

9B

**OFFICES OF THE
STATE AUDITOR OF MISSOURI
JEFFERSON CITY**

OFFICE OF THE CIRCUIT ATTORNEY
CITY OF ST. LOUIS, MISSOURI
YEAR ENDED JUNE 30, 1988

MARGARET KELLY, CPA



OFFICE OF THE CIRCUIT ATTORNEY
CITY OF ST. LOUIS, MISSOURI

TABLE OF CONTENTS

	<u>Page</u>
STATE AUDITOR'S TRANSMITTAL LETTER.....	1-2
HISTORY AND ORGANIZATION.....	3-5
MANAGEMENT ADVISORY REPORT.....	6-14
SUMMARY OF FINDINGS	7

<u>Number</u>	<u>Description</u>	
1.	Contingent Fund.....	9
2.	Victims Witness Assistance Unit	10
3.	Expenditure Controls and Procedures	10
4.	Payroll and Personnel Policies and Procedures	12
5.	Controls over the Collection of Delinquent Taxes	13
APPENDICES:		15

Appendix

A	Statement of Revenues Collected, Fourteen Months Ended June 30, 1988.....	16
B-1	Statement of Expenditures by Fund Type, Fourteen Months Ended June 30, 1988	17
B-2	Statement of Appropriations and Expenditures - General Fund, Fourteen Months Ended June 30, 1988	18
C-1	Comparative Statement of General Fund Expenditures, Four Years Ended April 30, 1987, and Fourteen Months Ended June 30, 1988	19
C-2	Comparative Statement of Special Revenue Fund Expenditures, Four Years Ended April 30, 1987, and Fourteen Months Ended June 30, 1988	20



STATE AUDITOR OF MISSOURI

JEFFERSON CITY, MISSOURI 65102

MARGARET KELLY, CPA
STATE AUDITOR

(314) 751-4824

George A. Peach, Circuit Attorney
City of St. Louis, Missouri 63103

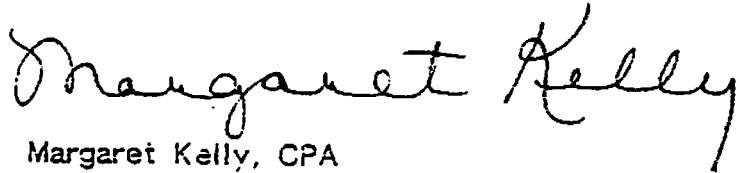
The State Auditor was petitioned under Section 29.230, RSMo 1986, to perform an audit of the city of St. Louis, Missouri. Accordingly, we have conducted a review of the Office of the Circuit Attorney, city of St. Louis. Our review included, but was not limited to, the year ended June 30, 1988. The purposes of our review were to:

1. Study and evaluate the office's system of internal controls.
2. Perform a limited review of certain management practices to determine the efficiency and effectiveness of those practices.
3. Review probable compliance with certain constitutional provisions, statutes, administrative rules, attorney general's opinion, and city ordinances as we deemed necessary or appropriate.
4. Perform a limited review of the integrity and completeness of the office's financial reporting system.
5. Perform procedures deemed necessary to evaluate petitioner's concerns.

Our review was made in accordance with generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed the office's financial records, payroll procedures and documents, expenditures, contractual agreements, and other pertinent procedures and documents; interviewed personnel of the Circuit Attorney's office; and compiled the information in the appendices from the records and reports of the Circuit Attorney's office. The data presented in the appendices were obtained from the city's accounting system. However, they were not verified by us via additional audit procedures and, therefore, we express no opinion on them.

The accompanying History and Organization is presented for informational purposes. This background information was obtained from management and was not subject to the auditing procedures applied by us in our review.

Our comments on management practices and related areas are presented in the accompanying Management Advisory Report.

A handwritten signature in cursive script that reads "Margaret Kelly". The signature is written in dark ink and is positioned above the printed name and title.

Margaret Kelly, CPA
State Auditor

June 16, 1989

HISTORY AND ORGANIZATION

OFFICE OF THE CIRCUIT ATTORNEY
CITY OF ST. LOUIS, MISSOURI
HISTORY AND ORGANIZATION

The Circuit Attorney is an elected position provided for in Section 56.430, RSMo 1986. George A. Peach has served as the Circuit Attorney, city of St. Louis, since January 1, 1977.

