



## **SALT LAKE COUNTY AUDITOR'S OFFICE**

**SEAN THOMAS**

June 8, 2005

Stephen G. Spencer, Director  
Accounting & Operations  
2001 South State Street, Suite N-3400  
Salt Lake City, Utah 84190

Arlene P. Johnson, Director  
Facilities Management  
2001 South State Street, S-3100  
Salt Lake City, Utah 84190

RE: County Antiques Collection Inventory

Dear Steve and Arlene:

We have completed an inventory of the Salt Lake County antiques and art collection. This letter addresses issues exclusively related to oversight of antiques. The art collection is discussed in a separate letter.

Prior to beginning the inventory, we met with the Auditor's Office supervisor in charge of managing the County's capital asset system. Though antiques are included on the capital asset list, commonly known as the Advantage Financial "Capital Asset Inventory by Organization" or AFIN0801 report, the supervisor stated that an inventory of antiques had not been completed in many years. In other words, no determination had been made as to whether items listed on the report could be found on County premises. In May 2002, the Accounting and Operations Section of the Auditor's Office (A&O) recommended that each division and elected office be accountable for their own antiques. The purposes of this recommendation were 1) to remove them from the books for financial reporting purposes since their value is considered immaterial to the financial statements, and 2) to decentralize oversight responsibility to achieve better control and accountability over antiques. However, due to efforts and attention focused on other priorities, even though this recommendation was approved by management at that time, the recommendation was never implemented.

The Director of A&O stated various efforts had been made to improve management of antiques in the past, similar to the effort just mentioned to decentralize

the oversight. For example, a meeting between A&O and Facilities Management was held in 1995 during which it was decided that responsibility for antiques would be assigned to Facilities Management until an adequately managed decentralized process could be implemented. The meeting focused on trying to pattern management of antiques after what had been accomplished with the County art collection. The approach underway then to manage the art collection was proving successful. However, there was inadequate follow up taken to ultimately resolve the management problems. Thus, management oversight of antiques has been unresolved, with the complete responsibility not clearly assigned either to Facilities Management or to A&O. Due to this vague assignment of responsibility, it has now been several years since any organization, office or individual has conducted an inventory of the County's antiques collection.

On February 18, 2005, we held a follow up meeting with the Director of A&O, and other personnel from the capital assets section. At that time, the Director provided the background of the effort in 1995 to decentralize the responsibility for antiques, as taken from his notes of a meeting in September 1995. (See Attachment A for a memo written by the Director of A&O summarizing this history.)

At the 1995 meeting, the A&O Director met with the Facilities Division Director and the Community Arts Specialist. It was decided that Facilities would assume responsibility for antiques, and that the Facilities Management Director would receive notice of any new acquisitions. A&O then established two new budget organizations to which it assigned antiques and art collection assets. Antiques were assigned to organization 3312, and the art collection was assigned to organization 3311.

In 2002, A&O planned to remove antiques from the AFIN0801 report and decentralize their management to the respective County organizations where they were located. The Chief Deputy Auditor approved the concept, but the time and attention demanded by additional government financial reporting requirements of Government Accounting Standards Board Statement 34 (GASB 34), again diverted management's attention from decentralizing antiques collection responsibility. The Director of A&O recently spoke with the Director of Facilities Management who has indicated a continued willingness to work with A&O to resolve the lingering accountability problems, and to provide on-going oversight and control of antiques. Apparently, Facilities Management now has funding to begin cataloging and managing these items. Our inventory revealed the following:

- **Antiques listed by specific location codes on the AFIN0801 report could not be located.**
- **A complete inventory of antiques has not been completed for at least nine years.**
- **The current market value of antiques may be higher, or in some cases lower than stated on the AFIN0801 report.**

- **Antiques are centrally recorded by the Auditor’s office but no oversight mechanism is currently in place to manage the collection.**

**Antiques listed by specific location codes on the AFIN0801 report could not be located.** When we began the inventory, we observed that, because antiques inventory records were not current, certain physical locations noted on the report were no longer County facilities. In the case of the Metropolitan Hall of Justice (MHJ), the facility no longer exists. The report indicated that many of the antiques (162 out of 227) were located at the Hansen Planetarium, MHJ, and the City and County Building. A&O staff recalled that a number of antiques at MHJ were relocated for use in the offices of various employees of the District Attorney’s Office, while other antiques at MHJ were disposed of when the building was torn down due to their obvious dilapidated condition.

We then sought the assistance of the facilities manager for Salt Lake City and conducted a comprehensive tour of the City and County Building. We recorded descriptions and tag numbers of each piece that might be considered an antique. We did not attempt to locate the 42 antiques under the “Government Center” designation on the AFIN0801 report, because the report did not specify offices or room numbers where antiques were located, and we did not have the time and resources to go room to room. Detailed results of our inventory are listed in Attachment B. However, our main observations are shown below in Table 1.

<b>Results of Antiques Inventory</b>						
<i>Number on AFIN0801</i>	<i>Found</i>	<i>Not Found</i>	<i>% Not Found</i>	<i>Type</i>	<i>Location Per Inventory List</i>	<i>Location Where Found</i>
26	7	19	73.08%	Antiques	Metropolitan Hall of Justice	District Attorney’s Office
13	5 2	6	46.15%	Tables, Desks	Hansen Planetarium	Hansen Planetarium City & County Bldg
49	18 20	11	22.45%	Chairs	Hansen Planetarium	Hansen Planetarium City & County Bldg
7	4 1	2	28.57%	Benches	Hansen Planetarium	Hansen Planetarium City & County Bldg
5	3	2	40.00%	Bookcases	Hansen Planetarium	Hansen Planetarium
62	1 14	47	75.81%	Antiques	City & County Bldg	City & County Bldg District Attorney’s Office
<b>Total 162</b>	<b>Total 75</b>	<b>Total 87</b>	<b>Total 53.70%</b>			

**Table 1.** *In the areas where we conducted an inventory, eighty-seven antique items were not found.*

Countywide Policy #1125, “Safeguarding Property/Assets,” Section 2.2, states, “Property Managers assigned by their Administrators are responsible for the following...accounting for all fixed assets within the organization’s operational and/or physical custody.” Confusion over responsibility for management of the antiques

collection has resulted in a lack of oversight and inattention as to the location of many of these items. It is possible that County antiques have been lost, stolen or converted to personal use. We cannot conclude that the items are actually missing. It is possible we were simply unable to locate each antique due to the ambiguous descriptions on the AFIN0801 report.

