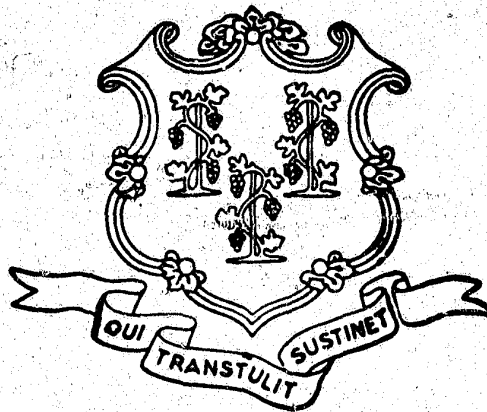


REPORT ON
STATE POLICE DEPARTMENT
FISCAL YEARS ENDED JUNE 30, 1976 AND 1977



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AUDITORS OF PUBLIC ACCOUNTS
STATE OF CONNECTICUT

FEB 28 1980

STATE OF CONNECTICUT ACQUISITIONS



AUDITORS OF PUBLIC ACCOUNTS
STATE CAPITOL
HARTFORD

LEO V. DONOHUE

November 14, 1978

HENRY J. BECKER JR.

AUDITORS' REPORT

STATE POLICE DEPARTMENT

FISCAL YEARS ENDED JUNE 30, 1976 AND 1977

We have made an examination of the financial records of the State Police Department for the fiscal years ended June 30, 1976 and 1977.

This report thereon consists of the Comments and Recommendations which follow, together with the Statements and Schedules listed below:

General Fund:

Statement 1 - Appropriations and Expenditures

Schedule 1a - Analysis of Expenditures by Character and Object

Schedule 1b - Analysis of Expenditures from Restricted
Accounts

Statement 2 - Revenue and Other Receipts and Reconciliation to
Receipts Reported by State Treasurer

Schedule 2a - Licensing, Permit and Inspection Fees

Schedule 2b - Refunds of Current Expenditures

Statement 3 - Analysis of Cash Receipts Credited to

Comptroller's Pending Receipts Account (7.013)

Statement 4 - Construction Project Allotments and Expenditures

Statement 5 - Accident Claims

Statement of Claims Receivable

Statement 6 - R. Graeme Smith Trust Fund

Balance Sheet

Statement 7 - Special Welfare Fund

Balance Sheet

Statement 8 - Special Welfare Fund

Summary of Income, Expenditures and
Changes in Fund Balance

Statement 9 - Special Welfare Fund

Cash Receipts and Disbursements

Comments

Foreword:

The State Police Department operates primarily under the provisions of Title 29, Chapter 529, Sections 29-1 through Section 29-179 of the General Statutes.

In general, it is the function of the Department to contribute toward achieving and securing public protection and safety. To attain this objective, it is its responsibility to assist in the investigation, detection and prosecution of any criminal matter or alleged violation of law, to enforce the State traffic laws, to issue, with or without fee, a variety of licenses and permits, and to make inspections of various establishments and equipment. The Commissioner of State Police also serves, in accordance with statutory direction, as the State Fire Marshall.

Officials:

During the two fiscal years covered by this examination, the officials of the State Police Department were as follows:

Commissioner:

Edward P. Leonard, appointed May 1, 1975

Executive Officer:

Lt. Colonel Walter P. Stecko, resigned June 1, 1976

Lt. Colonel Orlando P. Ragazzi, appointed August 1, 1976

Facilities:

As mentioned in our previous audit, the State Police Department is still in the process of gradually transferring operations from its headquarters located in Hartford to the Meriden Complex. The Department also maintains twelve stations (or barracks) in as many communities spaced throughout the State, and also maintains the Connecticut Police Academy which is being operated in conjunction with the Municipal Police Training Council.

Program Evaluation

Under the provisions of Public Act 75-245 and 75-425 the Auditors of Public Accounts have been authorized to expand the scope of any audit to include a review of the effectiveness or efficiency of the management of State programs. In order for any State agency to demonstrate clearly its aim to be both effective and efficient, there should be within that agency a program which can measure performance, proficiency and production of its own operation.

During the period covered by this audit, the Department received two grants from the Connecticut Justice Commission which were accounted for in the Federal contribution account entitled "Improved

Resource Development". These funds were used to finance two studies by a private consultant firm, to undertake a management resource allocation of all components of the Department. The first grant was a comprehensive study of operations at the Division and troop level and the second a similar study of Headquarters operating procedures. The results of these studies were furnished to the department, and included a detailed listing of recommendations for improving efficiency and effectiveness. The Department has already implemented several of these recommendations and is still in the process of reviewing recommendations for subsequent implementation.

Resume of Operations:

As mentioned in our previous audit report, the General Fund and Transportation Fund were consolidated under Public Act 75-568; all expenditures of the Department during the fiscal years covered by this audit report were budgeted under the General Fund.

