

**Salt Lake County Auditor's Office**

Craig B. Sorensen, *AUDITOR*



David L. Beck  
*Chief Deputy*

July 26, 2000

*Salt Lake County  
Government Center  
2001 S. State Street  
Suite N2200  
Salt Lake City  
Utah 84190-1100  
Tel (801) 468-3381  
Fax (801-468-3296*

Glen Lu, Director  
Parks and Recreation Division  
2001 S. State Street #S4400  
Salt Lake City, Utah 84190

Dear Glen:

We have completed a review of cash collection, receipting, and depositing functions at the Magna Recreation Center. Additionally, we examined the center's petty cash fund, accounts receivable, and vending machine operations. We also reviewed fixed/controlled assets and purchases.

Our review included examining cash handling procedures to determine whether Countywide Policy #1062, *Management of Public Funds* is followed. We reviewed inventory procedures to determine whether adequate controls are in place to ensure the integrity of vending machine inventories. We also examined accounts receivable for adequate procedures that would ensure the timely collection of funds. As part of our review of fixed and controlled assets, we determined whether Countywide Policies and Procedures and Parks and Recreation Division policies were being followed.

Our letter addresses audit issues in following areas:

- ! Fixed/Controlled Assets and Purchases
- ! Cash Handling
- ! Accounts Receivable
- ! Vending Machine Operations

**FIXED/CONTROLLED ASSETS AND PURCHASES**

To determine if management is adequately safeguarding the Magna Recreation Center's fixed and controlled assets, we evaluated compliance with Countywide Policy #1125, *Safeguarding Property/Assets*. A fixed asset is an individual item owned by the County meeting the criteria for capitalization. Currently, the capitalization threshold is \$3,000. Controlled assets are items which by

nature can easily be converted to personal use and include things such as personal computing, telecommunications and electronic equipment, and small tools. Our work revealed that:

- ! **Unnecessary purchases were made at the Magna Recreation Center.**
- ! **Controlled assets are not adequately documented and inventories are not conducted annually.**
- ! **Employees are not held accountable for fixed and controlled assets within their area of responsibility.**
- ! **Many assets which are no longer needed at the center have not been properly disposed of through the Surplus Warehouse.**
- ! **Thefts of assets are not being reported in accordance with Countywide policy.**
- ! **Descriptions and Line Item Numbers on purchase requests are often inaccurate.**
- ! **The *Fixed Asset Inventory By Organization (AFIN0801) Report* needs to be updated.**

**Unnecessary purchases were made at the Magna Recreation Center.** Some purchases fell outside the mission and purpose of the Magna Recreation Center. Other purchased items were missing or left unused in storage. In reviewing purchasing records, we found numerous purchases of nonessential items. For example, three TV/VCR combos were purchased in 1997. A 20" TV was purchased in 1998 and a fourth TV/VCR combo was purchased in 1999. Currently, there are eight TVs at the Center. This appears to be an excessive number for this Recreation Center, especially given the fact that the primary programs at the Center do not focus around watching television. In discussions with the Recreation Section Manager, he indicated that eight TVs are excessive for the Magna Recreation Center.

During our initial examination of controlled assets, there were two TV/VCR combos present at the Recreation Center and one TV/VCR combo present at the Pool. While performing the initial examination, we asked staff members if there were any additional TVs and were told there were not. During our second examination, five additional TVs were present. In addition to the TVs, the number of computers and printers seems to be beyond the needs of the Center. **Attachment B** shows a list of the TVs, computers, and printers which the center has purchased.

Furthermore, when we asked the Area Director about some computer games which were discovered on some invoices, he stated that he was unaware of any computer games that were purchased, even though the purchase requests were originated and authorized for payment by him.

A new Micron Millennia 300 computer was purchased in August 1998. During our initial examination of controlled assets, this computer was not at any of the workstations/desks or being used by any of the staff. However, when we performed a second examination of controlled assets, this computer was in the Day Care Director's office. The Area Director stated that the computer was in a storage closet during our initial examination, even though we did not find it there during our initial visit.

According to the Area Director, there is a high occurrence of thefts and vandalism at the Center and the Pool. If this is the case, it is unwise to purchase items before they are necessary for operations. In another instance, we found an invoice for a 5" TV with AM-FM radio. The Area Director stated that he purchased it for the office staff at the Pool to use the radio. The purchase was made in November 1998. The Pool, however, did not even open until May of the following year. The TV/radio was reported stolen in April 1999, prior to the Pool opening.