The duties and responsibilities of the Circuit Attorney's office include: enforcing all of the criminal state statutes, reviewing police arrest warrant applications, operating a Grand Jury and a Child Support Enforcement Unit, collecting delinquent state taxes for the Missouri Department of Revenue, and appearing in the city's Thirteen Circuit Court Divisions devoted to criminal cases.

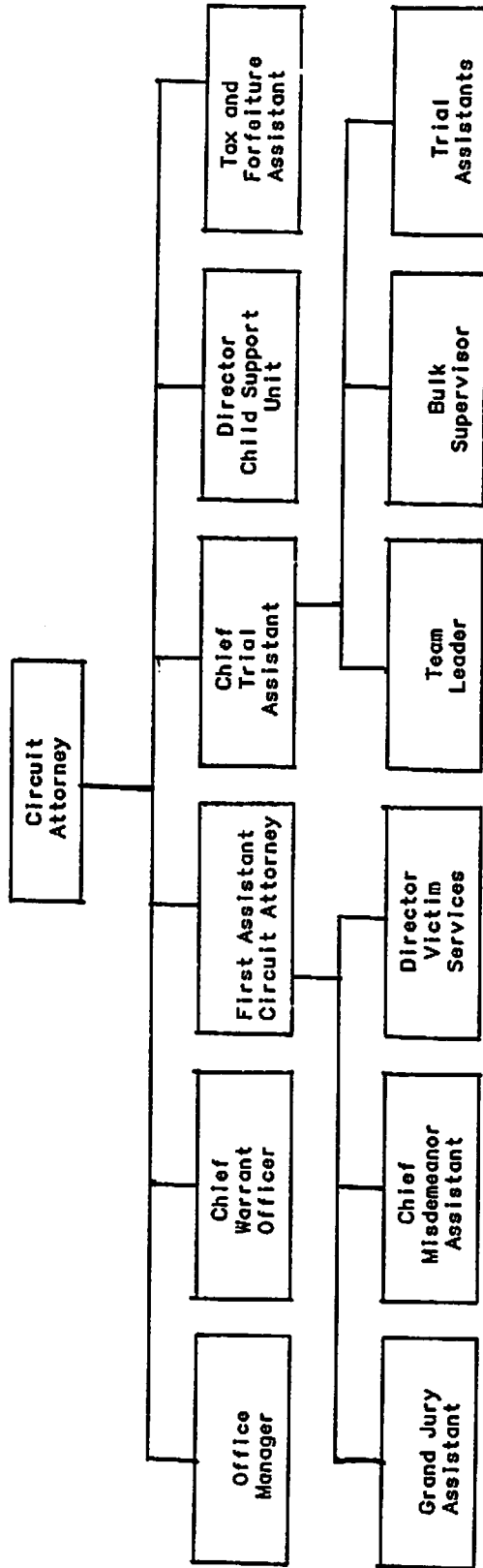
There are two divisions within the Circuit Attorney's office. They are the Criminal Division and the Child Support Enforcement Unit.

At June 30, 1988, key office personnel were as follows:

Samuel Bertolet, Chief Trial Assistant
Gary Randall, First Assistant Circuit Attorney
John Dockery, Director, Child Support Enforcement Unit
John Gruendler, Chief Warrant Officer
Barney Brown, Tax and Forfeiture Assistant
Vince Kolafa, Office Manager

At June 30, 1988, the Circuit Attorney's office employed approximately eighty-six full-time employees in the Criminal Division and sixteen in the Child Support Enforcement Unit.

OFFICE OF THE CIRCUIT ATTORNEY
CITY OF ST. LOUIS, MISSOURI
ORGANIZATION CHART
JUNE 30, 1988



MANAGEMENT ADVISORY REPORT

OFFICE OF THE CIRCUIT ATTORNEY
CITY OF ST. LOUIS, MISSOURI
SUMMARY OF FINDINGS

1. Contingent Fund (pages 9-10)

- A. Monthly bank reconciliations are not prepared.
- B. Receipts and disbursements are inadequately documented.
- C. The petty cash fund is not maintained at an imprest balance.

