

City of Carson City
Agenda Report

Item # 8-LB

Date Submitted: December 17, 2009

Agenda Date Requested: January 21, 2010

Time Requested: Consent Agenda

To: Mayor and Supervisors

From: Nick Providenti, Finance Director

Subject Title: Action to allow the Finance Department to delete fixed assets from the General Fund Fixed Asset Listing for fiscal year 2008-2009. (Nick Providenti)

Staff Summary: The Finance Department, in concurrence with our auditors, Kafoury, Armstrong & Co., request that they be allowed to delete from the General Fixed Asset Account Group \$2,190,654.36 out of \$265,888,977.00 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 2008-2009.

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: \$2,190,654.36 deleted out of \$265,888,977.00 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 \$2,190,654.36

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 6/30/2009

1. TRADE IN	24,616.17
2. SOLD AT AUCTION	170,556.77
3. SALVAGE/JUNKED	1,616,831.37
4. DONATED	319,181.05
5. OBSOLETE	9,449.15
6. OTHER	33,253.00
7. LAND SALE	16,766.85
GRAND TOTAL	2,190,654.36

ITEMS TO BE REMOVED FROM
GENERAL FIXED ASSET ACCOUNT GROUP
AS OF 6-30-09

DEPARTMENT	ASSET #	DATE ACQD	DESCRIPTION	COST	REASON FOR DELETION
COOPERATIVE EXTENSION	12527	Jun-98	SCANTRON SCANMARK 2250	6,792.00	DONATED ITEM
ENGINEERING DEPARTMENT	908938	Jun-99	1999 SONOMA PICK UP UNIT #5117	17,434.79	SOLD AT AUCTION
	908348	Jun-96	1996 CHEVY PICK UP UNIT #5310	17,156.00	SOLD AT AUCTION
FIRE DEPARTMENT	13700	Jun-03	SERVER MODEL #8671	9,968.11	DONATED ITEM
FUJI PARK	905350	Jun-89	FUJI PARK STABLES	133,804.71	DONATED ITEM - LYON COUNTY
	905822	Jun-64	CARETAKER HOME	17,800.00	SALVAGED/JUNKED
	901002	Jan-65	STORAGE BLDG HORSE BARN	45,615.00	DONATED ITEM - LYON COUNTY
	901778	Jan-68	LIGHTED ARENA	25,000.00	DONATED ITEM - LYON COUNTY
HEALTH DEPARTMENT	907938	Jun-94	1994 FORD TEMPO SEDAN UNIT #1125	9,358.05	SOLD AT AUCTION
INFORMATION SERVICES	906672	Jun-02	SEAGULL J-WALK DEVELOPER SOFTWARE	12,900.00	OTHER
	13963	Jun-05	ARCSDE SQL SERVER	801.08	DONATED ITEM
	910303	Jun-05	ARCSDE SQL SERVER	4,005.36	DONATED ITEM
	11940	Jun-99	AS/400E MODEL 170	30,099.35	DONATED ITEM
	13583	Jun-02	HTE SERVER	5,957.14	DONATED ITEM
JUSTICE COURT	11469	Jun-94	DISTRICT COURT PHONE SYSTEM	9,449.15	OBSOLETE
	909376	Jun-01	DIGITAL RECORDING SYSTEM	11,615.00	SALVAGED/JUNKED
LIBRARY	13227	Jun-01	LOCAL AREA NETWORK SERVER	17,485.25	DONATED ITEM
ORMSBY LANDFILL	902800	Aug-84	TRACTOR LOADER LANDSCRAPER	23,950.00	SOLD AT AUCTION
	910307	Jun-05	ARCSDE SQL SERVER	801.07	DONATED ITEM
PARKS DEPARTMENT	909793	Jun-03	SMITHCO TOP LINER UNIT #0507	9,824.00	SOLD AT AUCTION
PURCHASING DEPARTMENT	908502	Jun-97	1997 GMC 4X4 PICK UP UNIT #5110	16,646.40	SOLD AT AUCTION
REGIONAL TRANSPORTATION	910237	Jun-05	PARTIAL SALE OF PROPERTY APN 009-16-101	16,766.85	LAND SALE
SHERIFF DEPARTMENT	909159	Jun-00	1999 CHEVY MALIBU UNIT #0932	17,475.00	SOLD AT AUCTION
	909408	Jun-01	CHEVY IMPALA 4-DOOR UNIT #0117	21,358.98	DONATED ITEM
	910065	Jun-04	CHEVY IMPALA UNIT #0404	22,148.53	SOLD AT AUCTION
	909164	Jun-00	1998 CHEVY LUMINA UNIT #0809	13,260.00	SOLD AT AUCTION
	910273	Jun-05	CANON IR4570 ICON ID#AGH5V	7,628.00	TRADED IN
	902782	Jun-84	REMODEL BUILDING	43,189.69	SALVAGED/JUNKED
	900922	Jan-65	POLICE HEADQUARTERS	768,036.68	SALVAGED/JUNKED