Another example of a purchase made before the item was necessary for operations is that of a receiver for the Pool P.A. system. The receiver was purchased in November 1998. When we examined the receiver in August 1999, we found that the equipment was not connected to the P.A. system and had not been used since the Pool opened in May 1999.

A propane grill was purchased May 14, 1999 to be used at the Pool. The grill was never used and was discovered missing in June 1999. Not only was the grill purchased before it was needed, but it was stored in one of three buildings at the Pool that lacked a security system. Furthermore, several staff members at the pool stated that they never saw a grill at the pool. This points to the lack of adequate receiving controls. Countywide Policy #1125 section 2.2.12 states that Property Managers should ***“ensure proper receiving controls are in place so that property received is what was ordered, and that upon receipt all other property controls explained in this policy are followed.”***

Additionally, a DVD player was purchased in April 1999. The Area Director stated that the machine was purchased to be used at the new Recreation Center which was scheduled to open in December 1999. We were told that the machine was being stored until the new Recreation Center opened. However, the machine looked like it had been used because it was in the box with no packing material, no instruction manual or registration documents, and there was dust on the machine. The Area Director stated that the machine was a demonstration model. However, according to the invoice from the vendor, the DVD player was backordered in January 1999 and was not shipped until April 1999.

Some of the other nonessential purchases include two computer games, a small CD boombox for the front office, and two pen/pencil sets. Although the cost of some of the nonessential items is negligible, the items are not appropriate and are not fundamental for center operations.

We reviewed purchase requests, invoices, and other supporting documents for a sample of purchases made by the Magna Recreation Center from January 1, 1998 to June 30, 1999. Our testwork revealed several instances in which the Division Administrative Office processed purchase requests without a second (approval) signature. According to the *Parks and Recreation Internal Purchasing Procedures*, section 6.4.1, ***“If a Budget Manager initiates a PR [purchase request], the second signature must be that of the District Director or Section Manager.”***

We spoke with Recreation Administration and were told that they had relaxed the policy regarding the requirements for the approving signature due to the time involved with sending the purchase requests to another recreation center. However, avoiding the second level authorization has contributed to inappropriate purchases.

#### **RECOMMENDATIONS:**

- 1. We recommend that appropriate supervisors review the propriety of all purchases made by the Magna Recreation Center.***
- 2. We recommend that items only be purchased as necessity dictates for operations.***
- 3. We recommend that proper receiving controls be in place to ensure the physical presence of all purchased items.***

**Controlled assets are not adequately documented and inventories are not conducted annually.** We performed an unannounced examination of fixed and controlled assets. At that time we reviewed all the assets on the *Controlled Assets Inventory Log* dated 6/30/99 to determine if the controlled assets were present. All the controlled assets on the log were located. When we tried to obtain a *Controlled Assets Inventory Log* dated prior to 6/30/99, we were told there was no inventory log prior to this date. Because there was no *Controlled Assets Inventory Log* prepared before 6/30/99, the Center would not have been able to conduct physical inventories of controlled assets as required in Countywide Policy #1125, *Safeguarding Property/Assets*. In addition, the Center created two different versions of the list, the second one more completely listing controlled assets. This created confusion in the audit because we were first handed the less complete listing. Without a physical inventory, the Area Director cannot determine if assets have been lost or are Glen

otherwise unaccounted for. According to Countywide Policy #1125, "***property and equipment ... must be properly managed (i.e., controlled, inventoried, and protected).***" Specifically, Section 2.2.11 of the policy states that, "***at least annually, conduct a physical inventory of fixed assets and controlled assets, to ensure complete accountability for all property owned by or assigned to the organization.***"

For example, we found an invoice for an Epson Stylus 800 color printer purchased in March 1998. The asset was not present at the recreation center during our examination of controlled assets. The Area Director stated that the asset was missing; however, he could not determine when the asset was last present because a *Controlled Assets Inventory Log* had not been prepared prior to 6/30/99.

We found that a significant number of purchases made by the Area Director which did not have the second level authorization signature were items which were not on the initial *Controlled Assets Inventory Log*. (See ***Attachment A*** for a list of new purchases which were not included on the original *Controlled Assets Inventory Log*.) Furthermore, we could not find these assets on our first examination, but upon a second examination they suddenly appeared on the premises of the Recreation Center.