2. Victims Witness Assistance Unit (page 10)

Cash receiving, record-keeping, and cash disbursement functions are not properly segregated.

3. Expenditure Controls and Procedures (pages 10-12)

- A.1. A periodic reconciliation between the manual expenditures ledger and the Comptroller's expenditures report is not performed for the General Fund.
- 2. The manual ledgers for the General Fund and the CSEU were incomplete with regard to personal service benefits.
- B. All purchases with costs exceeding \$50 were not processed in accordance with the city's purchasing policies.

4. Payroll and Personnel Policies and Procedures (pages 12-13)

- A. Overtime sheets are not properly approved.
- B. Cumulative vacation and sick leave records are not maintained for the attorneys.
- C. There is inadequate supporting documentation for the approval of vacation and sick leave.
- D. The payroll, record-keeping, and check distribution functions are not properly segregated.
- E. There is a lack of supporting documentation for the authorization of compensatory time granted to the CSEU.

5. Controls over the Collection of Delinquent Taxes (pages 13-14)

- A. Responsibilities related to collection efforts are not adequately segregated.
- B. Checks are not restrictively endorsed immediately upon receipt and daily deposits are not made.

OFFICE OF THE CIRCUIT ATTORNEY
CITY OF ST. LOUIS, MISSOURI
MANAGEMENT ADVISORY REPORT

As part of our review of the Office of the Circuit Attorney, city of St. Louis, for the year ended June 30, 1988, we studied and evaluated the internal accounting control system to the extent needed to evaluate the system as required by generally accepted government auditing standards. For the purpose of this report, we have classified the significant internal accounting controls as cash, payroll, revenues, and expenditures. Our study included each of these control categories. Since the purpose of our study and evaluation was to determine the nature, timing, and extent of our audit procedures, it was more limited than would be needed to express an opinion on the internal accounting control system taken as a whole.

It is management's responsibility to establish and maintain the internal control system. In so doing, management assesses and weighs the expected benefits and related costs of control procedures. The system should provide reasonable, but not absolute, assurance that assets are safeguarded against loss, and that transactions are carried out as authorized by management and are recorded in a manner that will permit the subsequent preparation of reliable and proper financial reports.

Because of the inherent limitations in any internal control system, errors or irregularities may still occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation was made for the limited purpose described in the first paragraph and, thus, might not disclose all material weaknesses in the system. Accordingly, we do not express an opinion on the internal accounting control system of the city taken as a whole. However, our study and evaluation disclosed certain conditions that we believe are material weaknesses and these findings are presented in this report.

We reviewed probable compliance with certain constitutional provisions, statutes, ordinances, and attorney general's opinions as we deemed necessary or appropriate. This review was not intended to provide assurance of full compliance with all regulatory provisions and, thus, did not include all regulatory provisions which may apply. However, our review disclosed certain conditions that may represent noncompliance and these findings are presented in this report.

During our review, we identified certain management practices which we believe could be improved. Our review was not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in this report should not be considered as all-inclusive of areas where improvements may be needed.

The State Auditor was petitioned under Section 29.230, RSMo 1986, to audit the city of St. Louis. We included those procedures necessary in our judgment to evaluate the petitioner concerns and those concerns requiring corrective action are addressed in this report.

The period of review for the purposes stated above included, but was not limited to the period covered by the financial statements for the year ended June 30, 1988.

1. Contingent Fund

Section 56.530, RSMo 1986, establishes the Contingent Fund for the Circuit Attorney. Monies, not to exceed \$32,000 annually, are paid to the Circuit Attorney's office from fees set aside by the City Treasurer. The monies are used by the office to pay incidental expenses related to transporting witnesses, preparing causes for trial, and carrying out other official duties.

