



# STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** 03/15/2018

**Staff Contact:** Jason Link, 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 2017. (Jason Link, jlink@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 \$533,696 and \$0 from the Business Type Activity Funds Capital Asset Listing. These deletions have been reflected in the City's FY 2017 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 2017.

## **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 - \$533,696

Proceeds from Sale - \$38,214

Net Loss -\$495,482

Business Type Activity Funds Capital Asset Listing:

Book Value - \$0

Proceeds from Sale - \$16,720

Net Gain -\$16,720

**Alternatives**

Modify Capital Asset Listings.

**Board Action Taken:**

Motion: \_\_\_\_\_

1) \_\_\_\_\_

2) \_\_\_\_\_

Aye/Nay

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

(Vote Recorded By)

FY2017 GOVERNMENTAL FUNDS CAPITAL ASSET DELETIONS

ASSET #	DESCRIPTION	LOC DESCRIPTION	PURCHASE COST	ACC DEP	BOOK VALUE	TRADE IN ALLOWANCE	SELL AMOUNT RECEIVED	REASON FOR DISPOSITION	FUND
1884	1999 DODGE DURANGO SPORT UTILITY	SHERIFF AUTOS/TRUCKS	14,500.00	14,500.00	0.00		712.50	SOLD AT AUCTION	101
3137	AMB TYPE 1 2007 FORD 350 UNIT 3013	FLEET	147,310.34	100,662.04	46,648.30		1,140.00	SOLD AT AUCTION	560
3180	EDN PASSPORT LOW FLOOR BUS #4231	TRANSIT SERVICES AUTOS	188,486.75	128,799.27	59,687.48		4,275.00	SOLD AT AUCTION	225
3181	2010 EDN PASSPORT LOW FLOOR BUS #4232	TRANSIT SERVICES AUTOS	188,486.75	128,799.27	59,687.48		3,040.00	SOLD AT AUCTION	225
1127	1998 FORD CROWN VICTORIA #0808	SHERIFF AUTOS/TRUCKS	22,726.60	22,726.60	0.00		285.00	SOLD AT AUCTION	210
2104	2005 CHEVY TAHOE #501	SHERIFF AUTOS/TRUCKS	32,503.21	32,503.21	0.00		2,090.00	SOLD AT AUCTION	210
1926	2004 CHEVY IMPALA #405	SHERIFF AUTOS/TRUCKS	22,148.50	22,148.50	0.00		570.00	SOLD AT AUCTION	210
1925	2004 CHEVY IMPALA #403	SHERIFF AUTOS/TRUCKS	22,148.53	22,148.53	0.00		688.75	SOLD AT AUCTION	210
2106	2005 CHEVY TAHOE #502	SHERIFF AUTOS/TRUCKS	32,503.21	32,503.21	0.00		1,805.00	SOLD AT AUCTION	210
848	1991 FORD RANGER PU #5020	PARKS AUTOS/TRUCKS	8,620.46	8,620.46	0.00		570.00	SOLD AT AUCTION	101
1348	2000 CHEVY 3/4 TON 4WD CAB TRUCK #5510	STREETS AUTOS/TRUCKS	22,573.93	22,573.93	0.00		3,135.00	SOLD AT AUCTION	256
1256	1998 GMC PICKUP #5315	STREETS AUTOS/TRUCKS	20,135.79	20,135.79	0.00		2,090.00	SOLD AT AUCTION	256
3342	1995 CHEVY COMPACT 4X4 PICKUP #5109	PARKS AUTOS/TRUCKS	0.00	0.00	0.00		2,375.00	SOLD AT AUCTION	510
991	93 NAVISTAR INTL FLAT BED #6419	STREETS AUTOS/TRUCKS	37,944.00	37,944.00	0.00		6,650.00	SOLD AT AUCTION	101
1433	2001 INTL F-5500 MODEL #6614	STREETS AUTOS/TRUCKS	150,379.00	150,379.00	0.00		8,312.50	SOLD AT AUCTION	256
2111	2005 CHEVY IMPALA #522	SHERIFF AUTOS/TRUCKS	23,035.72	23,035.72	0.00		95.00	SOLD AT AUCTION	210
2892	2008 IMPALA #816	SHERIFF AUTOS/TRUCKS	26,697.21	19,577.94	7,119.27		380.00	SOLD AT AUCTION (ELECTRICAL PROBLEMS)	220
1346	2000 TIMING SYSTEM	SWIMMING POOL	92,356.00	92,356.00	0.00			OBSOLETE-NEW SYSTEM DONATED BY TIGERSHARKS	350
1599	BUNK BEDS	JUVENILE PROBATION	12,350.00	12,350.00	0.00			OLD AND WORN OUT-DISPOSED OF	101
1623	PLASTIC LAMINATE CABINERY	JUVENILE DETENTION	27,498.59	27,498.59	0.00			OLD AND WORN-REPLACED WITH NEW	220
3664-0001	BUILDING (IMUS-1101 SHENANDOAH DR)	OPEN SPACE	140,051.00	11,204.07	128,846.93			DEMOLISHED	101
3665-0001	BUILDING (IMUS-49 RUBY LN)	OPEN SPACE	87,609.00	7,008.72	80,600.28			DEMOLISHED	101
3667-0001	BUILDING (IMUS-40 RUBY LN)	OPEN SPACE	117,774.00	9,421.92	108,352.08			DEMOLISHED	101
3657	MARSHALL BENNA PROJECT	OPEN SPACE	3,395.00	0.00	3,395.00			BELONGS TO STATE	254
1786	TEMP EASEMENT/ROW APN 007-37101	VACANT LOTS	3,300.00	0.00	3,300.00			EASEMENT RELEASED AND TERMINATED	350
1787	TEMP EASEMENT/ROW APN 007-10145/46	VACANT LOTS	3,250.00	0.00	3,250.00			EASEMENT RELEASED AND TERMINATED	350
1832	NORTHWEST DRAINAGE-THOMPSON	VACANT LOTS	3,000.00	0.00	3,000.00			PROPERTY NOT OWNED BY CARSON CITY	101
1961	NDOT TIMB/COMBS LAND ACQUISITION	VACANT LOTS	11,755.58	0.00	11,755.58			PROPERTY NOT OWNED BY CARSON CITY	101
2331	2006 FEASIBILITY STUDY-WETLAND/RAFFERTY	OPEN SPACE	7,301.18	1,946.96	5,354.22			PROJECT DETERMINED NOT FEASIBLE	254
276	JEI DIGITAL VOICE RECORDER	DISPATCH CENTER	23,356.00	16,349.19	7,006.81			INOPERABLE, REPLACED WITH NICE RECORDER	287
271	CANON IMAGERUNNER 3300 CERTIFIED SERIES	HEALTH DEPARTMENT	7,000.00	6,299.99	700.01			DISPOSED-GIVEN TO COMPUTER CORP	275
294	RICOH COPIER MPC2550	HEALTH DEPARTMENT	8,337.00	6,669.60	1,667.40			DISPOSED-GIVEN TO COMPUTER CORP	275
231	2007 WIRELESS ACCESS CONTROLLER	INFORMATION SERVICES	8,813.67	8,813.67	0.00			OBSOLETE-DISPOSED OF	220
2333	2006 STORAGE AREA NETWORK	INFORMATION SERVICES	29,336.26	29,336.26	0.00			OBSOLETE-DISPOSED OF	220
959	AS400 UPGRADES FOR 1993	INFORMATION SERVICES	63,361.85	63,361.85	0.00			OBSOLETE-REPLACED WITH ASSET 180	220
1001	HTE WORK ORDERS SOFTWARE INSTALL	INFORMATION SERVICES	28,932.17	28,932.17	0.00			REMOVED IN 2017	220
912394	US 50 SHARED PATH IMPROVEMENTS	INFRASTRUCTURE WIP	3,324.70	0.00	3,324.70			PROJECT CANCELLED	
<b>TOTALS</b>			<b>1,642,302.00</b>	<b>1,108,606.46</b>	<b>533,695.54</b>	<b>0.00</b>	<b>38,213.75</b>		