Upon our second examination of controlled assets, there were still assets which were not included on the *Controlled Assets Inventory Log*. For the majority of these items, we were told that they were obsolete and needed to be sent to the Surplus Warehouse. However, two items were new purchases (purchased in 1999) and needed to be tagged and included on the *Controlled Assets Inventory Log*. The controlled assets still not listed in the controlled asset records include a cordless drill with drill bits (total cost \$159.98) and an executive package of accessories for the computer (including a Micron terminal, keyboard, mouse, speakers, a Monson Multimedia Bass Boost speaker, and an ethernet card - total cost \$813.65).

The second *Controlled Assets Inventory Log* also included items at the Pool that were not controlled assets. The Area Director included items such as pool guard chairs and lane line carts because he was not certain what items were considered controlled assets. To more effectively manage controlled assets, Recreation Administration should periodically lead a discussion with Area Directors and Recreation Center Managers to increase awareness, educate new employees, and create a better understanding among Recreation personnel regarding fixed and controlled assets.

## **RECOMMENDATIONS:**

1. ***We recommend that a physical inventory of assets be conducted at least annually and that the inventory lists be updated as assets are purchased as required by Countywide Policy #1125, Safeguarding Property/Assets.***

2. ***We recommend that Recreation Administration periodically conduct training on fixed and controlled asset management with Area Directors and Recreation Center Managers.***
3. ***We recommend that the Division Administrative Office not process purchase requests without a second level signature of one in authority above the employee initiating the purchase.***

**Employees are not held accountable for fixed and controlled assets within their area of responsibility.** In addition to the controlled assets inventory for the organization, a “*Controlled Assets Inventory Form - Employee*” must be completed for each employee who is assigned fixed or controlled assets. A “*Controlled Assets Inventory Form - Organization*” should be completed for controlled property not readily assignable to an individual employee or which is shared by more than one employee.

While reviewing the *Controlled Assets Inventory Log* prepared by the Area Director, we noticed that the majority of the assets listed on the log do not include the serial number for each item. Makes/models of similar equipment are identical. However, the identifying mark on an item is its serial number. Without the serial number, it is impossible to distinguish between two identical pieces of equipment. The *Controlled Assets Inventory Log* currently used by Parks and Recreation has one column for make, model, and serial number. The log should be revised to provide three separate columns for make, model, and serial number.

#### **RECOMMENDATIONS:**

1. ***We recommend that the “Controlled Assets Inventory Form - Employee” be completed for each employee who is assigned fixed or controlled assets as required in Countywide Policy #1125, Safeguarding Property/Assets..***
2. ***We recommend that the “Controlled Assets Inventory Form - Organization” be completed for controlled property not readily assignable to an individual employee as required in Countywide Policy #1125, Safeguarding Property/Assets..***
3. ***We recommend that the Controlled Assets Inventory Log be revised to provide three separate columns for make, model, and serial number, and that the necessity for including assets’ serial numbers be emphasized to those completing the log.***

**Many assets which are no longer needed at the center have not been properly disposed of through the Surplus Warehouse.** The Recreation Center has a considerable number of assets which need to be sent to the Surplus Warehouse. Managing fixed and controlled assets involves not only purchasing and safeguarding the items, but also disposing of the items which are no longer needed in accordance with Countywide Policy #1100, *Surplus Property Disposition/Transfer/Internal Sale*. All surplus, obsolete, or unusable personal property at the Magna Recreation Center should be disposed of through the Surplus Warehouse.

**RECOMMENDATION:**

*We recommend all surplus, obsolete, or unusable personal property at the Magna Recreation Center be disposed of through the Surplus Warehouse as required in Countywide Policy #1100, Surplus Property Disposition/Transfer/Internal Sale.*

**Thefts of assets are not being reported in accordance with Countywide policy.** During our audit, we became aware of several items which had been taken from the Magna Recreation Center and the Pool. For the majority of the items, a theft report had not been prepared prior to our audit and the proper authorities had not been notified. By not reporting items as missing, items can be misappropriated without Recreation Administration being aware of the situation.

For example, a changing table and a lamination machine were both discovered missing in 1999. However, neither item has been reported as stolen and theft reports were not prepared. In addition, other missing items, a propane grill, a microwave, and a 5" TV with radio were reported to the Sheriff's Office, but not until several weeks after being discovered as missing. These items were never reported missing to our office until we did our work at the Magna Recreation Center.

