	ROADS	SHIELD 15B SPEED DISPLAY		CONTROL CO.		3/18/2026	\$ 7,174.82	Straight line	5	\$ 1,434.96	\$ -	\$ 7,174.82	\$ 1,434.96	\$ 5,739.86	
Generator	NBC004	SCRDA	GENERATOR, BACKUP	C125N6	CUMMINS	E210931900	01/01/2000	\$ 35,000.00	Straight Line	30	\$ 1,166.67	\$ 30,333.33	\$ 4,666.67	\$ 1,166.67	\$ 3,500.00	
Radio	1161	SCRDA	DISPATCH CONSOLE	MAX	ZETRON	289319	04/03/2022	\$ 18,500.00	Straight Line	5	\$ 3,700.00	\$ 11,100.00	\$ 7,400.00	\$ 3,700.00	\$ 3,700.00	
Radio	1162	SCRDA	DISPATCH CONSOLE, MULTI-STATION	NA	XYBIX	RCI 596128	04/03/2022	\$ 89,000.00	Straight Line	10	\$ 8,900.00	\$ 26,700.00	\$ 62,300.00	\$ 8,900.00	\$ 53,400.00	
Radio	1173	SCRDA	RADIO TOWER #1 & EQUIP, PRIME	NA	NA	NSN	04/03/2022	\$ 900,000.00	Straight Line	20	\$ 45,000.00	\$ 135,000.00	\$ 765,000.00	\$ 45,000.00	\$ 720,000.00	
Servers	Not tagged	SCRDA	SCRDA DOMAIN SERVER		SYSTEMS MD LLC		6/5/2026	\$ 53,441.62	Straight line	5	\$ 10,688.32	\$ -	\$ 53,441.62	\$ -	\$ 53,441.62	
Boat	1830	SHERIFF	AVID BOAT			AVD046376526	1/14/2026	\$ 67,477.00	Straight line	15	\$ 4,498.47	\$ -	\$ 67,477.00	\$ -	\$ 67,477.00	
Boat	1739	SHERIFF	DIAMOND CITY BOAT TRAILER (3500 LB)		DIAMOND CITY	597BB211XTM001480	1/14/2026	\$ 1,575.68	Straight line	15	\$ 105.05	\$ -	\$ 1,575.68	\$ -	\$ 1,575.68	
Boat	1831	SHERIFF	YAMAHA BOAT MOTOR	F200XD	YAMAHA	F200XD 6LW X 1008746	1/14/2026	\$ 4,499.00	Straight line	15	\$ 299.93	\$ -	\$ 4,499.00	\$ -	\$ 4,499.00	
Camera	2656	SHERIFF	CAMERA, 360-DEGREE SPHERICAL	R02020	OSCR360	YN44100943	02/18/2025	\$ 13,427.00	Straight Line	3	\$ 4,475.67	\$ -	\$ 13,427.00	\$ 4,475.67	\$ 8,951.33	
Camera	2657	SHERIFF	CAMERA, 360-DEGREE THROWABLE	BOUNCE BALL	BOUNCE IMAGING	526K6-HB835FE5KNQ2-8BA52LE2	7/1/2023	\$ 7,000.00	Straight Line	3	\$ 2,333.33	\$ 4,666.67	\$ 4,666.67	\$ 2,333.33	\$ 2,333.34	
Drone	1740	SHERIFF	BRINC DRONE LEMUR2	LEMUR2	BRINC	S/N: B200006-L2D-2537-0006	9/20/2025	\$ 20,718.40	Straight line	15	\$ 1,381.23	\$ -	\$ 20,718.40	\$ 1,381.23	\$ 19,337.17	
Drone	2649	SHERIFF	DRONE, INDUSTRIAL, RUGGED	MATRICE M30T RT	DJI	1581F5KB8241A00F0035	02/13/2025	\$ 17,577.00	Straight Line	4	\$ 4,394.25	\$ -	\$ 17,577.00	\$ 4,394.25	\$ 13,182.75	
Rope	1695	SHERIFF	ROPE, RESCUE	sc0191	RESCUE TACTICS		09/24/2025	\$ 13,538.61	Straight Line	10	\$ 1,353.86	\$ -	\$ 13,538.61	\$ 1,353.86	\$ 12,184.75	
Scope	1632	SHERIFF	SCOPE, SPOTTING	W75/9959	WASP ADVANCED	N/A	04/20/2023	\$ 31,944.00	Straight Line	10	\$ 3,194.40	\$ 6,388.80	\$ 25,555.20	\$ 3,194.40	\$ 22,360.80	
Servers	2527	SHERIFF	COMPUTER, FILE SERVER, HIGH-END	POWEREDGE R350	DELL	DLX9724	03/25/2024	\$ 9,970.48	Straight Line	10	\$ 997.05	\$ 997.05	\$ 8,973.43	\$ 997.05	\$ 7,976.38	
Camera	Not tagged	SHERIFF	VIGILANT MOBILE LPR 1-CAMERA		SOLUTIONS, LLC		07/08/2025	\$ 33,777.30	Straight line	5	\$ 6,755.46	\$ 6,755.46	\$ 27,021.84	\$ 6,755.46	\$ 20,266.38	
Water Pump	1679	WINSTON FD	PUMP, WATER	SLIDE-IN PUMP	HEIMAN	3266-9000S	05/11/2018	\$ 14,735.00	Straight Line	10	\$ 1,473.50	\$ 10,314.50	\$ 4,420.50	\$ 1,473.50	\$ 2,947.00	
								\$ 2,005,624.53					\$ 167,264.17	\$ 1,368,060.86	Total Book value for SC Misc Assets	

ASSET TYPE	ASSET BAR CODE #	DEPARTMENT	DESCRIPTION	MODEL	MANUFACTURER	SERIAL NO. / VIN	PURCHASE		DEPR BASIS	USEFUL LIFE /		YEARLY DEPR		AMT LEFT TO	CURRENT YEAR		CURRENT BOOK		NOTE
							DATE	COST		DEPR	AMT	BEG A/ DEPR	DEPR		DEPR 2026	VALUE			
Heavy Equipment	1673	FACILITIES	MOWER, RIDING	ZD1211L	KUBOTA	38677	07/28/2025	\$ 19,162.72	Straight Line	10	\$ 1,916.27	\$ -	\$ 19,162.72	\$ 1,916.27	\$ 17,246.45				
Heavy Equipment	2477	FACILITIES	MOWER, RIDING, ZERO-TURN	Z330M	JOHN DEERE	1GX330MEEPP014448	2019	\$ 10,100.00	Straight Line	10	\$ 1,010.00	\$ 6,060.00	\$ 4,040.00	\$ 1,010.00	\$ 3,030.00				
Heavy Equipment	2474	FACILITIES	TRACTOR, 75-99 HP	5095M	JOHN DEERE	1PY5095MCRB000848	07/12/2024	\$ 127,461.00	Straight Line	10	\$ 12,746.10	\$ 12,746.10	\$ 114,714.90	\$ 12,746.10	\$ 101,968.80				
