

# INTERNAL AUDIT REPORT

## CITY OF MANCHESTER

### NEW HAMPSHIRE



### **General Fixed Asset Account Group Balance at June 30, 2001**

(Excluding Work in Process)

**Prepared by**

**City of Manchester, NH – Finance Department**

**Internal Audit Division**

**INTERNAL AUDIT REPORT  
CITY OF MANCHESTER, NEW HAMPSHIRE  
GENERAL FIXED ASSET ACCOUNT GROUP BALANCE AT  
JUNE 30, 2001  
(EXCLUDING WORK IN PROCESS)  
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October 4, 2001

Committee on Accounts, Enrollment and Revenue Administration  
City of Manchester, New Hampshire  
Honorable Aldermen: Hirschmann, Thibault, Pinard, Lopez and Levasseur

Dear Honorable Committee Members:

At the July 2001 Committee on Accounts, Enrollment and Revenue Administration (COA) meeting, a request was made by Internal Audit (IA) to audit the balances reported in the General Fixed Asset Account Group (GFAAG) at June 30, 2001.

IA performed tests of the balances reported at June 30, 2001 in the HTE accounting system for all general fund capital asset accounts (excluding construction work in process).

The audit procedures began with an evaluation of the internal controls in place during fiscal year 2001 over capital assets maintained by the City's general fund. Based on the understanding of the internal control structure, a sample of 120 items was selected as follows:

- 10 largest dollar value buildings plus 10 randomly selected buildings
- 10 largest dollar value land parcels plus 10 randomly selected land parcels
- 10 largest dollar value improvements plus 10 randomly selected improvements
- 10 largest dollar value vehicles plus 20 randomly selected vehicles
- 10 largest dollar value equipment items plus 20 randomly selected equipment items

IA then physically identified each selection and attempted to trace the reported cost to source documentation.

## **Conclusion**

IA was able to physically identify 119 out of 120 selections. The one selection that could not be found was declared surplus the prior year and the records in the HTE Continuing Property Records (CPR) module had not been updated (see observation 4). Cost documentation for vehicles and equipment were not available for a large percentage of selections but the costs recorded appeared to be reasonable. Land, buildings and improvements documentation was available for a majority of selections however there needs to be some improvement in record retention (see observation 1).

From the review of the internal control structure in place during fiscal year 2001 it was noted that there is a lack of segregation of duties at several departments (see observation 2) and a need to track and document vehicle costs in a more formalized manner (see observation 3).

The draft audit report and draft observation work sheets were sent to a variety of departments for review and comment. The observations generated and the auditee written responses, where appropriate, are included starting on page five. The auditee responses indicate general agreement with the reports recommendations and states that corrective action will immediately be, or have already been, taken. We appreciate the courtesy and cooperation of the staff and administration of all the department personnel who rendered assistance on this assignment.

Respectfully Submitted,

Kevin Buckley, CPA  
Internal Audit Manager

## **INTRODUCTION**

### **AUDIT BACKGROUND**

At the July 2001 meeting of the Committee on Accounts, Enrollment & Revenue Administration it was requested that a financial related audit of the June 30, 2001 General Fixed Asset Account Group balance be conducted. The Finance Officer of the City of Manchester (City) has been designated by state law, city charter and local ordinance with the authority to conduct such examinations and audits.

Our audit was conducted in accordance with generally accepted auditing standards, as promulgated by the American Institute of Certified Public Accountants, as well as standards applicable to financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### **AUDIT SCOPE AND OBJECTIVES**

IA performed tests of the balance reported at June 30, 2001 in the HTE accounting system for all general fund capital asset accounts (excluding construction work in process). The audit included documentation and review of the internal control system in place during fiscal year 2001.

The results of our testing are included in the recommendation and observation section of this report starting on page five.

### **BACKGROUND OF AUDIT**

In the early 1990's the Finance Department undertook a project to obtain historical cost data for the City's fixed assets in order to be in compliance with Generally Accepted Accounting Principles (GAAP). GAAP required that governments report the historical costs of all capital assets in the General Fixed Asset Account Group for general fund agencies. Starting with this current fiscal year (FY2002) the Government Accounting Standards Board (GASB) has required that the cost of general fund capital assets be shown in the main Financial Statements of the City and depreciation calculated. This has raised the audit importance of the capital asset balance being reported. This internal audit was designed to determine the completeness and accuracy of the accounting records in preparation of reporting the balance in the financial statements.