Following the example of arts collection management, the County should appoint an antiques coordinator whose job description includes the oversight of antiques and coordination of regular antiques inventories. Though for the past 10 years County administrators have intermittently addressed the need to control antiques by working towards establishing an organizational framework and process, not enough has been done to accomplish that objective. Assigning an antiques coordinator could be a step toward addressing this problem.

**RECOMMENDATION:**

*We recommend that an antiques coordinator be assigned to manage the antiques collection and coordinate periodic inventories of these items.*

**A complete inventory of antiques has not been completed for at least nine years.** A comprehensive antiques inventory was not completed in the last nine years, due to the lack of clearly identified oversight responsibility and shortage of personnel. Certain organizations were audited where antiques were located but required annual inventories were not conducted. Policy #1125, Section 2.2.11, states, “*At least annually, conduct physical inventory of fixed and controlled assets, to ensure complete accountability for all property owned by, or assigned to the organization.*”

Our visit to the Tenth East Senior Center revealed one case where the lack of oversight created uncertainty as to the disposition of antique items. We discovered that a player piano and bench assigned to the Center had reportedly been sent to County surplus. One of the maintenance men who had worked at the Center for five years stated that the piano was old and in disrepair. He further stated that the Center had been instructed to send it to surplus. However, the purported transfer was not documented with a Form PM-2, “Transfer/Disposal/Internal Sale.” Because County Surplus does not accept items not accompanied by a Form PM-2, we could not be certain that the player piano had been sent there.

As we searched for antiques at the City and County Building, we found at least 146 items that may be considered antiques. They were not tagged and may indeed be property of the city. Conversely, we could not locate 131 antiques listed on the AFIN0801 report. These items may have been moved to other facilities, sent to surplus, or stolen. We did not attempt to find the 42 antiques indicated as located at the Government Center due to time and resource constraints.

The initial step to re-establish control of the antiques collection should be completion of a baseline inventory to determine the number and description of County-owned antiques. Antiques that are missing should be itemized in a letter to the Auditor, accompanied by a Form PM-2. The Auditor's Office then would write a letter to the Mayor requesting removal of these items from AFIN0801. After the Mayor's approval, missing items may be removed from the capital asset records. After completing the baseline inventory, periodic antiques inventories should be conducted to determine whether all antiques are accounted for and identified.

#### **RECOMMENDATIONS:**

- 1. We recommend conducting a baseline inventory of the antiques collection to determine the number and description of items on hand, and to isolate missing items.*
- 2. We recommend that Facilities Management prepare a letter to the Auditor's Office accompanied by Forms PM-2, reporting any missing antiques.*
- 3. We recommend that an inventory of the antiques collection be conducted at least annually in accordance with Countywide policy.*

**The current market value of antiques may be higher, or in some cases lower than stated on the AFIN0801 report.** True antiques appreciate in value, yet are shown at historical cost as required by accounting principles. GAAP requires that capital assets be listed at historical cost. However, because true antiques appreciate in value, the current market value may be higher. The AFIN0801 report lists a book value of \$42,418 for all 227 antique items, a dollar amount that may or may not reflect current market value. The highest valued single item, located at the Capitol Theatre, was an organ and bench listed at \$4,000 in AFIN0801. We learned from other audits that there were potentially many items listed on the report as antiques at the time capital assets were first recorded on the County books, which probably were not true antiques. These items most likely have very little value.

It is important that the real value of antiques be considered in order to manage and safeguard the collection. With most capital assets, *book* value is recorded at actual historical cost less accumulated depreciation. However, antiques are different than other capital assets because they often appreciate in value over time. Accurate determination of current market value requires expertise in the area of antiques. An expert antiques appraiser could be consulted and engaged to establish whether items currently identified as antiques are, in fact, antiques, and if so classified what value to place on these items. This would assist County administrators in properly managing the antiques collection.

Several years ago, the County hired a temporary employee to visit County sites and catalogue the entire art collection. In addition, the art was valued by an art appraiser. Due to these efforts, the County now has a complete and accurate list of art with each

piece assigned a value. Likewise, a professional analysis should also be made of antiques to determine their current market value.

**RECOMMENDATION:**

*We recommend that, after completion of a baseline inventory, the antiques collection be catalogued and professionally appraised to establish a more accurate record of each piece and its current market value.*

**Antiques are centrally recorded by the Auditor's office but no oversight mechanism is currently in place to manage the collection.** Although organization number 3312 was established in the County's general ledger in 1995 to record the antiques collection inventory, an effective oversight system was not implemented. Accountability of these items is still not clearly defined. Antiques are recorded by the A&O Division on the AFIN0801 report. However, A&O has not had the expertise or resources to identify or value antiques. To accomplish this, another solution for the oversight function is necessary. The current lack of defined oversight responsibility increases the likelihood that antiques may be lost, stolen, or disposed of improperly.

Once antiques have been catalogued, decentralization of the antiques collection is a viable option. Sound management practices provide that delegation and decentralization of management functions lead to operational efficiencies if handled correctly. Decentralization allocates smaller groups of items among many different managers. Control and accountability is more easily and quickly attained. In a decentralized system, the District Attorney's Office, for example, would account for antiques located within its own offices.

Decentralization involves removal of the antiques collection from the County capital assets system, and more specifically, the AFIN0801 report. By this process, antiques effectively become controlled assets and fall under the management of individual County organizations, instead of the Auditor's Office, A&O Division. The A&O Division should work with Facilities Management to complete the decentralization process begun in 2002. Following completion of the inventory process as recommended on page 5, A&O should provide a listing of antiques, sorted by accountable organization, to the antiques coordinator. This listing will then be the baseline inventory to be tracked by organizations under the centralized direction from the antiques coordinator from that point forward.