906034	Jun-90	SHERIFF DEPT ROOF RETROFIT	120,363.56	SALVAGED/JUNKED
905923	Sep-88	2-HVAC ROOFTOP UNITS	9,850.00	SALVAGED/JUNKED
902939	May-85	IMPROVEMENTS FY84-85	13,418.00	SALVAGED/JUNKED
902912	Jan-85	FIRE PROTECTION SYSTEM	14,754.94	SALVAGED/JUNKED
907953	Jun-94	SHERIFF MECHANICAL ROOM	10,506.16	SALVAGED/JUNKED
900923	Jan-66	IMPROVEMENTS OTHER THAN BLDGS	41,241.00	SALVAGED/JUNKED
902983	Jun-86	SHERIFF'S DEWATERING SYSTEM PROJ	63,085.50	SALVAGED/JUNKED
902733	Jun-84	OFFICE REMODELING	95,956.28	SALVAGED/JUNKED
910266	Jun-05	CANON IR6020 IKON ID#A6H5X	11,110.00	TRADED IN
902783	Jun-84	EQUIPMENT, BASIC (BOND ISSUE)	105,009.50	SALVAGED/JUNKED
902940	Jun-85	MISC ELECTRICAL & ELECTRONIC EQUIP	101,339.82	SALVAGED/JUNKED
907329	Jun-92	500 GALLON ABOVE GRND STORAGE TANK	10,241.40	SALVAGED/JUNKED
910257	Jun-05	BACK UPS	8,382.00	SALVAGED/JUNKED
910272	Jun-05	CANON IR3570 IKON ID #A6H1R	5,878.17	TRADED IN
11774	Jun-99	DESIGNJET 750C PLUS SIZE PLOTTER	5,118.99	SALVAGED/JUNKED
13538	Jun-03	COMPUTER VOICE STRESS ANALYZER	11,979.00	SOLD AT AUCTION
905827	Jun-60	DETOX CENTER 101 N ROOP	10,730.00	SALVAGED/JUNKED
905915	Jun-89	JAIL WING ADDITION ELEC WORK	25,568.09	SALVAGED/JUNKED
905987	Jun-88	DETOX CENTER	5,502.96	SALVAGED/JUNKED
909824	Jun-03	2003 ENERGY RETRO FIT	63,633.49	SALVAGED/JUNKED
909719	Jun-02	2002 ENERGY RETRO FIT	59,407.81	SALVAGED/JUNKED
14074	Jun-06	TOUCHPRINT TM3100 DESKTOP SCAN SYS	17,493.00	DONATED ITEM
SURPLUS VEHICLES	Jun-98	1998 CHEVY BLAZER	20,353.00	OTHER
SWIMMING POOL	Jun-03	PHONE SYSTEM	6,830.50	SALVAGED/JUNKED
VEHICLE MAINTENANCE	Jun-95	SHENANDOAH 235 HEATER	5,250.00	SALVAGED/JUNKED
	Jun-92	1992 CHEVY 4WD UNIT #0510	11,325.00	SOLD AT AUCTION
		GRAND TOTAL	2,190,654.36	

09/15/09 12:21:18

Fixed Assets Disposed of During Selected Date Range by Location/Class (FADEB2)