GOVERNMENTAL ACTIVITIES  
DELETION RECAP AT 6/30/2017

1. OBSOLETE	0.00
2. UNABLE TO LOCATE	0.00
3. DONATED	0.00
4. EQUIPMENT TRADED IN	0.00
5. OTHER	533,695.54
GRAND TOTAL	533,695.54

FY2017 BUSINESS TYPE ACTIVITIES DELETIONS

ASSET #	DESCRIPTION	LOC DESCRIPTION	PURCHASE COST	ACC DEP	BOOK VALUE	TRADE IN ALLOWANCE	SELL \$ RECEIVED	REASON FOR DISPOSITION	FUND
1176	1997 TRUCK W/PLOW & PUSH FRAME #6428	WATER MAINT AUTOS	64,573.00	64,573.00	0.00		12,112.50	SOLD AT AUCTION	520
1605	2002 4WD CHEVY SPORTS BLAZER #2217	WATER MAINT AUTOS	21,690.58	21,690.58	0.00		1,947.50	SOLD AT AUCTION	510
1423	2001 CHEVY 1/2 TON 4X4 SHORT BED #5317	WATER MAINT AUTOS	27,432.69	27,432.69	0.00		2,660.00	SOLD AT AUCTION	520
			113,696.27	113,696.27	0.00	0.00	16,720.00		
<b>TOTALS</b>			<b>113,696.27</b>	<b>113,696.27</b>	<b>0.00</b>	<b>0.00</b>	<b>16,720.00</b>		

BUSINESS TYPE ACTIVITIES  
DELETION RECAP AT 6/30/2017

1. SALE / AUCTION	0.00
2. TRADED IN	0.00
3. JUNKED	0.00
GRAND TOTAL	0.00
AMBULANCE FUND	0.00
SEWER FUND	0.00
STORM DRAIN FUND	0.00
WATER FUND	0.00
GRAND TOTAL	0.00