Heavy Equipment	1670	POVERTY CREEK	OIL STORAGE TANK, DOUBLE WALL	NA	1000 GAL. SKID TANK	PMI44235100012036	09/24/2024	\$ 12,226.00	Straight Line	20	\$ 611.30	\$ 611.30	\$ 11,614.70	\$ 611.30	\$ 11,003.40				
Heavy Equipment	2478	ROADS	BULLDOZER, MID-SIZE	D6-20/ YR 2022	Caterpillar	CAT000D6JSG601032	08/01/2023	\$ 116,146.15	Straight Line	10	\$ 11,614.62	\$ 23,229.23	\$ 92,916.92	\$ 11,614.62	\$ 81,302.31				
Heavy Equipment	1199	ROADS	LOADER, WHEEL	926M/ YR 2018	Caterpillar	CAT0926MCLTE05241	07/01/2018	\$ 132,983.00	Straight Line	10	\$ 13,298.30	\$ 93,088.10	\$ 39,894.90	\$ 13,298.30	\$ 26,596.60				
Heavy Equipment	1198	ROADS	LOADER, WHEEL	930M FC	Caterpillar	CAT0930MEF5K02174	06/03/2022	\$ 204,440.00	Straight Line	10	\$ 20,444.00	\$ 61,332.00	\$ 143,108.00	\$ 20,444.00	\$ 122,664.00				
Heavy Equipment	1827	ROADS	Motor Grader	150-15	Caterpillar	ENJ00134	11/6/2024	\$ 323,944.48	Straight line	15	\$ 21,596.30	\$ 21,596.30	\$ 302,348.18	\$ 21,596.30	\$ 280,751.88				
Heavy Equipment	1828	ROADS	Motor Grader	150-15	Caterpillar	EB401190	9/5/2024	\$ 297,112.67	Straight line	15	\$ 19,807.51	\$ 19,807.51	\$ 277,305.16	\$ 19,807.51	\$ 257,497.65				
Heavy Equipment	1829	ROADS	Motor Grader	150-15	Caterpillar	EB401054	7/22/2024	\$ 324,013.31	Straight line	15	\$ 21,600.89	\$ 21,600.89	\$ 302,412.42	\$ 21,600.89	\$ 280,811.54				
Heavy Equipment	2497	ROADS	MOWER, ROTARY, BATWING	FC15R 22F0P	JOHN DEERE	1P0FC8REPPC003208	01/24/2024	\$ 127,461.10	Straight Line	10	\$ 12,746.11	\$ 12,746.11	\$ 114,714.99	\$ 12,746.11	\$ 101,968.88				
Heavy Equipment	2490	ROADS	TRACTOR, W/ FRONT LOADER	B26 TLB/YR 2023	KUBOTA	KBU111HRPM1J59811	05/17/2023	\$ 41,577.50	Straight Line	10	\$ 4,157.75	\$ 8,315.50	\$ 33,262.00	\$ 4,157.75	\$ 29,104.25				
Heavy Equipment	1775	ROADS	Roll-off Truck	MODEL 548	PETERBILT	2NP8LJ0XXSM756057	10/2/2025	\$ 45,451.90	Straight line	15	\$ 3,030.13	\$ -	\$ 45,451.90	\$ 3,030.13	\$ 42,421.77				
								\$ 1,782,079.83					\$ 144,579.27	\$ 1,356,367.52	Total book value for SC Heavy Equipment				

ASSET TYPE	ASSET BAR CODE #	DEPARTMENT	sc0191	MODEL	MANUFACTURER	SERIAL NO. / VIN	PURCHASE		DEPR BASIS	USEFUL LIFE /	YEARLY DEPR		AMT LEFT TO	CURRENT YEAR	CURRENT BOOK	NOTE
							DATE	COST		DEPR	AMT	BEG A/ DEPR	DEPR	DEPR 2026	VALUE	
Trailer	1682	FACILITIES	TRAILER, CARGO	H6X10222	MAXEY TRAILER	5R8BC2225RM109417	08/25/2025	\$ 9,282.00	Straight Line	10	\$ 928.20	\$ -	\$ 9,282.00	\$ 928.20	\$ 8,353.80	
Trailer	2585	LAS PALOMAS FD	TRAILER, ENCLOSED	2016/PPT	HAULMARK	575GB2429GT318188	08/01/2016	\$ 7,410.00	Straight Line	15	\$ 494.00	\$ 4,446.00	\$ 2,964.00	\$ 494.00	\$ 2,470.00	
Trailer	2504	ROADS	TRAILER, DUMP	2022/BELLY DUMP	INTERNATIONAL	3A9K402B5NJ080062	02/07/2022	\$ 36,960.00	Straight Line	10	\$ 3,696.00	\$ 11,088.00	\$ 25,872.00	\$ 3,696.00	\$ 22,176.00	
Trailer	2495	ROADS	TRAILER, FLATBED	2022/14'	DIAMOND T TRAILERS	5FWDS1420NR030004	02/04/2022	\$ 13,250.00	Straight Line	10	\$ 1,325.00	\$ 3,975.00	\$ 9,275.00	\$ 1,325.00	\$ 7,950.00	
Trailer	2500	ROADS	TRAILER, FLATBED, TILTING	2023/30'	OVERBILT	1Z9U2K325PD058530	05/03/2023	\$ 34,559.00	Straight Line	10	\$ 3,455.90	\$ 6,911.80	\$ 27,647.20	\$ 3,455.90	\$ 24,191.30	
Trailer	2503	ROADS	TRAILER, LOWBOY	2022/C40	LIDDELL	1L94L4526NB564114	08/01/2022	\$ 59,990.71	Straight Line	10	\$ 5,999.07	\$ 17,997.21	\$ 41,993.50	\$ 5,999.07	\$ 35,994.43	
Trailer	1654	ROADS	TRAILER, TILT DECK	2024/20'	DIAMOND T TRAILERS	5FWFS2023RR034680	04/16/2024	\$ 11,250.00	Straight Line	10	\$ 1,125.00	\$ 1,125.00	\$ 10,125.00	\$ 1,125.00	\$ 9,000.00	
Trailer	2543	SHERIFF	TRAILER, ENCLOSED	2023/PP58S2/14'	HAULMARK	7VQH10812RT412899	05/11/2023	\$ 12,500.00	Straight Line	10	\$ 1,250.00	\$ 2,500.00	\$ 10,000.00	\$ 1,250.00	\$ 8,750.00	