**RECOMMENDATIONS:**

- 1. We recommend that antiques be removed from the capital asset system and reclassified to controlled asset status.*
- 2. We recommend that accountability over the antiques collection be decentralized to the individual agency, office, or division where the antiques are located.*

Stephen G. Spencer, Director  
Arlene Johnson, Director  
June 8, 2005  
Page 7 of 7

3. ***We recommend that the capital assets section of the Auditor's Office, Facilities Management and the antiques coordinator work together to implement the decentralization process, including preparing antiques listings according to the agency, office, or division where the antiques are located.***

We appreciate the efforts of you and your staff. We trust that our work will be of benefit to you. The safeguarding of County assets is an important aspect of operational activities, requiring constant attention and care. If you have any questions, please contact me.

Sincerely,

James B. Wightman, CPA  
Director, Audit Division

cc: Doug Willmore  
John Patterson  
Linda Hamilton  
Chris Crowley  
Dave Beck  
LeAnne Sarver, CPA

March 4, 2005

# MEMO

**TO:** Jim Wightman, Director of Internal Audit  
**FROM:** Steve Spencer, Director of Accounting & Operations  
**RE:** Accounting, Inventorying, and Managing County Antiques

---

We recently met with your staff who, as you know, are in the process of reviewing how the County manages assets that have been classified as antiques. In the meeting I was asked to provide relevant background describing Accounting & Operations understanding of the current status of antiques.

**Background:** There are some parallels between what has happened with the County art collection and the approach we may want to take with antiques, so let me refer first to art. As you are aware, the County acquired a rather substantial local and regional art collection when we built the Government Center, which was first occupied in 1986. My recollection is that, after the initial acquisition of the art, there was a period of time (maybe a few years) when there was no one with “art expertise” who managed this art collection. Eventually there were concerns (from those interested in the art collection as well as from a capital asset perspective) about the condition of the art and on-going accountability for the art.

I believe it was the early 1990s when the County hired someone (Vicki Panella-Bourns) to be the manager over this area. A temporary was also used to assist with conducting a complete inventory of all art. The cost of this “program” was budgeted in Fine Arts fund, but Vicki works very closely with Facilities Management, and Arlene Johnson was designated as the organization manager in the Advantage Financial system. Since the time the County began re-addressing the issue of managing art, I believe most feel that these assets have been properly safeguarded and the “system” is working well.

There have been similar concerns about antiques over the years, but we were never successful to fully “launch” this program as was accomplished with art. There always seem to be more interest in sorting out the problems with art (which is understandable given the value and unique nature of the County art collection). In the early 1990s we had similar conversations about antiques as was occurring with art. On September 22, 1995, under the auspices of Accounting & Operations/ Capital Assets (then referred to as Fixed Assets) we held a meeting which was attended by LeAnne Sarver, Doug Hunter, Terrie Sherbon, Arlene Johnson, Vicki Panella Bourns and me.

As Accounting & Operations recognized there were concerns with the management of antiques, the purpose of this meeting was to address these concerns and determine the feasibility of developing a program for antiques so the County could better manage antiques as we had learned to do with art. Here are some of the results of that meeting:

- Problem identified at that time: Antiques were completely decentralized then. They were listed on the capital assets records under different organizations, where they were physically located, regardless of whether that property manager had any “expertise” in antiques. That property

manager may not have even been aware that a particular item might be considered an antique. Consequently there was always the risk that an antique could be taken to Surplus Property and disposed of at nominal or no value, whereas—if there were understanding of the unique value of the item as an antique—it may not be taken through the surplus process at all, or if it were, that the County could at least recover a fair value.

- Recommended solution at that time: Move all the antiques to a central organization on the records and place one manager over all antiques even though they may be physically dispersed to location of that organization which actually “used” the antique (e.g. Wheeler Farm displays).
- Problem identified at that time: Antiques had been carried on the books like any other capital assets, so the system assigned a depreciation factor. However, true antiques appreciate in value rather than depreciate. Since no one had expertise in recognizing and valuing antiques, there were general concerns in such areas as the accuracy of the lengthy list of County “antiques”, whether each individual item even meet true antique criteria, what the proper value would be, what maintenance would be appropriate to ensure its value, etc.
- Recommended solution at that time: By bringing them into one organization Accounting & Operations could set a flag whereby no depreciation would be calculated. We also discussed the need for the County to hire someone (or train an existing employee) who has antique expertise and have them inventory existing antiques, assign an appropriate value, develop a maintenance program, and address potential new acquisition (or receipt of gifts) of antiques.

Accounting & Operations discussed these issues together in the meeting with Arlene Johnson and Vicki Panella Bourns. It is our understanding she agreed conceptually with the direction and, subject to the pending issues that needed to be addressed, she was willing to manage antiques centrally similarly to the art program. One issue needing to be resolved was budgeting of personnel costs to implement such a program. With respect to the accounting and inventorying we made the following decisions:

- Move art and antique assets into organization 3311, and 3312, respectively in order to track them centrally. Costs to acquire and maintain art were to be budgeted in Arlene’s primary organization 3310 Facilities Management (at this point there was no plan to spend money for antiques like we planned for art).
- Physical inventories: As I recall, again, subject to working out the details of the transition, Arlene indicated she would be able to conduct annual inventories after the transition to this new approach and if the county were to hire a qualified individual to perform the work. As with all capital assets inventories, Accounting & Operations plays a role to coordinate with the organization and ensure the central capital assets records are updated as appropriate.

Accounting & Operations followed up this meeting by transferring the antiques into organization 3312 on December 8, 1995. However, probably due to budget constraints, no action was taken to acquire the expertise to manage antiques at that time.

The next time Accounting & Operations addressed antiques was when we first started planning for GASB 34 implementation. We had major concerns about existing capitalization thresholds being too low for capital assets in the County. So we performed a review of how we felt capitalization thresholds should change. As you are aware, the primary purpose of tracking capital assets from an accounting standpoint is so that our financial statements are fairly stated in all material respects. Even though, as a County, we are of course very concerned about safeguarding County property in any form,

that is not the primary purpose Accounting & Operations accounts for capital assets. Quoting the GFOA publication *Recommended Practices for State and Local Governments* (May 2001), “Capitalization is, of its nature, primarily a financial reporting issue. That is, a government’s principal concern in establishing specific capitalization thresholds ought to be the anticipated information needs of the users of the government’s external financial reports.”