The Circuit Attorney periodically submits a voucher to the Comptroller's office for approximately \$2,500 from the Contingent Fund. The check is then deposited into an official checking account. A petty cash fund is also maintained. During our review of the Contingent Fund, we noted the following:

- A. Bank reconciliations are prepared once every six months. Differences between bank and book balances are not resolved. During the year ended June 30, 1988, there was a \$95 unreconciled difference between the audited book balance and the Circuit Attorney's book balance. This difference appears to be due to mathematical errors. Monthly bank reconciliations would help to detect such errors on a timely basis.
- B. Receipts and disbursements are inadequately documented. We noted a \$1,475 check was received from the Victims Witness Assistance Unit (VWAU) checking account. However, only \$1,275 was deposited into the Contingent Fund account. Bank documentation indicated a \$200 cash withdrawal was made, but there was no additional documentation regarding the use of the monies. To provide assurance Contingent Fund monies are properly spent, documentation should be maintained to support receipts and disbursements from the fund.
- C. The petty cash fund is not maintained at an imprest balance. The cash on hand plus petty cash vouchers or invoices cannot be reconciled to a constant dollar balance. To ensure the petty cash fund operates as intended, an imprest petty cash fund should be maintained, and periodically reconciled to cash on hand and unreimbursed expenses.

WE RECOMMEND the Circuit Attorney:

- A. Prepare monthly bank reconciliations, and investigate and resolve differences.
- B. Establish procedures to document all receipts and disbursements from the Contingent Fund.
- C. Maintain an imprest petty cash fund. Periodic reconciliations should be performed.

AUDITEE'S RESPONSE

- A. Accurate monthly bank reconciliations are now being performed.
- B. New methods have been implemented as of January 1, 1990, to have a record of all receipts and documentation for purchases and payments through the Contingency Fund.
- C. New procedures have been implemented with a receipt book for all petty cash purchases. An imprest balance is being maintained in this fund.

2. Victims Witness Assistance Unit

The VWAU provides financial assistance to victims or witnesses involved in felony court cases. The VWAU operates by virtue of a state grant from the Department of Public Safety.

The Circuit Attorney's office maintains a VWAU bank account and petty cash fund. One employee in the VWAU is responsible for receiving, recording and depositing receipts, recording disbursements, and reconciling the VWAU checking account. To increase controls over funds, the Circuit Attorney should initiate procedures to segregate the cash receiving, record-keeping, and disbursing functions. The bank reconciliations should also be reviewed by someone independent of the receipt and disbursement functions.

WE RECOMMEND the Circuit Attorney initiate procedure to segregate the cash receiving, record-keeping, and cash disbursing functions. Further, bank reconciliations should be reviewed by someone independent of the receipt and disbursement functions.

AUDITEE'S RESPONSE

Accurate monthly bank reconciliations are now being performed, and all money functions are now reviewed by the Unit Director.

3. Expenditure Controls and Procedures

- A. The Circuit Attorney's office processes payments for goods and services, including personal services, through the Comptroller's office. Monthly, the Comptroller sends an expenditure report to the Circuit Attorney's office, which lists the month's and year-to-date expenditures and appropriation balances for the General Fund and the Child Support Enforcement Fund (CSEF).

During our review, we noted a periodic reconciliation between the Circuit Attorney's office manual expenditures ledger and the Comptroller's expenditures report is not performed for the General Fund. The manual ledgers for the General Fund and the CSEF were incomplete with regard to the personal service and fringe benefit

charges. Reconciling the manual ledger to the Comptroller's expenditures report provides greater assurance errors will be detected and appropriation balances are sufficient to process payments.

B. Not all purchases with costs exceeding \$50 were processed in accordance with the city's purchasing policies.

1) During our review of expenditures, we noted two lease-purchase agreements were entered into without obtaining competitive bids. One lease agreement was for a copy machine and one was for a postage meter. The total payments made during the year ended June 30, 1988, were \$5,145 for the copier and \$1,072 for the postage meter. At the time these agreements were entered into, the city's purchasing policy required purchases of items with costs exceeding \$50 to be processed through the city's Supply Division.

2) Additional purchases made outside the competitive bid process include the following:

<u>Description</u>	<u>Cost</u>
Pamphlets	492
Floor tile installation	990
Office duct work	458

3) Price quotations were not retained for service-type expenditures. The Circuit Attorney's office purchased automobile liability insurance for \$2,976 during the year ended June 30, 1988. However, supporting documentation was not available to determine the reasonableness of the expenditures.

