

Item #4-3A

**City of Carson City
Agenda Report**

Date Submitted: February 12, 2008

Agenda Date Requested: February 21, 2008

Time Requested: Consent Agenda

To: Mayor and Supervisors

From: Finance Department

Subject Title: Action to allow the Finance Department to delete fixed assets from the General Fund Fixed Asset Listing for fiscal year 2006-2007.

Staff Summary: The Finance Department, in concurrence with our auditors request that they be allowed to delete from the General Fixed Asset Account Group \$1,744,026.10 out of \$220,283,680.00 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 2006-2007.

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: NRS 332.185 and Generally Accepted Accounting Principles.

Fiscal Impact: \$1,744,026.10 deleted out of \$220,283,680.00 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 \$1,744,026.10

Prepared by: Deborah Devall

Reviewed by:

(Department Head)

(City Manager)

(District Attorney)

(Finance Director)

Date:

2-12-08

Date:

2/12/08

Date:

2-12-08

Date:

2-12-08

Board Action Taken:

Motion: _____

1) _____

Aye/Nay

2) _____

(Vote Recorded By)

GENERAL FUND FIXED ASSETS
DELETION RECAP 6-30-07

1. CORRECTION TO LISTING	\$117,578.75
2. TRADE-IN	\$48,295.00
3. OBSOLETE	\$328,758.22
4. SOLD AT AUCTION	\$723,824.17
5. SALVAGE/JUNKED	\$430,654.32
6. THEFT/LOSS (FIRE)	\$27,080.34
7. OTHER	\$67,835.30

GRAND TOTAL

\$1,744,026.10

**ITEMS TO BE REMOVED FROM
GENERAL FIXED ASSET ACCOUNT GROUP
AS OF 6-30-07**

DEPARTMENT	ASSET #	DATE ACQD	DESCRIPTION	COST	REASON FOR DELETION
SHERIFF	909366	Jun-01	2001 MACHABEE OFFICE REMODEL	27,080.34	THEFT/LOSS
SHERIFF	909657	Jun-02	2002 CHEVY 4DR IMPALA #0204	24,519.03	SALE
SHERIFF	909658	Jun-02	2002 CHEVY 4DR IMPALA #0205	24,519.03	SALE
SHERIFF	909659	Jun-02	2002 CHEVY 4DR IMPALA #0206	24,519.03	SALE
SHERIFF	909660	Jun-02	2002 CHEVY 4DR IMPALA #0207	24,519.03	SALE
SHERIFF	909661	Jun-02	2002 CHEVY 4DR IMPALA #0209	24,519.03	SALE
SHERIFF	909662	Jun-02	2002 CHEVY 4DR IMPALA #0210	24,519.03	SALE
SHERIFF	909663	Jun-02	2002 CHEVY 4 DR IMPALA #0211	24,525.00	SALE
SHERIFF	909844	Jun-03	2003 CHEVY IMPALA #0308	24,588.98	SALE
SHERIFF	909846	Jun-03	2003 CHEVY IMPALA #0311	24,588.98	SALE
SHERIFF	909847	Jun-03	2003 CHEVY IMPALA #0312	24,588.98	SALE
SHERIFF	910518	Jun-06	DUPLEX 1005 & 1007 E MUSSER	378,449.95	SALVAGE/JUNKED
STREET DEPARTMENT	907488	Jun-92	1992 GMC DUMP TRUCK #601	15,462.86	SALE
STREET DEPARTMENT	907783	Jun-94	1994 GMC TRUCKSAND-SPREADER	61,645.00	SALE
STREET DEPARTMENT	907803	Jun-94	1994 GMC DUMP TRUCK SPREADER	61,645.00	SALE
STREET DEPARTMENT	907804	Jun-94	1994 GMC DUMP TRUCK SPREADER	61,666.00	SALE
STREET DEPARTMENT	908012	Jun-95	853 SKID STEER LOADER W/ATTACHMNTS	41,554.00	TRADE IN
STREET DEPARTMENT	908316	Jun-96	1995 GMC DUMP TRUCK W/PLOW #0064	96,454.60	SALE
STREET DEPARTMENT	909181	Jun-00	DIESEL FUELED MELTER APPLICATOR	41,628.36	SALE
STREET DEPARTMENT	909363	Jun-01	2001 MACHABEE WORK STATIONS	6,191.92	CORRECTION TO LISTINGS
VEHICLE MOTOR POOL	906201	Jun-90	1990 CHEVY CAVALIER #1106	8,221.30	SALE
VEHICLE MOTOR POOL	907926	Jun-94	1994 FORD TEMPO #1124	9,358.05	SALE
VEHICLE MOTOR POOL	910263	Jun-05	2005 CHEVY BLAZER #2210	19,975.25	SALE
WORK IN PROGRESS	909701	Jun-02	SHERIFF'S OFFICE ENERGY RETRO FIT	14.16	CORRECTION TO LISTING
WORK IN PROGRESS	909735	Jun-02	PAVILION ENCLOSURE	1,303.43	CORRECTION TO LISTING
				1,744,026.10	