Trailer	2546	SHERIFF	TRAILER, RADAR SPEED DISPLAY	2022/WSDT3-S	WANCO	5F15S0919N1005189	2022	\$ 8,500.00	Straight Line	10	\$ 850.00	\$ 2,550.00	\$ 5,950.00	\$ 850.00	\$ 5,100.00	
Trailer	1640	SHERIFF	TRAILER, RADAR SPEED DISPLAY	LSF TRAILER	VIGILANT	1CW42203J073	10/25/2022	\$ 46,440.00	Straight Line	10	\$ 4,644.00	\$ 13,932.00	\$ 32,508.00	\$ 4,644.00	\$ 27,864.00	
Trailer	Not tagged	SHERIFF	VSS SINGLE CAM LPR ORV TRAILER		VETTED SECURITY SOLUTIONS, LLC		07/08/2025	\$ 42,297.71	Straight line	5	\$ 8,459.54	\$ 8,459.54	\$ 33,838.17	\$ 8,459.54	\$ 25,378.63	
								\$ 282,439.42					\$ 32,226.71	\$ 177,228.15	Total Book value for SC Trailers	

							PURCHASE		USEFUL LIFE /		YEARLY DEPR		AMT LEFT TO		CURRENT YEAR		CURRENT BOOK		
ASSET TYPE	ASSET BAR CODE #	DEPARTMENT	DESCRIPTION	MODEL	MANUFACTURER	SERIAL NO. / VIN	DATE	COST	DEPR BASIS	DEPR	AMT	BEG A/ DEPR	DEPR	DEPR 2026	VALUE	NOTE			
Vehicle	2455	ADMINISTRATION	SPORT UTILITY VEHICLE, CROSSOVER/	2023/ESCAPE	FORD	1FMCU9FNXPUB21139	01/10/2024	\$ 30,094.00	Straight Line	5	\$ 6,018.80	\$ 6,018.80	\$ 24,075.20	\$ 6,018.80	\$ 18,056.40				
Vehicle	N/A	ADMINISTRATION	VAN, PASSENGER	RAM	DODGE	3C6MRVUGINE141922	06/22/2023	\$ 146,221.00	Straight Line	10	\$ 14,622.10	\$ 29,244.20	\$ 116,976.80	\$ 14,622.10	\$ 102,354.70				
Vehicle	2607	ARREY FD	AMBULANCE	2010/EXPR G4500	CHEVROLET	1G89G5B6XA1131499	12/7/2023	\$ 5,000.00	Straight Line	5	\$ 1,000.00	\$ 2,000.00	\$ 3,000.00	\$ 1,000.00	\$ 2,000.00				
Vehicle	2602	ARREY FD	TRUCK, FIRE, MINI PUMPER	2020/F-550	FORD	1FD0X5HN0LEE47715	01/27/2022	\$ 254,980.00	Straight Line	15	\$ 16,998.67	\$ 50,996.00	\$ 203,984.00	\$ 16,998.67	\$ 186,985.33				
Vehicle	2604	ARREY FD	TRUCK, FIRE, PUMPER	1997/4900 4X2	NAVISTAR	1HTSDADRXSH659867	7/28/2023	\$ 12,500.00	Straight Line	15	\$ 833.33	\$ 1,666.67	\$ 10,833.33	\$ 833.33	\$ 10,000.00				
Vehicle	1636	ARREY FD	TRUCK, FIRE, PUMPER	1997/4900	INTERNATIONAL	1HTSDAR3VH451351	10/24/2023	\$ 25,000.00	Straight Line	15	\$ 1,666.67	\$ 3,333.33	\$ 21,666.67	\$ 1,666.67	\$ 20,000.00				
Vehicle	2606	ARREY FD	TRUCK, FIRE, PUMPER/ TANKER	1998/FLD	FREIGHTLINER	1FVXDDYB7WP961702	10/24/2023	\$ 27,500.00	Straight Line	15	\$ 1,833.33	\$ 3,666.67	\$ 23,833.33	\$ 1,833.33	\$ 22,000.00				
Vehicle	2457	ASSESSOR	TRUCK, PICK-UP, 3/2 TON 2007 Ranger	RANGER 2007	FORD	1FTYR15E17PA56663	12/13/2022	\$ 36,324.00	Straight Line	5	\$ 7,264.80	\$ 21,794.40	\$ 14,529.60	\$ 7,264.80	\$ 7,264.80				
Vehicle	2614	CABALLO FIRE DEPT	TRUCK, FIRE, PUMPER/ TANKER	2024/M2 112	FREIGHTLINER	1FVHC5FE0SHVM9426	03/21/2023	\$ 475,275.00	Straight Line	15	\$ 31,685.00	\$ 63,370.00	\$ 411,905.00	\$ 31,685.00	\$ 380,220.00				
Vehicle	2637	DETENTION	AUTOMOBILE	2023/MALIBU	CHEVROLET	1G1ZC5ST3PF123567	12/6/2022	\$ 27,289.00	Straight Line	5	\$ 5,457.80	\$ 16,373.40	\$ 10,915.60	\$ 5,457.80	\$ 5,457.80				
Vehicle	1638	DETENTION	AUTOMOBILE	2023/MALIBU	CHEVROLET	1G1ZC5ST0PF202386	5/31/2023	\$ 27,289.00	Straight Line	5	\$ 5,457.80	\$ 10,915.60	\$ 16,373.40	\$ 5,457.80	\$ 10,915.60				
Vehicle	1639	DETENTION	AUTOMOBILE	2023/MALIBU	CHEVROLET	1C1ZC5ST8PF202541	5/31/2023	\$ 27,289.00	Straight Line	5	\$ 5,457.80	\$ 10,915.60	\$ 16,373.40	\$ 5,457.80	\$ 10,915.60				
Vehicle	2622	EMS	TRUCK, PICK-UP, 3/4 TON	2022/F-250	FORD	1FT7W2B64NEC15367	01/10/2022	\$ 46,947.00	Straight Line	5	\$ 9,389.40	\$ 28,168.20	\$ 18,778.80	\$ 9,389.40	\$ 9,389.40				
Vehicle	2473	FACILITIES	TRUCK, PICK-UP, 3/2 TON	2023/F-150	FORD	1FTFX1E8XPKF77322	10/18/2023	\$ 61,302.00	Straight Line	5	\$ 12,260.40	\$ 24,520.80	\$ 36,781.20	\$ 12,260.40	\$ 24,520.80				
Vehicle	2471	FACILITIES	TRUCK, PICK-UP, 3/4 TON	2023/F-250	FORD	1FT7W2BA5PE000418	05/16/2023	\$ 55,267.00	Straight Line	5	\$ 11,053.40	\$ 22,106.80	\$ 33,160.20	\$ 11,053.40	\$ 22,106.80				
Vehicle	2472	FACILITIES	TRUCK, PICK-UP, 3/4 TON	2023/F-250	FORD	1FT7W2BA1PEE22502	01/04/2024	\$ 68,587.00	Straight Line	5	\$ 13,717.40	\$ 13,717.40	\$ 54,869.60	\$ 13,717.40	\$ 41,152.20				
