

9-36

**City of Carson City
Agenda Report**

Date Submitted: May 12, 2009

Agenda Date Requested: May 21, 2009

Time Requested: Consent Agenda

To: Mayor and Supervisors

From: Finance Department

Subject Title: Action to allow the Finance Department to delete fixed assets from the Enterprise Funds Fixed Asset Listing for fiscal year 2007-2008

Staff Summary: The Finance Department, in concurrence with our auditors, Kafoury, Armstrong & Co. request that they be allowed to delete from the Water Fund net book value of \$23,179.36 out of \$84,329,556.00 and Sewer Fund net book value of \$8,888.64 out of \$112,882,198.00 of total assets and Building and Safety net book value of \$54,095.21 out of \$115,727.00.

Type of Action Requested: (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Specify)

Does this action require a Business Impact Statement: () Yes (X) No

Recommended Board Action: I move to allow the Finance Department to delete fixed assets from the Enterprise Funds Fixed Asset Listing for Fiscal Year 2007-2008.

Explanation for Recommended Board Action: Each year it is the responsibility of the Finance Department to delete any fixed assets from their respective funds that have become obsolete or worn out, and after the annual audit has been performed.

Applicable Statute, Code, Policy, Rule or Regulation: Generally Accepted Accounting Principles.

Fiscal Impact: \$86,163.21 deleted out of \$207,021,732.00 of total assets.

Explanation of Impact: Net effect on operating income of \$86,163.21.

Funding Source: N/A

Alternatives:

- 1) Leave fixed asset listings as it is now.
- 2) Modify fixed asset listings.

Supporting Material: Detailed list of items being deleted totaling \$86,163.21

Prepared by: Debbie Devall

Reviewed by:

(Department Head)

: _____
(City Manager)

: _____
(District Attorney)

: _____
(Finance Director)

Date: _____

Date: 5/12/09

Date: 5-22-09

Date: 5/12/09

Board Action Taken:

Motion: _____

1) _____	Aye/Nay
2) _____	_____

(Vote Recorded By)

ENTERPRISE FUND FIXED ASSETS
DELETION RECAP AT 6/30/2008

1. TRADE IN	1,458.95
2. SOLD AT AUCTION	18,859.05
3. OTHER	54,095.21
4. SALVAGE/JUNKED	11,750.00
GRAND TOTAL	86,163.21

**ITEMS TO BE REMOVED FROM
BUILDING & SAFETY FIXED ASSET ACCOUNT GROUP
AS OF 6-30-08**

DEPARTMENT	ASSET #	DATE ACQRD	DESCRIPTION	INITIAL COST	ACCUMULATED DEPRECIATION	BOOK VALUE	REASON FOR DELETION
BUILDING & SAFETY	910036	38139	INTERACTIVE VOICE RESPONSE SYS	77,278.88	23,183.67	54,095.21	OTHER
TOTALS				77,278.88	23,183.67	54,095.21	

Although the initial cost was \$77,278.88, all we request to be removed from the fixed assets is \$54,095.21, which is the current value per books.

ITEMS TO BE REMOVED FROM
SEWER FUND FIXED ASSET ACCOUNT GROUP
3 OF 6-30-08

DEPARTMENT	ASSET #	DATE ACQRD	DESCRIPTION	INITIAL COST	ACCUMULATED DEPRECIATION	BOOK VALUE	REASON FOR DELETION
SEWER	909212	Jun-00	2000 CHEVY PICK UP	20,515.11	14,360.57	6,154.54	SOLD AT AUCTION
SEWER	908663	Jun-98	1998 GMC 4X4 TRUCK	17,743.06	15,968.79	1,774.27	SOLD AT AUCTION
SEWER	906220	Jun-90	1990 GMC 1 TON DUMP TRUCK	15,775.11	15,775.11	0.00	SOLD AT AUCTION
SEWER	909429	Jun-01	GLOBAL POSITIONING SYSTEM	2,399.65	1,439.82	959.83	TRADE IN
TOTALS				56,432.93	47,544.29	8,888.64	

Although the initial cost was \$56,432.93, all we request to be removed from the fixed assets is \$8,888.64, which is the current value per books.