**ITEMS TO BE REMOVED FROM
GENERAL FIXED ASSET ACCOUNT GROUP
AS OF 6-30-07**

DEPARTMENT	ASSET #	DATE ACORD	DESCRIPTION	COST	REASON FOR DELETION
COMMUNITY DEVELOPMENT	906211	Jun-90	1990 CHEVY CAVALIER #1117	8,221.30	SALE
DISTRICT COURT DEPT 1	7863	Jun-96	SAVIN 9220 COPIER	6,741.00	TRADE IN
FIRE DEPARTMENT	906204	Jun-90	1990 JEEP CHEROKEE #2201	14,155.75	SALE
HEALTH	906231	Jun-90	1990 CHEVY CAVALIER #1104	8,221.30	SALE
HEALTH	907927	Jun-94	1994 FIRD TEMPO	8,926.05	SALE
HEALTH	908488	Jun-97	1994 OLDSMOBILE CIERA #1133	10,007.00	SALE
INFORMATION TECHNOLOGIES	11890	Jun-99	6865 PERSONAL COMPUTER-GIS	5,303.37	SALVAGE/JUNKED
INFORMATION TECHNOLOGIES	14260	Jun-95	5494 EXT REMOTE CONTROL UNIT	6,436.65	SALVAGE/JUNKED
INFORMATION TECHNOLOGIES	14300	Jun-95	5494 EXTERNAL REMPTTE CONTROL UNIT	6,436.00	SALVAGE/JUNKED
INFORMATION TECHNOLOGIES	14417	Jun-96	8MM TAPE DRIVE	8,631.35	SALVAGE/JUNKED
INFORMATION TECHNOLOGIES	14601	Sep-89	AS 400 MAIN FRAME COMPUTER	229,073.22	OBSOLETE
INFORMATION TECHNOLOGIES	906028	Nov-89	AS 400 TRAINING MANUALS	6,834.00	SALVAGE/JUNKED
INFRASTRUCTURE	910561	Jun-06	2006 CARSON CITY MASTER PLAN	44,452.33	CORRECTION TO LISTINGS
INFRASTRUCTURE -WIP	910103	Jun-04	2004 MILLS PARK EAST END RENOVATION	85.00	CORRECTION TO LISTINGS
INFRASTRUCTURE -WIP	910335	Jun-05	2005 CARSON CITY MASTER PLAN	58,534.41	CORRECTION TO LISTINGS
LIBRARY	907966	Jun-94	1994 ACCESS PORTS FOR CLSI COMPUTE	12,000.00	OBSOLETE
LIBRARY	908957	Jun-99	WORK STATIONS (5)	6,997.50	CORRECTION TO LISTINGS
PARK ENFORCEMENT	908326	Jun-96	1995 MERCURY #1129	9,355.00	SALE
PARKS	90196	Jun-90	1990 FORD RANGER #5014	8,213.00	SALE
PARKS	906194	Apr-90	1990 CHEVY PU #5222	8,097.28	SALE
PUBLIC ACCESS CAT 10	13372	Jun-00	CAMERA-HEAD/LENS/VIEW FINDER	6,585.00	SALVAGE/JUNKED
PUBLIC ACCESS CAT 10	13374	Jun-00	CAMERA-HEAD/LENS/VIEW FINDER	6,585.00	SALVAGE/JUNKED
PURCHASING	6573	Oct-85	ITEK 615S PLATEMAKER	9,300.00	SALE
PURCHASING	11253	Feb-93	AB DICK PRINT PRESS MODEL MD-9850C	6,850.95	SALE
PURCHASING	900989	Jan-40	OLD STREET SHOP	57,024.00	OTHER
PURCHASING	900990	Jan-41	IMPROVEMENTS	7,130.50	OTHER
PURCHASING	901355	Apr-78	BUILDINGS	3,660.80	OTHER
RECREATION-COMM CNTR	908931	Jun-99	READER BOARD FACES	5,393.00	SALVAGE/JUNKED
SHERIFF	14257	Jun-95	AS 400 COMPUTER	87,685.00	OBSOLETE
SHERIFF	908935	Jun-99	1997 PONTIAC GRAND AM #0718	11,015.00	SALE