Asset # Description	Class Loc Location Code # Description	Date Acq.	Initial Cost	Disp Date	Disposition Desc	Disp Auth	Accum. Depr.	Salvage Value	PAGE 2
Location: FIRE DEPARTMENT - STATION 1									
TOTAL			9,968.11				9,968.10	.00	
COUNT 1									
903341 CHEV AND CAB FUEL TRUCK EX22093	92 224 FIRE DEPARTMENT - STATION 4 1986/03		13,061.46	2009/06	C SALE		13,061.46	.00	
911150 1990 CHEVY 4X4 1 TON PUMPER	224 2008/06		.00	2009/06	E OTHER		.00	.00	
Class: 92									
TOTAL			13,061.46				13,061.46	.00	
COUNT 2									
Location: FIRE DEPARTMENT - STATION 4									
TOTAL			13,061.46				13,061.46	.00	
COUNT 2									
905350 FUJI PARK STABLES DONATED TO LYON CT	2 805 FUJI PARK 1989/06		133,804.71	2009/06	J DONATED ITEM		50,845.71	.00	
905822 CABTAKER HOME	805 1964/06		17,800.00	2009/06	A SALVAGE/JUNK		7,120.00	.00	
901002 STORAGE BLDG HORSE BARN DONATED LYON	805 1965/01		45,615.00	2009/06	J DONATED ITEM		35,579.70	.00	
Class: 2									
TOTAL			197,219.71				93,545.41	.00	
COUNT 3									
901778 1-LIGHTED ARENA DONATED TO LYON CTY	98 805 1968/01		25,000.00	2009/06	J DONATED ITEM		25,000.00	.00	
Class: 98									
TOTAL			25,000.00				25,000.00	.00	
COUNT 1									
Location: FUJI PARK									
TOTAL			222,219.71				118,545.41	.00	
COUNT 4									
907938 1994 FORD TEMPO SEDAN UNIT #1125	92 36 HEALTH DEPT AUTOS/TRUCKS 1994/06		9,358.05	2009/06	C SALE		9,358.05	.00	
Class: 92									
TOTAL			9,358.05				9,358.05	.00	
COUNT 1									
Location: HEALTH DEPT AUTOS/TRUCKS									
TOTAL			9,358.05				9,358.05	.00	
COUNT 1									
906672 2002 SEAGULL J-WALK DEVELOPER SOFTWA	100 121 INFORMATION SERVICES 2002/06		12,900.00	2009/06	E OTHER		12,900.00	.00	
Class: 100									
TOTAL			12,900.00				12,900.00	.00	
COUNT 1									
13963 ABCSDE SQL SERVER (CONN TO TAGS 9103	102 121 2005/06		801.08	2009/06	J DONATED ITEM		480.66	.00	

09/15/09 12:21:18

Fixed Assets Disposed of During Selected Date Range by Location/Class (FADEB2)

Asset # Description	Class Loc Location Code # Description	Date Acq.	Initial Cost	Disp Date	Disposition Desc	Disp Auth	Accum. Depr.	Salvage Value	PAGE 3
910303 ARCSDE SQL SERVER (CONN TO #13963, #91 102 121 INFORMATION SERVICES	121	2005/06	4,005.36	2009/06	J DONATED ITEM		2,403.21	.00	
11940 1999 AS/400E MODEL 170	121	1999/06	30,099.35	2009/06	J DONATED ITEM		30,099.35	.00	
13583 2002 HTE SERVER	121	2002/06	5,957.14	2009/06	J DONATED ITEM		5,957.14	.00	
Class: 102									
TOTAL			40,062.93				38,940.36	.00	
COUNT 4									
Location: INFORMATION SERVICES									
TOTAL			53,762.93				51,840.36	.00	
COUNT 5									
909376 DIGITAL RECORDING SYSTEM	100 447 JUSTICE COURT	2001/06	11,615.00	2009/06	A SALVAGE/JUNK		11,615.00	.00	
Class: 100									
TOTAL			11,615.00				11,615.00	.00	
COUNT 1									
Location: JUSTICE COURT									
TOTAL			11,615.00				11,615.00	.00	
COUNT 1									
13227 2001 LOCAL AREA NETWORK LTSA - SERVE 102 662 LIBRARY		2001/06	17,485.25	2009/06	J DONATED ITEM		17,485.25	.00	
Class: 102									
TOTAL			17,485.25				17,485.25	.00	
COUNT 1									
Location: LIBRARY									
TOTAL			17,485.25				17,485.25	.00	
COUNT 1									
902800 TRACTOR LOADER LANDSCAPERPO 29337 #77 96 270 ORMSBY LANDFILL		1984/06	23,950.00	2009/06	C SALE		21,555.00	2,395.00	
Class: 96									
TOTAL			23,950.00				21,555.00	2,395.00	
COUNT 1									
510307 ARCSDE SQL SERVER/CONN TO #13963, #91 102 270		2005/06	801.07	2009/06	J DONATED ITEM		480.63	.00	
Class: 102									
TOTAL			801.07				480.63	.00	
COUNT 1									
Location: ORMSBY LANDFILL									
TOTAL			24,751.07				22,035.63	2,395.00	
COUNT 2									
909685 1982 FORD FTL BED UNIT #6400	92 23 ORMSBY LANDFILL AUTOS	2002/06	.00	2009/06	C SALE		.00	.00	

