



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** February 21, 2019

Staff Contact: Sheri Russell, Chief Financial Officer

Agenda Title: For Possible Action: To take possible action concerning the deletion of capital assets from the City's Capital Asset Listings for fiscal year 2018 by the Finance Department. (Sheri Russell, SRussell@carson.org)

Staff Summary: The Finance Department, in concurrence with our auditors, Piercy Bowler Taylor & Kern, requests authorization to delete assets from the Governmental Funds Capital Asset Listing with a book value of \$196,449 and from the Business Type Activity Funds Capital Asset Listing with a book value of \$63,720. These deletions have been reflected in the City's FY 2018 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 2018.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

This is an annual process to ensure the Board is aware of City activities.

Applicable Statute, Code, Policy, Rule or Regulation

Generally Accepted Accounting Principles

Financial Information

Is there a fiscal impact? Yes

If yes, account name/number: Government Wide-Governmental Type, Ambulance, Sewer and Building Permits assets and depreciation were decreased, and Gains or Losses adjusted accordingly.

Is it currently budgeted?

Explanation of Fiscal Impact: Governmental Funds Capital Asset Listing:

Book Value - \$196,449

Proceeds from Sale - \$32,978

Net Loss -\$163,471

Business Type Activity Funds Capital Asset Listing:

Book Value - \$63,720

Proceeds from Sale - \$7,790

Net Loss -\$55,930

Alternatives

Modify capital asset listing.

Attachments:

[FY18 Fixed Asset Deletions Detail.pdf](#)

