



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: 02/16/2017

Staff Contact: Nancy Paulson, Chief Financial Officer

Agenda Title: For Possible Action: To allow the Finance Department to delete capital assets from the City's Capital Asset Listings for fiscal year 2016. (Nancy Paulson, npaulson@carson.org)

Staff Summary: The Finance Department, in concurrence with our auditors, Eide Bailly, request that they be allowed to delete assets from the Governmental Funds Capital Asset Listing with a book value of \$20,445 and \$9,159 from the Business Type Activity Funds Capital Asset Listing. These deletions have been reflected in the City's FY 2016 Comprehensive Annual Financial Report (CAFR).

Agenda Action: Formal Action/Motion

Time Requested: 10 Minutes

Proposed Motion

I move to allow the Finance Department to delete capital assets from the City's Capital Asset Listings for fiscal year 2016.

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:

Governmental Funds Capital Asset Listing:

Book Value - \$20,445

Proceeds from Sale - \$98,515

Net Gain -\$78,070

Business Type Activity Funds Capital Asset Listing:

Book Value - \$9,159

Proceeds from Sale - \$1,900

Trade In Allowance - \$55,851

Net Gain -\$48,592

Alternatives

Modify Capital Asset Listings.

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

FY2016 GOVERNMENTAL FUNDS CAPITAL ASSET DELETIONS

ASSET #	DESCRIPTION	LOC DESCRIPTION	PURCHASE COST	ACC DEP	BOOK VALUE	TRADE IN ALLOWANCE	PROCEEDS FROM SALE	REASON FOR DISPOSITION
3344	2000 FORD TF SERIES #5316	LANDFILL AUTOS	0.00	0.00	0.00		3,040.00	SOLD AT AUCTION
3003	1995 GMC 1 TON DUMP TRUCK UNIT #6014	LANDFILL AUTOS	0.00	0.00	0.00		1,330.00	SOLD AT AUCTION
1416	2001 KENWORTH WATER TRUCK UNIT #6704	LANDFILL AUTOS	108,041.32	108,041.32	0.00		34,200.00	SOLD AT AUCTION
2771	1992 CASE 590 BACKHOE/LOADER #8107	LANDFILL AUTOS	0.00	0.00	0.00		24,700.00	SOLD AT AUCTION
2757	2007 FORD E450 CUTAWAY BUS #4226	TRANSIT SERVICES - AUTOS	67,547.25	67,547.25	0.00			DONATED TO SENIOR CENTER (PER RTC BOARD)
2760	2007 FORD E450 CUTAWAY BUS #4228	TRANSIT SERVICES - AUTOS	67,547.25	67,547.25	0.00			DONATED TO CARSON BOXING CLUB (PER RTC BOARD)
950	1993 FORD F-350 TRUCK W/LIFT BOOM #6607	FACILITIES MAINT AUTOS	32,055.00	32,055.00	0.00		3,325.00	SOLD AT AUCTION
1036	1995 FORD CLUBWAGON VAN #4104	JUVENILE PROBATION AUTOS	18,112.00	18,112.00	0.00		2,565.00	SOLD AT AUCTION
2316	2006 CHEVY TRAIL BLAZER UNIT # 2207	PARKS AUTOS/TRUCKS	20,419.25	20,078.93	340.32		3,800.00	SOLD AT AUCTION
834	1991 GMC TRUCK UNIT #5104	PARKS AUTOS/TRUCKS	10,857.40	10,857.40	0.00		1,330.00	SOLD AT AUCTION
1352	1996 NEW HOLLAND TRACTOR UNIT #7708	PARKS AUTOS/TRUCKS	25,900.00	25,900.00	0.00		4,275.00	SOLD AT AUCTION
1617	2002 4-DR SEDAN UNIT #0212	SHERIFF AUTOS/TRUCKS	15,442.00	15,442.00	0.00		1,187.50	SOLD AT AUCTION
1753	2003 CHEVY IMPALA UNIT #0309	SHERIFF AUTOS/TRUCKS	24,588.97	24,588.97	0.00			SALVAGED/JUNKED
1752	2003 CHEVY IMPALA UNIT #0310	SHERIFF AUTOS/TRUCKS	24,588.98	24,588.98	0.00		2,185.00	SOLD AT AUCTION
2105	2005 CHEVY TAHOE UNIT 503	SHERIFF AUTOS/TRUCKS	32,503.21	32,503.21	0.00		1,140.00	SOLD AT AUCTION
1247	1997 OLDSMOBILE ACUIEVA SL UNIT #071	SHERIFF AUTOS/TRUCKS	10,000.00	10,000.00	0.00			SALVAGED/JUNKED
505	1980 FRD TRK W/MOD RESC 30-3002 #080	SHERIFF AUTOS/TRUCKS	48,372.60	48,372.60	0.00			SALVAGED/JUNKED
1194	1998 3/4 TON CHEVY UNIT #5420	STREETS AUTOS/TRUCKS	21,629.20	21,629.20	0.00		1,995.00	SOLD AT AUCTION
1417	2001 GMC PICKUP WITH CRANE UNIT #661	STREETS AUTOS/TRUCKS	39,990.00	39,990.00	0.00		6,365.00	SOLD AT AUCTION
264	RICOH MP C4500 COPIER	CITY MANAGER'S OFFICE	15,330.00	13,797.00	1,533.00			LEASE EXPIRED-RETURNED
178	CPU MODEL 8840-01U SERVER (2ND FLOOR	INFORMATION SERVICES	5,560.63	5,560.63	0.00			OBSOLETE
239	VOIP PHONE SYSTEM	INFORMATION SERVICES	27,421.91	19,195.33	8,226.58			OBSOLETE-UPGRADED TO NEWER SYSTEM
1096	1996 AXXES SYSTEM HARDWARE - SHERIFF	INFORMATION SERVICES	60,150.95	60,150.95	0.00			OBSOLETE
1180	OFFICE FURNITURE - CUBICLES	INFORMATION SERVICES	9,054.58	9,054.58	0.00			SALVAGED/JUNKED
1710	GIS INTERNET SERVER	INFORMATION SERVICES	6,011.74	6,011.74	0.00			OBSOLETE
3466	TERAHERTZ TECHNOLOGY SOFTWARE OTDR	INFORMATION SERVICES	814.67	814.67	0.00			OTHER-UNABLE TO LOCATE
161	NIKON D1-X 2600 CAMERA *LAB*	INVESTIGATIONS	5,738.00	5,738.00	0.00			SALVAGE/JUNK-UNREPAIRABLE
162	NIKON D1-X 2600 CAMERA *LAB*	INVESTIGATIONS	5,738.00	5,738.00	0.00			SALVAGE/JUNK-UNREPAIRABLE
14	OMNIPRINT1000 FORENSIC LIGHT SOURCE	INVESTIGATIONS	7,835.00	7,835.00	0.00			SALVAGE/JUNK-UNREPAIRABLE
262	CANON IR4580I	PARKS DEPARTMENT	17,864.56	14,142.77	3,721.79			SALVAGE/JUNK-MAINTENANCE COSTS TOO HIGH
303	RICOH COPIER (LEASED)	RECREATION DEPARTMENT	12,260.00	12,260.00	0.00			LEASE EXPIRED-RETURNED
16	CARPET CLEANER	LIBRARY	5,245.30	5,245.30	0.00			OTHER-UNABLE TO LOCATE
1095	1996 AXXES SYSTEM HARDWARE-LIBRARY	LIBRARY	25,811.00	25,811.00	0.00			OBSOLETE
141	ELMO VISUAL PRESENTER	COOPERATIVE EXTENSION	5,391.96	5,391.96	0.00			OTHER-SURPLUS ITEM
2986	MEDIA UPGRADE	COOPERATIVE EXTENSION	7,676.99	5,949.66	1,727.33			OTHER-SURPLUS ITEM
1455	DEEP TINE AERATOR SR72	PARKS SHOP/MAINT	22,431.80	22,431.80	0.00		570.00	SOLD AT AUCTION
357	TRACTOR, FORD 3400 DIESEL C442756	PARKS SHOP/MAINT	7,062.00	7,062.00	0.00		1,472.50	SOLD AT AUCTION
1118	UTILITY TRACTOR W/OAB #7708	PARKS SHOP/MAINT	25,900.00	25,900.00	0.00		4,275.00	SOLD AT AUCTION
2665	MADVAC 61D LITTER COLLECTOR #7C5558	PARKS SHOP/MAINT	22,598.98	17,702.53	4,896.45		760.00	SOLD AT AUCTION