**CITY OF MANCHESTER NH  
GENERAL FIXED ASSET ACCOUNT GROUP  
(EXCLUDES CONSTRUCTION WORK IN PROCESS)  
JUNE 30, 2001**

**General Fixed Assets**

Land	\$ 15,042,481
Buildings	102,427,841
Improvements Other Than Buildings	8,167,088
Equipment	4,987,198
Vehicles	14,555,085
<b>Total General Fixed Assets (excluding CWIP)</b>	<b>\$ 145,179,693</b>

**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS ACCOUNT GROUP**

	Balance June 30, 2000	Additions	Retirements	Transfers Through CWIP	Balances June 30, 2001
Land	\$ 15,043,050	\$ -0-	\$ -0-	\$ (569)	\$ 15,042,481
Buildings	106,658,913	47,467	(4,522,552)	244,013	102,427,841
Improvements	8,167,088	-0-	-0-	-0-	8,167,088
Equipment	4,853,947	154,307	(21,056)	-0-	4,987,198
Vehicles	14,158,753	666,432	(270,100)	-0-	14,555,085
<b>Total</b>	<b>\$ 148,881,751</b>	<b>\$ 868,206</b>	<b>\$ (4,813,708)</b>	<b>\$ 243,444</b>	<b>\$ 145,179,693</b>

## **FINDINGS AND RECOMMENDATIONS**

The following five observations and recommendations were presented as a result of the test work performed by IA. Where appropriate the observations were presented to departmental personnel for comment and the comments are included in the “Auditee Response” section of the observation. Some observations may be directed at the City as a whole and require action or direction of the Committee on Accounts, Enrollment and Revenue Administration and no response has been included.

### **OBSERVATION 1: LACK OF DOCUMENTATION AVAILABLE TO SUPPORT COSTS**

The third generally accepted standard of fieldwork, as promulgated by the AICPA, requires that “Sufficient competent evidential matter is to be obtained through inspection, observation, inquiries, and confirmations to afford a reasonable basis for an opinion regarding the financial statements under audit”. As part of the test work used to determine if the capital asset balance reported in the City’s financial statements at June 30, 2001 was fairly stated, the following procedures were performed:

A sample of 120 items was selected for testing. The sample was selected by taking the ten largest dollar value items in each of the five asset classes and then randomly selecting the remainder of the items. To determine if the items existed, each item was physically identified. To determine if the reported cost was fairly stated the cost was traced back to the supporting documentation. Supporting documentation in this case means vendor invoice or contract remittance request. For some of the older buildings, land and improvements where early records were difficult to find old deeds, contracts and city reports were used.

Of the sample of 120 items the following observations were noted.

In the early 1990’s the Finance Department undertook the massive project of obtaining historical costs for the City’s fixed assets. Reporting fixed assets is required by Generally Accepted Accounting Principles. The Finance Department developed a manual for departmental use on the procedures for fixed asset identification and accounting. The manual did not address record retention. At the time the City was adhering to the State of NH record retention rules that required that records be maintained for seven years. Recently a capital assets manual has been posted to the shared drive for use by all departments however, most departments do not appear to be aware of its existence. The manual also does not emphasize the documentation that needs to be maintained at the department level and who is responsible for record keeping. Due to these problems the level of documentation maintained at each department varied from poor to excellent depending on the department and class of asset. When the City changed software from the LGFS accounting package to HTE in 1997 a cross-reference to the supporting documentation for cost was not available from the LGFS system. As a result for items entered prior to 1997 this field has been left blank in the HTE Continuing Property Records (CPR) module. Documentation for all items is possibly available in archives but due to poor cross-referencing to purchase orders of older assets in the CPR module this was not attempted. The test work revealed the following conditions, by class of asset.

## Land, Buildings and Improvements

When the Finance Department undertook the fixed asset project to gather documentation to support the costs recorded for all land, buildings and improvements owned by the City this documentation was put into several three ring binders and placed into archives. Recent additions of these classes for schools and some City buildings are the responsibility of Public Building Services, which does an adequate job of compiling this information. It is not clear who is responsible for maintaining this information at other departments or the manner that it is to be kept. There also seems to be confusion on how long to hold on to this information.

Out of the sample of 20 land parcels selected for testing it was noted that 4 parcels lacked any documentation to support the amounts reported. The total dollar amount of the unsupported parcels was \$1,619,734 or 25.3% of the sample.