Appropriations and expenditures are shown on Statement 1 of this report. An analysis of these expenditures, by character and object, is presented on Schedules 1a and 1b. A summary of expenditures, for comparative purposes, for the fiscal years ended June 30, 1975, 1976, and 1977, as set forth in these Schedules, with adjustments made to the 1974-1975 fiscal year when the Department was funded from both the General Fund and Highway Fund, is presented below:

	Fiscal Year Ended	
	June 30, 1975	June 30, 1976
<u>Budgeted Accounts:</u>	\$	\$
Personal services	13,469,866.62	13,517,975.42
Contractual services	2,287,880.30	2,077,150.41
Commodities	1,424,864.63	1,768,161.22
Sundry charges	107,900.00	115,349.15
Equipment	942,951.45	855,586.78
<u>Total Budgeted Accounts</u>	18,233,463.00	18,334,222.98
<u>Restricted Accounts</u>	792,563.40	1,366,119.28
<u>Total Expenditures</u>	\$19,026,026.40	\$19,700,342.26

	Fiscal Year Ended	
	June 30, 1976	June 30, 1977
<u>Budgeted Accounts:</u>	\$	\$
Personal services	13,517,975.42	14,999,127.73
Contractual services	2,077,150.41	2,301,333.51
Commodities	1,768,161.22	2,048,864.64
Sundry charges	115,349.15	320,942.11
Equipment	855,586.78	2,240,443.81
<u>Total Budgeted Accounts</u>	18,334,222.98	21,910,711.80
<u>Restricted Accounts</u>	1,366,119.28	1,969,075.97
<u>Total Expenditures</u>	\$19,700,342.26	\$23,879,787.77

Expenditures from budgeted accounts for personal services during the 1975-1976 and 1976-1977 fiscal years increased by \$48,108.80 and \$1,481,152.31, respectively. The increases were attributable in part to the increases in personnel of the Department. The increases in personnel, as measured by the Department's monthly personnel status reports, reflect the number of personnel on the payroll for the month of June in the following tabulations:

	Personnel at Final Pay Period of June		
	1975	1976	1977
Budgeted	1,159	1,126	1,211
Federal	38	36	30
<u>Total</u>	<u>1,197</u>	<u>1,162</u>	<u>1,241</u>
Police	867	838	879
Civilian	330	324	362
<u>Total</u>	<u>1,197</u>	<u>1,162</u>	<u>1,241</u>

The small increase in the cost of personal services during the 1975-1976 fiscal year was mainly the result of the regular annual salary increments to employees; partially offset by the decrease in the number of employees during the fiscal year and decreases in

payments for overtime and accrued sick leave at retirement payments. The significant increase during the 1976-1977 fiscal year was mainly due to the increase in employees during the fiscal year, the regular salary increments to employees, the upgrading of State troopers approved by the Personnel Policy Board and payment of the portion of the annual increment withheld during the 1975-1976 fiscal year.

Expenditures for equipment during the 1975-1976 and 1976-1977 fiscal years decreased by \$87,364.67 and increased by \$1,384,857.03, respectively.

The decreased expenditures during the 1975-1976 fiscal year were mainly the result of the Department receiving a \$55,000.00 Federal Highway Safety Grant titled "Operation Slowdown". This was processed on interdepartmental service transfers as refunds of current expenditures and the amount of \$52,148.34 was applied toward the cost of motor vehicle equipment.

The significant increase in expenditures during the 1976-1977 fiscal year was mainly the result of Special Act 77-6 of the General Assembly, approved March 24, 1977, appropriating \$1,500,000.00 for the purchase of equipment for the State Police Department. Motor vehicles purchased from budgeted accounts during the fiscal years ended June 30, 1975, 1976 and 1977, totalled, \$172, 164 and 422, respectively. The motor vehicles purchased in the 1976-1977 fiscal year were delivered to the Department during May and June of the fiscal year.

Expenditures for motor vehicle repairs increased by \$72,288.21 and \$62,190.80 during the 1975-1976 and 1976-1977 fiscal years, respectively. The increased expenditures were attributable chiefly to increased costs for services and the decreased purchase of motor vehicles over the fiscal years, resulting in motor vehicles being held in service for longer periods. The significant numbers of

motor vehicles purchased in the latter months of the 1976-1977 fiscal year were for the most part not available for police services until the 1977-1978 fiscal year.

Our previous audit report mentioned the transfer of the Federal grant referred to as the "Collect System" to the State Police Department and its effect on Departmental expenditures. Expenditures for the Collect System are paid from the Collect System restricted account and budgetary accounts. The expenses of the system mainly consist of recurring charges for data processing rentals and services and telephone services. A summary of the total recurring charges by source of payment for the fiscal years audited is presented below:

	Fiscal Year Ended June 30, 1976		
	<u>Totals</u>	<u>Budgetary Accounts</u>	<u>Restricted Accounts</u>
Telephone services	\$ 125,597.52	\$ 72,698.90	\$ 52,908.62
Data processing rentals	358,088.74	12,670.10	345,418.64
Data processing services	444,427.93	49,602.41	394,825.52
<u>Total Recurring Charges</u>	<u>\$928,114.19</u>	<u>\$134,961.41</u>	<u>\$793,152.78</u>

	Fiscal Year Ended June 30, 1977		
	<u>Totals</u>	<u>Budgetary Accounts</u>	<u>Restricted Accounts</u>
Telephone services	\$ 117,638.67	\$ 21,600.00	\$ 96,038.67
Data processing rentals	290,971.69		290,971.69
Data processing services	488,483.99	151,737.51	336,746.48
<u>Total Recurring Charges</u>	<u>\$897,094.35</u>	<u>\$173,337.51</u>	<u>\$723,756.84</u>

The expenditures from the Collect System will be more fully discussed under the section of this report "Restricted Accounts".

Telephone expenses from budgetary accounts increased by \$6,178.32 and decreased by \$55,345.36 during the fiscal years ended June 30, 1976 and 1977, respectively. The sizeable decrease in the 1976-1977 fiscal year was mainly from the increase in the Collect System payments for this expenditure category.

