



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: 02/18/2016

Staff Contact: Debbie Devall

Agenda Title: For Possible Action: To allow the Finance Department to delete capital assets from the Business Type Activity Funds Capital Asset Listing for fiscal year 2014-2015. (Nancy Paulson, npaulson@carson.org).

Staff Summary: The Finance Department, in concurrence with our auditors, EideBailly request that they be allowed to delete from the Ambulance Fund net book value of \$4,800 out of \$710,950 of total assets, the Sewer Fund net book value of \$13,166.56 out of \$127,340,719, the Storm Drain Fund net book value of \$32,911.78 out of \$10,539,341.

Agenda Action: Formal Action/Motion

Time Requested: 5 Minutes

Proposed Motion

I move to allow the Finance Department to delete capital assets from the Business Type Activity Funds Capital Asset Listing for fiscal year 2014-2015.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

N/A

Applicable Statute, Code, Policy, Rule or Regulation

Generally Accepted Accounting Principles

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number:

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: Loss on disposal of capital assets of \$50,878.34, (book value), plus trade in value of \$24,300, resulting in a loss on disposal of \$26,578.34, as reflected in the 2015 Comprehensive Annual Financial Report. (CAFR)

Alternatives

Modify Fixed Asset Listings.

Board Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

(Vote Recorded By)

FY2015 BUSINESS TYPE ACTIVITIES DELETIONS

ASSET #	DESCRIPTION	LOC DESCRIPTION	PURCHASE COST	ACC DEP	BOOK VALUE	TRADE IN \$ RECEIVED	REASON FOR DISPOSITION	ACTIVITY	FUND
296	DEBIBRILLATOR, ZOLL MI BI PACING	AMBULANCE	12,000.00	7,200.00	4,800.00	7,500.00	TRADED IN FOR ASSET #3851	422	501
128	DEFIBRILLATOR, ZOLL, 1600	AMBULANCE	4,999.50	4,999.50	0.00	0.00	JUNKED	422	501
129	DEFIBRILLATOR, ZOLL, 1600	AMBULANCE	4,999.50	4,999.50	0.00	0.00	JUNKED	422	501
			21,999.00		4,800.00	7,500.00			
908	1988 FORD F250 PU UNIT #5506	CEMETERY	10,304.02	10,304.02	0.00	0.00	OTHER-BURNED IN FIRE	443	530
			10,304.02		0.00	0.00			
27	01-02-04 PUMP MOYO 103-3	SEWER MAINTENANCE	5,800.00	5,220.00	580.00	0.00	JUNKED-BROKEN BEYOND REPAIR	434	510
1613	CAMEL 200 W/EJECTOR BODY UNIT #8408	SEWER	205,547.98	205,547.98	0.00	0.00	AUCTION-APPROVED BY BOS	434	510
2686	G946 MOTOR GRADER UNIT #8005 SWR PORTION	SEWER VEHICLES	30,116.38	18,069.82	12,046.56	16,800.00	TRADED IN FOR UNIT #8006	434	510
74	01-08 PEABODY PUMP S#710	WWTP	5,400.00	4,860.00	540.00	0.00	JUNKED-BROKEN BEYOND REPAIR	434	510
94	ATOMIC ABSORPTION SPECTROMETER	WWTP	19,755.00	19,755.00	0.00	0.00	JUNKED-CAN'T GET REPAIR PARTS	434	510
95	FIAS 200	WWTP	7,875.00	7,875.00	0.00	0.00	JUNKED-CAN'T GET REPAIR PARTS	434	510
			274,494.36		13,166.56	16,800.00			
2101	2005 SCHWARZE A8000 SWEEPER UNIT #8301	STORM DRAIN	164,574.48	148,117.03	16,457.45	0.00	AUCTION-APPROVED BY BOS	437	505
2121	SCHWARTE A8000 SWEEPER UNIT #8302	STORM DRAIN	164,543.20	148,088.87	16,454.33	0.00	AUCTION-APPROVED BY BOS	437	505
			329,117.68		32,911.78	0.00			
1902	2004 CHEVY MALIBU UNIT #1101	WATER	12,481.25	12,481.25	0.00	0.00	OTHER-FULLY DEPRECIATED TRF TO COMM DEV	435	520
1037	1995 FORD PU UNIT #5309	WATER	14,764.00	14,764.00	0.00	0.00	OTHER-FULLY DEPRECIATED TRF TO STREETS	434	510
1643	2002 CHEVY TAHOE UNIT #2202	WATER	26,797.92	26,797.92	0.00	0.00	OTHER-FULLY DEPRECIATED TRF TO PARKS	435	520
1258	1999 4X4 DODGE PU UNIT #5116	WATER	14,800.00	14,800.00	0.00	0.00	OTHER-FULLY DEPRECIATED TRF TO SEWER	435	520
1189	1998 GMC TRUCK UNIT #5702	WATER	25,723.20	25,723.20	0.00	0.00	OTHER-FULLY DEPRECIATED TRF TO SEWER	435	520
1734	2003 FORD F450 PU UNIT #6301	WATER	37,050.36	37,050.36	0.00	0.00	OTHER-FULLY DEPRECIATED TRF TO CEMETERY	435	520
1735	2003 FORD F450 PU #6302	WATER	37,050.36	37,050.36	0.00	0.00	OTHER-FULLY DEPRECIATED TRF TO PARKS	435	520
1342	JOHN DEER BACKHOE UNIT #8113	WATER	76,355.09	76,355.09	0.00	0.00	OTHER-FULLY DEPRECIATED TRF TO LANDFILL	435	520
			113,405.45		0.00	0.00			

TOTALS 880,937.24 830,058.90 50,878.34 24,300.00

BUSINESS TYPE ACTIVITIES
DELETION RECAP AT 6/30/2015

1. SALE / AUCTION	32,911.78
2. TRADED IN	16,846.56
3. JUNKED	1,120.00
GRAND TOTAL	50,878.34
AMBULANCE FUND	4,800.00
SEWER FUND	13,166.56
STORM DRAIN FUND	32,911.78
GRAND TOTAL	50,878.34