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Fixed Assets Disposed of During Selected Date Range by Location/Class (FADBB2)

Asset # Description

Class: 92

TOTAL

COUNT 1

Location: FIRE DEPARTMENT AUTOS/TRUCK

TOTAL

COUNT 1

906231 1990 CHEV CAVALIER UNIT #1104 92 36 HEALTH DEPT AUTOS/TRUCKS
908488 1994 OLDSMOBILE CIERA UNIT #1133 -DA 36
907927 1994 FORD TEMPO UNIT #1126 36

Class: 92

TOTAL

COUNT 3

Location: HEALTH DEPT AUTOS/TRUCKS

TOTAL

COUNT 3

906028 AS 400 TRAINING MANUALS 100 121 INFORMATION SERVICES
Class: 100
TOTAL
COUNT 1

14601 AS 400 MAIN FRAME COMPUTER/ ACCESSOR 102 121
11890 6865 PERSONAL COMPUTER - SCOTT *GIS* 121
14417 208 8MM TAPE DRIVE 121
14260 IBM 5494 EXT REMOTE CONTROL UNIT 121
14300 5494 EXTERNAL REMOTE CONTROL UNIT 121

Class: 102

TOTAL

COUNT 5

Location: INFORMATION SERVICES

TOTAL

COUNT 6

910561 2006 CARSON CITY MASTER PLAN 300 994 INFRASTRUCTURE
Class: 300
TOTAL
COUNT 1

Location: INFRASTRUCTURE

TOTAL

COUNT 1

Location: INFRASTRUCTURE

TOTAL

COUNT 1

Class Loc Location
Code # Description

Date

Acq.

Initial

Cost

Disp

Disposition

Desc

Disp

Auth

Accum.

Depr.

Salvage

Value

14,155.75

14,155.75

.00

14,155.75

14,155.75

.00

8,221.30 2007/06 C SALE
10,007.00 2007/06 C SALE
8,926.05 2007/06 C SALE

8,221.30
9,006.30
8,926.05

.00
.00
.00

27,154.35

25,153.65

.00

27,154.35

25,153.65

.00

6,834.00

6,834.00

.00

6,834.00

6,834.00

.00

229,073.22 2007/06 O OBSOLETE
5,303.37 2007/06 A SALVAGE/JUNK
8,631.35 2007/06 A SALVAGE/JUNK
6,436.65 2007/06 A SALVAGE/JUNK
6,436.00 2007/06 A SALVAGE/JUNK

229,073.22
5,303.37
8,631.35
6,436.65
6,436.00

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255,880.59

255,880.59

.00

262,714.59

262,714.59

.00

44,452.33 2007/06 I CORRECTION TO LISTINGS

.00

.00

44,452.33

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.00

44,452.33

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Fixed Assets Disposed of During Selected Date Range by Location/Class (FADSR2)