Out of the sample of 20 buildings selected for testing it was noted that 2 buildings did not have adequate supporting documentation. The total dollar amount of the unsupported buildings was \$38,308 or less than 1% of the sample.

Out of the sample of 20 improvements other than buildings selected for testing 3 lacked adequate supporting documentation. The total dollar amount of unsupported improvements was \$202,476 or 5.3% of the sample.

## Vehicles

Testing of general fund agencies' vehicles revealed that this class of assets had the widest range of documentation levels among departments. The Police Department maintenance garage maintained an excellent set of records for their vehicles. Each vehicle was assigned its own folder in a file cabinet that contained not only all costs associated with the purchase but also all related warranty and repair records. The Highway Department maintenance garage also had similar excellent records for vehicles purchased in the last eight years but limited records for vehicles older than that. All other departments that we tested did not maintain specific files on vehicles. IA did not test vehicles maintained by enterprise fund agencies. If the vehicle was less than five years old the supporting documentation was usually available in the vendor files but any records that are older than that are routinely sent to archives per the Finance Department record retention policy. Out of 30 vehicles tested 22 did not have adequate documentation available. The total dollar amount of vehicles with inadequate documentation available was \$4,071,751 or 92.8% of the sample.

## Equipment

The City does not have a specific requirement for departments to retain documentation on capital assets for any period of time. Departments generally follow the State of NH record retention policy for all documentation and only retain records for seven years. No department that was tested retained files specific to their capital assets. The only department that maintained files in a manner sufficient to easily retrieve cost documentation for their equipment was the Police Department. All other departments retained cost documentation by vendor in the accounts payable files. Out of 30 equipment items tested 5 items had cost documentation readily available. It would be possible to

retrieve these records from archives if the equipment record in the Continuing Property Records module contained the purchase order reference. Out of 30 items tested only one record contained this information. The total dollar amount of equipment with inadequate documentation available was \$833,779 or 80% of the sample.

RECOMMENDATION:

The City should develop specific requirements regarding capital asset records retention.

The Finance Department should update the new Capital Assets Policy and Procedures Manual to reflect record keeping requirements and responsibilities and distribute it to all departments as soon as possible. The changes to the manual should reflect that:

One department should be designated to maintain documentation for all land, buildings and improvements for the City.

The individual departments responsible for each vehicle or piece of equipment with a value over \$5,000 should maintain a file for each item that would include all cost documentation and other pertinent information, such as warranties, for the life of the asset. When an asset is transferred to another department the file should go with it to the receiving department. Only when an asset is disposed of should the records be archived.

AUDITEE RESPONSE:

No auditee response required. For Committee on Accounts, Enrollment and Revenue Administration consideration only.

OBSERVATION 2: **INADEQUATE SEGREGATION OF DUTIES - PERSONNEL WITH HTE INPUT ACCESS ALSO HAVE AUTHORITY TO APPROVE THE A900**

An incompatible duty is one that would put an individual in the position to both commit an error or irregularity and then conceal it. In practice, three types of functions are commonly considered to be mutually incompatible: authorization, record keeping and custody. Ideally no individual should be able to 1) authorize a transaction, 2) Record the transaction in the accounting records and 3) maintain custody of the assets resulting from the transaction. From the review of procedures over the purchase, recording and authorization functions several individuals were noted to have incompatible duties or access to the HTE system that does not reduce to a relatively low level the risk that an error or irregularity can be committed and not discovered in the course of an employee's regular duties in a timely manner. These individuals had access to posting in HTE of purchasing transactions in the Purchasing and Inventory (P&I) module and property transactions in the Continuing Property Records (CPR) module as well as being an authorized signer to the A900. The A900 is the list of invoices and checks that are about to be printed.

Signing the A900 signifies that the invoices are correct and the checks can be printed and delivered. Following is a list of departments that have employees whose duties are incompatible.

DEPARTMENT	DUTIES	CPR ACCESS	P&I ACCESS
Building	Sign A900	Yes	Yes
Airport	Sign A900	Yes	Yes
Welfare	Sign A900	Yes	Yes
City Clerk	Sign A900	Yes	Yes
Police	Sign A900	Yes	Yes
Aggregation	Sign A900	Yes	Yes
Info Systems	Sign A900	Yes	Yes
MEDO	Sign A900	No	Yes
OYS	Sign A900	No	Yes

The authority to approve expenditures by signing the A900 is the key control to ensure that improper expenditures are not made by departments. Individuals who are authorized to sign the A900 should not have the ability to post purchase or property transactions to the HTE system. While employees at the Manchester Economic Development Office (MEDO) and Office of Youth Services (OYS) did not have CPR access, being an Authorized signor of the A900 and having access to P&I are incompatible duties of authorizing and posting financial transactions.

