9-36

#### City of Carson City Agenda Report

Agenda Date Requested: May 21, 2009 Date Submitted: May 12, 2009 Time Requested: Consent Agenda Mayor and Supervisors To: **From:** Finance Department Subject Title: Action to allow the Finance Department to delete fixed assets from the Enterprise Funds Fixed Asset Listing for fiscal year 2007-2008 Staff Summary: The Finance Department, in concurrence with our auditors, Kafoury, Armstrong & Co. request that they be allowed to delete from the Water Fund net book value of \$23,179,36 out of \$84,329,556.00 and Sewer Fund net book value of \$8,888.64 out of \$112,882,198.00 of total assets and Building and Safety net book value of \$54,095.21 out of \$115,727.00. Type of Action Requested: (check one) \_\_\_) Resolution
X ) Formal Action/Motion ) Ordinance ) 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 Enterprise Funds Fixed Asset Listing for Fiscal Year 2007-2008. 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 worn out, and after the annual audit has been performed. Applicable Statute, Code, Policy, Rule or Regulation: Generally Accepted Accounting Principles. **Fiscal Impact:** \$86,163.21 deleted out of \$207,021,732.00 of total assets. **Explanation of Impact:** Net effect on operating income of \$86,163.21. Funding Source: N/A Alternatives: 1) Leave fixed asset listings as it is now.

**Supporting Material:** Detailed list of items being deleted totaling \$86,163.21

Prepared by: Debbie Devall

2) Modify fixed asset listings.

Reviewed by:	Date:
(Department Head) : (City Manager)	Date: _ 5/12/08
: Melanie Brukenta	1 Date: 5-20-09
: District Atorney Alcoud	to Date: 5/12/09
(Finance Director)	
Board Action Taken:	
Motion:	1) Aye/Nay 2)
(Vote Recorded By)	

#### ENTERPRISE FUND FIXED ASSETS DELETION RECAP AT 6/30/2008

1. TRADE IN		1,458.95
2. SOLD AT AUCT	TION	18,859.05
3. OTHER		54,095.21
4. SALVAGE/JUN	KED	11,750.00
	GRAND TOTAL	86,163.21

#### ITEMS TO BE REMOVED FROM BUILDING & SAFETY FIXED ASSET ACCOUNT GROUP AS OF 6-30-08

		DATE			ACCUMULATED	BOOK	
DEPARTMENT	ASSET # ACQRD	ACQRD	DESCRIPTION	INITIAL COST	DEPRECIATION VALUE	VALUE	REASON FOR DELETION
BUILDING & SAFETY 910036	910036	38139	38139 INTERACTIVE VOICE RESPONSE SYS	77,278.88		23,183.67 54,095.21 OTHER	OTHER
			TOTALS	77,278.88	23,183.67	23,183.67 54,095.21	
	,						

Although the initial cost was \$77,278.88, all we request to be removed from the fixed assets is \$54,095.21, which is the current value per books.

#### ITEMS TO BE REMOVED FROM SEWER FUND FIXED ASSET ACCOUNT GROUP 3 OF 6-30-08

DEPARTMENT	DATE ASSET # ACQRI	DATE ACQRD	DESCRIPTION	INITIAL COST	ACCUMULATED BOOK DEPRECIATION VALUE	VALUE	REASON FOR DELETION
SEWER SEWER SEWER SEWER	909212 908663 906220 909429	Jun-00 2000 ( Jun-98 1998 ( Jun-90 1990 ( Jun-01 GLOB	SEWER 909212 Jun-00 2000 CHEVY PICK UP SEWER 908663 Jun-98 1998 GMC 4X4 TRUCK SEWER 906220 Jun-90 1990 GMC 1 TON DUMP TRUCK SEWER 909429 Jun-01 GLOBAL POSITIONING SYSTEM	20,515.11 17,743.06 15,775.11 2,399.65	14,360.57 15,968.79 15,775.11 1,439.82	6,154.54 1,774.27 0.00 959.83	14,360.57 6,154.54 SOLD AT AUCTION 15,968.79 1,774.27 SOLD AT AUCTION 15,775.11 0.00 SOLD AT AUCTION 1,439.82 959.83 TRADE IN
			TOTALS	56,432.93	47,544.29 8,888.64	8,888.64	

Although the initial cost was \$56,432.93, all we request to be removed from the fixed assets is \$8,888.64, which is the current value per books.

