



# STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** 02/18/2016

**Staff Contact:** Debbie Devall

**Agenda Title:** For Possible Action: To allow the Finance Department to delete capital assets from the Governmental Funds Capital Asset Listing for fiscal year 2014-2015. (Nancy Paulson, npaulson@carson.org)

**Staff Summary:** The Finance Department, in concurrence with our auditors, EideBailly, request that they be allowed to delete from the Governmental Capital Asset Listing \$112,862 out of \$456,883,706 of total assets.

**Agenda Action:** Formal Action/Motion

**Time Requested:** 5 Minutes

## **Proposed Motion**

I move to allow the Finance Department to delete capital assets from the Governmental Capital Asset Listing for fiscal year 2014-2015.

## **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: Loss on disposal of capital assets of \$112,862, (book value), plus trade in value of \$307,200 resulting in a gain on disposal of \$194,338, as reflected in the 2015 Comprehensive Annual Financial Report. (CAFR)

## **Alternatives**

Modify Fixed Asset Listings.

**Board Action Taken:**

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

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

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

Aye/Nay

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
(Vote Recorded By)

## FY2015 GOVERNMENTAL FUNDS CAPITAL ASSET DELETIONS

ASSET #	DESCRIPTION	LOC DESCRIPTION	PURCHASE COST	ACC DEP	BOOK VALUE	TRADE IN \$ RECEIVED	REASON FOR DISPOSITION	ACTIVITY	FUND
1450	2001 GMC UNIT 5123	ANIMAL SERVICES	19,232.87	19,232.87	0.00	0.00	DONATED TO HUMAN SOCIETY	442	510
2385	2006 FORD F250 UNIT 5504	ANIMAL SERVICES	37,169.96	26,018.98	11,150.98	0.00	DONATED TO HUMAN SOCIETY	442	210
2643	2008 FORD F250 UNIT #5519	ANIMAL SERVICES	20,700.25	12,420.16	8,280.09	0.00	DONATED TO HUMAN SOCIETY	442	101
1081	1996 FORD RANGER UNIT #5025	ENGINEERING	9,581.00	9,581.00	0.00	0.00	OTHER-FULLY DEPRECIATED TRF TO CEMETERY	443	530
2383	HUMAN SERVICES TRAILER NIT #8832	HEALTH DEPT	5,622.23	3,935.54	1,686.69	0.00	OTHER-GIVEN TO DOUGLAS CNTY - BOARD APPROVED 9/4/14	441	101
2206	CANON IR3530 LEASED COPIER	JUV DETENTION	6,658.00	6,658.00	0.00	0.00	OTHER-RETURNED TO VENDER	423	101
1913	2004 855G WHEEL LOADER UNIT #8201	LANDFILL	271,434.83	271,434.82	0.01	62,000.00	TRADED IN FOR UNIT #8206	441	550
3340	HYDRAULIC EXCAVATOR UNIT #7902	LANDFILL	0.00	0.00	0.00	22,000.00	TRADED IN FOR UNIT #7911	441	256
1609	TRACK TYPE TRACTOR MODEL D8R UNIT #7903	LANDFILL	411,077.00	411,077.00	0.00	120,000.00	TRADED IN FOR UNIT #8211	441	101
3345	1997 DUMP TRUCK UNIT #6430	LANDFILL	0.00	0.00	0.00	0.00	AUCTION-APPROVED BY BOS	441	256
17	TRAULSEN EVEN THAW FREEZER	SENIOR CENTER	7,978.00	7,978.00	0.00	0.00	DONATED TO BASBALL FIELD	451	215
21	MONTAGUE DOUBLE OVEN	SENIOR CENTER	9,350.00	9,350.00	0.00	0.00	JUNKED	451	215
704	SOFTWARE, JAIL INFO MGT SYS FY87-88	SHERIFF-DETENTION	19,599.00	19,599.00	0.00	0.00	OBSOLETE	421	101
2037	PSC SECURITY SYSTEM	SHERIFF-DETENTION	70,604.55	63,544.10	7,060.45	0.00	OTHER-UNABLE TO LOCATE	421	101
219	GPS COMMAND CERTER PKG	SHERIFF - INVESTIGATIONS	7,831.73	6,265.37	1,566.36	0.00	OTHER-DO NOT HAVE	421	220
224	RECON XT 3X ZOOM LENSE	SHERIFF - INVESTIGATIONS	7,268.56	5,814.85	1,453.71	0.00	OTHER-DO NOT HAVE	421	275
225	RECON XT 3X ZOOM LENSE	SHERIFF - INVESTIGATIONS	7,268.56	5,814.85	1,453.71	0.00	OTHER-DO NOT HAVE	421	275
2035	VIDEO VEST	SHERIFF - INVESTIGATIONS	13,592.00	12,232.80	1,359.20	0.00	OBSOLETE	421	101
2036	VIDEO CAMERA	SHERIFF - INVESTIGATIONS	22,095.00	19,885.50	2,209.50	0.00	OBSOLETE	421	101
2045	TACTICAL SURVEILLANCE SYS	SHERIFF - INVESTIGATIONS	5,162.61	4,646.34	516.27	0.00	OBSOLETE	421	101
3165	RICOH MPC2800 LEASED COPIER	SHERIFF - INVESTIGATIONS	10,623.83	8,499.06	2,124.77	0.00	OTHER-RETURNED TO VENDER	421	101
2685	G946 MOTOR GRADER UNIT #8005	STREET VEHICLES	185,000.62	111,000.36	74,000.26	103,200.00	TRADED IN FOR UNIT #8006	431	256
3005	1998 CHEVY BLAZER UNIT #2211	VEHICLE MOTOR POOL	0.00	0.00	0.00	0.00	OTHER-FULLY DEPRECIATED TRF TO HEALTH	413	101
849	1990 CHEV CAVALIER UNIT #1119	VEHICLE MOTOR POOL	16,867.60	16,867.60	0.00	0.00	AUCTION-APPROVED BY BOS	413	101

**TOTALS**                                **1,164,718.20**    **1,051,856.20**    **112,862.00**    **307,200.00**