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Asset # Description	Class	Loc	Location	Date	Initial	Dispo	Disposition	Desc	Dispo	Accum.	Depr.	Salvage
	Code	#	Description	Acq.	Cost	Date			Auth			Vault
Location: PARK ENFORCEMENT AUTOS/TRUCKS												
TOTAL					9,355.00					9,355.00		.00
COUNT 1												
90196 1990 FORD RANGER UNIT #5014	92	39	PARKS AUTOS/TRUCKS	1990/06	8,213.00	2007/06	C SALE			8,213.00		.00
906194 1990 CHEV PU EX 25515 UNIT #5222		39		1990/04	8,097.28	2007/06	C SALE			8,097.28		.00
Class: 92												
TOTAL					16,310.28					16,310.28		.00
COUNT 2												
Location: PARKS AUTOS/TRUCKS												
TOTAL					16,310.28					16,310.28		.00
COUNT 2												
13374 CAMERA-HEAD/LENS/VIEW FINDER	98	616	PUBLIC ACCESS CAT 10	2000/06	6,585.00	2007/06	A SALVAGE/JUNK			3,951.00		.00
13372 CAMERA-HEAD/LENS/VIEW FINDER		616		2000/06	6,585.00	2007/06	A SALVAGE/JUNK			3,951.00		.00
Class: 98												
TOTAL					13,170.00					7,902.00		.00
COUNT 2												
Location: PUBLIC ACCESS CAT 10												
TOTAL					13,170.00					7,902.00		.00
COUNT 2												
6573 ITEX 61SS PLATEMAKER M#201700A001 *C	98	120	PURCHASING DEPARTMENT	1985/10	9,300.00	2007/06	C SALE			8,370.00		930.00
11253 A.B DICK PRINT PRESS MODEL MD-9850-C		120		1993/02	6,850.95	2007/06	C SALE			6,850.95		.00
Class: 98												
TOTAL					16,150.95					15,220.95		930.00
COUNT 2												
Location: PURCHASING DEPARTMENT												
TOTAL					16,150.95					15,220.95		930.00
COUNT 2												
908931 READER BOARD PAGES	98	556	RECREATION - COMMUNITY CENT	1999/06	5,393.00	2007/06	A SALVAGE/JUNK			3,775.10		.00
Class: 98												
TOTAL					5,393.00					3,775.10		.00
COUNT 1												
Location: RECREATION - COMMUNITY CENT												
TOTAL					5,393.00					3,775.10		.00
COUNT 1												
909663 2002 CHEVY 4-DR IMPALA UNIT #0211	92	45	SHERIFF AUTOS/TRUCKS	2002/06	24,525.00	2007/06	C SALE			9,810.00		.00
909844 2003 CHEVY IMPALA UNIT #0308		45		2003/06	24,588.98	2007/06	C SALE			7,376.70		.00
909846 2003 CHEVY IMPALA UNIT #0311		45		2003/06	24,588.98	2007/06	C SALE			7,376.70		.00

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Asset # Description

Fixed Assets Disposed of During Selected Date Range by Location/Class (FADRB2)

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Asset # Description	Class	Loc	Location	Date	Initial	Disp	Disposition	Desc	Disp	Accum.	Depr.	Salvage
	Code	#	Description	Acq.	Cost	Date			Auth	Value		Value
908935 1997 PONTIAC GRAND AM UNIT #0718	92	45	SHERIFF AUTOS/TRUCKS	1999/06	11,015.00	2007/06	C SALE			7,710.50		.00
909647 2003 CHEVY IMPALA UNIT #0112	45			2003/06	24,588.98	2007/06	C SALE			7,376.70		.00
909662 2002 CHEVY 4-DR IMPALA UNIT #0210	45			2002/06	24,519.03	2007/06	C SALE			9,807.60		.00
909661 2002 CHEVY 4-DR IMPALA UNIT #0209	45			2002/06	24,519.03	2007/06	C SALE			9,807.60		.00
909657 2002 CHEVY 4-DR IMPALA UNIT #0207	45			2002/06	24,519.03	2007/06	C SALE			9,807.60		.00
909658 2002 CHEVY 4-DR IMPALA UNIT #0204	45			2002/06	24,519.03	2007/06	C SALE			9,807.60		.00
909659 2002 CHEVY 4-DR IMPALA UNIT #0205	45			2002/06	24,519.03	2007/06	C SALE			9,807.60		.00
909659 2002 CHEVY 4-DR IMPALA UNIT #0206	45			2002/06	24,519.03	2007/06	C SALE			9,807.60		.00
Class: 92												
TOTAL					256,421.12					98,496.20		.00
COUNT 11												
Location: SHERIFF AUTOS/TRUCKS												
TOTAL					256,421.12					98,496.20		.00
COUNT 11												
910518 DUPLEX 1005 & 1007 E MUSSER	2	210	SHERIFF-EXECUTIVE OFFICE	2006/06	378,449.95	2007/06	A SALVAGE/JUNK			.00		.00
Class: 2												
TOTAL					378,449.95					.00		.00
COUNT 1												
14257 AS 400 COMPUTER	102	210		1995/06	87,685.00	2007/06	O OBSOLETE			87,685.00		.00
Class: 102												
TOTAL					87,685.00					87,685.00		.00
COUNT 1												
Location: SHERIFF-EXECUTIVE OFFICE												
TOTAL					87,685.00					87,685.00		.00
COUNT 2												
909366 2001 MACHABEE OFFICE REMODEL	91	211	SHERIFF-PATROL, DISPATCH, DET	2001/06	27,080.34	2007/06	D THEFT/LOSS			13,540.15		.00
Class: 91												
TOTAL					27,080.34					13,540.15		.00
COUNT 1												
Location: SHERIFF-PATROL, DISPATCH, DET												
TOTAL					27,080.34					13,540.15		.00
COUNT 1												
909363 2001 MACHABEE WORK STATIONS	91	330	STREET DEPARTMENT	2001/06	6,191.92	2007/06	I CORRECTION TO LISTINGS			3,095.95		.00
Class: 91												
TOTAL					6,191.92					3,095.95		.00
COUNT 1												
909181 DIESEL FUELED MELTER APPLICATOR	98	330		2000/06	41,628.36	2007/06	C SALE			24,977.04		.00