ITEMS TO BE REMOVED FROM
WATER FUND FIXED ASSET ACCOUNT GROUP
AS OF 6-30-08

DEPARTMENT	ASSET #	DATE	ACORD	DESCRIPTION	INITIAL COST	ACCUMULATED DEPRECIATION	BOOK VALUE	REASON FOR DELETION
WATER	909430	Jun-01		GLOBAL POSITI	1,247.86	748.74	499.12	TRADE IN
WATER	907621	Jun-93		1992 CASE 590 I	52,715.95	52,715.95	0.00	OTHER
WATER	907618	Jun-93		US ELECTRIC M	5,000.00	5,000.00	0.00	SALVAGE/JUNKED
WATER	14152	Jun-07		DONATED PANP	11,750.00	0.00	11,750.00	SALVAGE/JUNKED
WATER	14140	Jun-94		IBM MODEL 549,	7,879.40	7,879.40	0.00	SALVAGE/JUNKED
WATER	908972	Jun-99		1999 GMC COMF	19,488.35	15,590.72	3,897.63	SOLD AT AUCTION
WATER	908971	Jun-99		1999 GMC COMF	19,488.35	15,590.72	3,897.63	SOLD AT AUCTION
WATER	908651	Jun-98		1998 GMC 4X4 T	15,675.26	14,107.77	1,567.49	SOLD AT AUCTION
WATER	908650	Jun-98		1998 GMC 4X4 T	15,675.26	14,107.77	1,567.49	SOLD AT AUCTION
WATER	908528	Jun-97		GMC 1 TON PICI	28,420.00	28,420.00	0.00	SOLD AT AUCTION
WATER	908309	Jun-96		BACKHOE	55,010.00	55,010.00	0.00	OTHER
TOTALS					232,350.43	209,171.07	23,179.36	

Although the initial cost was \$232,350.43, all we request to be removed from the fixed assets is \$23,179.36, which is the current value per books.

Fixed Assets Disposed of During Selected Date Range by Location/Class (FADBR2)

Asset #	Description	Class	Loc	Location	Code #	Description	Date Acq.	Initial Cost	Disp Date	Disposition Desc	Disp Auth	Accum. Depr.	Salvage Value
909684	1984 ATC DUMP/SNOW BLOW (DONATED)	92	710	AIRPORT			2003/06	7,500.00	2008/06	I CORRECTION TO LISTINGS		3,750.00	.00
	Class: 92							7,500.00				3,750.00	.00
	TOTAL							7,500.00				3,750.00	.00
	COUNT 1												
	Location: AIRPORT												
	TOTAL							7,500.00				3,750.00	.00
	COUNT 1												
909231	2000 CHEVROLET VAN UNIT #4107	92	25	ANIMAL REGULATION AUTOS/TRK			2000/06	18,300.71	2008/06	C SALE		12,810.49	.00
	Class: 92							18,300.71				12,810.49	.00
	TOTAL							18,300.71				12,810.49	.00
	COUNT 1												
	Location: ANIMAL REGULATION AUTOS/TRK												
	TOTAL							18,300.71				12,810.49	.00
	COUNT 1												
910036	2004 INTERACTIVE VOICE RESPONSE SYST	98	336	BUILDING & SAFETY CODE ENF.			2004/06	77,278.88	2008/06	E OTHER		23,183.67	.00
	Class: 98							77,278.88				23,183.67	.00
	TOTAL							77,278.88				23,183.67	.00
	COUNT 1												
	Location: BUILDING & SAFETY CODE ENF.												
	TOTAL							77,278.88				23,183.67	.00
	COUNT 1												
909882	2003 ACQUISITION OF FAGEN PROPERTY	1	995	CONST/OTHER WORK IN PROGRESS			2003/06	307.50	2008/06	I CORRECTION TO LISTINGS		.00	.00
	Class: 1							307.50				.00	.00
	TOTAL							307.50				.00	.00
	COUNT 1												
910924	2007 LAXALT PLAZA	11	995	CONST/OTHER WORK IN PROGRESS			2007/06	26,741.36	2008/06	I CORRECTION TO LISTINGS		.00	.00
	Class: 11							26,741.36				.00	.00
	TOTAL							26,741.36				.00	.00
	COUNT 1												
	Location: CONST/OTHER WORK IN PROGRESS												
	TOTAL							26,741.36				.00	.00
	COUNT 2												
11757	IBM THINKPAD LAPTOP	102	114	DISTRICT ATTORNEY			1998/06	5,099.29	2008/06	A SALVAGE/JUNK		5,099.29	.00
	Class: 102							5,099.29				5,099.29	.00
	TOTAL							5,099.29				5,099.29	.00
	COUNT 1												
902997	MISCELLANEOUS DATA PROC EQUIPMENT	114					1985/08	10,187.00	2008/06	O OBSOLETE		10,187.00	.00
	Class: 114							10,187.00				10,187.00	.00
	TOTAL							10,187.00				10,187.00	.00
	COUNT 1												
	Location: CONST/OTHER WORK IN PROGRESS												
	TOTAL							10,187.00				10,187.00	.00
	COUNT 2												

WATERL...