In the course of this capitalization threshold review we made a recommendation which included not only to increase the capitalization threshold in general, but also to remove antiques as a category of assets from the books and have them tracked decentrally. This was based on our understanding that, as a category, antiques were not material to the financial statements, and were so unique in their nature that it would be in the best interest of the County to have the records kept closer to the responsible organization similar to how controlled assets are tracked under Countywide policy. In a meeting I held with Dave Beck on May 2, 2002, this approach was approved. Due to the major focus of having to record infrastructure for the first time under GASB 34, Accounting & Operations never implemented this decision, and the individual antiques are still listed on the financial capital asset subsystem. Doing this has stayed on our “To Do” list, but was crowded out with many other competing priorities.

**Recommended actions from this point:** I recently spoke with Arlene Johnson, who remembered our meetings, but her recollection was understandably vague (due to how much time has passed) on what had been done in the interim, what had not done, why, etc. I mentioned to her we were in the mode of re-addressing antiques and she indicated she is willing to continue with taking whatever action is determined to be appropriate.

- I recommend we (Accounting & Operations and Internal Audit) meet with Arlene to develop a plan of action to re-address antiques.
- There are still many items listed as antiques on the capital assets report (the AFIN 801 report). Many are listed as having been acquired in 1960. Given our experience with “antiques” that Parks & Recreation located at the time Wheeler Farm was audited by Internal Audit in about December 2000, we are doubtful about whether some items should have ever been considered as antiques from the beginning. Since this area has not been as well managed as other capital assets, finding these items during a “clean-up” inventory may be difficult. Due to the age and nature of some of these items, and their doubtful value, it may not be cost effective to do an exhaustive search to locate all items on the list. We recommend addressing this topic in greater detail before further inventory efforts are undertaken (ie. what type of inventory would be appropriate in these unusual circumstances). This should be addressed jointly by Facilities, Capital Assets, and Internal Audit.

Antiques found  
 Sorted by Asset Number

LOCATION	FOUND	FOUND/NO #	NUMBER	DESCRIPTION	MODEL NO.	SERIAL NO.	ACQ DATE	PURCH AUTH	ASSET VALUE	ACCUM-DEPR	
Hansen PI	L035	City & Cnty Blg		53312	CHAIR, ARM	UPHOLST	OAK	12/31/1960		95.00	95.00
Hansen PI	L035	City & Cnty Blg		53314	CHAIR, ARM	UPHOLST	OAK	12/31/1960		85.00	85.00
Hansen PI	L035	City & Cnty Blg		53316	CHAIR, SIDE	UPHOLST	OAK	12/31/1960		85.00	85.00
Hansen PI	L035	City & Cnty Blg		53318	TABLE 6*3	SQ LEGS	OAK	12/31/1960		100.00	100.00
Hansen PI	L035	City & Cnty Blg		53326	CHAIR, ARM	UPHOLSTE	OAK	12/31/1960		85.00	85.00
Hansen PI	L035	City & Cnty Blg		53330	CHAIR, ARM	UPHOLST	OAK	12/31/1960		95.00	95.00
Hansen PI	L035	City & Cnty Blg		53331	CHAIR, ARM	UPHOLST	OAK	12/31/1960		85.00	85.00
Hansen PI	L035	City & Cnty Blg		53332	BENCH	OAK DARK	UPHOL	12/31/1960		300.00	300.00
Hansen PI	L035	City & Cnty Blg		53333	BENCH	UPHOLSTE	OAK	12/31/1960		300.00	300.00
Hansen PI	L035	City & Cnty Blg		53338	CHAIR, ARM	UPHOLST	OAK	12/31/1960		95.00	95.00
Hansen PI	L035	City & Cnty Blg		53340	CHAIR, ARM	UPHOLST	OAK	12/31/1960		85.00	85.00
Hansen PI	L035	City & Cnty Blg		53346	CHAIR, ARM	GREER UP	OAK	12/31/1960		85.00	85.00
Hansen PI	L035	City & Cnty Blg		53350	BENCH	UPHOLST	OAK	12/31/1960		300.00	300.00
Hansen PI	L035	City & Cnty Blg		53367	CHAIR	UPHOLST	OAK	12/31/1960		95.00	95.00
Hansen PI	L035	City & Cnty Blg		53370	CHAIR, ARM	UPHOLST	OAK	12/31/1960		85.00	85.00
Hansen PI	L035	City & Cnty Blg		53373	CHAIR, ARM	UPHOLST	OAK	12/31/1960		85.00	85.00
Hansen PI	L035	City & Cnty Blg		53375	CHAIR, ARM	UPHOLST	OAK	12/31/1960		85.00	85.00
Hansen PI	L035	City & Cnty Blg		53391	BENCH	UPHOLST	OAKD	5/31/1977		900.00	900.00
Hansen PI	L035	City & Cnty Blg		53420	TABLE 6*3	SQUARE	OAK	12/31/1960		100.00	100.00
Hansen PI	L035	City & Cnty Blg		53460	CHAIR, ARM	UPHOLST	OAK	6/30/1978		110.00	110.00
City&Cnty	1242	City & Cnty Blg		59500	BENCH	OAK		12/31/1960		100.00	100.00
Hansen PI	L035	City & Cnty Blg		61344	CHAIR, ARM	UPHOLSTE	OAK	12/31/1960		85.00	85.00
Hansen PI	L035	City & Cnty Blg		61380	CHAIR, SIDE	UPHOLST	OAK	12/31/1960		85.00	85.00
Hansen PI	L035	City & Cnty Blg		61385	CHAIR, SIDE	UPHOLSTE	OAK	12/31/1960		85.00	85.00
Hansen PI	L035	City & Cnty Blg		61386	CHAIR, SIDE	UPHOLSTE	OAK	12/31/1960		85.00	85.00
Hansen PI	L035	City & Cnty Blg		61387	CHAIR, SIDE	UPHOLSTE	OAK	12/31/1960		85.00	85.00
Hansen PI	L035	City & Cnty Blg		61392	CHAIR, ARM	UPHOLSTE	OAK	12/31/1960		100.00	100.00
Metro Hall	685	DA'S OFC		7827	CHAIR	LEATHER	OAK	12/31/1960	HORIUCHI	25.00	25.00
Metro Hall	685	DA'S OFC		7828	CHAIR	LEATHER	OAK	12/31/1960	HORIUCHI	95.00	95.00
Metro Hall	685	DA'S OFC		7829	CHAIR	LEATHER	OAK	12/31/1960	HORIUCHI	95.00	95.00
Metro Hall	685	DA'S OFC		7830	CHAIR	LEATHER	OAK	12/31/1960	HORIUCHI	95.00	95.00
Metro Hall	685	DA'S OFC		7851	BOOK STAND	OAK		12/31/1960		85.00	85.00
City&Cnty	1242	DA'S OFC		57575	TABLE	BOARD	OAK	12/31/1960	HORIUCHI	200.00	200.00
Govt Ctr	1243	DA'S OFC		59432	TABLE	GOLDEN	OAK	12/31/1960	HORIUCHI	130.00	130.00
City&Cnty	1242	DA'S OFC		59441	TABLE	OAK	END	12/31/1960	HORIUCHI	100.00	100.00
City&Cnty	1242	DA'S OFC		59455	COAT RACK	OAK		12/31/1960	HORIUCHI	100.00	100.00
City&Cnty	1242	DA'S OFC		59466	CHAIR	LEATHER	OAK	12/31/1960	HORIUCHI	85.00	85.00
City&Cnty	1242	DA'S OFC		59467	CHAIR	LEATHER	OAK	12/31/1960	HORIUCHI	85.00	85.00
	2	DA'S OFC		59468	CHAIR	LEATHER	OAK	12/31/1960		85.00	85.00
City&Cnty	1242	DA'S OFC		59469	CHAIR	LEATHER	OAK	12/31/1960	HORIUCHI	85.00	85.00
City&Cnty	1242	DA'S OFC		59471	CHAIR	LEATHER	OAK	12/31/1960	HORIUCHI	85.00	85.00
Metro Hall	685	DA'S OFC		59513	CHAIR	SWIVEL	OAK	12/31/1960	HORIUCHI	150.00	150.00
Metro Hall	685	DA'S OFC		67232	STUDY TABLE-ANTIQU	OAK		12/31/1960		80.00	80.00
Hansen PI	L035	Hansen PI		53300	CABINET	GLASS DR	OAK	12/31/1960		300.00	300.00
Hansen PI	L035	Hansen PI		53301	CABINET	GLASS DR	OAK	12/31/1960		300.00	300.00