Data processing rentals decreased by \$24,146.19 and \$10,070.63 during the respective fiscal years ended June 30, 1976 and 1977.

Budgeted accounts expended \$22,965.00 and \$12,670.10 during the 1974-1975 and 1975-1976 fiscal years for Collect System rentals and during the 1976-1977 fiscal year no expenditures were made for this expenditure category.

Data processing services decreased by \$288,592.15 and increased by \$121,273.51 during the 1975-1976 and 1976-1977 fiscal years, respectively. Our previous audit report discussed the Department's disputing the charges billed by the State Data Center for the 1973-1974 fiscal year and, as a result of this protest, the 1974-1975 fiscal year expenditures represented payments for both the 1973-1974 and 1974-1975 fiscal years. This payment of two years charges during the 1974-1975 fiscal year chiefly accounted for the sizeable decrease in data processing services during the 1975-1976 fiscal year. The increase in the 1976-1977 fiscal year was mainly the result of the budgeted accounts paying a larger portion of the data processing charges during the 1976-1977 fiscal year as presented in the above schedule.

Motor vehicle supplies increased in each of the fiscal years of the audited period and were the major factor in the increased expenditures for commodities. A significant factor in this increase was the increase in price of gasoline during the period. Records for gasoline purchased during the period of our examination were compiled from data maintained in the Accounting Division and summarized below:

	<u>Gallons</u> <u>Purchased</u>	<u>(Cents</u> <u>Omitted)</u> <u>Cost</u>	<u>Average</u> <u>Cost</u> <u>per Gallon</u>
Fiscal Year 1974-1975	2,440,712	\$ 657,102	\$.2692
Fiscal Year 1975-1976	2,546,670	852,465	.3347
Fiscal Year 1976-1977	2,614,031	985,211	.3764

Sundry charges increased by \$7,449.15 and \$205,592.96 during the fiscal years ended June 30, 1976 and 1977, respectively. Public Act 76-400 of the 1976 Session of the General Assembly appropriated \$210,000.00 to finance operations of the State Narcotics Enforcement Coordinating Committee. This appropriation was administered by the State Police Department and accounted for the substantial increase in expenditures for sundry charges during the 1976-1977 fiscal year.

Schedule 1a of this report reveals that the Department paid from budgeted accounts the amounts of \$2,448.86 and \$157.09 for fringe benefits of employees whose salaries were paid from Federal contribution accounts. The amount for the 1975-1976 fiscal year was charged to the budgeted accounts by processing a correction memo transferring the amount originally charged to the Federal account, to the Budgeted Accounts - other expense appropriation, and coded under the expenditure classification of sundry operating expenses. The charge for the 1976-1977 fiscal year was paid from the Criminal Justice administration grant (#650 - matching funds). Fringe benefits for employees paid by Federal funds should be charged to the respective Federal Contribution account for which the positions were established and from which were budgeted the payment of fringe benefits. The payment of such charges from other accounts is contrary to procedures set forth by the State Comptroller for the payment of fringe benefits.

Public Act 75-553 of the 1975 Session of the General Assembly provided for the establishment of a sex crime analysis unit within the State Police Department which would be operative on or before

October 1, 1976. The sum of \$25,000.00 was appropriated to carry out the purpose of this Act. The appropriation and expenditures for the Sex Crime Analysis Unit are shown on Statement 1 of this report. A summary of expenditures by major classification for the fiscal years is presented below:

	Fiscal Year Ended June 30,		
	<u>Totals</u>	<u>1976</u>	<u>1977</u>
Contractual services	\$ 7,612.07	\$ 2,961.56	\$ 4,650.51
Commodities	3,620.45	206.46	3,413.99
Equipment:			
Educational	1,612.57		1,612.57
General Plant	2,680.80		2,680.80
Office	8,384.59	3,274.37	5,110.22
<u>Total Expenditures</u>	<u>\$23,910.48</u>	<u>\$6,442.39</u>	<u>\$17,468.09</u>

The significant expenditures in contractual services were the out-of-State travel category, which in the most part involved schooling and attendance at Seminars of individuals assigned to the unit at a cost of \$4,367.35 and the services of an outside professional consultant at a cost of \$1,400.00 to prepare a grant application for Federal funds relative to the unit. The main expenditure in the commodity classification was for repair materials of \$2,628.00 to renovate the office established in the Meriden Complex. The balance of the appropriation, \$1,089.52, lapsed at June 30, 1977.

Revenues and other receipts of the Department during the fiscal years examined are shown on Statement 2 of this report. A summary for comparative purposes for the fiscal years ended June 30, 1975, 1976, and 1977, as set forth in this Statement, with adjustments to the 1974-1975 fiscal year to reflect revenue coding changes in the sale of motor vehicles and private contribution categories, is presented below:

	(Nearest Dollar Cents Omitted)		
	Fiscal Years Ended June 30,		
	1975	1976	1977
Fees from licenses, permits and inspections	\$ 145,194	\$ 113,229	\$ 107,568
Miscellaneous revenue:			
Copies of abstracts	70,685	72,459	71,482
Sales tax		6,847	13,515
Services of resident State policemen	365,476	1,257,488	965,373
Sale of motor vehicles	58,042	88,117	24,803
Private contributions	326,765	494,428	468,881
Federal contributions		37,463	9,996
Refunds of prior year expenditures	1,050	806	53,474
Refunds of current year expenditures	603,537	594,318	631,763
Miscellaneous	12,706	3,479	27,663
<u>Total Revenues and Other Receipts</u>	<u>\$1,583,455</u>	<u>\$2,668,634</u>	<u>\$2,374,518</u>