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Fixed Assets Disposed of During Selected Date Range by Location/Class (FADRBZ)

Asset # Description

Class Loc Location
Code # Description

Date
Acq.

Initial
Cost

Disp
Date

Disposition Desc

Disp
Auth

Accum. Depr.

Salvage
Value

Class: 102
TOTAL
COUNT 2
15,286.29
15,286.29
.00

Location: DISTRICT ATTORNEY
TOTAL
COUNT 2
15,286.29
15,286.29
.00

908199 1995 4-WD COMPACT PICK-UP UNIT #5108 92 34 ENGINEERING AUTOS/TRUCKS 1995/06
Class: 92
TOTAL
COUNT 1
14,799.32
14,799.32
.00

Location: ENGINEERING AUTOS/TRUCKS
TOTAL
COUNT 1
14,799.32
14,799.32
.00

906428 1990 CHEV 2500 PU UNIT #5416 - MAIR 92 27 FACILITIES MAINT AUTOS/TRUC 1990/06
Class: 92
TOTAL
COUNT 1
13,099.24
13,099.24
.00

Location: FACILITIES MAINT AUTOS/TRUC
TOTAL
COUNT 1
13,099.24
13,099.24
.00

13485 AUTOMATED DOCUMENT MGMT SYSTEM 98 221 FIRE DEPARTMENT - STATION 1 2000/06
Class: 98
TOTAL
COUNT 1
7,995.00
7,995.00
.00

Location: FIRE DEPARTMENT - STATION 1
TOTAL
COUNT 1
7,995.00
7,995.00
.00

907843 1983 CHEV P30 STEP VAN EX11547 (7302 92 35 FIRE DEPARTMENT AUTOS/TRUCK 1994/06
Class: 92
TOTAL
COUNT 1
69,651.82
69,651.82
.00

Location: FIRE DEPARTMENT AUTOS/TRUCK
TOTAL
COUNT 1
69,651.82
69,651.82
.00

910770 DUPLEX - 305 & 307 E PARK STREET 2 993 INFRASTRUCTURE - WORK IN PR 2007/06
316,800.00 2008/06 A SALVAGE/JUNK
316,800.00 .00

Fixed Assets Disposed of During Selected Date Range by Location/Class (PAGE 5)

Asset # Description

Class Loc Code # Description

Date Acq.

Initial Cost

Disp Date

Disposition Desc

Disp Auth

Accum. DEPT.

Salvage Value

Location: RECREATION - COMMUNITY CNT
TOTAL
COUNT 2

910024 FIRST CHRISTIAN CHURCH

2 250 REGIONAL TRANSPORTATION

2004/06

115,120.00

2008/06 A SALVAGE/JUNK

6,907.20

.00

Class: 2
TOTAL
COUNT 1

115,120.00

6,907.20

.00

Location: REGIONAL TRANSPORTATION
TOTAL
COUNT 1

115,120.00

6,907.20

.00

909212 2000 CHEVROLET PICK UP UNIT #5509
908663 1998 GMC 2-DOOR 4X4 TRUCK - UNIT #51
906220 1990 GMC 1T DUMP UNIT #6003

92 50 SEWER MAINTENANCE AUTOS/TRK 2000/06
50 1998/06
50 1990/06

20,515.11 2008/06 C SALE
17,747.06 2008/06 C SALE
15,775.11 2008/06 C SALE

ENTRPRISE

14,360.57
15,968.79
15,775.11

.00
.00
.00

Class: 92
TOTAL
COUNT 3

54,033.28

46,104.47

.00

Location: SEWER MAINTENANCE AUTOS/TRK
TOTAL
COUNT 3

54,033.28

46,104.47

.00

909429 GLOBAL POSITIONING SYSTEM

98 720 SEWER MAINTENANCE DEPARTMENT 2001/06

2,399.65

2008/06 B TRADE-IN - ENTRPRISE

1,439.82

.00

Class: 98
TOTAL
COUNT 1

2,399.65

1,439.82

.00

Location: SEWER MAINTENANCE DEPARTMENT
TOTAL
COUNT 1

2,399.65

1,439.82

.00

910299 2005 CHEVY IMPALA UNIT 524

92 45 SHERIFF AUTOS/TRUCKS

2005/06

23,035.72

2008/06 A SALVAGE/JUNK

4,607.14

.00

Class: 92
TOTAL
COUNT 1

23,035.72

4,607.14

.00

Location: SHERIFF AUTOS/TRUCKS
TOTAL
COUNT 1

23,035.72

4,607.14

.00

13519 ATLAS AIR COMPRESSOR UNIT #8506

98 330 STREET DEPARTMENT

2001/06

8,680.00

2008/06 C SALE

5,208.00

.00

Fixed Assets Disposed of During Selected Date Range by Location/Class (PADR32)