#### ITEMS TO BE REMOVED FROM WATER FUND FIXED ASSET ACCOUNT GROUP \$\square\$ 1S OF 6-30-08

DEPARTMENT	ASSET#	DATE ACQRD	DESCRIPTION	ACCUMULA INITIAL COST DEPRECIA:	ACCUMULATED DEPRECIATION	BOOK VALUE	REASON FOR DELETION
WATER	909430	Jun-01	GLOBAL POSITION	1,247.86	748.74	499.12	TRADE IN
WATER	907621	Jun-93	1992 CASE 590 I	52,715.95	52,715.95	0.00	OTHER
WATER	907618	Jun-93	US ELECTRIC M		5,000.00	0.00	SALVAGE/JUNKED
WATER	14152	Jun-07	DONATED PANA		0.00	11,750.00	SALVAGE/JUNKED
WATER	14140	Jun-94	4 IBM MODEL 549		7,879.40	0.00	SALVAGE/JUNKED
WATER	908972	Jun-99	Jun-99 1999 GMC COMF		15,590.72	3,897.63	3,897.63 SOLD AT AUCTION
WATER	908971	Jun-99	1999 GMC COMF		15,590.72	3,897.63	SOLD AT AUCTION
WATER	908651	Jun-98	1998 GMC 4X4 T	15,675.26	14,107.77	1,567.49	1,567.49 SOLD AT AUCTION
WATER	908650	Jun-98	Jun-98 1998 GMC 4X4 T		14,107.77	1,567.49	1,567.49 SOLD AT AUCTION
WATER	908528	Jun-97	<b>GMC 1 TON PICI</b>	28,420.00	28,420.00	0.00	0.00 SOLD AT AUCTION
WATER	908309	Jun-96	Jun-96 BACKHOE	55,010.00	55,010.00	0.00	0.00 OTHER
			TOTALS	232,350.43	209,171.07 23,179.36	23,179.36	

Although the initial cost was \$232,350.43, all we request to be removed from the fixed assets is \$23,179.36, which is the current value per books.

11757 IBM THINKDAD LAPTOP 902997 MISCELLANBOUS DATA PROC EQUIPMENT	Location: CONST/OTHER WORK IN PROGRES TOTAL COUNT 2	TOTAL COUNT 1	910924 2007 LAXALT PLAZA Class: 11	TOTAL COUNT 1	909882 2003 ACQUISITION OF FAGEN PROPERTY	LOCATION: BUILDING & SAFETY CODE ENF. TOTAL COUNT 1	TOTAL COUNT 1	910036 2004 INTERACTIVE VOICE RESPONSE SYST	Location: ANIMAL REGULATION AUTOS/TRK TOTAL COUNT 1	TOTAL COUNT 1	909231 2000 CHEVROLET VAN UNIT #4107 Class: 92	Location: AIRPORT TOTAL COUNT 1	Class: 92 TOTAL COUNT 1	909684 1984 ATC DUMP/SNOW PLOW (DONATED)		
102 114 DISTRICT ATTORNEY 1998 114 1988			11 995 200		1 995 CONST/OTHER WORK IN PROGRES 2003/06			98 336 BUILDING & SAFETY CODE ENF. 2004/06			92 25 ANIMAL REGULATION AUTOS/TRK 2000/06			92 710 AIRPORT 200	Class Loc Location Code # Description	Description opposit states
1995/06 5,099.29 2008/06 A 1985/08 10,187.00 2008/06 O	27,048.86	26,741.36	2007/06 26,741.36 2008/06 I	307.50	33/06 307.50 2008/06 I	77,278.88	77, 278.88	04/06 77,278.88 2008/06 E	18,300.71	18,300.71	00/06 18,300.71 2008/06 C	7,500.00	7,500.00	2002/06 7,500.00 2008/06	Date Initial Disp Acq. Cost Date	Assets Pisposed or Puring Selected Date Range by Location/Class
A SALVAGE/JUNK O OBSOLETE			I CORRECTION TO LISTINGS		I CORRECTION TO LISTINGS			E OTHER - WILLIAM			C SALE			I CORRECTION TO LISTINGS	Disposition Desc	
			DEVALL												Disp Auth	
5,099.29 10,187.00	. 00	. 00	.00	.00	.00	23, 183, 67	23,183.67	23,183.67	12,810.49	12,810.49	12,810.49	3,750.00	3,750.00	3,750.00	Accum. Depr.	
.00	. 00	.00	, 00	. 00	. 00	. 00	- 00	. 00	.00	.00	.00	. 00	. 00	. 00	PAGE 1 Salvage Vanle	