According to Countywide Policy #1304, *Discovery and Reporting of Thefts*, Section 1.1, ***“When any employee observes a crime, or is reasonably certain an illegal act has been committed, the employee’s division chief should be notified immediately. The division chief notified by the employee shall then notify the appropriate law enforcement jurisdiction, Attorney’s Office and the Auditor’s Office.”*** The staff was given the impression that only thefts of items costing over \$300 were supposed to be reported. Countywide Policy #1304 applies to the loss of all County property. The policy does not specify a dollar amount.

**RECOMMENDATION:**

*We recommend that the steps in Countywide Policy #1304, Discovery and Reporting of Thefts be followed whenever an employee becomes aware of the loss of County property.*

Glen Lu, Director

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**Descriptions and Line Item Numbers on purchase requests are inaccurate.** In our review of purchases, we compared the description written on the purchase request (PR) to the items which were actually purchased as described on the invoice. A significant number of descriptions did not match what was actually purchased. For example, the description written on the PR was "Office Supplies;" however, the invoice from the vendor was for the purchase of two boomboxes. Another PR had the description of "Office Supplies for the front desk." The items which were actually purchased were a cordless drill, drill bits, computer game, rug, chair, surge protector, video tape, and two boxes of crayons.

In addition to improper descriptions, several purchase requests had inaccurate line item numbers for the items which were purchased. When line item numbers do not match what was actually purchased, the reporting of dollars spent is meaningless. In the above example where the description on the PR was "Office Supplies for the front desk," the line item number was 2260 (Recreation Supplies). The line item number on another PR was 2415 (Computer Software) and the items actually purchased were a 5" TV w/radio, computer game, CD wallet, and link kit. The items actually purchased are disguised by using incorrect Line Item Numbers and inexact descriptions. There needs to be regular reviews of purchase requests and a matching of descriptions and line item numbers on the PR with the actual items purchased per the vendor invoice.

#### **RECOMMENDATIONS:**

1. ***We recommend a regular review of Magna Recreation Center's purchase requests and a matching of descriptions and Line Items on the PR with the actual items purchased per the vendor invoice.***
2. ***We recommend that Recreation Administration review any purchase requests with inaccurate information and take appropriate action when necessary.***

**The Fixed Asset Inventory By Organization (AFIN0801) Report needs to be updated.** The report lists three copy machines assigned to the Magna Recreation Center. However, the Area Director stated that only two of the machines should have the Magna Recreation Center location code. The third copy machine (a Savin Copier) should not have the same location code. In addition, a vending machine located at the Center should be included on the report and should have the Magna Recreation Center location code.

#### **RECOMMENDATION:**

***We recommend the Fixed Asset Inventory By Organization (AFIN0801) Report be updated.***

## **CASH HANDLING**

During our review of cash handling, we noted some controls which should be improved. We found that:

- ! The petty cash fund custodian is inaccurately documented and petty cash forms are not properly filled out.**
- ! The Maggey automated management system is not currently operating.**
- ! McBee records are not always complete, deposits are not always made in a timely manner, and sealed deposit bags are not always used for depositing funds.**

**The petty cash fund custodian is inaccurately documented and petty cash forms are not properly filled out.** We reviewed the Petty Cash Fund records and operation of the fund and found that there has been a change in the Custodian (Imprest fund cashier). The change has not been formalized by submission of the Request for Custody/Change in Custody form. This is a requirement of Countywide Policy #1203, *Petty Cash and Other Imprest Funds*, Section 4.0. A review of prepared vouchers showed that some had not been filled in completely prior to releasing funds, such things as signatures of recipient or custodian.

### **RECOMMENDATIONS:**

1. ***We recommend that the change in custodian be formalized as required by Countywide Policy #1203, Petty Cash and Other Imprest Funds***
2. ***We recommend that vouchers be filled in completely prior to cash being released and that any changes on vouchers be initialed by the custodian or new form be completed.***

**The Maggey automated management system is not currently operating.** During our review of the receipting and depositing process, we found that the McBee manual receipting system is being used in place of the Maggey automated system. Maggey had been loaded and was in use, but the system crashed and has not been restored. Using the Maggey system would save time and create greater operational efficiency.