Antiques found  
 Sorted by Asset Number

LOCATION	FOUND	FOUND/NO #	NUMBER	DESCRIPTION	MODEL NO.	SERIAL NO.	ACQ DATE	PURCH AUTH	ASSET VALUE	ACCUM-DEPR
Hansen PI	L035	Hansen PI		53304	CABINET	GLASS DR OAK	12/31/1960		300.00	300.00
Hansen PI	L035	Hansen PI		53313	CHAIR, ARM	UPHOLST OAK	12/31/1960		85.00	85.00
Hansen PI	L035	Hansen PI		53317	TABLE 6*3	SQ LEGS OAK	12/31/1960		100.00	100.00
Hansen PI	L035	Hansen PI		53329	CHAIR, ARM	UPHOLST OAK	12/31/1960		85.00	85.00
Hansen PI	L035	Hansen PI		53334	TABLE, OVAL	CURVED L OAK	12/31/1960		600.00	600.00
Hansen PI	L035	Hansen PI		53339	CHAIR, ARM	UPHOLST OAK	12/31/1960		95.00	95.00
Hansen PI	L035	Hansen PI		53344	CHAIR, ARM	UPHOLST OAK	12/31/1960		85.00	85.00
Hansen PI	L035	Hansen PI		53345	CHAIR, SIDE		12/31/1960		85.00	85.00
Hansen PI	L035	Hansen PI		53347	CHAIR, SIDE	OAK	12/31/1960		85.00	85.00
Hansen PI	L035	Hansen PI		53348	CHAIR, SIDE	WOOD OAK	6/30/1978		110.00	110.00
Hansen PI	L035	Hansen PI		53368	CHAIR, ARM	UPHOLST OAK	12/31/1960		85.00	85.00
Hansen PI	L035	Hansen PI		53378	CHAIR, ARM	UPHOLST OAK	12/31/1960		85.00	85.00
Hansen PI	L035	Hansen PI		53418	TABLE 5*8	SQUARE OAK	12/31/1960		95.00	95.00
Hansen PI	L035	Hansen PI		53419	TABLE 6*3	SQUARE OAK	12/31/1960		95.00	95.00
Hansen PI	L035	Hansen PI		59531	CHAIR, SIDE	OAK	12/31/1960		85.00	85.00
Govt Ctr	1243	Hansen PI		61328	CHAIR, SIDE	UPHOLST OAK	12/31/1960		75.00	75.00
Hansen PI	L035	Hansen PI		61343	TABLE 6*3	SQ LEGS OAK	12/31/1960		100.00	100.00
Hansen PI	L035	Hansen PI		61371	CHAIR, ARM	UPHOLSTE OAK	12/31/1960		85.00	85.00
Hansen PI	L035	Hansen PI		61374	CHAIR, SIDE	UPHOLST OAK	12/31/1960		85.00	85.00
Hansen PI	L035	Hansen PI		61381	CHAIR, SIDE	UPHOLSTP OAK	12/31/1960		85.00	85.00
Hansen PI	L035	Hansen PI		61382	CHAIR, SIDE	UPHOLST OAK	12/31/1960		85.00	85.00
Hansen PI	L035	Hansen PI		61384	BENCH	UPHOLST OAK	12/31/1960		60.00	60.00
Wheeler Farm	329	Wheeler Farm		2648	COMMODE	OAK	12/31/1960		95.00	95.00
Wheeler Farm	329	Wheeler Farm		2730	TABLE	BOARD OAK	12/31/1960		100.00	100.00
Wheeler Farm	329	Wheeler Farm		2732	TABLE	OAK END	12/31/1960		100.00	100.00
Wheeler Farm	329	Wheeler Farm		6451	BOOKCASE	GLASS DR OAK	12/31/1960		200.00	200.00
Wheeler Farm	329	Wheeler Farm		21430	TABLE	OAK	12/31/1960		95.00	95.00
Wheeler Farm	329	Wheeler Farm		59426	CHEST	OAK	12/31/1960		100.00	100.00
Wheeler Farm	329	Wheeler Farm		59429	MIRROR	OAK	12/31/1960		100.00	100.00
Wheeler Farm	329	Wheeler Farm		59456	SEWING MACHINE	SINGER	12/31/1960		250.00	250.00
Wheeler Farm	329	Wheeler Farm		59516	MIRROR	BIRCHWOD	12/31/1960		50.00	50.00
Wheeler Farm	329	Wheeler Farm		59530	TABLE	OAK END	12/31/1960		65.00	65.00
Wheeler Farm	329	Wheeler Farm		59534	TABLE	OAK	12/31/1960		100.00	100.00
Wheeler Farm	329	Wheeler Farm		59546	SINK	PORCELAI PEDES	12/31/1960		100.00	100.00
Govt Ctr	1243		DA'S OFC	4816	TABLE	SHORT OAK	12/31/1960		120.00	120.00
Govt Ctr	1243		DA'S OFC	56999	CABINET	FLAT DRW OAK	12/31/1960	ORG 3000	75.00	75.00
City&Cnty	1242		DA'S OFC	57339	TABLE	OAK	12/31/1960		85.00	85.00
City&Cnty	1242		DA'S OFC	57580	DESK	ROLLTOP OAK	12/31/1960	HORIUCHI	2,000.00	2,000.00
City&Cnty	1242		DA'S OFC	57591	BOOKCASE	OAK&GLAS	12/31/1960		300.00	300.00
City&Cnty	1242		DA'S OFC	59413	BOOKCASE	OAK&GLAS	12/31/1960	HORIUCHI	350.00	350.00
City&Cnty	1242		DA'S OFC	59447	MIRROR	OAK	12/31/1960		100.00	100.00
City&Cnty	1242		DA'S OFC	59454	TABLE	OAK	12/31/1960		150.00	150.00
City&Cnty	1242		DA'S OFC	59479	TABLE	OAK	12/31/1960		186.00	186.00
Govt Ctr	1243		DA'S OFC	59484	SOFA	FAINTING	12/31/1960		100.00	100.00
Govt Ctr	1243		DA'S OFC	92465	21 DRAWER FILING CA	OAK	12/31/1960	HORIUCHI	100.00	100.00