The need to purchase independent liability coverage appears questionable. The city is currently self-insured and such insurance may be absorbed by the self-indemnification plan.

To ensure the most economical purchase is made in compliance with the city's purchasing policies, bid proposals should be obtained for items exceeding the city's current dollar limit of \$200 and documentation should be retained.

WE RECOMMEND the Circuit Attorney:

- A. Maintain a complete manual ledger for the General Fund and the CSEF and perform a periodic reconciliation with the Comptroller's expenditures report.
- B. Obtain bid proposals for purchases of items exceeding the city's current dollar limit of \$200 and retain documentation. Consult with other city officials to determine whether the city's

self-indemnification plan for automobile liability insurance applies to the Circuit Attorney's office.

AUDITEE'S RESPONSE

- A. A manual ledger of expenditures through the General Fund is being kept and compared to the Comptroller's report. The only time this procedure was allowed to slide was during my secretary's maternity leave when I did not keep up with it. Her leave coincided with the audit period.
- B. We will seek bids for items over \$200 as required, but when the former rule of \$50 maximum was in effect, expediency often dictated going around this requirement in order to operate the office effectively. If the Board of Estimate and Apportionment will agree to self-insurance of our nine automobiles, I will gladly do so. This will be requested.

4. Payroll and Personnel Policies and Procedures

Our review of payroll and personnel policies and procedures revealed the following weaknesses:

- A. Overtime sheets do not indicate approval by supervisory personnel. Attorneys who work evenings in the warrant office and on Saturdays are allowed straight time payment for overtime worked. To be paid for the overtime, the attorneys must complete an overtime sheet. The overtime sheet indicates the attorney's names, dates worked, hours worked, social security number, and the attorney's signature. However, proper supervisory approval for the overtime is not indicated. Without approval, the risk is increased for excessive overtime costs. During the year ended June 30, 1988, overtime expenses totaled \$53,740. To reduce this risk, procedures should be established to ensure overtime sheets are reviewed and approved by the appropriate supervisor.
- B. Cumulative vacation and sick leave records are not maintained for the attorneys. Leave records maintained for the attorneys include monthly schedules of vacation or sick days taken, but are not cumulative. To adequately monitor vacation or sick leave, records should be maintained either on a perpetual or periodic basis indicating number of vacation and sick days accrued, used, and balance.
- C. There is inadequate supporting documentation for the approval of vacation and sick leave. Employees generally indicate on a sheet of paper the days and times they wish to take off. There was no supervisory review or approval indicated on these requests. Without a supervisory review or approval, there is less assurance the leave requests were reviewed to ensure the employee had accumulated sufficient vacation or sick leave balances.
- D. The payroll clerk, who is responsible for the payroll record-keeping function, also distributes payroll checks. This lack of segregation of duties increases the risk of misuse of payroll appropriations. To reduce this risk, procedures should be established to segregate the payroll record-keeping and the check distribution functions.

- E. There is a lack of supporting documentation for the authorization of compensatory time granted to Child Support Enforcement Unit (CSEU) employees. One day of compensatory time was credited to all except two new employees in April, May, June, and July 1987 and February 1988. The compensatory time was given for long hours worked as a result of a significant increase in the CSEU case load during that time. There was no documentation of the Circuit Attorney's authorization for the special compensatory time granted to the employees. Without supporting documentation, there is less assurance the compensatory time was properly authorized. Compensatory time of this nature should be supported by an authorization from the Circuit Attorney to ensure the item was properly authorized.

WE RECOMMEND the Circuit Attorney:

- A. Establish procedures to ensure overtime sheets are reviewed and approved by the appropriate supervisor.
- B. Maintain vacation and sick leave records of time accrued and used for all employees.
- C. Establish procedures to ensure vacation and sick leave requests are properly approved and reviewed.
- D. Initiate procedures to ensure the payroll record-keeping and check distribution functions are properly segregated.
- E. Maintain supporting documentation for special authorizations of compensatory time granted to employees.

AUDITEE'S RESPONSE

- A. All supervisors now approve any overtime permitted.
- B,C,
& E. Our records on vacation, sick leave, and compensatory time have been improved upon and accurate documentation for all these facets are being kept.
- D. Payroll and check distribution functions have been segregated.