**RECOMMENDATION:**

*We recommend that the Maggey automated management system be restored and used in cash receipting instead of the manual system.*

**McBee records are not always complete, deposits are not always made in a timely manner, and sealed deposit bags are not always used for depositing funds.** Although County policies regarding cash handling were generally followed, we noted some areas where improvements could be made. During our review of cash receipting, we found that the McBee cash receipts journal was not always completed when a transaction occurred and that some deposits were not made in a timely manner. In addition, we found that sealed deposit bags were not always used for deposits.

**RECOMMENDATIONS:**

1. *We recommend that deposits be made in a timely manner as required by Countywide Policy #1062, Management of Public Funds*
2. *We recommend that sealed deposit bags be used in compliance with Countywide Policy #1062, Management of Public Funds.*

**ACCOUNTS RECEIVABLE**

During our review, we found that:

**! None of the daycare accounts receivable are aged.**

**None of the daycare accounts receivable are aged.** Child care services are to be prepaid; however, balances for unpaid services accumulate and parents are allowed to continue bringing their children to daycare. Employees who care for the children in many instances also collect fees making it difficult, because of the emotional attachment, to terminate services for nonpayment of fees. Nevertheless, Parks and Recreation policy does allow for payment of delinquent balances based on an agreed upon payment plan. We did find that delinquent accounts are not aged. Aging these accounts would provide an effective management tool to help ensure that collection is made.

**RECOMMENDATION:**

*We recommend that accounts receivable be aged to help expedite the process of tracking*

*overdue client accounts.*

## **VENDING MACHINE OPERATIONS**

We reviewed the records and operation of the vending machines at the Center and found that:

- !      The candy vending machine operation is not cost efficient and there is no mechanism in place to verify the accuracy of vending machine collections.**

**The candy vending machine operation is not cost efficient and there is no mechanism in place to verify the accuracy of vending machine collections.** There are two machines, one is a Pepsi machine, owned and provided by the Pepsi Company. The other is a candy machine owned by the County. Recreation personnel order product, stock the machines, monitor them, count receipts, and deposit same. We reviewed the invoices for purchases, receipts, and operation covering a one year period. Based on that review a cost analysis was completed showing that this system creates a negative return. Having a vending contract for the candy dispenser would eliminate the need to expend County resources, mainly personnel time and would generate income. In addition, there would not be any need to have storage space available and no threat of inventory shrinkage, through theft or other loss.

There is no system in place, matching sales to beginning and ending inventory items, that would tell whether collections and product are properly accounted for. No inventory has been consistently kept. Beginning inventory plus additions, minus ending inventory should equal the number of goods sold. Comparing these numbers with the sales prices should equal what is reported as vending machine revenue.

### **RECOMMENDATION:**

***We recommend that the vending operation be put under private contract.***

We appreciate the cooperation we received from your staff and hope that our work will be of benefit to you as you endeavor to make changes that will strengthen internal controls over cash handling activities and improve procedures regarding accounts receivable, purchasing, and fixed/controlled assets.

Glen Lu, Director  
July 26, 2000  
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If you have any questions or if we can be of further assistance to you in this regard, please call me.

Sincerely,

David L. Beck  
Chief Deputy

cc: Paul Ross  
Bruce Henderson  
Michele Nekota

Attachments

**Magna Recreation Center**  
**1998 & 1999 Purchases**  
**Purchases with Inaccurate Descriptions or Line Item Numbers**