910770 DUPLEX - 305 & 307 E PARK STREET	Location: FIRE DEPARTMENT AUTOS/TRUCK TOTAL COUNT 1	TOTAL COUNT 1	907843 1983 CHEV P30 STEP VAN EX11547 (7302) Class: 92	IOCATION: FIRE DEPARTMENT - STATION 1 TOTAL COUNT 1	TOTAL COUNT 1	13485 AUTOMATED DOCUMENT MGMT SYSTEM Class: 98	Location: FACILITIES MAINT AUTOS/TRUC TOTAL COUNT 1	COUNT 1	906428 1990 CHEV 2500 PU UNIT #5416 - NAIR Class: 92	Location: ENGINEERING AUTOS/TRUCKS TOTAL COUNT 1	TOTAL 1	908199 1995 4-WD COMPACT PICK-UP UNIT #5108 Class: 92	Location: DISTRICT ATTORNEY TOTAL COUNT 2	TOTAL COUNT 2	Asset # Description Class: 102
2 993 INFRASTRUCTURE - WORK IN PR 2007/06			2 92 35 FIRE DEPARTMENT AUTOS/TRUCK 1994/06			98 221 FIRE DEPARTMENT - STATION 1 2000/06			92 27 FACILITIES MAINT AUTOS/TRUC 1990/08			98 92 34 ENGINEERING AUTOS/TRUCKS 1995/06			Class Loc Location Date Code # Description Acq.
316,800.00 2008/06 A SALVAGE/JUNK	69,651.82	69, 651.42	69,651.82 2008/06 C SALE	7,995.00	7,995.00	7.995.00 2008/06 J DONATED ITEM	13.059.24	13,099.24	13,099.24 2008/06 C SALE	14,799.32	14,799,32	14,799.32 2008/06 C SALE	15,286,29	15,286.29	Initial Disp Disposition Desc Cost Date
	ტა, ნ:	65,61	v. v. O.	5,5	5,5	ى س	13,0	13.0	13,0	14,7	24,7	14.7	2,21	15,2	Disp Accum. Depx.
.00.	69,651.82 .00	69,651.82	69,65).82	5,596.50 .00	5,596.50 .00	5,596.50 .00	13,099.24	13.099.24 .00	13,099.24 .00	14,799.32 .00	14,799.32	14.799.32 .00	15,286.29	15,286.29 .00	PAGE 2 Depr. Salvage Vaule