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

FY2018 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
835	1990 CHEV PICKUP UNIT 5418	FACILITIES MAINT AUTOS/TRUCK	13,099.24	13,099.24	0.00		570.00	SOLD AT AUCTION	101
503	1982 FORD DUMP UNIT 6701 (WATER TRUCK)	PARKS AUTOS/TRUCKS	0.00	0.00	0.00		5,130.00	SOLD AT AUCTION	101
871	1991 MOBILE FOOD SERVICE FACILITY #8810	FUJI PARK	9,999.00	9,999.00	0.00		6,650.00	SOLD AT AUCTION	101
2381	2000 FORD F350 UNIT 5707	FIRE DEPT AUTOS/TRUCKS	10,000.00	10,000.00	0.00		3,325.00	SOLD AT AUCTION	101
3474	BRUSH 154 1995 INTL SINGLE CAB #7109	FIRE DEPT AUTOS/TRUCKS	20,000.00	22,083.35	-2,083.35		10,925.00	SOLD AT AUCTION	101
1914	2004 PONTIAC GRAND PRIX TRI NET #515	SHERIFF AUTOS/TRUCKS	15,294.00	15,294.00	0.00		475.00	SOLD AT AUCTION	101
3305	ICE RINK	PARKS SHOP MAINT	140,484.95	84,290.95	56,194.00			IN DISREPAIR AND UNSAFE FOR USE	101
3435	NIBCO SYSTEM ICE RINK (PIPING GRID)	PARKS SHOP MAINT	16,935.94	8,467.95	8,467.99			IN DISREPAIR AND UNSAFE FOR USE	101
703	MULTISONICS CONTROLLER TEST FIXTURE	STREET DEPARTMENT	11,051.46	11,051.46	0.00			DISPOSED OF	101
268	GPS SYSTEM MODEL PRO XRS	PUBLIC WORKS - GIS	10,066.00	10,066.00	0.00			DISPOSED OF	101
269	2008 GEOXH GPS SYSTEM	PUBLIC WORKS - GIS	7,486.32	7,486.32	0.00			DISPOSED OF	101
1401	2001 OFFICE REMODEL-MACHABEE	PUBLIC WORKS - GIS	10,630.08	10,630.08	0.00			DISPOSED OF	101
336	JCATS SOFTWARE AND CUSTOMIZATION	JUVENILE PROBATION	5,000.00	5,000.00	0.00			OBSOLETE-NO LONGER IN USE	101
138	FINGERPRINT SCANNER-LIVESCAN SYSTEM	JUVENILE DETENTION FACILITY	49,118.00	49,118.00	0.00			REPLACED WITH NEW ASSET (DISPOSED OF BY IT)	101
443	BUILDINGS REST ROOMS	CARSON RIVER PARK	5,745.00	5,406.34	338.66			THERE ARE NO REST ROOMS AT CARSON RIVER PARK	101
2382	INTERVIEW SURVEILLANCE EQUIPMENT	INVESTIGATIONS	11,584.96	11,584.96	0.00			NO LONGER IN USE	101
1336	2000 CHEVROLET CAB W/UTILITY BODY #5704	PARKS AUTOS/TRUCKS	38,609.80	38,609.80	0.00		800.00	SOLD AT AUCTION	101
2510	CRACK SEALER MODEL H-400	AIRPORT	6,000.00	6,000.00	0.00			NOT FUNCTIONAL	201
2110	2005 CHEVY IMPALA UNIT 518	SHERIFF AUTOS/TRUCKS	23,035.72	23,035.72	0.00		475.00	SOLD AT AUCTION	210
1924	2004 CHEVY IMPALA UNIT 402	ALT SENT AUTOS /TRUCKS	22,148.53	22,148.53	0.00		570.00	SOLD AT AUCTION	210
2324	2006 CHEVY IMPALA UNIT 622	SHERIFF AUTOS/TRUCKS	24,819.64	24,819.64	0.00		285.00	SOLD AT AUCTION	210
2325	2006 CHEVY IMPALA UNIT 623	SHERIFF AUTOS/TRUCKS	24,819.64	24,819.64	0.00		451.25	SOLD AT AUCTION	210
1120	TORO RIDING LAWN MOWER #609	PARKS SHOP MAINT	17,581.98	17,581.98	0.00			WORN BEYOND USE	210
3573	TDS-TARP DEPLOYMENT SYSTEM	LANDFILL	18,000.00	9,000.00	9,000.00		400.00	SOLD AT AUCTION	210
1640	A & E STUDY AIR HANDLER CITY HALL	CITY HALL	8000.00	7,200.00	800.00			REMOVED WITH COMPLETION OF AMERESCO PROJECT	210
2120	CITY HALL AIR HANDLER	CITY HALL	640.00	580.62	59.38			REMOVED WITH COMPLETION OF AMERESCO PROJECT	210
2209	2006 CITY HALL AIR HANDLER	CITY HALL	16656.00	14,990.40	1,665.60			REMOVED WITH COMPLETION OF AMERESCO PROJECT	210
1344	2000 CITY HALL CONDENSING UNIT	CITY HALL	59695.39	35,817.24	23,878.15			REMOVED WITH COMPLETION OF AMERESCO PROJECT	210
3929	COMPRESSOR/CITY HALL	CITY HALL	16593.00	4,839.62	11,753.38			REMOVED WITH COMPLETION OF AMERESCO PROJECT	210
148	DIGITAL XEROX MACHINE-COURT REPORTER	COURT CLERK	12,320.00	12,320.00	0.00			DISPOSED OF BY IT	212
854	ON DEMAND REPAIR SYSTEM SOFTWARE	VEHICLE MAINT SHOP	7,043.70	7,043.70	0.00			OBSOLETE-REMOVED FROM SYSTEM	212
1644	PASSENGER WAITING SHELTER	PARKS DEPARTMENT	9,624.50	3,849.76	5,774.74			SHELTER DOES NOT EXIST	212
3005	1998 CHEVY BLAZER EX25543 FLEET INVENTORY	HEALTH DEPT AUTOS /TRUCKS	0.00	0.00	0.00		522.50	SOLD AT AUCTION	220
169	HP 5500PS UV 60" PLOTTER #910014-910019	PUBLIC WORKS - GIS	8,499.88	8,499.88	0.00		23.75	SOLD AT AUCTION	220
117	PROTECTION PANEL	DISTRICT ATTORNEY	5,895.00	5,895.00	0.00			UNABLE TO LOCATE	220
118	DESIGNJET 755 CM PLOTTER	PUBLIC WORKS - GIS	6,873.00	6,873.00	0.00			DISPOSED OF	220
1097	1996 AXXES SYSTEM HARDWARE-PARKS DEPT	PARKS DEPARTMENT	19,000.00	19,000.00	0.00			AXXIS SYSTEM NO LONGER EXISTS	220
116	SHARP DATA/VIDEO PROJECTOR	RECREATION DEPARTMENT	5,999.00	5,999.00	0.00			UNIT JUNKED	220
3306	2010 EDN PASSPORT LOW FLOOR BUS #4235	TRANSIT SERVICES AUTOS/TRUC	186,172.00	123,338.92	62,833.08		2,375.00	SOLD AT AUCTION	225
2886	SPEED TABLE	REGIONAL TRANSPORTATION	7,984.28	7,185.84	798.44			REMOVED AND TAKEN TO LANDFILL	250
142	AERVATOR UNIT#0909	PARKS SHOP MAINT	4,999.99	4,999.99	0.00			UNIT JUNKED	254
273	GAS CHROMATOGRAPH	INVESTIGATIONS	70,839.60	62,574.98	8,264.62			DONATED TO UNR WITH BOS APPROVAL	330
912	PLAYGROUND EQUIPMENT 1992	CENTENNIAL PARK	14,979.08	14,979.08	0.00			PLAYGROUND NO LONGER EXISTS	350
1900	KIOSK TELEGRAPH SQUARE	REDEVELOPMENT AUTHORITY	24,995.00	16,290.44	8,704.56			REMOVED WITH DOWNTOWN STREETScape PROJECT	603
4243	CC AIRPORT DESIGN	AIRPORT	0.00	782.91	0.00			ASSET ADDED IN ERROR AND REMOVED SAME YEAR	201
TOTALS			998,319.68	802,653.34	196,449.25	0.00	32,977.50		