Asset #	Description	Class	Loc	Location Description	Date Acq.	Initial Cost	Disp Date	Disposition Desc	Disp Auth	Accum. Depr.	Salvage Value
Location: UTILITY BILLING DEPARTMENT											
TOTAL						1,247.86				748.74	.00
COUNT 1											
905850	1983 CHEV S10 P/U #5101 . SHOP PICK	92	47	VEHICLE MAINTENANCE AUTOS/T	1989/04	10,779.66	2008/06	C SALE		10,779.66	.00
Class: 92											
TOTAL						10,779.66				10,779.66	.00
COUNT 1											
Location: VEHICLE MAINTENANCE AUTOS/T											
TOTAL						10,779.66				10,779.66	.00
COUNT 1											
10414	SUN COMPUTER ANALYZER/ PRINTER	94	335	VEHICLE MAINTENANCE SHOP	1989/11	25,210.25	2008/06	C SALE		25,210.25	.00
Class: 94											
TOTAL						25,210.25				25,210.25	.00
COUNT 1											
909165	CHANNEL 3 REPEATER - DUCK HILL	97	335		2000/06	8,940.77	2008/06	A SALVAGE/JUNK		6,258.56	.00
Class: 97											
TOTAL						8,940.77				6,258.56	.00
COUNT 1											
Location: VEHICLE MAINTENANCE SHOP											
TOTAL						34,151.02				31,468.81	.00
COUNT 2											
907621	1993 CASE 590 BACKHOE/LOADER #8107	92	751	WATER DEPARTMENT	1993/06	52,715.95	2008/06	E OTHER		52,715.95	.00
Class: 92											
TOTAL						52,715.95				52,715.95	.00
COUNT 1											
907618	US ELECTRIC MOTOR 75 HP	99	751		1993/06	5,000.00	2008/06	A SALVAGE/JUNK		5,000.00	.00
Class: 99											
TOTAL						5,000.00				5,000.00	.00
COUNT 1											
14152	MODEL CP-29 PANASONIC LAPTOP *DONATE	102	751		2007/06	11,750.00	2008/06	A SALVAGE/JUNK		.00	.00
14140	IBM MODEL 5494 REMOTE CONTRA UNIT	751			1994/06	7,879.40	2008/06	A SALVAGE/JUNK		7,879.40	.00
Class: 102											
TOTAL						19,629.40				7,879.40	.00
COUNT 2											

ENTRANCE

Fixed Assets Disposed of During Selected Date Range by Location/Class (FADBS2)

Asset # Description

Class Loc Location
Code # Description

Date Acq.

Initial Cost

Disp Date

Disposition Desc

Disp Auth

Accum. Depr.

PAGE 8
Salvage Value

Location: WATER DEPARTMENT
TOTAL
COUNT 4

77,345.35

65,595.35

.00

908972 1999 GMC COMPACT PICK-UP UNIT #5119 92 53 WATER MAINTENANCE AUTOS/TRUC 1999/06
908971 1999 GMC COMPACT PICK-UP UNIT #5118 53 53 1999/06
908851 1998 GMC 2-DOOR 4X4 TRUCK UNIT #51 53 1998/06
908850 1998 GMC 2-DOOR 4X4 TRUCK UNIT #51 53 1998/06
908528 1997 GMC 1 TON PICK UP UNIT #5701 53 1997/06
908309 1996 BACCHIORE UNIT #8110 53 1996/06

19,488.35 2008/06 C SALE
19,488.35 2008/06 C SALE
15,675.26 2008/06 C SALE
15,675.26 2008/06 C SALE
28,420.00 2008/06 C SALE
55,010.00 2008/06 E OTHER

ENTERPRISE

151,757.22

143,826.98

.00

Location: WATER MAINTENANCE AUTOS/TRUC
TOTAL
COUNT 6

153,757.22

142,826.98

.00

FINAL TOTALS
TOTAL
COUNT 58

1,856,348.47

1,165,629.01

13,084.45

*** END OF REPORT ***

GENERAL FUND - 1,490,216.23
ENTERPRISE FUNDS - 366,062.24

1,856,348.47