09/15/09 12:21:18

Fixed Assets Disposed of During Selected Date Range by Location/Class (FADER2)

Asset # Description	Class Loc Location Code # Description	Date Acq.	Initial Cost	Disp Date	Disposition Desc	Disp Auth	Accum. Depr.	Salvage Value	PAGE #
Class: 92									
TOTAL			.00					.00	
COUNT 1									
Location: ORMSBY LANDFILL AUTOS									
TOTAL			.00					.00	
COUNT 1									
909793 SMITHCO TOP LINER UNIT #0507	98 801 PARKS SHOP/MAINT	2003/06	9,824.00	2009/06	C SALE		4,912.00	.00	
Class: 98								.00	
TOTAL			9,824.00				4,912.00	.00	
COUNT 1									
Location: PARKS SHOP/MAINT									
TOTAL			9,824.00				4,912.00	.00	
COUNT 1									
908502 1997 GMC 4X4 PICK-UP UNIT #5110	92 43 PURCHASING AUTOS/TRUCKS	1997/06	16,646.40	2009/06	C SALE		4,912.00	.00	
Class: 92								.00	
TOTAL			16,646.40				16,646.40	.00	
COUNT 1									
Location: PURCHASING AUTOS/TRUCKS									
TOTAL			16,646.40				16,646.40	.00	
COUNT 1									
910305 ARCSDE SOL SERVER/CONN TO #13963, #91 102	720 SEWER MAINTENANCE DEPARTMENT	2005/06	801.07	2009/06	J DONATED ITEM		480.63	.00	
Class: 102								.00	
TOTAL			801.07				480.63	.00	
COUNT 1									
Location: SEWER MAINTENANCE DEPARTMENT									
TOTAL			801.07				480.63	.00	
COUNT 1									
909159 1999 CHEVROLET MALIBU UNIT #0932	92 45 SHERIFF AUTOS/TRUCKS	2000/06	17,475.00	2009/06	C SALE		480.63	.00	
909408 2001 CHEVY IMPALA 4-DOOR UNIT #0117	45	2001/06	21,358.98	2009/06	J DONATED ITEM		13,980.00	.00	
910065 2004 CHEVY IMPALA UNIT #404	45	2004/06	22,148.53	2009/06	C SALE		14,951.30	.00	
909164 1998 CHEVROLET LUMINA UNIT #0809	45	2000/06	13,260.00	2009/06	C SALE		8,859.40	.00	
Class: 92								.00	
TOTAL			74,242.51				10,608.00	.00	
COUNT 4									
Location: SHERIFF AUTOS/TRUCKS									
TOTAL			74,242.51				48,398.70	.00	
COUNT 4									
							48,398.70	.00	

09/15/09 12:21:18

Fixed Assets Disposed of During Selected Date Range by Location/Class (FADEB2)

