



Legislation Details (With Text)

File #: 24-0423 **Version:** 1

Type: Agenda Item **Status:** Approved

File created: 2/27/2024 **In control:** Board of Supervisors

On agenda: 3/12/2024 **Final action:** 3/12/2024

Title: Auditor-Controller recommending the Board authorize the Auditor-Controller to remove the fixed assets and minor equipment listed on the attached schedules from the County's fixed asset records.

FUNDING: N/A

Sponsors:

Indexes:

Code sections:

Attachments: 1. A - 2022-2023 Fixed Asset Write Off ltr_signed, 2. B - UNLOCATED 22_23 SCHEDULE A Capital Equip, 3. C - UNLOCATED 22_23 SCHEDULE B Minor Equip, 4. C Revised - UNLOCATED 22_23 SCHEDULE B Minor Equip

Date	Ver.	Action By	Action	Result
3/12/2024	1	Board of Supervisors	Approved	Pass

Auditor-Controller recommending the Board authorize the Auditor-Controller to remove the fixed assets and minor equipment listed on the attached schedules from the County's fixed asset records.

FUNDING: N/A

DISCUSSION / BACKGROUND

Departments are required to complete their annual physical inventory by November 30th. The attached schedules list items that were identified as missing or that were disposed of without prior Board authorization as a result of that inventory process for the year ended June 30, 2023.

The recommendation will allow the Auditor-Controller to remove fixed assets having an acquisition cost of \$2,529,983 and current book value of \$3,388, and minor equipment having an acquisition cost of \$527,607 from the County's property records. The book value for the minor equipment is not provided because depreciation of minor equipment over its useful life is not recorded.

ALTERNATIVES

N/A

PRIOR BOARD ACTION

N/A

OTHER DEPARTMENT / AGENCY INVOLVEMENT

N/A

CAO RECOMMENDATION / COMMENTS

Approve as recommended.

FINANCIAL IMPACT

There is no fiscal impact.

CLERK OF THE BOARD FOLLOW UP ACTIONS

N/A

STRATEGIC PLAN COMPONENT

N/A

CONTACT

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