5. Controls over the Collection of Delinquent Taxes

Through a cooperative agreement with the state of Missouri Department of Revenue, and as provided by Section 136.150, RSMo 1986, the Circuit Attorney assists the state in the collection of delinquent personal and business taxes. For its efforts, the city receives a 20 percent collection fee. Our review of controls related to the Circuit Attorney's collection efforts revealed the following concerns:

- A. Responsibilities relating to collection efforts are not adequately segregated. One individual is responsible for handling collection

notices, maintaining accounts receivable records, preparing deposits, transmitting collections to the state and making determinations of uncollectable accounts. When one individual is primarily responsible for all aspects of a function, the risks for inappropriate transactions, undetected errors, and misappropriated funds is significantly enhanced. To reduce this risk, record keeping, approval, and cash handling functions should be independently assigned. If this independent assignment is not feasible, at a minimum, an independent supervisory review should be conducted on a periodic basis.

- B. Checks received are not restrictively endorsed immediately upon receipt and deposits are not made on a daily basis. As a result, undeposited funds are not appropriately safeguarded prior to deposit. To ensure funds are properly safeguarded, checks should be restrictively endorsed immediately upon receipt and deposits should be made on a daily basis.

During the year ended June 30, 1988, the Delinquent Tax and Forfeiture Section of the Circuit Attorney's office had recorded receipts of \$725,190.

WE RECOMMEND the Circuit Attorney:

- A. Independently assign the cash handling and record-keeping functions related to the delinquent tax collection function. At a minimum, an independent supervisory review should be periodically conducted.
- B. Require all checks be restrictively endorsed immediately upon receipt. In addition, daily deposits of monies received should be made.

AUDITEE'S RESPONSE

- A. All record-keeping and cash receipt functions have been segregated.
- B. All checks and monies are now recorded upon receipt and forwarded to the state of Missouri Department of Revenue in accordance with their rules.

APPENDICES

Appendix A

OFFICE OF THE CIRCUIT ATTORNEY
CITY OF ST. LOUIS, MISSOURI
STATEMENT OF REVENUES COLLECTED
FOURTEEN MONTHS ENDED JUNE 30, 1988

(U N A U D I T E D)

	Collected Revenues
GENERAL FUND	
Senate Bill No. 601	\$ 35,804
Dishonored checks	30
Total General Fund	35,834
TRUST AND AGENCY FUNDS	
Prosecuting Attorney fee	36,052
Total Trust and Agency Funds	36,052
SPECIAL REVENUE FUNDS	
Parent locator-incentive	1,228,144
Miscellaneous	10,153
Total Special Revenue Funds	1,238,297
Total All Funds	\$ 1,310,183

Appendix B-1

OFFICE OF THE CIRCUIT ATTORNEY
CITY OF ST. LOUIS, MISSOURI
STATEMENT OF EXPENDITURES BY FUND TYPE
FOURTEEN MONTHS ENDED JUNE 30, 1988

(UNAUDITED)

	General Fund	Special Revenue Funds	Total (Memorandum Only)
PERSONAL SERVICE			
Salaries	\$ 2,449,005	426,718	2,875,723
Fringe benefits	312,748	59,148	371,896
Workers' compensation - disability	195	-0-	195
Overtime	50,734	3,006	53,740
Total Personal Service	2,812,682	488,872	3,301,554
EXPENSE AND EQUIPMENT			
Office supplies	12,552	8,183	20,735
Printed supplies	6,256	2,856	9,112
Office equipment	-0-	123	123
Miscellaneous equipment	-0-	1,425	1,425
Postage	5,160	5,500	10,660
Repairs to office and other operating equipment	4,186	-0-	4,186
Telephone and other communication	-0-	7,579	7,579
Office services	15,489	64,450	79,939
Participation in REJIS	174,690	32,432	207,122
Surity bond premium and insurance	3,890	-0-	3,890
Leisure trial	7,585	-0-	7,585
Total Expense and Equipment	229,808	122,548	352,356
Total Expenditures	\$ 3,042,490	611,420	3,653,910

