

9-3a

**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 General Fund Fixed Asset Listing for fiscal year 2007-2008.

Staff Summary: The Finance Department, in concurrence with our auditors request that they be allowed to delete from the General Fixed Asset Account Group \$1,490,286.23 out of \$245,154,174.00 of total assets.

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 General Fund 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 have worn out, and after the annual audit has been performed.

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

Fiscal Impact: \$1,490,286.23 deleted out of \$245,154,174.00 of total assets.

Explanation of Impact: Non cash transaction recorded in the General Fixed Asset Account Group for control purposes only.

Funding Source: N/A

Alternatives:

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

Supporting Material: Detailed list of items being deleted totaling \$1,490,286.23

Prepared by: Debbie Devall

Reviewed by:

(Department Head)

(City Manager)

(District Attorney)

(Finance Director)

Date:

Date:

Date:

Date:

Board Action Taken:

Motion:

1)

2)

Aye/Nay

(Vote Recorded By)

GENERAL FIXED ASSET ACCOUNT GROUP
DELETION RECAP AT 6/30/2008

1. TRADE IN	9,595.70
2. SOLD AT AUCTION	885,159.73
3. SALVAGE/JUNKED	531,029.53
4. DONATED	15,030.00
5. OBSOLETE	10,187.00
6. CORRECTION TO LISTING	39,284.27
GRAND TOTAL	1,490,286.23

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

DEPARTMENT	ASSET #	DATE ACQD	DESCRIPTION	COST	REASON FOR DELETION
AIRPORT	909684	37408	DONATED SNOW PLOW	7,500.00	CORRECTION TO LISTING
ANIMAL SERVICES	909231	36678	2000 CHEVY VAN	18,300.71	SOLD AT AUCTION
DISTRICT ATTORNEY	11757	35947	IBM THINKPAD LAPTOP	5,099.29	SALVAGE/JUNKED
DISTRICT ATTORNEY	902997	31260	MISC DATA PROC EQUIPMENT	10,187.00	OBSOLETE
ENGINEERING	908199	34851	1995 4WD COMPACT PICK UP	14,799.32	SOLD AT AUCTION
FACILITIES MAINTENANCE	906428	33086	1990 CHEVY 2500 PICK UP	13,099.24	SOLD AT AUCTION
FIRE DEPARTMENT	13485	36678	AUTOMATED DOCUMENT MGMT SYS	7,995.00	DONATED
FIRE DEPARTMENT	907843	34486	1983 CHEVY P30 STEP VAN	69,651.82	SOLD AT AUCTION
INFRASTRUCTURE WIP	910770	39234	DUPLEX - 305 & 307 PARK STREET	316,800.00	SALVAGE/JUNKED
INFRASTRUCTURE WIP	910925	39234	LANDSCAPING LAXALT PLAZA	4,735.41	CORRECTION TO LISTING
LIBRARY	13473	36678	3M SELF CHECK SYSTEM	25,000.00	SALVAGE/JUNKED
ORMSBY LANDFILL	907511	33756	1991 CHEVY S10 PICK UP	11,474.54	SOLD AT AUCTION
ORMSBY LANDFILL	909812	37773	CATEPILLAR D300E	77,500.00	SOLD AT AUCTION
PARATRANSIT SERVICES	910610	38869	1996 FORD	8,000.00	SOLD AT AUCTION
PARATRANSIT SERVICES	909095	36312	1991 DODGE RAM	9,894.99	SOLD AT AUCTION
PARK DEPARTMENT	910457	38869	1983 GMC 7000	5,000.00	SOLD AT AUCTION
PARK DEPARTMENT	908329	35217	1996 FORD 1/2 TON PICK UP	10,242.00	SOLD AT AUCTION
PARK DEPARTMENT	907924	34486	1994 FORD RANGER PICK UP	8,327.60	SOLD AT AUCTION
PARK DEPARTMENT	908529	35582	1997 1/2 TON LONG BED PICK UP	18,514.62	SOLD AT AUCTION
PARK DEPARTMENT	14025	38139	SMITHCO SUPER STAR AFC W/18 HP	12,119.00	SOLD AT AUCTION
PUBLIC WORKS - GIS	13108	37043	GLOBAL POSITIONING SYSTEM	9,595.70	TRADE IN
PURCHASING	908299	35217	1995 FORD AEROSTAR VAN	20,694.67	SOLD AT AUCTION
COMMUNITY CENTER	908428	35217	AXXES SYSTEM HARDWARE	12,568.75	SALVAGE/JUNKED
COMMUNITY CENTER	900259	27638	DIMMER RACK	24,475.00	SALVAGE/JUNKED

