

The County of Yuba

Administrative Services



TO: Board of Supervisors

FROM: Administrative Services, Perminder Bains

SUBJECT: Declare Capital Asset items as fully depreciated, and authorize Auditor-Controller to remove the equipment from Capital Asset listing upon documentation of disposal from Purchasing Agent pursuant to Ordinance Code Title 2 Section 2.50.060.

DATE: November 10, 2020

NUMBER: 470/2020

Recommendation

Administrative Services staff recommends to the Board of Supervisors to declare equipment fully depreciated and is past its useful life, and authorize disposal pursuant to Ordinance Code Title 2 Section 2.50.060. Direct Auditor-Controller to remove the equipment from Airport, Surplus and ASF Capital Asset listings upon documentation of disposal from Purchasing Agent.

Background:

Pursuant to the Purchasing Manual, chapter 1.4.b, Fixed Assets, items valued at \$500.00 or more must be added to the Capital Asset list with the respective value. Departments are required to verify current inventory annually. Administrative Services is responsible for the Airport, ASF, Custodial, Facilities and Surplus.

Discussion:

Based on the annual inventory asset, these items no longer have value and are past their useful life. This will bring the Capital Asset List in alignment with current asset values and useful life materials and equipment.

Committee Action:

No Committee Action.

Fiscal Impact:

No fiscal impact to General Fund.

Attachments

470/2020 Capital Asset Disposal Forms