TOTALS

\$ 863,492.50 \$ 843,047.03 \$ 20,445.47 \$ - \$ 98,515.00

FY2016 BUSINESS TYPE ACTIVITIES DELETIONS

ASSET #	DESCRIPTION	LOC DESCRIPTION	PURCHASE COST	ACC DEP	BOOK VALUE	TRADE IN ALLOWANCE *	PROCEEDS FROM SALE	REASON FOR DISPOSITION
1130	1996 GMC UNIT #8406	SEWER MAINTENANCE AUTOS	51,463.77	51,463.77	0.00		1,900.00	SOLD AT PUBLIC AUCTION
			51,463.77	51,463.77	0.00	0.00	1,900.00	
155	DEFIBRILLATOR,ZOLL,M SERIES	AMBULANCE AUTOS/TRUCKS	20,637.75	20,637.75	0.00	55,851.00		REPLACED WITH NEWER VERSION
156	DEFIBRILLATOR,ZOLL,M SERIES	AMBULANCE AUTOS/TRUCKS	20,637.75	20,637.75	0.00			REPLACED WITH NEWER VERSION
191	DEFIBRILLATOR,ZOLL,M SERIES	AMBULANCE AUTOS/TRUCKS	20,673.28	20,673.28	0.00			REPLACED WITH NEWER VERSION
216	DEFIBRILLATOR,ZOLL M SERIES	AMBULANCE AUTOS/TRUCKS	20,693.37	20,693.37	0.00			REPLACED WITH NEWER VERSION
222	DEFIBRILLATOR, ZOLL M SERIES	AMBULANCE AUTOS/TRUCKS	20,789.62	18,710.65	2,078.97			REPLACED WITH NEWER VERSION
289	DEFIBRILLATOR,ZOLL,M BI,PACING,SPO2	AMBULANCE AUTOS/TRUCKS	11,800.18	4,720.06	7,080.12			REPLACED WITH NEWER VERSION
			115,231.95	106,072.86	9,159.09	55,851.00	0.00	

TOTALS

\$ 166,695.72 \$ 157,536.63 \$ 9,159.09 \$ 55,851.00 \$ 1,900.00

*RECEIVED TOTAL TRADE IN ALLOWANCE OF \$55,851.00 FOR ALL 6 DEFIBRILLATORS