Purchase Date	P.O. Number	Vendor	Description of Items per Purchase Request	Description of Items per Invoice	Purchase Price	Activity Code	Line Item Number and Description
5/14/99	MM9018	Advanced Gas	Propane Grill	P3CP LP Propane Grill *	799.00	KA-49	2260 Recreation Supplies
"	"	"	Propane Tank	20 LB Cyl	34.00	"	2260 Recreation Supplies
"	"	"	Cover	Cover	37.00	"	2260 Recreation Supplies
"	"	"	None	WB3B Brush	12.95	"	2260 Recreation Supplies
"	"	"	None	US1 Tool Set	29.95	"	2260 Recreation Supplies
11/17/98	MM8056	Ritz Camera	Receiver for Pool PA Sys	HK Receiver AVR25SZ	399.85	KA-49	2260 Recreation Supplies
4/6/99	MM9001	T.V. Specialist	V.C.R.	Sony DVD Player	345.00	KA-49	2260 Recreation Supplies
				Sony was backordered; Panasonic DVD-A120 was shipped.			
8/25/98	MM8045	T.V. Specialist	T.V.	20" Stereo Color TV	349.99	KA-11	2260 Recreation Supplies
"	"	"	T.V. Stand	Adjustable Ceiling Mt	129.00	"	2260 Recreation Supplies
3/4/98	MM8020	Quantum Mech	Epson Color 800 Printer	Epson Stylus 800	350.00	KA-04	2410 Office Supplies
"	"	"	"	Printer Cables	10.00	"	2410 Office Supplies
4/13/98	MM8026	Quantum Mech	Epson Stylus 600 Printer	Epson Stylus 600	250.00	KA-04	2260 Recreation Supplies
10/13/98	MM8401-06	Sam's Club	Office Supplies	CD Cassette Boombox	59.99	KA-04	2410 Office Supplies
"	"	"	"	JVC Kaboom Boombox	249.99	KA-04	2410 Office Supplies
4/6/99	MM9400-38	Office Depot	Office Supplies	Elec. Typewriter (Brother)	135.99	KA-04	2410 Office Supplies
"	"	"	"	Vacuum Data Vac w/tools	56.10	"	2410 Office Supplies
11/6/98	MM8401-14	Comp USA	Software & Patch Cables for Maggie Program	5in TV w/AM-FM Radio *	45.41	KA-06	2415 Computer Software
"	"	"	Network Starter Kit	Links 99 Computer Game	43.36	"	2415 Computer Software
"	"	"	"	Link Kit/10-5pt/PCI/15in	73.87	"	2415 Computer Software
"	"	"	"	Case 256 CAP CD Wallet	28.41	"	2415 Computer Software

\* Reported as Stolen

Items highlighted in yellow are controlled assets which were not on the original *Controlled Assets Inventory Log*

Purchase Date	P.O. Number	Vendor	Description of Items per Purchase Request	Description of Items per Invoice	Purchase Price	Activity Code	Line	Item Number and Description
3/4/99	MM9400-22	Comp USA	Label Maker Software &	Targ CLN5 Leather Case	66.67	KA-04	2415	Computer Software
"	"	"	Zip Drive	Zip Drive	140.41	"	2415	Computer Software
"	"	"	"	Zip Battery Back Up	34.74	"	2415	Computer Software
"	"	"	"	My Deluxe Maillst CD	40.91	"	2415	Computer Software
2/3/99	MM9400-17	Sam's Club	Office Supplies	12V Cordless Drill	129.99	KA-04	2260	Recreation Supplies
"	"	"	"	112PC Drill Bit Set	29.99	"	2260	Recreation Supplies
"	"	"	"	Fabric Exec. Chair	99.77	"	2260	Recreation Supplies
"	"	"	"	Asteroids Computer Game	19.93	"	2260	Recreation Supplies
"	"	"	"	6' X 9' Rug	29.99	"	2260	Recreation Supplies
"	"	"	"	Surge Protector	19.99	"	2260	Recreation Supplies
"	"	"	"	Hi Grade Video Tape	10.99	"	2260	Recreation Supplies
3/24/98	MM8400-23	K-Mart	Computer Desk & Chair	Computer Desk	59.99	KA-49	2260	Recreation Supplies
"	"	"	"	Computer Desk	179.99	"	2260	Recreation Supplies
"	"	"	"	2 Surge Protectors	29.98	"	2260	Recreation Supplies
"	"	"	"	Surge Protector	29.99	"	2260	Recreation Supplies
"	"	"	"	Desk Lamp	19.99	"	2260	Recreation Supplies
2/4/98	MM8009	Office Depot	Office Supplies	Mouse, Serial 2 Button	32.9	KA-04	2410	Office Supplies
1/19/99	MM9400-02	Office Depot	Office Supplies	Pen/Pencil Set 5MM,Clss	28.42	KA-04	2410	Office Supplies
6/28/99	MM9400S99	Office Depot	Office Supplies	Pen/Pencil Set 5MM,Chrm	17.39	KA-04	2410	Office Supplies
4/27/98	MM8400-32	Office Depot	Office Supplies	Programmer Board	36.90	KA-04	2410	Office Supplies
11/19/98	MM8401	Franklin Covey	Day Planner Refills	CL Ergo Punch	24.00	KA-04	2410	Office Supplies
"	"	"	"	Solar Calculator	9.95	"	2410	Office Supplies
5/29/99	MM9023	K-Mart	Hoses, Broom, Pool Toys	Phn/Ans Syst	59.99	KA-91	2260	Recreation Supplies
6/10/98	MM8038	K-Mart	Pool Toys, Cleaning Sup	Calc	10.99	KA-91	2260	Recreation Supplies
"	"	"	"	Plier Set	14.99	"	2260	Recreation Supplies
"	"	"	"	50 Ft Ext Cord, Ext Cord	7.38	"	2260	Recreation Supplies