**RECOMMENDATION:**

Access to input functions for purchasing and CPR modules in HTE should not be allowed to the individuals who are responsible for approving the expenditures and purchase of equipment. Each department should have one person who normally signs the A900 who has no input authority in the HTE. In the case of a department with limited employees a second signor could be used in cases where the usual A900 signor is unavailable to assure that the individual’s work has been checked.

**AUDITEE RESPONSES:**

**Building** (Administrative Services Manager)

I agree with the observation. I will withdraw my authorization to sign the A900. Instead they will be signed by either the Building Commissioner or Deputy Building Commissioner.

**Airport** (Business Services Officer)

We concur. We have removed my authority to sign the A900. Even though we are not the department responsible for setting up security access and although I have never entered a purchase order into the HTE system.

**Welfare** (Administrative Services Manager)

I agree with the observation, however Welfare is a relatively small department with a complement of eleven employees including the Welfare Commissioner. HTE update access was granted to only four of our employees. If the recommendation of limiting A900 approval is adopted, the Welfare Department would have only two options: (1) remove HTE access capability from one of the above positions, or (2) assign approval and verification of the A900 to a member of the casework staff

In regard to option 1, HTE update capability is required by each of the positions in order to provide backup in event of illness or vacation.

In regard to option 2, to the best of my knowledge, no member of the casework staff has an accounting background that would facilitate the review of the A900. Since approval of the A900 is time sensitive, I'm not sure who on the casework staff would have time to perform this function considering the caseload that exist within the department.

As I mentioned above I agree with this observation, but I feel implementing this procedure might present problems within the Welfare Department.

**City Clerk** (City Clerk)

The persons responsibility was for internal approve of the A900 for those individuals under her supervision and not for her own work. So that there is no misconception or any inappropriate authority in the future we have, effective today, assigned approval of the A900's to the Deputy City Clerk, the Deputy Clerk of Licensing and Facilities and the City Clerk.

**Police** (Business Services Officer)

I concur that there should be a segregation of duties and as BSO I need to access the P&I and CPR modules so I should not have the authority to sign the A900s.

**Aggregation** (MAAP Administrator)

Partially agree. This individual does not have access to create POs in P&I. In addition since July 1, 2001 there has been additional management approval on the A900.

**Info Systems** (Director of Information Services)

Info System agrees with the observation. This position will no longer have authority to approve expenditures by signing the A900.

**MEDO** (Assistant Economic Development Director)

I do not agree with the observation. I do not know how or why the Assistant Economic Development Director was granted the ability to record transactions in the P&I accounting records,

but since that individual never accesses those records, we would agree to restrict access to P&I Inquiry-only access.

To correct this situation, we have sent a request to the Director of Information Systems to change the Assistant Economic Development Director's access to the P&I accounts to inquiry only.

**OYS (Acting Director)**

OYS agrees with the observation and will call Information Services to have the Acting Director's name removed from P&I access.

**OBSERVATION 3: VEHICLE USAGE AND COST DOCUMENTATION**

As vehicles age and wear out they become more expensive to maintain and operate and less reliable and safe to operate. Vehicles should be replaced when the sum of their capital costs, which decline as they age and operating costs which rise as they age, are at a minimum. For passenger vehicles this can be expressed as the point where the total per mile operating cost (capital plus operating costs) exceeds the City per mile reimbursement rate for personal vehicle usage. The formula to calculate this is  $((\text{purchase costs-surplus value}/\text{estimated useful life})+\text{operating costs}) / \text{City used miles in the preceding year}$ . Operating costs = gas + oil + repairs + insurance and any other incidental expenses incurred to keep the vehicle on the road in the preceding year. When this rate exceeds the City reimbursement rate (currently 34.5 cents/mile) it should trigger an analysis to determine if the vehicle should be replaced. For special use vehicle such as large trucks or earth moving machines a similar calculation can be developed.

In order to perform this calculation careful record keeping is essential. The City does not have written policies and procedures that would require and instruct departments how to keep such records and who is responsible for the records.