Appendix B-2

OFFICE OF THE CIRCUIT ATTORNEY
 CITY OF ST. LOUIS, MISSOURI
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES - GENERAL FUND
 FOURTEEN MONTHS ENDED JUNE 30, 1988

(UNAUDITED)

	Appropriations	Expenditures	Appropriation Balance
PERSONAL SERVICE			
Salaries	\$ 2,395,142	2,449,005	(53,863)
Fringe benefits	307,814	312,748	(4,934)
Workers' compensation - disability	200	195	5
Overtime	46,044	50,734	(4,690)
Total Personal Service	2,749,200	2,812,682	(63,482)
EXPENSE AND EQUIPMENT			
Office supplies	23,300	12,552	10,748
Printed supplies	7,000	6,256	744
Postage	5,200	5,160	40
Telephone and other communication	950	-0-	950
Office services	20,000	15,489	4,511
Repairs to office and other operating equipment	5,875	4,186	1,689
Participation in REJIS	179,124	174,690	4,434
Surety bond premium and insurance	4,583	3,890	693
Contingency Fund	3,500	-0-	3,500
Leisure trial	25,000	7,585	17,415
Total Expense and Equipment	274,532	229,808	44,724
Total Expenditures	\$ 3,023,732	3,042,490	(18,758)

Appendix C-1

OFFICE OF THE CIRCUIT ATTORNEY
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE STATEMENT OF GENERAL FUND EXPENDITURES

(UNAUDITED)

	Year Ended				
	June 30, 1988*	April 30,			
		1987	1986	1985	1984
Salaries	\$ 2,449,005	2,014,218	1,954,155	1,842,283	2,075,647
Fringe benefits	312,743	365,529	332,716	363,000	242,420
Workers' compensation - disability	195	-0-	-0-	-0-	-0-
Overtime	50,734	42,331	37,871	40,840	42,812
Office supplies	12,552	7,717	7,185	9,001	10,238
Printed supplies	6,256	8,272	7,644	8,070	4,324
Postage	5,160	4,200	4,200	4,275	5,694
Telephone and other communications	-0-	-0-	-0-	946	444
Office services	15,489	23,979	22,583	21,042	27,335
Repairs to motor vehicles	-0-	-0-	-0-	128	-0-
Repair to office and other operating equipment	4,186	161	-0-	-0-	161
Miscellaneous contractual services	-0-	3,850	-0-	-0-	-0-
Participation in REJIS	174,690	148,338	123,278	106,124	105,455
Surety bond premium and insurance	3,890	3,022	3,720	2,708	3,567
Contingency Fund	-0-	-0-	-0-	-0-	9,913
Leisure trial	7,585	3,532	-0-	-0-	-0-
Parent locator	-0-	-0-	-0-	9,346	116,412
Mental health program	-0-	-0-	-0-	1,122	14,365
Total	\$ 3,042,490	2,625,149	2,493,352	2,408,885	2,658,787

* Fourteen months ended June 30, 1988.

Appendix C-2

OFFICE OF THE CIRCUIT ATTORNEY
CITY OF ST. LOUIS, MISSOURI
COMPARATIVE STATEMENT OF SPECIAL REVENUE FUND EXPENDITURES

(U N A U D I T E D)

	Year Ended				
	April 30,				
	June 30, 1988*	1987	1986	1985	1984
Salaries	\$ 426,718	343,568	332,384	377,481	-0-
Fringe benefits	59,148	64,303	58,271	69,445	-0-
Overtime	3,006	2,103	3,248	2,625	-0-
Office supplies	8,183	1,913	3,594	3,181	-0-
Printed supplies	2,856	1,256	1,988	1,605	-0-
Miscellaneous materials	-0-	69	-0-	-0-	-0-
Office equipment	123	2,108	-0-	-0-	-0-
Miscellaneous equipment	1,425	460	130	517	-0-
Postage	5,500	2,000	2,690	2,250	-0-
Telephone and other communication	7,579	3,692	613	-0-	-0-
Office services	64,450	49,508	42,286	11,158	-0-
Participation in REJIS	32,432	21,988	23,614	33,601	-0-
Total	\$ 611,420	492,968	468,818	501,863	-0-

* Fourteen Months Ended June 30, 1988.

* * * * *