Vehicle	2595	HILLSBORO FD	AMBULANCE	2016/F-450	FORD	1FDUF4HT8GED49129	08/01/2016	\$ 157,000.00	Straight Line	15	\$ 10,466.67	\$ 94,200.00	\$ 62,800.00	\$ 10,466.67	\$ 52,333.33				
Vehicle	2594	HILLSBORO FD	TRUCK, FIRE, BRUSH	2023/F-550	FORD	1FD0W5HT6PED93358	2026	\$ 190,000.00	Straight Line	15	\$ 12,666.67	\$ -	\$ 190,000.00	\$ 12,666.67	\$ 177,333.33				
Vehicle	2593	HILLSBORO FD	TRUCK, FIRE, PUMPER	2012/M2 106	FREIGHTLINER	1FVDCYB55CH8T2061	08/01/2012	\$ 242,444.00	Straight Line	15	\$ 16,162.93	\$ 210,118.13	\$ 32,325.87	\$ 16,162.93	\$ 16,162.93				
Vehicle		LAS PALOMAS FD	HME E72; new		HME	44KFT4282RW224195	2/6/2026	\$ 759,878.00	Straight line	15	\$ 50,658.53	\$ -	\$ 759,878.00	\$ -	\$ 759,878.00				
Vehicle	2581	LAS PALOMAS FD	TRUCK, FIRE, BRUSH	2023/F-550	FORD	1FD0W5HT6PEC65993	2023	\$ 190,000.00	Straight Line	15	\$ 12,666.67	\$ 25,333.33	\$ 164,666.67	\$ 12,666.67	\$ 152,000.00				
Vehicle	2584	LAS PALOMAS FD	TRUCK, FIRE, PUMPER/ TANKER	2005/PB335	PETERBILT	2NPLL29X15M883019	2005	\$ 380,000.00	Straight Line	15	\$ 25,333.33	\$ 253,333.33	\$ 126,666.67	\$ 25,333.33	\$ 101,333.33	Value to be added to the vehicle that the engine was replaced.			
Vehicle	1684	LAS PALOMAS FD	JASPER ENGINE 3 YR WARRANTY		RIO GRANDE AUTOMOTIVE	1FTNX21S2XED60218	12/11/2025	\$ 6,613.00	Straight line	5	\$ 1,322.60	\$ -	\$ 6,613.00	\$ -	\$ 6,613.00				
Vehicle	1713	MONTICELLO FD	Brush Truck 66	XSH9	FORD	1FD0X5HT1TEC79095	03/20/2026	\$ 239,102.00	Straight line	15	\$ 15,940.13	\$ -	\$ 239,102.00	\$ -	\$ 239,102.00				
Vehicle	1649; new tag 1707	MONTICELLO FD	TRUCK, FIRE, PUMPER/ TANKER	FIRE ENGINE1994	INTERNATIONAL	1HTSDAR3SH655953	7/28/2023	\$ 15,000.00	Straight Line	15	\$ 1,000.00	\$ 2,000.00	\$ 13,000.00	\$ 1,000.00	\$ 12,000.00				
Vehicle	2572	MONTICELLO FD	TRUCK, FIRE, PUMPER/ TANKER	2003	PIERCE	4P1CT02HX3A002898	08/21/2017	\$ 75,000.00	Straight Line	15	\$ 5,000.00	\$ 40,000.00	\$ 35,000.00	\$ 5,000.00	\$ 30,000.00				
Vehicle	2571	MONTICELLO FD	TRUCK, FIRE, PUMPER/ TANKER	2023/M2 106	FREIGHTLINER	3ALHCYFEXFDU9369	01/18/2023	\$ 335,486.00	Straight Line	15	\$ 22,365.73	\$ 44,731.47	\$ 290,754.53	\$ 22,365.73	\$ 268,388.80				
Vehicle	2574	MONTICELLO FD	TRUCK, PICK-UP, 2 TON	2005/C5500	CHEVROLET	1GBE5C32X5F531687	8/16/2022	\$ 22,500.00	Straight Line	5	\$ 4,500.00	\$ 13,500.00	\$ 9,000.00	\$ 4,500.00	\$ 4,500.00				
Vehicle	2554	POVERTY CREEK FD	TRUCK, FIRE, PUMPER	2012/M2 106	FREIGHTLINER	1FVDCYB58CH8R2979	08/01/2012	\$ 242,444.00	Straight Line	15	\$ 16,162.93	\$ 210,118.13	\$ 32,325.87	\$ 16,162.93	\$ 16,162.93				
Vehicle	2553	POVERTY CREEK FD	TRUCK, FIRE, PUMPER	2023/M2 106	FREIGHTLINER	3ALDCYFES5PDUJ9221	04/17/2023	\$ 358,604.00	Straight Line	15	\$ 23,906.93	\$ 47,813.87	\$ 310,790.13	\$ 23,906.93	\$ 286,883.20				
Vehicle	2514	ROADS	TRUCK, PICK-UP, 1/2 TON	2022/F-150	FORD	1FTEW1EP2NKKD68613	05/09/2022	\$ 59,990.70	Straight Line	5	\$ 11,998.14	\$ 35,994.42	\$ 23,996.28	\$ 11,998.14	\$ 11,998.14				
Vehicle	2508	ROADS	TRUCK, PICK-UP, 1/2 TON	2022/RANGER	FORD	1FTER1FH1NLD54338	01/06/2023	\$ 36,324.00	Straight Line	5	\$ 7,264.80	\$ 14,529.60	\$ 21,794.40	\$ 7,264.80	\$ 14,529.60				
Vehicle	2511	ROADS	TRUCK, PICK-UP, 1/2 TON	2022/RANGER	FORD	1FTER1FHXNLD53365	01/06/2023	\$ 36,324.00	Straight Line	5	\$ 7,264.80	\$ 14,529.60	\$ 21,794.40	\$ 7,264.80	\$ 14,529.60				
Vehicle	2479	ROADS	TRUCK, SEMI TRACTOR	2022/M2 106	FREIGHTLINER	3ALHCYD28NDNM2681	03/25/2022	\$ 127,213.00	Straight Line	10	\$ 12,721.30	\$ 38,163.90	\$ 89,049.10	\$ 12,721.30	\$ 76,327.80				
Vehicle	2481	ROADS	TRUCK, SEMI TRACTOR	2022/M2	FREIGHTLINER	1FVHCYD20NNHF1381	03/30/2022	\$ 127,213.00	Straight Line	10	\$ 12,721.30	\$ 38,163.90	\$ 89,049.10	\$ 12,721.30	\$ 76,327.80				
Vehicle	2483	ROADS	TRUCK, SEMI TRACTOR	2022/M2	FREIGHTLINER	1FVHCYD20NNHM7271	03/18/2022	\$ 127,213.00	Straight Line	10	\$ 12,721.30	\$ 38,163.90	\$ 89,049.10	\$ 12,721.30	\$ 76,327.80				