REGIONAL TRANSPORTATION	910024	38139	FIRST CHRISTIAN CHURCH	115,120.00	SALVAGE/JUNKED
SHERIFF	910299	38504	2005 CHEVY IMPALA	23,035.72	SALVAGE/JUNKED
STREETS	13519	37043	ATLAS AIR COMPRESSOR	8,680.00	SOLD AT AUCTION
STREETS	907805	34486	1994 CHEVY DUMP TRUCK	16,935.00	SOLD AT AUCTION
STREETS	908477	35582	BACKHOE	56,444.50	SOLD AT AUCTION
STREETS	907489	33756	1992 GMC DUMP TRUCK	15,462.87	SOLD AT AUCTION
SURPLUS VEHICLES	906193	32964	1990 CHEVY PICK UP	8,097.28	SOLD AT AUCTION
SURPLUS VEHICLES	909351	37043	2000 FORD EXCURSION	34,687.00	SOLD AT AUCTION
SURPLUS VEHICLES	908298	35217	1995 AMBULANCE TYPE 1	87,794.12	SOLD AT AUCTION
SURPLUS VEHICLES	905030	31656	1986 SPARTAN 1250 GMP	149,777.84	SOLD AT AUCTION
SURPLUS VEHICLES	905029	31656	1986 SPARTAN 1250 GMP	160,872.70	SOLD AT AUCTION
SURPLUS VEHICLES	909228	36678	1993 UTILITY TRUCK	12,800.00	SOLD AT AUCTION
SWIMMING POOL	10613	33055	BASIC MULTI-STAT FITNESS CENTER	7,035.00	DONATED
VEHICLE MAINTENANCE	905850	32599	1989 CHEVY PICK UP	10,779.66	SOLD AT AUCTION
VEHICLE MAINTENANCE	10414	32813	SUN COMPUTER ANALYZER/PRINTER	25,210.25	SOLD AT AUCTION
VEHICLE MAINTENANCE	909165	36678	CHANNEL 3 REPEATER - DUCK HILL	8,940.77	SALVAGE/JUNKED
WORK IN PROGRESS	909882	37773	ACQUISITION OF FAGEN PROPERTY	307.50	CORRECTION TO LISTING
WORK IN PROGRESS	910924	39234	2007 LAXALT PLAZA	26,741.36	CORRECTION TO LISTING
		GRAND TOTAL		1,490,286.23	

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Asset # Description

Fixed Assets Disposed of During Selected Date Range by Location/Class (PAGE2)

PAGE 1

Asset #	Description	Class	Loc	Location	Date	Initial	Disap	Disposition	Desc	Disap	Accum.	Depr.	Salvage
		Code	#	Description	Acq.	Cost	Date			Auth	Value		Value
909684	1984 ATC DUNE/SNOW FLOW (DONATED)	92	710	AIRPORT	2002/06	7,500.00	2008/06	I	CORRECTION TO LISTINGS		3,750.00		.00
Class: 92						7,500.00					3,750.00		.00
TOTAL													
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													
COUNT 1						18,300.71					12,810.49		.00
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 - <i>WATERPUMP</i>		23,183.67		.00
Class: 98						77,278.88					23,183.67		.00
TOTAL													
COUNT 1						77,278.88					23,183.67		.00
Location: BUILDING & SAFETY CODE ENF.													
TOTAL						77,278.88					23,183.67		.00
COUNT 1													
909882	2003 ACQUISITION OF PAGEN PROPERTY	1	995	CONST/OTHER WORK IN PROGRES	2003/06	307.50	2008/06	I	CORRECTION TO LISTINGS		.00		.00
Class: 1						307.50					.00		.00
TOTAL													
COUNT 1						307.50					.00		.00
Location: CONST/OTHER WORK IN PROGRES													
TOTAL						307.50					.00		.00
COUNT 1													
910924	2007 LAXALT PLAZA	11	995		2007/06	26,741.36	2008/06	I	CORRECTION TO LISTINGS		.00		.00
Class: 11						26,741.36					.00		.00
TOTAL													
COUNT 1						26,741.36					.00		.00
Location: CONST/OTHER WORK IN PROGRES													
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
902997	MISCELLANEOUS DATA PROC EQUIPMENT	114			1985/08	10,187.00	2008/06	O	OBSOLETE		10,187.00		.00

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Fixed Assets Disposed of During Selected Date Range by Location/Class (FADBE2)

Asset # Description

Class Loc Location
Code # Description

Date
Acq.