Asset # Description	Class Loc Location Code # Description	Date Acq.	Initial Cost	Disp Date	Disposition Desc	Disp Auth	Accum. Depr.	Salvage Value	PAGE
910273 CANON IR4570 IKON IDWAGH5V	95 209 SHERIFF-DETENTION FACILITY	2005/06	7,628.00	2009/06	B TRADE-IN		4,576.80	.00	5
Class: 95									
TOTAL			7,628.00				4,576.80	.00	
COUNT 1									
Location: SHERIFF-DETENTION FACILITY									
TOTAL			7,628.00				4,576.80	.00	
COUNT 1									
902782 REMODEL BUILDING (CAP ACQ.)	2 210 SHERIFF-EXECUTIVE OFFICE	1984/06	43,189.69	2009/06	A SALVAGE/JUNK		17,275.80	.00	
900923 POLICE HEADQUARTERS	210	1965/01	768,016.68	2009/06	A SALVAGE/JUNK		599,068.47	.00	
Class: 2									
TOTAL			811,226.37				616,344.27	.00	
COUNT 2									
906034 SHERIFF DEPT ROOF RETROFIT	3 210	1990/06	120,363.56	2009/06	A SALVAGE/JUNK		54,163.62	.00	
905923 2.HVAC ROOFTOP UNITS	210	1988/09	9,850.00	2009/06	A SALVAGE/JUNK		4,863.43	.00	
Class: 3									
TOTAL			130,213.56				59,027.05	.00	
COUNT 2									
902939 IMPROVEMENTS FY 84-85 F030760 J4494	11 210	1985/05	13,418.00	2009/06	A SALVAGE/JUNK		8,491.38	.00	
902912 FIRE PROTECTION SYSTM-SOCAPITAL ACQU	210	1985/01	14,754.94	2009/06	A SALVAGE/JUNK		9,337.42	.00	
907953 1994 SHERIFF MECHANICAL ROOM	210	1994/06	10,506.15	2009/06	A SALVAGE/JUNK		4,902.94	.00	
900923 IMPROVEMENTS OTHER THAN BUILDINGS	210	1966/01	41,241.00	2009/06	A SALVAGE/JUNK		41,241.00	.00	
902983 SHERIFF'S DENATERING SYSTEM. PROJECT	210	1986/06	63,085.50	2009/06	A SALVAGE/JUNK		37,821.90	.00	
902733 OFFICE REMODELING	210	1984/06	95,956.28	2009/06	A SALVAGE/JUNK		63,919.60	.00	
Class: 11									
TOTAL			238,961.88				165,714.24	.00	
COUNT 6									
910266 CANON IR6020 IKON IDWAGH5X	95 210	2005/06	11,110.00	2009/06	B TRADE-IN		6,666.00	.00	
Class: 95									
TOTAL			11,110.00				6,666.00	.00	
COUNT 1									
902783 EQUIPMENT: BASIC (BOND ISSUE)	97 210	1984/06	105,009.50	2009/06	A SALVAGE/JUNK		105,009.50	.00	
Class: 97									
TOTAL			105,009.50				105,009.50	.00	
COUNT 1									
902940 MISCELLANEOUS ELECTRICAL&ELECTRONIC E	98 210	1985/06	101,339.82	2009/06	A SALVAGE/JUNK		101,339.82	.00	
907329-500 GALLON ABOVE GRD GAS STORAGE TAN	210	1992/06	10,241.40	2009/06	A SALVAGE/JUNK		10,241.40	.00	

09/15/09 12:21:18

Fixed Assets Disposed of During Selected Date Range by Location/Class (FADEB2)

Asset # Description	Class Loc Location Code # Description	Date Acq.	Initial Cost	Disp Date	Disposition Desc	Disp Auth	Accum. Depr.	Salvage Value	PAGE
11599 SHENANDOAH 235 HENTER	98 335 VEHICLE MAINTENANCE SHOP	1995/06	5,250.00	2009/06	A SALVAGE/JUNK		5,250.00	.00	8
Class: 98									
TOTAL			5,250.00						
COUNT 1									
Location: VEHICLE MAINTENANCE SHOP									
TOTAL			5,250.00				5,250.00	.00	
COUNT 1									
907462 1992 CHEV 4 WD PU EX 11424 UNIT #510	92 60 VEHICLE MOTOR POOL	1992/06	11,325.00	2009/06	C SALE		11,325.00	.00	
Class: 92									
TOTAL			11,325.00				11,325.00	.00	
COUNT 1									
Location: VEHICLE MOTOR POOL									
TOTAL			11,325.00				11,325.00	.00	
COUNT 1									
906158 DARLING RANCH BANK STABILIZATION	11 721 WASTEWATER TREATMENT PLANT	1991/06	99,617.75	2009/06	E OTHER		974,993.82	.00	
905724 1-3 DARLING RANCH IRRIGATION PROJECT	721	1989/06	1,450,332.23	2009/06	E OTHER		56,450.03	.00	
Class: 11							918,543.79	.00	
TOTAL			1,549,949.98						
COUNT 2									
Location: WASTEWATER TREATMENT PLANT									
TOTAL			1,549,949.98				974,993.82	.00	
COUNT 2									
907414 INGERSOLL BAND PORTABLE AIR COMPRES	96 751 WATER DEPARTMENT	1992/06	11,657.31	2009/06	C SALE		974,993.82	.00	
Class: 96									
TOTAL			11,657.31				11,657.31	.00	
COUNT 1									
910306 ARCSDE SQL SERVER/CONN TO #13963.#91	102 751	2005/06	801.07	2009/06	J DONATED ITEM		11,657.31	.00	
Class: 102									
TOTAL			801.07				480.63	.00	
COUNT 1									
Location: WATER DEPARTMENT									
TOTAL			12,458.38				480.63	.00	
COUNT 2									
FINAL TOTALS			3,792,564.09				12,137.94	.00	
TOTAL									
COUNT 67									

2,577,775.50

2,395.00

<13,061,416> FILE STATION 4
2,577,775.50

16,766.85

3,809,330.94

<13,061,416> FILE STATION 4

<2050.00> V.S.T RAILROAD

3,794,219.48

#910237 PARTIAL SALE OF PROPERTY