Fees from licenses, permits and inspections declined by \$31,965.00 and \$5,661.00 for the fiscal years ended June 30, 1976 and 1977, respectively. Our previous audit report mentioned the legislation lengthening the period covered by weapons permits from one to five years. As a result of this legislation, no weapon permit renewals were processed during the period covered by this audit report. New weapon permits issued during the fiscal years ended June 30, 1975, 1976 and 1977, were 8,108, 6,035, and 4,772, respectively. The decrease in new permits during the 1975-1976 fiscal year coupled with the change in the renewal period reduced revenue from weapon's permits by \$40,662.00. This amount was offset by an increase of \$8,550.00 from the licensing of private detectives, security services and professional bondsmen and can be explained by the previously mentioned decline in fees for the 1975-1976 fiscal year. The decrease in the 1976-1977 year was chiefly the result of the further decline in new weapons permits partially offset by the receipt of \$4,000.00 from registration fees for games of chance. This fee was established by Public Act 76-406 of the 1976 Session of the General Assembly and became effective October 1, 1976, requiring an annual registration fee

of \$250.00 for any person, firm, or organization to contract, or operate, or conduct any games of chance in the State.

Reimbursements from towns for services of resident State Policemen increased by \$892,012.70 and decreased by \$292,115.09 during the 1975-1976 and 1976-1977 fiscal years, respectively. Presented below is an analysis of the activity for this service for the fiscal years covered by this audit:

	<u>Fiscal Years Ended June 30,</u>	
	<u>1976</u>	<u>1977</u>
<u>Receivables, beginning of fiscal year</u>	\$ 762,400.13	\$ 476,212.00
<u>Billings during fiscal year</u>	978,975.43	937,657.31
<u>Totals</u>	<u>1,741,375.56</u>	<u>1,413,869.31</u>
<u>Less:</u>		
<u>Payments during fiscal year</u>	1,257,488.42	965,373.33
<u>Adjustments</u>	7,675.14	6,446.56
<u>Receivables, end of fiscal year</u>	<u>\$ 476,212.00</u>	<u>\$ 442,049.42</u>

The towns are required to pay an equitable share of the cost to the State of the compensation, maintenance and other expenses of such assigned policemen. The rate of such sharing in effect throughout the audited period remained at the 60 percent figure established in 1961.

During the period covered by this audit, the Department revised its method of billing towns for the services of resident State troopers. The 1975-1976 fiscal year represented billings based on actual wages, fringe benefits and related troopers expenses for all recoverable costs through December 31, 1975. This billing covered various periods of time, ranging from four to twelve months and brought all the towns involved in the program onto a standard billing cycle. Billings for the period January 1, 1976, to June 30, 1976, were estimated billings and also were processed during the 1975-1976 fiscal year. These billings were based on the use of an overhead rate of 74 percent applied to each troopers base salary and the elimination of all other factors previously charged. The

billings during the 1976-1977 fiscal year represented charges for the period July 1, 1976, to June 30, 1977, and the overhead factor applied to the trooper's base salary was increased to 78 percent. This change in the method of computing the cost of a resident State policeman was approved by the Commissioner of Finance and Control.

The rounded average cost billed to a town for the service of a resident State trooper was \$14,610.00 and \$14,200.00 during the respective fiscal years ended June 30, 1976 and 1977. The higher average cost billed during the 1975-1976 fiscal year was the result of the Department's aforementioned standardization of the billing cycle, and coupled with the large receivable balance at June 30, 1975, accounted for the significant increase in reimbursements received during the fiscal year.

The increase in refunds of prior year expenditures during the 1976-1977 fiscal year reflects the Department's initial steps in the transition from a net to a gross budget operation. The major sources for this increase were salary reimbursements and officers expenses incurred in prior years for highway construction and other overtime projects and reimbursement for prior year motor vehicle accidents.

Refunds of current year expenditures decreased by \$9,219.40 and increased by \$37,444.88 during the respective fiscal years ended June 30, 1976 and 1977. An analysis of these refunds by character and object and by type of transaction is presented in Schedule 2b of this report.

Reimbursements for personal services and related trooper expenses decreased in the 1975-1976 fiscal year; this was mainly the result of a change in administering the Federal grant received from the Department of Health. Previously the grant "Medical Care

Administration" was received on an inter-agency service transfer as a refund of current year expenditure. During the period covered by this audit, the restricted account Number 592 was established and the grant award was credited to the appropriation account by service transfer as presented on Statement 1 of this report. This reduction in reimbursements was partially offset by a Federal Highway Safety Grant entitled "Project Slowdown". This grant was received on inter-departmental service transfer as a refund of current year expenditure crediting the motor vehicle equipment category. During the 1976-1977 fiscal year, Federal Highway Safety Grants were also administered as the above Health Department grant with the establishment of the restricted account numbers 502 and 520.