**RECOMMENDATION:**

A written policy should be developed requiring all vehicles to track mileage and operating costs as they incur on a daily motor vehicle use form. At the end of the month this form would be submitted to the City maintenance garage responsible for the vehicle. At year-end a summary annual report should be prepared for each vehicle and filed in an equipment file maintained for each vehicle. This would allow maintenance personnel to have a vehicle cost history to help in determining which vehicles to surplus. Vehicles with excessive cost per mile should be submitted for surplus and possible replacement. As all vehicles do not age in the same manner this would help in determining replacement by the most costly vehicles first.

**AUDITEE RESPONSE:**

No auditee response required. For Committee on Accounts, Enrollment and Revenue Administration consideration only.

**OBSERVATION 4: ITEMS WITH OTHER POSTING ERRORS**

The third generally accepted standard of fieldwork, as promulgated by the AICPA, requires that “Sufficient competent evidential matter is to be obtained through inspection, observation, inquiries, and confirmations to afford a reasonable basis for an opinion regarding the financial statements under audit”. As part of the test work used to determine if the capital assets reported in the City’s financial statements existed at June 30, 2001, the following procedures were performed:

A sample of 120 items was selected for testing. The sample was selected by taking the ten largest dollar value items in each class and then randomly selecting the remainder of the items. To determine if the items existed, each item was physically identified.

Of the sample of 120 items the following observations were noted.

The June 30, 2001 capital asset balance reported a marked police cruiser as currently in use by the Pine Grove Cemetery. This cruiser had been declared surplus and replaced in the prior year. The result was to overstate the June 30, 2001 balance by \$13,633.

The Highway Department listed a 1988 Ford Sedan GO3726 as equipment ID 235-000911. This ID number is actually assigned to a newer cruiser. When the 1988 ford was replaced the old description was inadvertently entered in the description field. All other information was correctly entered.

The Office of the Tax Collector has a Mail Processor listed as being located in the Hampshire Plaza Lobby. From a search of the Continuing Property Records (CPR) database we noted 5 other equipment items with a cost over \$5,000 and with a location listed as being in Hampshire Plaza. All of these items have been moved to other locations since the new City Hall was renovated. In addition there were numerous items under \$5,000 with a location of Hampshire Plaza that have been moved to other locations.

The sample contained five fire engines with a location of the Fire Maintenance Garage but they were assigned to other fire stations. One fire truck showed a location of Rimmon St Fire Station. The Rimmon St. Station burned down several years ago. The truck was actually located at the station that replaced Rimmon St.

**RECOMMENDATION:**

Any changes to the status of an asset should be noted in the CPR database in a timely manner. The location of an asset should be the location that the asset is permanently assigned. If the item is temporarily assigned or loaned to another area the records need not be changed.

**AUDITEE RESPONSE:**

There was general agreement by all departments on this observation and the departments are in process of fixing the errors.

**OBSERVATION 5: LAND AND BUILDINGS RECORDED AT LESS THEN COST OR MARKET**

According to GASB Statement 34 all capital assets should be reported at their historical/original cost with the exception of donated assets that must be reported at fair market value at the time of donation. If determining historical cost is not practical due to inadequate records, reporting should be based on estimates of historical cost at the date of construction or purchase.

While reviewing the land and building accounts for the City we noted 27 capital assets that were recorded at zero dollars or a minimal amount that would not have reflected the market or actual cost at time of donation, construction or purchase.

**RECOMMENDATION:**

Most of the assets have been acquired by the City many years ago and in all probability cost records would be difficult if not impossible to find. It would therefore be necessary to estimate the original cost or market value at time of donation, construction or purchase. In addition most of the items would most likely fall below the \$5,000 minimum City reporting requirement. If it is determined that an estimate should be done the estimate should be documented using a generally accepted method such as back trending using inflation tables or comparison to other similar purchases occurring during the same time period. The cost of the asset must then be adjusted in the Continuing Property Records module.

**AUDITEE RESPONSE:**

Based on responses from the auditees responsible for the assets generated it has been determined that all of the land parcels and buildings in question are below the \$5,000 reporting threshold. As such for reporting purposes there would be no need to research the selections to arrive at a fair market value at the time of donation. There was general agreement that any new donated assets would be recorded at fair market value at the time of donation.