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Asset # Description

Fixed Assets Disposed of During Selected Date Range by Location/Class (FADBE2)

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Class Loc Location
Code # Description

Date

Initial
Cost

Disp
Date

Disposition Desc

Disp
Auth

Accum. Depr.

Salvage
Value

908012 853 SKID STEER LOADER W/ATTACHMENTS # 98 330 STREET DEPARTMENT

1995/06

41,554.00 2007/06 B TRADE-IN

41,554.00

.00

Class: 98
TOTAL
COUNT 2

83,182.36

Location: STREET DEPARTMENT

TOTAL
COUNT 3

89,374.28

908316 1995 GMC DUMP TRUCK W/BLW UNIT #64 92 46 STREETS AUTOS/TRUCKS

1996/06

96,454.60 2007/06 C SALE

96,454.60

.00

907488 1992 GMC DUMP TRK EX 11572 UNIT #601 46

1992/06

15,462.86 2007/06 C SALE

15,462.86

.00

907804 1994 GMC DUMP TRUCK/SPREADER UNIT #6 46

1994/06

61,665.00 2007/06 C SALE

61,665.00

.00

907783 1994 GMC TRUCK/SAND-SPREADER UNIT #6 46

1994/06

61,645.00 2007/06 C SALE

61,645.00

.00

Class: 92
TOTAL
COUNT 5

296,872.46

Location: STREETS AUTOS/TRUCKS

TOTAL
COUNT 5

910263 2005 CHEVY BLAZER UNIT #2210 92 60 VEHICLE MOTOR POOL

2005/06

19,975.25 2007/06 C SALE

19,975.25

.00

907926 1994 FORD TEMPO N925BYG UNIT 1124 60

1994/06

9,358.05 2007/06 C SALE

9,358.05

.00

906201 1990 CHEVY CAVALIER UNIT #1106 60

1990/06

8,221.30 2007/06 C SALE

8,221.30

.00

Class: 92
TOTAL
COUNT 3

37,554.60

Location: VEHICLE MOTOR POOL

TOTAL
COUNT 3

906120 1990 CHEVY CAVALIER UNIT #1102 - HARV 92 53 WATER MAINTENANCE AUTOS/TRUC

2007/06 C SALE

.00

.00

.00

Class: 92
TOTAL
COUNT 1

.00

Location: WATER MAINTENANCE AUTOS/TRUC

TOTAL
COUNT 1

.00

FINAL TOTALS

1,792,246.34

1,089,301.09

930.00

910588 clear received for previous fy Asset

1,793,496.09

< 117,305.29 > ENTERPRISE FUNDS

7130.50

60,704.70

IMPROVEMENT - FURNITURE
BUILDING - PURCHASES

1,744,026.10