910457 1983 GMC 7000 - USED AT LANDETIL # 908329 1996 FORD 1/2 TON PICK-UP UNIT #5024 907924 1994 FORD RANGER ZWD FU EXIL471 UNIT # 908529 1997 1/2 TON LONG BED FICK UP UNIT #	Location: PARATRANSIT SERVICES . AUTO TOTAL COUNT 2	Class: 92 TOTAL COUNT 2	910610 1996 FORD UNIT #4212 *DONATED FROM S 909095 1991 DODGE RAM UNIT #4215	Location: ORMSBY LANDFILL AUTOS TOTAL COUNT 2	Class: 92 TOTAL COUNT 2		Location: LIBRARY TOTAL COUNT 1	COUNT 1	13473 3M SELF CHECK SYSTEM	Location: INFRASTRUCTURE - WORK IN PR TOTAL COUNT 2	COUNT 1	910925 2007 LANDSCAPING LAXALT PLAZA	Class: 2 TOTAL COUNT 1	Description
92 39 PARKS AUTOS/TRUCKS 39 39 39			92 24 PARATRANSIT SERVICES - 24			92 23 ORMSBY LANDFILL AUTOS 23			98 662 LIBRARY			11 993 INFRASTRUCTURE - WORK IN PR 2007/06		Class Loc Location Code # Description
2006/06 1996/06 1994/06 1997/06			AUTO 2006/06 1999/06			1992/06 2003/06			2000/06			4 PR 2007/66		Date Acq.
5,000.00 2008/06 C SALE 10,242.00 2008/06 C SALE 8,327.60 2008/06 C SALE 18,514.62 2008/06 C SALE	17,894.99	17,894.99	8,000.00 2008/06 C SALE 9,894.99 2008/06 C SALE	88,974.54	88,974.54	11,474.54 2008/06 C SALE 77,500.00 2008/06 C SALE	25,900.00	25,000.00	25,000.00 2008/06 A SALVAGE/JUNK	321,535.41	4,735.41	4,735.41 2008/06 I CORRECTION TO LISTINGS	316,800.00	Initial Disp Disposition Desc
												TTAVEC		Disp Auth
500.00 10,242.00 8.327.60 18,514.60	8.386.17	8,386.17	800.00 7,586.17	42, 474,54	42,474,54	17,474.54 31,000.00	17.500.00	37,500.00	17,500.00	. 00	.00	. 00	.00	Accom. Depr.
.00	. 00	. 00	. 00	. 00	. 00	.00	. 00	. 00	. 00	. 00	.00	. 00	. 00	PAGE 3 Salvage Vaule

CLASS: 98 TOTAL COUNT 1	900259 DIMMER RACK - BUILDING 98 556 1975/09	COUNT 1	908428 1996 AXXES SYSTEM HARDWARE - RECREAT 97 556 RECREATION - COMMUNITY CENT 1996/06	Location: PURCHASING AUTOS/TRUCKS TOTAL COUNT 1	TOTAL COUNT 1	908299 1995 FORD AEROSTAR VAN UNIT #0514 92 43 PURCHASING AUTOS/TRUCKS 1996/96	Location: PUBLIC WORKS - GIS TOTAL COUNT 1	TOTAL COUNT 1	13108 GLOBAL POSITIONAING SYSTEM 98 122 PUBLIC WORKS - GIS 2001/06	LOCATION: PARKS SHOP/MAINT TOTAL COUNT 1	Class: 98 TOTAL COUNT 1	14025 SMITHCO SUPER STAR AFC W/18 HP ENGIN 98 801 PARKS SHOP/MAINT 2004/06	Location: PARKS AUTOS/TEUCKS TOTAL COUNT 4	Class: 92 TOTAL COUNT 4	Asset # Description Class Loc Location Date Code # Description Acq.
24, 475.00	24,475.00 2008/06 A SALVAGE/JUNK	12,550.75	12,558.75 2008/06 A SALVAGE/JUNK	30,694.67	20,694.67	20,694.67 2008/06 C SALE	9,595,70	9,595.70	9,595.70 2008/06 B TRADE-IN	12,119.00	12,119.00	12,119.00 2008/06 C SALE	42.084.22	42,084.22	Initial Disp Disposition Desc Cost Date
24,475.00	24,475.00	12,558.75	12,558.75	20,694.67	20,694.67	20,694.67	5,757.42	5,757.42	5, 757, 42	3,635.70	3,635.70	1.635.70	37,584,20	37,584,20	Disp Accum. Depr.
.00	.00	. 00	.00	.00	.00	. 00	. 00	. 00	. 00	. 00	. 00	. 00	. 00	. 00	PAGE 4 Salvage Vaule