A new source of recoveries of personal services and related troopers' expenses were reimbursements for troopers assigned to other overtime projects. These reimbursements were mainly for security and traffic control services for the various gaming establishments in the State. These services are provided by troopers at the overtime rate and reimbursements include related expenses, fringe benefits and sales tax. The recoveries for the fiscal years ended June 30, 1976 and 1977, are summarized below:

	<u>Fiscal Year Ended June 30,</u>	
	<u>1976</u>	<u>1977</u>
<u>Refunds of Current Year Expenditures:</u>	\$	\$
Salary reimbursements	10,324.22	45,424.43
Travel and officers expenses	2,014.86	8,896.88
Fringe benefits		1,592.91
<u>Total Refunds of Current Year Expenditures</u>	<u>\$12,339.08</u>	<u>\$55,914.22</u>
<u>Refunds of Prior Year Expenditures:</u>		
Salary reimbursements		3,594.35
Travel and officers expenses		652.08
<u>Total Refunds of Prior Year Expenditures</u>		<u>\$ 4,246.43</u>
<u>Sales Tax</u>	<u>\$ 822.02</u>	<u>\$ 2,585.45</u>

The Department began this service in February 1976 but failed to bill for the fringe benefits until October 1976 when a 5.85 per cent recovery rate was applied to wages. Commencing in July of the

1977-1978 fiscal year the Department billed for fringe benefits at the rate of 21.78 percent, the approved rate established by the State Comptroller. Applying the rate of 20 percent, which approximates the fringe benefit recovery rate for the period covered by this audit, recoveries in this category should have been \$11,868.00, compared to the \$1,592.91 reflected in the above Schedule.

These services for non-state organizations are similar in nature to the services supplied to Highway construction projects; however, the overtime services of troopers on highway projects are not credited to the employees for State retirement purposes per Section 5-246 of the General Statutes. At the inception of this program, it was suggested by the State Office of Budget and Management that an Attorney General's opinion be solicited regarding the crediting of overtime on these projects to the troopers' retirement benefits. The State Police Legal Services Division reviewed the matter and determined that Section 5-246 of the General Statutes was meant to apply only to highway construction projects and, as a result of this determination, it was decided not to seek a formal opinion from the Attorney General and the services of the troopers involved in these projects are being credited for retirement benefits. We feel that the General Assembly should consider this inconsistency regarding retirement credits for overtime wages for services to non-State agencies. (See Recommendation 1.)

Miscellaneous revenue increased by \$24,184.00 during the 1976-1977 fiscal year as reflected on our preceding comparative summary of revenue and other receipts. The increase was mainly the result of the transfer of airport security personnel to the Department

from the Department of Transportation effective January 2, 1976. The Department assumed the responsibility of billing the various airlines for the service as of July 1, 1976. Presented below is an analysis of the activity for the fiscal year ended June 30, 1977:

	<u>Total</u> <u>Recoverable</u> <u>Costs</u>	<u>Personal</u> <u>Services</u>	<u>Fringe</u> <u>Benefits</u>
	\$	\$	\$
<u>Receivable balances beginning of</u> <u>fiscal year</u>	-0-	-0-	-0-
Billings for 1976-1977	96,633.75	79,530.84	17,102.91
Less:			
Payments during fiscal year	<u>24,253.76</u>	<u>19,888.08</u>	<u>4,365.68</u>
<u>Receivable balances end of</u> <u>fiscal year</u>	<u>\$72,379.99</u>	<u>\$59,642.76</u>	<u>\$12,737.23</u>

The recoveries for personal services were coded to the revenue account miscellaneous recoveries and the fringe benefits to the Comptroller's fringe benefit account. In addition to the above recoveries the Department received \$848.88 in sales tax for these services. In November 1977 a review of this tax was made by the State Tax Department and it was determined that security billings were exempt from this taxation. The taxes received were refunded to the airlines in the 1977-1978 fiscal year from the Comptroller's "Refunds of Taxes and Payments" account.

Restricted Accounts:
Private Contributions:

Private contributions of \$494,428.19 and \$468,881.46 were received by the Department during the fiscal years ended June 30, 1976 and 1977, respectively. A summary of these contributions by source is presented below:

	Fiscal Year Ended June 30,	
	1976	1977
Participating municipalities:	\$	\$
Collect system matching funds	426,934.19	433,349.46
Training law enforcement personnel		34,532.00
Insurance company grant for arson squads	64,344.00	
Donations for conference, International Association of Chiefs of Police	3,150.00	1,000.00
<u>Total Private Contributions</u>	<u>\$494,428.19</u>	<u>\$468,881.46</u>

The municipalities' collect system matching funds received during the fiscal years 1975-1976 and 1976-1977 were credited to the appropriate Federal contribution established, by grant period, for the "Collect" system and will be commented upon in the section of the report entitled "Federal Contributions".

A brief description and summarization of activities and comments on the Private Contribution accounts follows:

Arson Investigation Squads - The Department received a grant in the 1975-1976 fiscal year of \$64,344.00 from the Connecticut Insurance Placement Facility. The grant was for the purchase of two fully-equipped vans for the Department's arson squads and training State Police manpower in the operation of the new equipment. Expenditures totalled \$50,928.74 and were recorded in the 1976-1977 fiscal year. The most significant expenditure was for the purchase of the two vans for \$38,800.00. The balance of expenditures was made in compliance with grant purposes.

Training for Law Enforcement Personnel - This account was established in the 1976-1977 fiscal year and its main source of revenue was the \$200.00 fee charged the municipalities for individuals attending the protective services classes conducted at the Connecticut Police Academy. For a portion of the fiscal year a Federal grant administered by the Municipal Police Training Council shared this expense to the municipalities by paying \$50.00 of the individual fees. This Federal contribution account was credited to the Federal contribution account number 404 Training for Law Enforcement Personnel. Expenditures from these two related accounts were principally for food and educational equipment.

