



**MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER**

TO: Honorable Board of Supervisors
FROM: Andrew C. Sisk, Auditor-Controller
DATE: February 26, 2013
SUBJECT: **Capital Assets Annual Inventory Exceptions**

ACTION REQUESTED

It is requested that your Board adopt the attached resolution to remove capital assets, having no net value, from the County's financial records.

FISCAL IMPACT

There is no fiscal impact resulting from this action.

BACKGROUND

Per the requirements of Government Code Section 24051, all County departments have filed the annual inventory of capital assets with the Auditor-Controller's Office.

The Auditor-Controller is responsible for maintaining the countywide inventory. Assets that cannot be located by departments may only be removed from the inventory upon Board approval. Attached is a list of capital assets proposed for removal. Also enclosed are memos from the department(s) requesting relief of accountability.

Attachment – Annual Inventory Exceptions

SHERIFF
CORONER MARSHAL

EDWARD N. BONNER
SHERIFF - CORONER - MARSHAL
1000 W. 10TH ST.
MUSKOGEE, AL 36533

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SHERIFF - CORONER - MARSHAL

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SHERIFF - CORONER - MARSHAL

January 2013

To: Andrew Sisk, Auditor Controller

From: Edward N. Bonner, Sheriff – Coroner – Marshal 

Re: Fixed Assets #29942 & 29943

In the course of our 2012 Fixed Asset Physical inventory, it was discovered that the following assets are no longer in our possession or require modification:

- Assets #29942 & 29943 – No longer in our possession – See paperwork

Please remove all items from sub-location 2178.

PLACER COUNTY
SHERIFF
CORONER-MARSHAL



EDWARD N. BONNER
SHERIFF-CORONER-MARSHAL

TO: Whom It May Concern
FROM: Phil Dyck *PD*
DATE: January 3, 2013
SUBJECT: Fixed Assets

On review of this year's fixed asset list, items #29942001 and #29943001, described as Mobile Data Computer Motorola purchased in 2001 are not in our possession. The description, model, and price do not match any mobile data computer we have. My thinking is that the fixed asset tags were not present when these items were surplused, and the descriptions were not recorded accurately.

Thank you for your coordination and cooperation in this matter. Please let me know if you have any further questions or concerns.

**BEFORE THE BOARD OF SUPERVISORS
COUNTY OF PLACER, STATE OF CALIFORNIA**

**In the matter of: A Resolution to remove capital assets Resol. No. _____
from the County's Financial Records, based on annual
inventories submitted by County Departments to the
Auditor-Controller.**

**The following _____ Resolution _____ was duly passed by the Board of Supervisors of
the County of Placer at a regular meeting held February 26, 2013 by the
following vote on roll call:**

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chairperson, Board of Supervisors

**Attest:
Clerk of said Board**

WHEREAS, the Placer County Board of Supervisors desires to remove fixed assets from
the County's Financial Records.

NOW THEREFORE, BE IT HEREBY RESOLVED by the Board of Supervisors of the
County of Placer, State of California, that the fixed assets on the attached list are to be
removed from the County's Financial Records.

Annual Inventory

Disposals (Release from Accountability Requests required)

<u>Fund Type</u>	<u>Property ID</u>	<u>Dept</u>	<u>Fund Source</u>	<u>OCA</u>	<u>PCA</u>	<u>Sub Loc</u>	<u>Date</u>	<u>Description</u>	<u>Acquisition</u>	<u>Depreciation</u>	<u>Net Value</u>	<u>Authorization</u>
Gen	29942001	20	07	217801	E2178	2178	01/11/13	MOBILE DATA COMPUTER	9,000.00	9,000.00	0.00	Release from Account. Memo. 1 and 1a attached
Gen	29946001	20	07	217801	E2178	2178	01/11/13	MOBILE DATA COMPUTER	9,000.00	9,000.00	0.00	Release from Account. Memo. 1 and 1a attached
									18,000.00	18,000.00	0.00	

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