13519 ATLAS AIR COMPRESSOR UNIT #8506	Location: SHERIFF AUTOS/TRUCKS TOTAL COUNT 1	Class: 92 TOTAL COUNT 1	910299 2005 CHEVY IMPALA UNIT 524	Location: SEWER MAINTENANCE DEFARTMEN TOTAL COUNT 1	Class: 98 TOTAL COUNT 1	909429 GLOBAL POSITIONING SYSTEM	Location: SEWER MAINTENANCE AUTOS/TRK TOTAL COUNT 3	Class: 92 TOTAL COUNT 3	909212 2000 CHEVROLET PICK-UP UNIT #5509 908663 1998 GMC 2-DOOR 4X4 TRUCK - UNIT #51 906220 1990 GMC 1T DUMP UNIT #6003	Location: REGIONAL TRANSPORTATION TOTAL COUNT 1	Class: 2 TOTAL COUNT 1	910024 FIRST CHRISTIAN CHURCH	Location: RECREATION - COMMUNITY CENT TOTAL COUNT 2	Asset # Description	09/24/08 09:49:32
98 330 STREET DEPARTMENT			92 45 SHERIFF AUTOS/TRUCKS			98 720 SEWER MAINTENANCE DEPARTMEN 2001/06			92 50 SEWER MAINTENANCE AUTOS/TRK 2000/06 1 1998/06 50 1990/06			2 250 REGIONAL TRANSPORTATION		Class Loc Location Code # Description	Fixed Assets Disp
2001/06			2005/06			1 2001/06			( 2000/06 1998/06 1990/06			2004/96		Date Acq.	esed of During 5
8,680.00 2008/06 C SALE	23,035.72	23,035.72	23,035.72 2008/06 A SALVAGE/JUNK	2, 399.65	2,399.55	2,399.65 2008/06 B TRADE-IN - ENTERPRISE	54,033.28	54, 03, 28	20,515.11 2008/06 C SALE X7747.06 2008/06 C SALE 15/775.11 2008/06 C SALE	115.120.00	115, 120.00	115,120.00 2008/06 A SALVAGE/JUNK	37,033.75	Initial Disp Disposition Desc Cost Date	Fixed Assets Disposed of During Selected Date Range by Location/Class (FADEB2)
5,20	4,60	<b>4</b> , 00	60 ئې	1, 43 43	1,43	1,43	46,104.47	46/10	14, 360, 57 15, 968, 79 15, 77¢, 11	6, 90	6,30	06.9	37,033.75	Disp Accum. Depr. Auth	
5,208.00 .00	4,607.14 .00	4,607.14 .00	4,607.14	1,439.82 .00	1,439.82 .00	1,439.82 ,00	34.47 .00	104:47	4, 360.57 .00 5,968.79 .00 5,775.11 .00	6,907.25 .00	6,907.20 .00	6,907.20		Jepr. Salvage Vaule	PAGE 5