FY2018 BUSINESS TYPE ACTIVITIES DELETIONS

ASSET #	DESCRIPTION	LOC DESCRIPTION	PURCHASE COST	ACC DEP	BOOK VALUE	TRADE IN ALLOWANCE	SELL \$ RECEIVED	REASON FOR DISPOSITION	FUND
2075	AMBULANCE TYPE I, 2005 FORD F350 #3003	AMBULANCE AUTOS/TRUCKS	126,530.25	126,530.25	0.00		2,470.00	SOLD AT AUCTION	501
1422	2001 FORD X21 F250 S/CAB UNIT 5511 WWTP	SEWER MAINT AUTOS/TRUCKS	31,751.00	31,751.00	0.00		3,420.00	SOLD AT AUCTION	510
1258	1999 4X4 DODGE PICKUP UNIT 5116 WWTP	SEWER PLANT AUTOS/TRUCKS	14,800.00	14,800.00	0.00		1,900.00	SOLD AT AUCTION	510
31	01-01-04 CARTER SLUDGE HEATER S#561	WW TREATMENT PLANT	68,000.00	61,200.00	6,800.00			REPLACED WITH COMPLETION OF NEW WWTP	510
32	01-01-05 CARTER SLUDGE HEATER S#562	WW TREATMENT PLANT	68,000.00	61,200.00	6,800.00			REPLACED WITH COMPLETION OF NEW WWTP	510
54	01-01-03 GRAY LIFT PUMP #1 W/LUB PMP	WW TREATMENT PLANT	43,033.00	38,729.70	4,303.30			REPLACED WITH COMPLETION OF NEW WWTP	510
56	01-01-03 GRAY LIFT PUMP #3 W/LUB PMP	WW TREATMENT PLANT	49,033.00	44,129.70	4,903.30			REPLACED WITH COMPLETION OF NEW WWTP	510
61	01-03-01 FAIRBANKS PUMP S#60-2	WW TREATMENT PLANT	12,814.00	11,532.60	1,281.40			REPLACED WITH COMPLETION OF NEW WWTP	510
64	01-03-01 FOXBORO FLO METER MD ASAGU 24"	WW TREATMENT PLANT	17,000.00	15,300.00	1,700.00			REPLACED WITH COMPLETION OF NEW WWTP	510
78	03-01 COOPER COMPRESSOR MODEL M073	WW TREATMENT PLANT	9,400.00	8,460.00	940.00			SALVAGED/DISPOSED UPON COMPLETION OF WWTP	510
79	03-01 COOPER COMPRESSOR MODEL M072	WW TREATMENT PLANT	9,400.00	8,460.00	940.00			SALVAGED/DISPOSED UPON COMPLETION OF WWTP	510
106	01-05-02 RAS PUMP #2 710-03-1	WW TREATMENT PLANT	10,500.00	10,500.00	0.00			SALVAGED/DISPOSED UPON COMPLETION OF WWTP	510
107	01-05-02 RAS PUMP #3 710-03-1	WW TREATMENT PLANT	10,500.00	10,500.00	0.00			SALVAGED/DISPOSED UPON COMPLETION OF WWTP	510
2720	SOLIDS HANDLING CHLORINE TANK	WW TREATMENT PLANT	5,014.24	4,654.06	360.18			DEMOLISHED DURING COMPLETION OF NEW WWTP	510
3456	ECOJET AERATOR 25HP	WW TREATMENT PLANT	9,835.67	5,122.73	4,712.94			SALVAGED/DISPOSED UPON COMPLETION OF WWTP	510
3457	ECOJET AERATOR 25HP	WW TREATMENT PLANT	9,835.67	5,122.73	4,712.94			SALVAGED/DISPOSED UPON COMPLETION OF WWTP	510
3458	ECOJET AERATOR 25HP	WW TREATMENT PLANT	9,835.67	5,122.73	4,712.94			SALVAGED/DISPOSED UPON COMPLETION OF WWTP	510
3755	ECOJET 25HP AERATOR	WW TREATMENT PLANT	11,633.55	4,314.08	7,319.47			SALVAGED/DISPOSED UPON COMPLETION OF WWTP	510
3756	ECOJET 25HP AERATOR	WW TREATMENT PLANT	11,633.55	4,314.08	7,319.47			SALVAGED/DISPOSED UPON COMPLETION OF WWTP	510
3758	ECOJET 25HP AERATOR	WW TREATMENT PLANT	11,938.55	5,024.12	6,914.43			SALVAGED/DISPOSED UPON COMPLETION OF WWTP	510
2721	LINKO DATA SYS CTL SQL SOFTWARE	SEWER MAINT DEPT	29,930.00	29,930.00	0.00			JUNKED-DROPPED SUPPORT, CHANGED SOFTWARE	515
1626	JAVALINE SOFTWARE & PROJECT MGMT - I.S.	BUILDING & SAFETY CODE ENF.	7,179.81	7,179.81	0.00			JUNKED-NO LONGER IN USE	525
856	BUILDING INSPECTION SOFTWARE	BUILDING & SAFETY CODE ENF.	11,932.38	11,932.38	0.00			REPLACED WITH NEW SOFTWARE	525
			589,530.34	525,809.97	63,720.37	0.00	7,790.00		
		TOTALS	589,530.34	525,809.97	63,720.37	0.00	7,790.00		