Initial
Cost

Disp
Date

Disposition Desc

Disp
Auth

Accum. Depr.

PAGE 5
Salvage
Value

Location: RECREATION - COMMUNITY CENT

TOTAL
COUNT 2

37,033.75

37,033.75

.00

910024 FIRST CHRISTIAN CHURCH

2 250 REGIONAL TRANSPORTATION

2004/06

115,120.00

2008/06 A SALVAGE/JUNK

6,907.20

.00

Class: 2

115,120.00

6,907.20

.00

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

92

50 SEWER MAINTENANCE AUTOS/TRK 2000/06

20,515.11

2008/06 C SALE

14,360.57

.00

908663 1998 GMC 2-DOOR 4X4 TRUCK - UNIT #51

50

1998/06

15,747.06

2008/05 C SALE

15,968.79

.00

906220 1990 GMC 1T DUMP UNIT #6003

50

1990/06

15,776.11

2008/06 C SALE

15,776.11

.00

Class: 92

54,033.28

46,104.47

.00

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 - ENTERPRISE

1,439.82

.00

Class: 98

2,399.65

1,439.82

.00

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

23,035.72

4,607.14

.00

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

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Fixed Assets Disposed of During Selected Date Range by Location/Class (FADBB2)

NOTE

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

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Asset #	Description	Class	Loc	Location	Date	Initial	Disp	Disposition	Desc	Disp	Accum.	Salvage
					Acq.	Cost	Date			Auth	Depr.	Value
Location: UTILITY BUILDING DEPARTMENT												
TOTAL						1,247.86					748.74	.00
COUNT 1												
905850 1989 CHEV S10 P/U #5101 - SHOP PICK												
Class: 92					92	10,779.66	2008/06	C	SALE		10,779.66	.00
TOTAL												
COUNT 1						10,779.66					10,779.66	.00
Location: VEHICLE MAINTENANCE AUTOS/T												
TOTAL						10,779.66					10,779.66	.00
COUNT 1												
10434 SUN COMPUTER ANALYZER/ PRINTER												
Class: 94					94	25,210.25	2008/06	C	SALE		25,210.25	.00
TOTAL												
COUNT 1						25,210.25					25,210.25	.00
909165 CHANNEL 3 REPEATER - DUCK HILL												
Class: 97					97	8,940.77	2008/06	A	SALVAGE/JUNK		6,258.56	.00
TOTAL												
COUNT 1						8,940.77					6,258.56	.00
Location: VEHICLE MAINTENANCE SHOP												
TOTAL						34,151.02					31,468.81	.00
COUNT 2												
907621 1993 CASE 590 BACKHOE/LOADER #8107												
Class: 92					92	52,715.95	2008/06	E	OTHER		52,715.95	.00
TOTAL												
COUNT 1						52,715.95					52,715.95	.00
907618 US ELECTRIC MOTOR 75 HP												
Class: 99					99	5,000.00	2008/06	A	SALVAGE/JUNK		5,000.00	.00
TOTAL												
COUNT 1						5,000.00					5,000.00	.00
14152 MODEL CF-29 PANASONIC LAPTOP *DONATE												
Class: 102					102	11,750.00	2008/06	A	SALVAGE/JUNK		.00	.00
TOTAL												
COUNT 2						7,879.40	2008/06	A	SALVAGE/JUNK		7,879.40	.00
14140 IBM MODEL 5494 REMOTE CONTRA UNIT												
Class: 102					751	19,629.40					7,879.40	.00
TOTAL												
COUNT 2						19,629.40					7,879.40	.00

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Asset # Description

Class Loc Location
Code # Description

Date
Acq.

Initial
Cost

Disp
Date

Disposition Desc

Disp
Auch

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 1999/06
908651 1998 GMC 2-DOOR 4X4 TRUCK UNIT #51 53 1998/06
908650 1998 GMC 2-DOOR 4X4 TRUCK UNIT #51 53 1998/06
908628 1997 GMC 1 TON PICK UP UNIT #5701 53 1997/06
908309 1996 BACKHOE 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

15,590.72

.00

15,590.72

.00

14,107.77

.00

14,107.77

.00

28,420.00

.00

55,010.00

.00

153,757.22

142,826.98

.00

Location: WATER MAINTENANCE AUTOS/TRUC

TOTAL

COUNT 6

151,757.22

142,826.98

.00

FINAL TOTALS

TOTAL

COUNT 58

1,856,348.47

1,165,629.01

11,084.45

*** END OF REPORT ***

GENERAL FUND - 1,490,286.23

ENTERPRISE FUNDS - 366,062.24

1,856,348.47