International Association of Chiefs of Police - Conference - Connecticut was selected as the host State for the annual conference of International Association of Chiefs of Police, Northeast Atlantic Region, held in May 1976. The private contribution account number 301 was established for the purpose of containing all activities relating to the conference. The Department received \$3,150.00 in the 1975-1976 fiscal year, consisting of \$2,000.00 in donations and \$1,150.00 in registration fees from out-of-State police personnel attending the conference;

an additional \$1,000.00 donations was received in the 1976-1977 fiscal year. Expenditures, as reflected in State appropriation and expenditure records, were made in the 1976-1977 fiscal year and totalled \$4,150.00. The principal expenditure was \$2,848.00 for the vendor hosting the conference for room and board for police personnel attending the conference from out-of-State organizations and the annual conference banquet and related meals during the three-day conference. When the total expenditures of \$3,168.10 relating to the conference were processed the balance in the account of \$981.90 was then processed to the General Fund as a refund of prior year expenditures to defray the costs incurred by the State Police Department in hosting the event.

Although the Accounting Division of the State Police Department established procedures for the handling of receipts and payments in accordance with rules and regulations set forth by the State Comptroller, several of these procedures were not adhered to in this activity. In addition to the above receipts the Department collected \$1,024.00, mainly from Connecticut State Police personnel for attendance at the annual banquet and related conference dinner. There were no receipts issued for these monies and they were not processed on Department deposit slips to the State Treasurer but instead were paid directly to the vendor operating the conference's various functions. The aforementioned expenditure to the vendor hosting the event was net of this cash payment, thus circumventing State procedures for the payment of services.

The individual Connecticut State Police personnel attending the Conference received permission from the Commissioner of State Police to include the expenses of the conference on their weekly attendance reports, "routines", in the other expenses category for reimbursement. It was noted in checking the "routines" that several of the reimbursements exceeded the amounts received as reported on worksheets supporting the \$1,024.00 paid to the aforementioned vendor. It was also noted that several of the routine cards approved by supervisory personnel were handstamped. These exceptions were brought to the attention of the Commanding Officer of the Bureau of Management Services. We will comment further on the weekly "routine" card used by the State police in regards to the various reimbursements included in the other expense section and the method of approval by supervisory personnel in our section of the report entitled "Condition of Records".

This activity, as with all other functions and programs operated by the Department, was administered by Police personnel. It is recommended that in all matters relating to fiscal operations the Business Office of the Department be given the responsibility of seeing that the rules and regulations as set forth by the State Comptroller are complied with. (See Recommendation 2.)

Federal Contributions:

Federal contributions of \$1,009,507.66 and \$1,692,324.21 were made available for the fiscal years ended June 30, 1976 and 1977, respectively, to the State Police Department. These funds were made available by inter-agency service transfers and direct deposit. A summary of these funds by source is presented below:

	<u>Fiscal Year Ended June 30,</u>	
	<u>1976</u>	<u>1977</u>
	\$	\$
Connecticut Justice Commission	883,406.00	1,443,584.00
Department of Transportation		104,810.11
Health Department	116,138.66	128,272.90
Municipal Police Training Council		3,750.15
Personnel Department		1,943.05
Grant received from Health Education and Welfare	9,963.00	9,964.00
<u>Totals</u>	<u>\$1,009,507.66</u>	<u>\$1,692,324.21</u>

In addition, the Department received Federal assistance from grants administered by other State agencies and processed as refunds of current year expenditures on inter-agency service transfers. A summary of these funds is presented below:

	<u>Fiscal Year Ended June 30,</u>	
	<u>1976</u>	<u>1977</u>
	\$	\$
Department of Transportation	53,530.38	42,446.32
Health Department	13,325.91	
Municipal Police Training Council	7,715.00	6,120.00
Department of Finance and Control	7,052.02	635.00
Personnel Department	3,787.58	
<u>Totals</u>	<u>\$85,410.89</u>	<u>\$49,201.32</u>

The Connecticut Justice Commission's audit section had completed audits for three grants in the period covered by this audit report. The grants and the periods covered were as follows:

"Collect" System - July 1, 1974 to September 30, 1975
S.O.C.I.T.F. - July 1, 1974 to June 30, 1976
S.O.C.I.T.F. - July 1, 1976 to December 31, 1977

The audits verified the accounting records and controls, documentation of expenditures and compliance with Connecticut Justice Commission guidelines, and no exceptions were noted or recommendations necessary on the basis of these audits.

Appropriation and expenditures of the Restricted accounts are shown on Statement 1 of this report. An analysis of these expenditures, by character and object, is presented on Schedule 1b. Our examination in this area consisted of a test-check of expenditures for propriety and conformance with grant purposes. A summary of expenditures from Restricted accounts for the fiscal years ended June 30, 1976 and 1977, as set forth in Schedule 1b is presented below:

	Fiscal Year Ended June 30,	
	1976	1977
Personal services	\$ 309,567.40	\$ 383,071.64
Contractual services	936,537.78	963,461.28
Commodities	20,350.17	96,716.56
Sundry charges	56,844.50	63,517.76
Equipment	23,013.42	454,323.51
Reimbursement to State General Fund		981.90
Reimbursement of grant awards to		
Connecticut Justice Commission and		
Enforcement Assistance Administration	94.01	7,003.32
Transfers to other Restricted Accounts	19,712.00	*
<u>Total Expenditures</u>	<u>\$1,366,119.28</u>	<u>\$1,969,075.97</u>

*In addition to the expenditures shown above there were \$20,961.17 in grants advanced to other agencies and recorded by us as appropriation transfers for the 1976-1977 fiscal year.