Vehicle	2502	ROADS	TRUCK, SEMI TRACTOR	2024/57X	WESTERN STAR	3BHJBZDR6RDVH3062	01/16/2024	\$ 174,112.00	Straight Line	10	\$ 17,411.20	\$ 17,411.20	\$ 156,700.80	\$ 17,411.20	\$ 139,289.60				
Vehicle	1825	ROADS	TRUCK, SEMI TRACTOR	548 ROLLOFF	PETERBILT 2025	2NP8LJOXXSM756057	08/30/2025	\$ 232,728.00	Straight Line	10	\$ 23,272.80	\$ -	\$ 232,728.00	\$ 23,272.80	\$ 209,455.20				
Vehicle	2482	ROADS	TRUCK, WATER TANKER	2023/M2 106	FREIGHTLINER	1FVHCYD25PHNZ0460	02/21/2023	\$ 365,765.00	Straight Line	10	\$ 36,576.50	\$ 73,153.00	\$ 292,612.00	\$ 36,576.50	\$ 256,035.50				
Vehicle	2629	SCRDA	COMPACT	2023/ESCAPE	FORD	1FMCU9FN8PUB21186	01/22/2024	\$ 30,094.00	Straight Line	5	\$ 6,018.80	\$ 6,018.80	\$ 24,075.20	\$ 6,018.80	\$ 18,056.40				
Vehicle	1743	SHERIFF	2025 CHEV TRUCK	SILVERADO	CHEVROLET	3GCUK4EDXSG219013	1/31/2025	\$ 50,564.00	Straight line	5	\$ 10,112.80	\$ -	\$ 50,564.00	\$ 10,112.80	\$ 40,451.20				
Vehicle	1738	SHERIFF	2025 CHEV TRUCK	SILVERADO	CHEVROLET	3GCUK4EDXSG219058	9/1/2024	\$ 50,564.00	Straight line	5	\$ 10,112.80	\$ -	\$ 50,564.00	\$ 10,112.80	\$ 40,451.20				
Vehicle	1741	SHERIFF	FORD TRUCK	F150	FORD	1FTFW1P88RKD00476	10/31/2023	\$ 49,575.00	Straight line	5	\$ 9,915.00	\$ 19,830.00	\$ 39,660.00	\$ 9,915.00	\$ 29,745.00				
Vehicle	2640	SHERIFF	SPORT UTILITY VEHICLE	2022/EXPLORER	FORD	1FMSK8BH3NGB30322	06/29/2022	\$ 32,645.00	Straight Line	5	\$ 6,529.00	\$ 19,587.00	\$ 13,058.00	\$ 6,529.00	\$ 6,529.00				
Vehicle	2549	SHERIFF	SPORT UTILITY VEHICLE	2022/EXPLORER	FORD	1FMSK8AB6NGC36533	02/03/2023	\$ 37,690.00	Straight Line	5	\$ 7,538.00	\$ 15,076.00	\$ 22,614.00	\$ 7,538.00	\$ 15,076.00				
Vehicle	2641	SHERIFF	SPORT UTILITY VEHICLE	2022/EXPLORER	FORD	1FMSK8AB0NGC42179	02/03/2023	\$ 37,690.00	Straight Line	5	\$ 7,538.00	\$ 15,076.00	\$ 22,614.00	\$ 7,538.00	\$ 15,076.00				
Vehicle	2548	SHERIFF	SPORT UTILITY VEHICLE	2022/EXPLORER	FORD	1FMSK8AB3MGA07810	09/21/2022	\$ 119,628.20	Straight Line	5	\$ 23,925.64	\$ 71,776.92	\$ 47,851.28	\$ 23,925.64	\$ 23,925.64				
Vehicle	2552	SHERIFF	SPORT UTILITY VEHICLE	2025/TAHOE	CHEVROLET	1GNS6UED8SR182434	12/30/2024	\$ 101,958.52	Straight Line	5	\$ 20,391.70	\$ 20,391.70	\$ 81,566.82	\$ 20,391.70	\$ 61,175.11				
Vehicle	2539	SHERIFF	TRUCK, MOBILE COMMAND	2023/BEARCAT	FORD	1FDUF5HT2PDA18512	01/12/2024	\$ 334,953.00	Straight Line	15	\$ 22,330.20	\$ 22,330.20	\$ 312,622.80	\$ 22,330.20	\$ 290,292.60				
Vehicle	1627	SHERIFF	TRUCK, PICK-UP	2022/ FORD F150	FORD	1FTFW1P818KE01045	06/29/2022	\$ 41,130.00	Straight Line	5	\$ 8,226.00	\$ 24,678.00	\$ 16,452.00	\$ 8,226.00	\$ 8,226.00				
Vehicle	2535	SHERIFF	TRUCK, PICK-UP, 1/2 TON	2022/F-150 XL	FORD	1FTFW1P81NKE01045	06/29/2022	\$ 41,130.00	Straight Line	5	\$ 8,226.00	\$ 24,678.00	\$ 16,452.00	\$ 8,226.00	\$ 8,226.00				
Vehicle	2536	SHERIFF	TRUCK, PICK-UP, 1/2 TON	2022/F-150	FORD	1FTFW1P81NKE00994	06/29/2022	\$ 41,130.00	Straight Line	5	\$ 8,226.00	\$ 24,678.00	\$ 16,452.00	\$ 8,226.00	\$ 8,226.00				
Vehicle		SHERIFF	TRUCK, PICK-UP, 1/2 TON	2024/F-150	FORD	1FTFW1P84RKD001978	10/31/2023	\$ 61,968.75	Straight Line	5	\$ 12,393.75	\$ 24,787.50	\$ 37,181.25	\$ 12,393.75	\$ 24,787.50	**Not yet tagged			
Vehicle		SHERIFF	TRUCK, PICK-UP, 1/2 TON	2024/F-150	FORD	1FTFW1P89RKD001961	10/31/2023	\$ 61,968.75	Straight Line	5	\$ 12,393.75	\$ 24,787.50	\$ 37,181.25	\$ 12,393.75	\$ 24,787.50	**Not yet tagged			
Vehicle		SHERIFF	TRUCK, PICK-UP, 1/2 TON	2024/F-150	FORD	1FTFW1P88RKD000476	10/31/2023	\$ 61,968.75	Straight Line	5	\$ 12,393.75	\$ 24,787.50	\$ 37,181.25	\$ 12,393.75	\$ 24,787.50	**Not yet tagged			
Vehicle	2538	SHERIFF	TRUCK, PICK-UP, 1/2 TON	2024/SILVERADO	CHEVROLET	1GCUAED5RZ259812	04/19/2024	\$ 48,864.00	Straight Line	5	\$ 9,772.80	\$ 9,772.80	\$ 39,091.20	\$ 9,772.80	\$ 29,318.40				