Antiques found  
 Sorted by Asset Number

LOCATION	FOUND	FOUND/NO #	NUMBER	DESCRIPTION		MODEL NO.	SERIAL NO.	ACQ DATE	PURCH AUTH	ASSET VALUE	ACCUM-DEPR
Hansen PI	L035	Hansen PI	53327	CHAIR, ARM	UPHOLST	OAK		12/31/1960		95.00	95.00
Hansen PI	L035	Hansen PI	53351	CHAIR, ARM		OAK		5/31/1977		110.00	110.00
Hansen PI	L035	Hansen PI	59529	CHAIR, SIDE	OAK			12/31/1960		85.00	85.00
NW Multipurp	996	NW Multipurp	23103	PIANO				12/31/1960		400.00	400.00
City&Cnty	1242		642	BOARD TABLE	OAK			12/31/1960		150.00	150.00
City&Cnty	1242		1078	CHAIR	LEATHER	OAK		12/31/1960		85.00	85.00
Govt Ctr	1243		2728	TABLE PURPLE PAINT		OAK		12/31/1960		100.00	100.00
City&Cnty	1242		4875	CHAIR	LEATHER	OAK		12/31/1960		85.00	85.00
City&Cnty	1242		4902	SOFA	FAINTING			12/31/1960		175.00	175.00
Govt Ctr	1243		5704	CHAIR, SIDE/WOOD	ANTIQU			12/31/1960		51.00	51.00
Govt Ctr	1243		5793	CHEST	GLASS FT	OAK		12/31/1960		600.00	600.00
City&Cnty	1242		6485	CHAIR	LEATHER	OAK		12/31/1960		95.00	95.00
Hansen PI	L035		7508	TABLE	IAK			12/31/1960		100.00	100.00
Metro Hall	685		7826	BOARD TABLE	OAK			12/31/1960		130.00	130.00
Metro Hall	685		7832	TABLE				12/31/1960		95.00	95.00
City&Cnty	1242		7849	BOARD TABLE	OAK			12/31/1960		150.00	150.00
Metro Hall	685		7850	BOARD TABLE	OAK			12/31/1960		150.00	150.00
Metro Hall	685		8140	BOOKCASE				1/1/1971		100.00	100.00
Metro Hall	685		8514	FILE CABINET	SCROLL			12/31/1960		100.00	100.00
City&Cnty	1242		8562	CABINET	OAK	1DOOR		12/31/1960		125.00	125.00
Metro Hall	685		13360	BOOKSHELF	WARNIKE			12/31/1960		150.00	150.00
Govt Ctr	1243		14851	TABLE	BOARD			12/31/1960		120.00	120.00
City&Cnty	1242		20382	BOOKCASE	GLASS DR			12/31/1960		300.00	300.00
Govt Ctr	1243		21916	TABLE		OAK		12/31/1960		100.00	100.00
City&Cnty	1242		25373	BENCH	OAK			12/31/1960		100.00	100.00
City&Cnty	1242		25375	BENCH	OAK	ANTIQU		12/31/1960		100.00	100.00
Comm&Supp	L003		25471	BOARD TABLE	OAK			12/31/1960		150.00	150.00
Metro Hall	685		28285	BOOKCASE	WARNIKE			12/31/1960		100.00	100.00
Govt Ctr	1243		32651	CHAIR, SIDE/WOOD	ANTIQU			12/31/1960		51.00	51.00
City&Cnty	1242		32796	CABINET	OAK			12/31/1960	ORG 3000	50.00	50.00
Hansen PI	L035		53302	CABINET	GLS 4 DR	OAK		12/31/1960		300.00	300.00
Hansen PI	L035		53303	CABINET	GLS 4 DR	OAK		12/31/1960		300.00	300.00
Hansen PI	L035		53315	CHAIR, SIDE	UPHOLST	OAK		12/31/1960		85.00	85.00
Hansen PI	L035		53343	TABLE OR CHAIR ???	GREEN UP	OAK		12/31/1960		95.00	95.00
Hansen PI	L035		53352	CHAIR, ARM	UPHOLST	OAK		12/31/1960		95.00	95.00
Hansen PI	L035		53369	CHAIR, ARM	UPHOLST	OAK		12/31/1960		85.00	85.00
Hansen PI	L035		53390	BENCH	UPHOLST	OAK		12/31/1969		85.00	85.00
Hansen PI	L035		53421	TABLE 6*4	SQ LEGS	OAK		12/31/1960		100.00	100.00
Hansen PI	L035		53422	DESK	2 DRW	WALNT		12/31/1960		95.00	95.00
Hansen PI	L035		53446	CHAIR, ARM	OAK			5/31/1977		110.00	110.00
Hansen PI	L035		53447	CHAIR, ARM	UPHOLST	OAK		12/31/1960		95.00	95.00
Hansen PI	L035		53525	TABLE 9*4	OAK			12/31/1960		100.00	100.00
Hansen PI	L035		53634	CHAIR	UPHOLST	OAK		12/31/1960		95.00	95.00
City&Cnty	1242		54683	CABINET	GLASS DR	OAK		12/31/1960		500.00	500.00
City&Cnty	1242		54702	BENCH	UPHOLSTE	OAK		12/31/1960		100.00	100.00