A brief description, summarization of activities and comments on some of the major Federal programs follows:

Grants from Connecticut Justice Commission:

"Collect" System - represents the first statewide step in the development of Connecticut's Criminal Justice Information System. It provides rapid information to all municipalities that wish to participate and to provide the necessary cash match. The State Police Department and participating municipalities are provided continuous on line coverage, twenty-four hours a day, seven days a week, with access to the State Wide Information Access System and the National Crime Information Center Files.

Grants were awarded from the Connecticut Justice Commission for \$400,000.00 for each of the fiscal years covered by this audit. In addition, the Department received a \$30,000.00 grant during the 1976-1977 fiscal year entitled Collect System - cost allocation. The purpose of this grant was the development of a cost allocation formula to support the "Collect" system upon termination of the Justice Commission grants. Federal funding of the "Collect" system terminated in the 1977-1978 fiscal year upon the expiration of the "Collect" system grant (#457).

The cash match participation for municipalities was \$5,000.00 for each of the fiscal years covered by this audit; \$426,934.19 was received in the 1975-1976 fiscal year and \$433,349.46 during

the 1976-1977 fiscal year.

The expenditures for the program during the fiscal years audited were mainly for data processing rentals and services and a leased line telephone network. During the 1976-1977 fiscal year, fees for outside professional services totalled \$49,271.33; the most significant items were for the previously mentioned cost allocation study, the further development of a wanted persons file and the establishment of a missing persons file.

Statewide Organized Crime Investigative Task Force (S.O.C.I.T.F.) - the purpose of this grant is to reduce the level of organized criminal activity in the State. To accomplish this objective, the task force gathers intelligence pertaining to organized crime figures, their associates and their activities. The task force is comprised of State and local police and civilian personnel bringing together many areas of expertise for a coordinated law enforcement effort in accomplishing its purpose.

The Department was awarded three grants during the period covered by this audit report, totalling \$530,000.00. Federal funding for the task force terminated in the 1977-1978 fiscal year upon the expiration of these grant awards and the funding of this activity was transferred to the General Fund appropriations of the State Police Department.

The major expenditure classifications during the fiscal years examined were personal services and related fringe benefits of Department personnel, and fees for outside professional services which were mainly comprised of the investigative services of local police Department personnel assigned to the task force.

Improved Resource Development - as mentioned previously, in the section of this report entitled "Program Evaluation" the Department received two grants from the Connecticut Justice Commission for the purpose of developing a management resource allocation analysis of all components of the State Police Department.

The first grant was for a comprehensive study of operations at the Division and troop level and a Federal grant award \$27,000.00 was received in the 1975-1976 fiscal year. The second grant was for \$22,500.00 and was received in the 1976-1977 fiscal year for a similar study of operations of State Police Headquarters.

Expenditures during the fiscal year examined were mainly for the services of a private consulting firm and were coded as fees for outside professional services.

Voice Communications Improvements - the purpose of this grant was to modernize the Department's radio communications system. During the period covered by this audit four grants were received totalling \$714,280.89, and these grants were a significant factor in the Department's substantial increase in Federal contributions received from the Connecticut Justice Commission during the 1976-1977 fiscal year. Expenditures from the Federal contribution accounts totalled \$538,843.91 and were made in the 1976-1977 fiscal year. A detailed analysis of these expenditures by character and object is presented in Schedule 1b of this report. The Department utilized its communications personnel on an overtime basis for the installation and modification of the new equipment purchased through the grants. The major expenditure categories for the program was overtime salaries and related fringe benefits and equipment and repair materials.

Criminal Justice Information System, Analysis and Design - the major purpose of this grant is to provide prompt, up-to-date, accurate information on all current offenders in the criminal justice system. The Department received a grant of \$42,929.00 and expended this amount in the 1976-1977 fiscal year for data processing rentals and services.

Grants from Department of Transportation:

Operation Monitor - the purpose of this program was to remove drunken drivers and speeders from the highways, giving special attention to specific high accident areas. This objective was accomplished by the formation of a special enforcement unit of twenty-four troopers, working on an overtime basis, patrolling highways on weekends during the periods covered by the grants from May 28, 1976, to January 2, 1977. A Federal Contribution account (number 520) was established in the 1976-1977 year and the Department received \$82,220.11 from the Department of Transportation by inter-departmental service transfers. These transfers were based on the overtime, related troopers' expenses, and fringe benefits already paid from General Fund expenditure accounts, and the payments were processed from the Federal Contribution account as reimbursements of expenditures to the respective General Fund accounts. The Department also received \$42,446.32 from the Department of Transportation before the formation of the Federal Contribution account "Operation Monitor"; \$37,774.02 of this amount was processed as refunds of current expenditures crediting the Department's accounts for personal services and other expenses and \$4,672.30 was credited to the State Comptroller's fringe benefit account.

Operation Slowdown - this grant was designed to provide the necessary equipment for the formation of a Headquarters traffic squad consisting of eight troopers to implement a concentrated, strict enforcement of the speed limits. The Department received a \$53,530.38 grant for the period July 1, 1975, to June 30, 1976. The Grant was processed on inter-agency service transfers as refunds of current year expenditures crediting the Department's appropriation for equipment. The significant expenditures in this program were the purchases of eight police cruisers and related equipment, radar sets, strobe lights, sirens and radio receivers.