**APPENDIX  
CITY OF MANCHESTER NH  
SCHEDULE OF GENERAL FIXED ASSETS (EXCLUDING CWIP)  
AT JUNE 30, 2001**

	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Total</u>
<b><u>General Government</u></b>						
Building	\$ 0	\$ 0	\$ 0	5,985	\$ 133,812	\$ 139,797
City Clerk	0	90,304	0	86,948	26,446	203,698
City Solicitor	0	0	0	5,115	0	5,115
Economic Dev Office	4,109,431	0	0	5,294	0	4,114,725
Finance	105,000	0	0	36,114	0	141,114
Information Systems	0	0	0	1,281,511	14,375	1,295,886
Mayor	0	0	0	0	19,495	19,495
Personnel	0	0	0	5,000	0	5,000
Planning	44,714	768,974	0	32,306	0	845,994
Public Buildings	75,000	6,104,114	0	22,507	383,798	6,585,419
Tax Collector	0	0	0	5,332	0	5,332
Youth Services	0	0	0	6,075	0	6,075
<b><u>Public Safety</u></b>						
Fire Protection	661,291	4,621,151	55,714	443,110	5,626,237	11,407,503
Police Protection	96,115	3,445,944	52,716	505,285	887,537	4,987,597
<b><u>Health and Sanitation</u></b>						
Cemetery	71,255	298,604	0	273,303	218,911	862,073
Health	0	0	0	41,943	230,698	272,641
<b><u>Highway and Streets</u></b>						
Highway	108,104	1,273,763	800,565	581,254	5,999,842	8,763,528
Traffic	3,687,950	15,642,972	1,736,206	331,362	298,677	21,697,167
<b><u>Welfare</u></b>						
Welfare	27,488	109,955	0	0	0	137,443
<b><u>Education</u></b>						
Library	72,270	1,334,211	0	110,198	0	1,516,679
School	1,609,845	67,395,669	1,835,615	0	0	70,841,129
<b><u>Parks and Recreation</u></b>						
Parks & Recreation	4,374,018	1,342,180	3,686,272	1,208,556	715,257	11,326,283
<b>Total General Fixed Assets</b>						
Allocated to Function	\$ 15,042,481	\$ 102,427,841	\$ 8,167,088	\$ 4,987,198	\$ 14,555,085	\$ 145,179,693

**CITY OF MANCHESTER NH**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS (EXCLUDING CWIP)**  
**FOR THE YEAR ENDED JUNE 30, 2001**

	<b>General Fixed Assets Beginning Of Year</b>	<b>Additions</b>	<b>Deductions</b>	<b>Transfers</b>	<b>General Fixed Assets End Of Year</b>
<b><u>General Government</u></b>					
Building	\$ 139,797	\$ 0	\$ 0	\$ 0	\$ 139,797
City Clerk	203,698	0	0	0	203,698
City Solicitor	5,115	0	0	0	5,115
Economic Dev Office	4,110,000	5,294	0	(569)	4,114,725
Finance	141,114	0	0	0	141,114
Information Systems	1,295,886	0	0	0	1,295,886
Mayor	19,495	0	0	0	19,495
Personnel	5,000	0	0	0	5,000
Planning	845,994	0	0	0	845,994
Public Buildings	6,666,976	53,069	(134,626)	0	6,585,419
Tax Collector	5,332	0	0	0	5,332
Youth Services	6,075	0	0	0	6,075
<b><u>Public Safety</u></b>					
Fire Protection	11,422,105	0	(14,602)	0	11,407,503
Police Protection	4,952,661	57,551	0	(22,615)	4,987,597
<b><u>Health and Sanitation</u></b>					
Cemetery	801,676	68,753	(8,356)	0	862,073
Health	272,641	0	0	0	272,641
<b><u>Highway and Streets</u></b>					
Highway	8,413,358	541,161	(213,607)	22,616	8,763,528
Traffic	21,707,569	0	(10,402)	0	21,697,167
<b><u>Welfare</u></b>					
Welfare	137,443	0	0	0	137,443
<b><u>Education</u></b>					
Library	1,468,679	48,000	0	0	1,516,679
School	75,016,834	0	(4,419,717)	244,012	70,841,129
<b><u>Parks and Recreation</u></b>					
Parks & Recreation	11,244,303	94,378	(12,398)	0	11,326,283
<b>Total General Fixed Assets</b>					
<b>Allocated to Function</b>	<b>\$ 148,881,751</b>	<b>\$ 868,206</b>	<b>\$ (4,813,708)</b>	<b>\$ 243,444</b>	<b>\$ 145,179,693</b>