Antiques found  
 Sorted by Asset Number

LOCATION	FOUND	FOUND/NO #	NUMBER	DESCRIPTION	MODEL NO.	SERIAL NO.	ACQ DATE	PURCH AUTH	ASSET VALUE	ACCUM-DEPR
City&Cnty	1242		55695	BOOKCASE		TYPE SET	12/31/1960		185.00	185.00
City&Cnty	1242		56783	CABINET		OAK	12/31/1960		300.00	300.00
Govt Ctr	1243		57344	TABLE		BOARD	12/31/1960		130.00	130.00
Govt Ctr	1243		57573	TABLE, COFFEE		MARBLE TOP	12/31/1960		25.00	25.00
Govt Ctr	1243		57581	CHAIR, SIDE ARM		WICKER	12/31/1960		25.00	25.00
Govt Ctr	1243		57582	CHAIR, SIDE ARM		WICKER	12/31/1960		25.00	25.00
Govt Ctr	1243		57583	CHAIR, SIDE ARM		WICKER	12/31/1960		25.00	25.00
Govt Ctr	1243		57584	CHAIR, SIDE ARM		WICKER	12/31/1960		25.00	25.00
City&Cnty	1242		59400	MIRROR		OAK	12/31/1960		20.00	20.00
City&Cnty	1242		59403	TABLE		ROUND OAK	12/31/1960		200.00	200.00
City&Cnty	1242		59404	CABINET		OAK	12/31/1960		175.00	175.00
Govt Ctr	1243		59405	MIRROR		GOLDEN OAK	12/31/1960		100.00	100.00
Govt Ctr	1243		59406	BOOKCASE		WARNIKE	12/31/1960		250.00	250.00
City&Cnty	1242		59407	SOFA		FAINTING	12/31/1960	HORIUCHI	200.00	200.00
Govt Ctr	1243		59408	CHAIR		LEATHER OAK	12/31/1960		75.00	75.00
Govt Ctr	1243		59410	SECURITY SAFE		HERRING 4905	12/31/1960		60.00	60.00
City&Cnty	1242		59412	LOWBOY		GOLDEN OAK	12/31/1960	HORIUCHI	120.00	120.00
City&Cnty	1242		59414	TABLE		BOARD OAK	12/31/1960		120.00	120.00
Govt Ctr	1243		59417	DESK		OAK	12/31/1960		500.00	500.00
	2		59418	CHAIR		OAK	12/31/1960		75.00	75.00
Govt Ctr	1243		59419	CHAIR		OAK	12/31/1960		120.00	120.00
Govt Ctr	1243		59420	TABLE		OAK	12/31/1960		120.00	120.00
City&Cnty	1242		59424	CABINET		OAK	12/31/1960		300.00	300.00
City&Cnty	1242		59425	CABINET		OAK	12/31/1960		180.00	180.00
City&Cnty	1242		59430	ADDING MACHINE		BRASS	12/31/1960		40.00	40.00
City&Cnty	1242		59431	ADDING MACHINE			12/31/1960		50.00	50.00
Govt Ctr	1243		59435	COMMODE		OAK	12/31/1960		150.00	150.00
	2		59436	CHAIR		LEATHER OAK	12/31/1960		100.00	100.00
Govt Ctr	1243		59437	FILE CABINET		2 DRAWER	12/31/1960		85.00	85.00
Govt Ctr	1243		59438	CABINET		TYPE SET	12/31/1960		60.00	60.00
Govt Ctr	1243		59439	CABINET		TYPE SET	12/31/1960		50.00	50.00
Govt Ctr	1243		59440	CABINET		TYPE SET	12/31/1960		80.00	80.00
10th East Sr.	L022		59442	PIANO		PLAYER	12/31/1960		1,000.00	1,000.00
10th East Sr.	L022		59443	BENCH		PIANO	12/31/1960		25.00	25.00
City&Cnty	1242		59444	BENCH		WAITTING OAK	12/31/1960		95.00	95.00
City&Cnty	1242		59445	BENCH		WAITTING OAK	12/31/1960		95.00	95.00
City&Cnty	1242		59446	BENCH		WAITTING OAK	12/31/1960		95.00	95.00
City&Cnty	1242		59448	COIN CHANGER		NICKLE PLATE	12/31/1960	63-37530	60.00	60.00
City&Cnty	1242		59449	COIN CHANGER		NICKLE PLATE	12/31/1960		60.00	60.00
Govt Ctr	1243		59457	CHAIR		SWIVEL OAK	12/31/1960		85.00	85.00
Capitol Thr	683		59459	ORGAN & BENCH		OAK	12/31/1960		4,000.00	4,000.00
City&Cnty	1242		59460	MOULDING		OAK	12/31/1960		5.00	5.00
Capitol Thr	683		59461	PIANO		GLAND BO	12/31/1960		2,000.00	2,000.00
Govt Ctr	1243		59463	TABLE			12/31/1960		120.00	120.00
Govt Ctr	1243		59464	COAT CLOSET		ANTIQUE WOOD	12/31/1970		120.00	120.00