Items highlighted in yellow are controlled assets which were not on the original *Controlled Assets Inventory Log*

Purchase Date	P.O. Number	Vendor	Description of Items per Purchase Request	Description of Items per Invoice	Purchase Price	Activity Code	Line	Item Number and Description
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Date	Number	Vendor	Purchase Request	Invoice	Price	Code	Line Item Number and Description
3/26/99	MM9400-29	Uinta Bus. Sys.	Laser Jet Printer 2100 M	H/P Laserjet 2100 M	736.07	KA-06	2415 Computer Software
1/13/99	MM9400-04	Comp USA	Repair of Computers (National MicroComputer - Serial Number 970412434-A)	Desktop Flat Rate & Drive	149.96	KA-04	2410 Office Supplies
"	"	"	Repair of Computers ( National MicroComputer - Serial Number 94097240)	Desktop Flat Rate Serv	89.97	KA-04	2410 Office Supplies

Items highlighted in yellow are controlled assets which were not on the original *Controlled Assets Inventory Log*

## Magna Recreation Center

### Purchases of Computers, Printers, and TVs

Asset Number	Physical Location	On Original Controlled Assets List	Purchase Date	
<b><u>Computers</u></b>				
KA-02	Micron Transport Trek 2 (Laptop)	Clark's Office	Yes	1/27/99
KA-06	Micron Millennia XKU	Front Office Area	Yes	3/12/98
KA-04	Micron Millennia (1483126)	Front Office Area	Yes	1999
KA-08	Micron Client Pro MRE	Front Office Area	Yes	3/12/98
KA-51	Micron Millennia 300 XKU	Day Care Dir. Office	No	8/5/98
KA-18	National Micro Computer Tower	Hollis's Office	Yes	*
KA-43	National Micro Mini Tower	Downstairs Storage Room	No	*
KA-42	Apple Macintosh LC	Pre-School Classroom	No	*
KA-41	Apple Power Macintosh 5400	Pool - Manager's Office	No	1997

#### **Printers**

KA-01	H/P Laser Jet 2100 M	Clark's Office	Yes	3/26/99
KA-05	H/P Laser Jet 4+	Front Office Area	Yes	*
KA-07	H/P Laser Jet 6L	Front Office Area	Yes	1999
KA-50	H/P Laser Jet	Hollis's Office	No	*
<i>Note: This H/P Laser Jet was in Hollis's Office on our initial examination of controlled assets; however, it was not on the Controlled Assets Inventory Log. It had a S. L. Co. fixed asset tag number (Tag # 83536) on it.</i>				
KA-66	Epson Color Stylus 600	Day Care Dir. Office	No	4/13/98
KA-40	Apple LaserWriter Select	Pool - Manager's Office	No	*
	Epson Color Stylus 800 (Still Missing)	Unable to locate asset	No	3/4/98

#### **Televisions**

KA-11	Samsung TV/VCR Combo	Lunchroom	Yes	1997
KA-17	Samsung TV/VCR Combo	Preschool Classroom	Yes	1997
KA-26	Samsung TV/VCR Combo	Kindergarten Classroom	Yes	1996
<i>Note: This TV/VCR Combo was on loan to the pool on our initial examination of controlled assets. It has been moved back to the kindergarten classroom. There is a 20" TV (KA-54) now located at the pool.</i>				
KA-45	Sony 13" TV/VCR Combo	Downstairs Storage Room	No	4/6/99
KA-54	Sony TV 20"	Pool - Guard Room	No	8/25/98
KA-48	RCA TV	Downstairs Storage Room	No	*
KA-49	RCA TV	Downstairs Storage Room	No	*
KA-39	Sharp TV 13"	Closet in Clark's Office	No	*

\* The *Controlled Assets Inventory Log* has a question mark for the purchase date of these assets.