Vehicle	2534	SHERIFF	TRUCK, PICK-UP, 1/2 TON	2024/SILVERADO	CHEVROLET	3GCUAD4ED6RG239781	05/22/2024	\$ 51,064.00	Straight Line	5	\$ 10,212.80	\$ 10,212.80	\$ 40,851.20	\$ 10,212.80	\$ 30,638.40				
Vehicle	2537	SHERIFF	TRUCK, PICK-UP, 1/2 TON	2024/F-150	FORD	1FTFW1P84RKD000247	10/31/2023	\$ 76,890.06	Straight Line	5	\$ 15,378.01	\$ 30,756.02	\$ 46,134.04	\$ 15,378.01	\$ 30,756.02				
Vehicle	2551	SHERIFF	TRUCK, PICK-UP, 1/2 TON	2024/F-150	FORD	1FTFW1P81RKD02036	10/31/2023	\$ 76,890.06	Straight Line	5	\$ 15,378.01	\$ 30,756.02	\$ 46,134.04	\$ 15,378.01	\$ 30,756.02				
								\$ 7,236,183.79											

PROPERTY TYPE	BULLDING	PROPERTY ADDRESS	DESCRIPTION	PURCHASE DATE	CURRENT VALUATION COST FOR FY26		USEFUL LIFE / DEPR	YEARLY DEPR AMIT	CURRENT YEAR DEPR 2026	CURRENT BOOK VALUE	NOTE
Building	File 3 132 PG 2536 201902342		Sierra County Offices	11/20/2019	\$	3,136,887.00 Straight line	30	\$ 104,562.90	\$ 104,562.90	\$ 3,032,324.10	
Building	File 3 124 PG 2250 201402695	2502 Broadway	Sierra County Road Department	12/22/2014	\$	433,797.00 Straight line	30	\$ 14,459.90	\$ 14,459.90	\$ 419,337.10	
Building	File 3 124 PG 2250 201402696	2503 Broadway	Sierra County Maintenace Depatment	12/22/2014	\$	170,325.00 Straight line	30	\$ 5,677.50	\$ 5,677.50	\$ 164,647.50	
Building		59 Highway 59	Poverty Creek Fire Department	7/14/2005	\$	210,099.00 Straight line	30	\$ 7,003.30	\$ 7,003.30	\$ 203,095.70	
Building		59 Highway 59	Poverty Creek Fire Department	7/14/2005	\$	85,200.00 Straight line	30	\$ 2,840.00	\$ 2,840.00	\$ 82,360.00	
Building	File 3 114 PG 200 200901448	855 Van Patten	Sierra County Sheriff Office	5/29/2009	\$	457,014.00 Straight line	30	\$ 15,233.80	\$ 15,233.80	\$ 441,780.20	
Building	File 1 63 PG 98 199400255	2643 Highway 27	Hillsboro Fire Department	1/26/1994	\$	9,888.00 Straight line	30	\$ 329.60	\$ 329.60	\$ 9,558.40	
Building		262 Las Palomas Canyon Road	Las Palomas Fire Station		\$	122,088.00 Straight line	30	\$ 4,069.60	\$ 4,069.60	\$ 118,018.40	
Building	Bullion Gulch Street 3 040 093 362 120	158 Elenora Street	Hillsboro Community Library	4/14/1998	\$	399,354.00 Straight line	30	\$ 13,311.80	\$ 13,311.80	\$ 386,042.20	
Building			Fair Building, Livestock Pens Road Department Events Center		\$	1,155,039.00 Straight line	30	\$ 38,501.30	\$ 38,501.30	\$ 1,116,537.70	
Building			Substation		\$	15,840.00 Straight line	30	\$ 528.00	\$ 528.00	\$ 15,312.00	
Building	3 022 078 086 342		Original Townsite Block 64 All Block less Hwy		\$	254,817.00 Straight line	30	\$ 8,493.90	\$ 8,493.90	\$ 246,323.10	
Building	3 022 078 059 332		County Court House and Maintenance Rood		\$	2,905,587.00 Straight line	30	\$ 96,852.90	\$ 96,852.90	\$ 2,808,734.10	
Building	File 3 49 PG 483 199404124	201 4th Street		12/29/1994	\$	39,366.00 Straight line	30	\$ 1,312.20	\$ 1,312.20	\$ 38,053.80	
Building			Original Townsite Block 65 N2 of Lot 17, All of lots 18, 19, 20		\$	329,382.00 Straight line	30	\$ 10,979.40	\$ 10,979.40	\$ 318,402.60	
Building	3 045063 165 257/ File 3 96 PG 427 200201611	2887 Highway 52	Winston Fire Station	5/15/2002	\$	190,803.00 Straight line	30	\$ 6,360.10	\$ 6,360.10	\$ 184,442.90	
Building	3 047 064 033 232 / File 3 96 PG 290 200201561	111 Wall Street Rd	Chloride Block 8 Lot 34	5/8/2002	\$	12,771.00 Straight line	30	\$ 425.70	\$ 425.70	\$ 12,345.30	
Building	3 047 064 033 232 / File 3 96 PG 290 200201561	111 Wall Street Rd	Chloride Fire Station	5/8/2002	\$	63,636.00 Straight line	30	\$ 2,121.20	\$ 2,121.20	\$ 61,514.80	
Building	3 025 089 241 110/ File 1 66 PG 772 199601180	14774 Highway 187	Caballo Fire Station	4/5/1996	\$	94,611.00 Straight line	30	\$ 3,153.70	\$ 3,153.70	\$ 91,457.30	
Building	3 025 095 425 494	13985 Highway 187	Arrey Meal Site & Park		\$	298,635.00 Straight line	30	\$ 9,954.50	\$ 9,954.50	\$ 288,680.50	