Antiques found  
 Sorted by Asset Number

LOCATION	FOUND	FOUND/NO #	NUMBER	DESCRIPTION		MODEL NO.	SERIAL NO.	ACQ DATE	PURCH AUTH	ASSET VALUE	ACCUM-DEPR
Govt Ctr	1243		59465	TABLE	OAK			12/31/1960		75.00	75.00
City&Cnty	1242		59470	CHAIR	LEATHER	OAK		12/31/1960	HORIUCHI	85.00	85.00
Govt Ctr	1243		59476	BOARD TABLE	OAK			12/31/1960		120.00	120.00
Govt Ctr	1243		59478	BOOKCASE	GLASS DR	OAK		12/31/1960		200.00	200.00
Govt Ctr	1243		59481	CLOCK	SIMPLEX			12/31/1960		120.00	120.00
City&Cnty	1242		59485	DESK	ROLLTOP			12/31/1960		3,000.00	3,000.00
City&Cnty	1242		59486	TABLE	OAK			12/31/1960		150.00	150.00
City&Cnty	1242		59487	TABLE	BOARD			12/31/1960		95.00	95.00
City&Cnty	1242		59492	TABLE	OAK			12/31/1960		95.00	95.00
City&Cnty	1242		59493	BENCH	OAK			12/31/1960		100.00	100.00
City&Cnty	1242		59494	BENCH	OAK			12/31/1960		100.00	100.00
City&Cnty	1242		59495	TABLE	OAK			12/31/1960		175.00	175.00
City&Cnty	1242		59496	MIRROR	OAK			12/31/1960		100.00	100.00
City&Cnty	1242		59498	BENCH	OAK			12/31/1960		100.00	100.00
City&Cnty	1242		59499	BENCH	OAK			12/31/1960		100.00	100.00
City&Cnty	1242		59501	BENCH	OAK			12/31/1960		100.00	100.00
City&Cnty	1242		59503	MIRROR	OAK			12/31/1960		100.00	100.00
City&Cnty	1242		59507	MIRROR	OAK			12/31/1960		100.00	100.00
City&Cnty	1242		59511	CABINET	OAK			12/31/1960		125.00	125.00
City&Cnty	1242		59512	STAND	CHINES	CARIL		12/31/1960		200.00	200.00
Metro Hall	685		59514	TABLE	BOARD	OAK		12/31/1960		150.00	150.00
Metro Hall	685		59518	CABINET	OAK			12/31/1960		800.00	800.00
Metro Hall	685		59519	CABINET	OAK			12/31/1960		600.00	600.00
Metro Hall	685		59520	COUNTER	OAK			12/31/1960		500.00	500.00
Metro Hall	685		59521	CLOCK	SIMPLEX			12/31/1960		200.00	200.00
Metro Hall	685		59523	DESK	OAK			12/31/1960		400.00	400.00
Metro Hall	685		59524	REFRIGERATOR				12/31/1960		120.00	120.00
Metro Hall	685		59525	CABINET	OAK			12/31/1960		95.00	95.00
Metro Hall	685		59528	BOOK STAND /PODIUM	OAK			12/31/1960		85.00	85.00
Metro Hall	685		59532	MIRROR	OAK			12/31/1960		100.00	100.00
Hansen Pl	L035		59535	CHAIR	GREEN UP	OAK		12/31/1960		95.00	95.00
Metro Hall	685		59537	BOOKCASE	CLAWFOOT			12/31/1960		200.00	200.00
Govt Ctr	1243		59540	BOOKCASE	WARNIKE			12/31/1960		300.00	300.00
Hansen Pl	L035		61323	TABLE	PODIUM			12/31/1960		200.00	200.00
Hansen Pl	L035		61329	BENCH	UPHOLSTE			12/31/1960		300.00	300.00
Hansen Pl	L035		61345	CHAIR, ARM	UPHOLSTE	OAK		12/31/1960		85.00	85.00
Hansen Pl	L035		61369	CHAIR	UPHOLSTE	GREEN		12/31/1960		85.00	85.00
Hansen Pl	L035		61370	CHAIR, SIDE	UPHOLSTE	OAK		12/31/1960		85.00	85.00
Hansen Pl	L035		61372	CHAIR, ARM	UPHOLSTE	OAK		12/31/1960		85.00	85.00
Hansen Pl	L035		61373	CHAIR, ARM	UPHOLSTP	OAK		12/31/1960		85.00	85.00
	2		63864	SOFA (COUCH)	FAINTING	HARDWOOD		12/31/1960		175.00	175.00
Metro Hall	685		67231	STUDY TABLE-ANTIQU	OAK			12/31/1960		80.00	80.00
Salt Palace	8		89943	ORNATE ORGAN		NONE		11/6/1969	ARENAFAN	-	-
Govt Ctr	1243		92460	COAT RACK	OAK			12/31/1960	HORIUCHI	50.00	50.00
Govt Ctr	1243		92461	MIRROR	OAK			12/31/1960	HORIUCHI	50.00	50.00

Antiques found  
 Sorted by Asset Number

LOCATION	FOUND	FOUND/NO #	NUMBER	DESCRIPTION	MODEL NO.	SERIAL NO.	ACQ DATE	PURCH AUTH	ASSET VALUE	ACCUM-DEPR	
Govt Ctr	1243		92463	BOOKCASE	OAK & GLASS		12/31/1960	HORIUCHI	350.00	350.00	
Govt Ctr	1243		92464	CHANGE COUNTER	BRANDT	AUTO Cashier	12/31/1960		100.00	100.00	
			Found	94 of 227 antiques	41.41%			ORGN TOTAL	ACCUM-DEPR:	42,418.00	42,418.00
								TYPE TOTAL	ASSET-VALUE:	84,741.00	84,741.00
								TYPE TOTAL	ACCUM-DEPR:	42,418.00	42,418.00
								ORGN TOTAL	ASSET-VALUE:	42,418.00	42,418.00