Class: 98 TOTAL COUNT 1	909430 GLOBAL POSITIONING SYSTEM	Location: SWIMMING POOL TOTAL COUNT 1	Class: 98 TOTAL COUNT 1	10613 BASIC MULTI-STAT. FITNESS CENTER	Location: SURPLUS VEHICLES TOTAL COUNT 6	Class: 92 TOTAL COUNT 6	909228 1993 IROCK, OIILIII, FORD, F450 UNIT	1986			906193 1990 CHEV PU EX25493 UNIT #5205	Location: STREETS AUTOS/TRUCKS TOTAL COUNT 3	Class: 92 TOTAL COUNT 3	907489 1992 GMC DUMP TRK EX 11568 UNIT #601	907805 1994 CHEV DUMP TRUCK UNIT #6013 908477 1996 STREET DEPARTMENT BACKHOE UNIT	ion: Street deeartment 1	Class: 98 TOTAL COUNT 1	Asset # Description	09/24/08 09:49:32
	98 750 UTILITY BILLING DEPARTMENT 2001/06			98 555 SWIMMING POOL			16	-		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	92 91 SURPLUS VEHICLES			A-D	92 46 STREETS AUTOS/TRUCKS 46			Class Loc Location Code # Description	Fixed Assets Di
	VT 2001/06			1990/07			2000/06	1986/09	1986/09	1996/06	1990/04			1992/06	1994/06 1997/06			Date Acq.	sposed of During
1,247.85	1,247.86 2008/06 B TRADE-IN - SWITCHELLS	7,035.00	7.035.00	7,035.00 2008/06 J DONATED ITEM	454,028.94	454,028.94	12,800.00 2008/06 C SALE	2008/06	2008/06	87,794.12 2008/06 C SALE	2008/06	86,842.37	88,842.37	2098/06 C	15,935.00 2008/06 C SALE 56,444.50 2008/06 C SALE	8,680.00	8,680.00	Initial Disp Disposition Desc Cost Date	Fixed Assets Disposed of During Selected Date Range by Location/Class (FADEB2)
	ζ.																	Disp Auth	
748.74	748.74	?,035.00	7,035.00	7.035.00	423,229.69	423,229.69	8,960.00	147,788.25	149,777.84	20.812.20 87.794.12	8,097.28	88,434,37	88,434.37	15,462.87	36,935.00	5,208.00	5,208.00	Accum. Depr.	
. 00	.00	. 00	. 00	.00	13,084.45	13,084,45	.00	13,084.45	.00	, 00	. 00	- 00	. 00	.00	.00	. 00	- 00	Salvage Vaule	PAGE 6

13,084.45	1,165.629.01						*** * * * * * * * * * * * * * * * * *
				1,856.348.47			COUNT 58
- 00							FINAL TOTALS
	.43 836 00			153,757.22			COUNT 6
							Location: WATER MAINTENACE AUTOS/TRUC
- 00	143,826,98			153,757.22			COUNT 6
. 00							TOTAL
. 00	55.010.00		2008/06 E OTHER	00.010.00			Class: 97
. 00	14,107.77			28,420,00	1997/06	53	908309 1996 BACKHOE UNIT #8110
. 00	15,590.72	CALKEL PI	2008/06 C SALE	15,675,26 15,675,26	1998/06	53	
.00	15,590.72		0.0	19.488.35	1999/06	ហ ហ ដោ ដ	908651 1998 GMC 2-DOOR 4X4 TRUCK UNIT #51
			2008/06 7 2275	19,488.35	53 WATER MAINTENACE AUTOS/TRUC 1999/06	92 53 WATER MAINT	908972 1999 GMC COMPACT PICK-UP UNIT #5119
.00	65,595.35			7 7 J. 40 . J. 5			COUNT 4
				11			TOTAL
Vaule		Augh					Location: WATER DEPARTMENT
Salvage	Accum. Depr.	ion Desc Disp	Date	Cost		Code # Description	O
PAGE 8				751+1=1	Date	Class Loc Location	Asset # Description C
		Location/Class (FADEB2)	Range by Location/	ing Selected Date	. The Assets Disposed of During Selected Date Range by		

CHITCH PRISE FUNDS -GENTAR RING - 1,490,286.23 LHXHE, 95871 366,062.24

\* \* \* END OF REPORT \* \* \*