Building	3 026 098 066 161	11 Arrey Road	Fire Station in Arrey		\$	18,099.00 Straight line	30	\$ 603.30	\$ 603.30	\$ 17,495.70	
Building	3 049 093 321 195	45 Kingston Main Street	Book 3 40 PG 294 Kingston 50' X 200' in vacated Water St east of blk b/ Kingston FD	12/31/1991	\$	56,946.00 Straight line	30	\$ 1,898.20	\$ 1,898.20	\$ 55,047.80	
					<u>\$ 10,460,184.00</u>				\$ 348,672.80	<u>\$ 10,111,511.20</u>	FY 2026 current valuation of Buildings

PROPERTY TYPE		LAND	PROPERTY ADDRESS	DESCRIPTION	PURCHASE DATE	CURRENT BOOK VALUE	NOTE
Land		File 3 113 PG 11 200803682		Section-27 Township13S Range-04W 15.181 Acres in NE4SW4	12/19/2008	\$ 159,246.00	
Land		3 026 082 405 128 Book 105PG 2673		Section-23 Township-14S Range-05W 2.43Acres IN S2NW4	2/24/2006	\$ 249.00	
Land		3 026 082 319 327 Book 105 PG 2673		Section-23 Township-14S Range-05W 2.21Acres IN NE4SW4	2/24/2026	\$ 228.00	
Land		File 3 98 PG 2548 200301447		Section-05 Township-14 Range-04W 15.269 Acres in Lot 3	4/29/2003	\$ 120,660.00	
Land		Section-30 Townhip-14S Range-04W		17.098 AC IN E2 D-721-CV-2008-004 (Quiet Title) Las Palomas Cemetery		\$ 32,649.00	
Land		File 3 124 PG 2428 201402740		Section-21 Township-11S Range-08W 5.792 Acres	12/31/2014	\$ 3,579.86	
Land		File 3 124 PG 2428 201402740		Section-22 Township-11S Range-08W 4.669 Acres	12/31/2014	\$ 2,885.14	
Land		File 3 124 PG 2250 201402694	2501 Broadway	Section-05 Township-14S Range-04W 5.91 Acres in SW4NW4	12/22/2014	\$ 172,845.00	
Land		File 3 115 PG 4032 201000739		Section-32 Township-17S Range-04W 1.30 Acres In SE4SE4	3/31/2010	\$ 132.00	
Land			140 El Deviso Road	Book 105 PG 4581 Section-27 Township-12S Tange-05W 1.347 Acres IN W2SE4SW4	4/10/2006	\$ 26,820.00	
Land		File 3 132 PG 2536 201902342		Section-28 Township-13S Range-04W 5.22 AC INNE4SE4	11/20/2019	\$ 363,405.00	
Land			59 Highway 59	Book 104 PG 16-8 Section-06 Township-10S Range-09W 2.50 Acres IN SE4NW4SW4	7/14/2005	\$ 30,384.00	
Land		Projected Project	Road in Hot Springs Landing North	Section-02 Township-13S Range-04W 2.576 AC in Projected Road in Hots Springs		\$ -	
Land		File 3 102 PG 4608 200500901	Road in Hot Springs Landing South	Section-01 Township-13S Range-04W Road in Hot Springs Landing South	2/3/2005	\$ 1,124,723.74	
Land		File 3 102 PG 4608 200500901	Road in Hot Springs Landing South	Section-02 Township-13S Range-04W 1.789 Acin Hot Spring Landing South	2/3/2005	\$ 97,728.44	
Land		File 3 102 PG 4608 200500901	Road in Hot Springs Landing South	Section-12 Township- 13S Range-04W 1.588 AC Road in Hot Springs Landing South	2/3/2005	\$ 86,748.33	
Land		Book 103 PG 2307-1		Rock Canyon Block E Lot 19	4/21/2005	\$ 41,199.00	
Land		File 3 114 PG 200 200901448		Palomas, Hot Springs Townsite Block 17 Lots 1 Thru 6, S2 of Lot 7 Less HYW W50'Of Lots	5/29/2009	\$ 61,362.00	
Land		File 3 118 PG 4284 201102882		Section-03 Twnship-14SRange-04W S2S2SW4NNW4, N2NW4SW4	11/8/2011	\$ 39,240.00	
Land		Section-22 Township-11S Range-08W		2.354 AC County Road IN W2NE4		\$ 7,494.00	
Land		File 1 63 PG 98 199400255	2643 Highway 27	Hillsboro Block 24 0.614 AC Being All Lots 6,7and Part of 4,5,8,9,10	1/26/1994	\$ 40,386.00	
Land			262 Las Palomas Canyon Road	Book 96PG 2686 Section-22 Township-14S Range-05W NE4NE4SE4NE4 2.50 AC		\$ 33,474.00	
Land			5 Chloride Second Street	Book 3 107 PG 3422/Cloride	11/16/2006	\$ 3,933.00	
Land			6 Chloride Second Street	Book 3 107 PG 3422/Block 4	11/16/2006	\$ 5,979.00	
Land			7 Chloride Second Street	Book 3 107 PG 3422/Lot 1 2 3	11/16/2006	\$ 7,077.00	
Land		File 3 115 PG 4208 201000804		Section-17 Township-13S Range-04W 3.611 AC in E2NW4, W2NE4 (Road)	4/6/2010	\$ 372.00	
Land		File 3 93 PG 2187 200101125		Section-25 Township-15SRange-05W 1.345 Acres in N2NE4SW4 (Road)	4/11/2001	\$ 7,134.00	
Land		File 1 70PG 419199801487		Hillsboro Block 6 Lot3 Through Blincl Lots 11, 12, 0.266AC ADJ to Blk 6 3 049 093 377 200	4/14/1998	\$ 51,627.00	
Land		File 3 101 PG 1687200402161		Kingston LULU Addition Block 1 Lot 14 0.116 Acres Adj to lot14 Walnut Street	7/26/2004	\$ 11,670.00	
Land		3 024 079 145 298		Section-06 Township-14S Range-04W 18.46Acres in N2SE4		\$ 1,325,184.00	
Land		3 024079 045 274					
				Section-06 Township-14S Range 04W 1.10 AC IN NE4NE4SE4		\$ 78,966.00	
		3 019 072 417 216/ File 3 102 PG 4604 200500900		Section-36 Township-12S Range-104W6.70AC in Projected (Roads IN Rock Canyon)	2/3/2005	\$ 690.00	
Land		3 018071 373 036/ File 3 102 PG 4596 200500898		Section-30 Township-12S Range-03W1.032 AC IN projected (Roads in Lost Canyon North)	2/3/2005	\$ 108.00	
Land		3 018 071 375 147/ File3 102 PG 4596 200500898		Section-30 Township-12S Range-03W1.066 AC IN Projected (Roads IN Lost Canyon South)	2/3/2005	\$ 111.00	
Land		3 018 068 183 286/File 3 102 PG 4592 200500897		Section-07 Township-12S Range-03W 1.081 AC IN Projected (Roads in Three Sisters)	2/3/2005	\$ 111.00	
Land		3 025 094 151 181/File 3 102 PG 4612 200500902		Section-24 Township-16S Range-05W 2.32 Acres IN S2N2(Roads in Caballo Lake)	2/3/2005	\$ 31,998.00	
Land		3 018 063 058 350/ File 3 102 PG 4617 200500903		Section-18 Township-11S Range-03W0.768 AC(Road in Mitchell Point)	2/3/2005	\$ 12,222.00	
Land		3 020 073 031 213/ File 3 102 PG 4608 200500901		Section-01 Township-13S Range-04W 1.129 AC in Projected (Road in Hot Springs Landing North)	2/3/2005	\$ 202,428.00	
Land		3 032 061 384 528		Section-02 Township-11S Range-06W7574.75 SQ Ft in Lot 6 (Road)		\$ 723.00	
		3 045 063 233 496/File 1 68 PG 377 199700769		Section-15 Township-11S Range-08W 3.0 Acres In S2SW4SE4(Transfer Site)	3/11/1997	\$ 9,549.00	
Land		3 045063 165 257/ File 3 96 PG 427 200201611	2887 Highway 52	Section-15 Township-11 Range-08W1.0Acre In SE4SW4NE4	5/13/2002	\$ 25,749.00	
Land		3 047 064 191 297/ File 1 62 PG 473 199302305	Sierra County Cemetary	Section-20 Township-11S Range-08W 2.508 AC IN N2NW4SE4	8/23/1993	\$ 10,152.00	
Land		3 025 070 008 334/Book 1 53 PG 699		Section-19 Township-12S Range-04W Lots 7,8 (Cont 19.49) Section-24 Township-12S Range-05W 20.15 AC IN E2Ne4SE4 (Landfill)	7/24/1987	\$ 49,626.00	
		3 025 089 241 110/ File 1 66 PG 772 199601180	14774 Highway 187	Section-25 Township-15S Range-05W 3.36Ac In N2SW4NW4NE4	4/5/1996	\$ 31,725.00	
Land		3 025 095 425 494	13985 Highway 187	Section-25 Township-16S Range-05W 10.476 AC in SW4SW4		\$ 90,648.00	
		3 039 092 494 382/ File 1 69 PG 515 199703770		Section-10 Township-16S Range-07W SW4SW4 NW4SW4	10/27/1997	\$ 15,096.00	
		3 026 097 065 277/File 1 62 PG 559 199302662	13781 Highway187	Section -02township-17S Range-05W 2 Acres in NE4SE4	9/13/1993	\$ 21,630.00	
Land		3 026 098 066 161	11 Arrey Road	Section-11 Township-17S Range-05W 60' X 121.98' in Tract N		\$ 3,780.00	
Land		3 049 093 204 156		Book2 43 PG 592 Kingston Townsite partial Replat	6/25/1985	\$ 15,450.00	
						\$ 4,459,176.51	FY 2026 current valuation of Property

Resolution No. 2026-41

Final Audit Report

2026-07-02

Created:	2026-07-01
By:	Monica Zepeda (mzepeda@sierraco.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAPd0r1Gv6HqjXf7KDSv0Mvqwap7vr5CPo

"Resolution No. 2026-41" History

-  Document created by Monica Zepeda (mzepeda@sierraco.org)
2026-07-01 - 5:13:51 PM GMT
-  Document emailed to James Paxon (jpaxon@sierraco.org) for signature
2026-07-01 - 5:13:57 PM GMT
-  Email viewed by James Paxon (jpaxon@sierraco.org)
2026-07-01 - 5:14:14 PM GMT
-  Signer James Paxon (jpaxon@sierraco.org) entered name at signing as James E Paxon
2026-07-02 - 1:34:22 AM GMT
-  Document e-signed by James E Paxon (jpaxon@sierraco.org)
Signature Date: 2026-07-02 - 1:34:24 AM GMT - Time Source: server - Signature Appearance Selected: TYPE
-  Agreement completed.
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