Grants from Health Department:

Medical Care Administration Grant - our previous audit report mentioned the establishment of a Fire Safety Inspection Unit in the State Police Department's Fire Marshall's Office. A Federal Contribution account (number 592) was established in the 1975-1976 fiscal year with an advance of \$27,500.00 from the Health Department. The Department also received \$88,638.66 from the Health Department based on actual expenditures during the 1975-1976 fiscal year and \$123,272.90 during the 1976-1977 fiscal year. The major expenditure classifications were for personal services and related fringe benefits. In addition to these amounts, the Department received \$13,325.91 as refunds of current year expenditures crediting the Department's General Fund other expense and equipment accounts.

Construction Projects:

Financial data regarding construction projects for the Department's needs, financed by the General Fund and a Bond Fund, is shown in Statement 4. Net expenditures in the audited years were as follows:

1975-1976	\$ 581,274.44
1976-1977	191,953.66

These projects were under the jurisdiction and supervision of the Public Works Department; the records pertaining thereto are subject to audit and scrutiny during our examination of that Department.

Petty Cash Fund:

The authorized petty cash fund advanced by the State Comptroller was counted by us on September 30, 1977. Its composition on that date was as follows:

Cash on hand	\$ 7.01
Cash in bank	519.93
Receipted vouchers on hand	100.11
Reimbursement due from State Comptroller	14.74
Imprest funds furnished to troops and special units	5,350.00
Advances to personnel for travel and expenses	15,412.75
<u>Total</u>	<u>21,404.54</u>
<u>Deduct:</u>	
Advance to cover educational expenses for Police Traffic Safety Grant	4,400.00
Overage	4.54
<u>Total Authorized Petty Cash Fund</u>	<u>\$17,000.00</u>

The \$4,400.00 advance to cover educational expenses were for four State policemen to attend the Traffic Police Administration Training Program at Northwestern University under a Federal Highway Safety Grant. The advances were received by processing invoices with the State Police Department as the vendor, depositing the

checks in the Petty Cash Fund and charging the "Other Expense" appropriation for the expenditure classification out-of-State travel. The initial policeman involved in this program reimbursed the petty cash fund for \$1,000.00 on August 4, 1977, and the advance was repaid to the State on October 28, 1977. The balance of the advance, \$3,400.00, is contained in the advances to personnel for travel and expenses. The explanation for the delay in the repayment of the advance was that the petty cash fund was depleted at the time and the moneys were needed for travel advances.

In our examination, it was noted that in many instances travel advances were not returned to the fund within the time limits prescribed and that, during each of the fiscal years covered by this audit, salary advances were made from the fund contrary to the State Comptroller's Procedure Manual for Imprest Petty Cash Funds. (See Recommendation 3.)

Miscellaneous Funds:

As mentioned in our previous report the Department is involved in several private accounts in which it has a concern, but which do not represent State operations. Listed below are the titles and cash balances of some of these accounts at the time of our verification of the petty cash funds furnished to the various Troops and Special Units:

Troop "C" Burglar Alarm Fund	\$3,485.41
Troop "D" Burglar Alarm Fund	5,814.06
Troop "E" Burglar Alarm Fund	2,185.77
Troop "K" Burglar Alarm Fund	3,869.43
Troop "C" Auxiliary Welfare	322.98
Troop "D" Auxiliary Welfare	2,113.31
Troop "E" Auxiliary Welfare	349.71
Troop "K" Auxiliary Welfare	599.28

The Burglar Alarm Funds are maintained at the respective troop barracks and consist of fees assessed subscribers who are accepted for inclusion in a burglar alarm monitoring panel maintained in the individual barracks. The accumulated monies in the funds are used for repairs and future expansion of the monitoring panel system. The State Police troop commanders are authorized to approve expenditures and sign checks for the individual accounts.

The various Troop Auxiliary Welfare Funds are operated for the benefit of Auxiliary State Policemen. These accounts are maintained at the respective troop barracks and the State Police troop commanders are authorized to approve expenditures and sign checks for the individual accounts.

In addition to the above funds, the Connecticut State Police Auxiliary assigned to the State Police Range Facility maintains two funds, the Connecticut State Police Range Auxiliary Ammunition Fund and Building Fund. These funds were examined annually by a Certified Public Accountant. A summary of their combined balance sheet as of December 31, 1976 and 1977, is presented below:

	December 31,	
	1976	1977
<u>Assets</u>	\$	\$
Cash on deposit	7,512.88	4,709.06
Accounts receivable	316.00	1,176.00
Inventory	3,375.00	8,527.09
Equipment	28,624.41	30,254.91
Buildings and improvements	31,332.09	31,332.09
<u>Total Assets</u>	<u>\$71,160.38</u>	<u>\$75,999.15</u>
<u>Liabilities and Surplus</u>		
Accounts payable	366.60	300.00
Surplus	70,793.78	75,699.15
<u>Total Liabilities and Surplus</u>	<u>\$71,160.38</u>	<u>\$75,999.15</u>

Income and expenditures for the 1976 and 1977 years were as follows:

	<u>1976</u>	<u>1977</u>
Income	\$ 25,087.85	\$ 33,579.09
Expenditures	20,821.24	28,673.72
<u>Excess of Income over Expenditures</u>	<u>\$ 4,266.61</u>	<u>\$ 4,905.37</u>

The ledgers for these accounts are maintained at the State Police Range and expenditures are authorized by the State Police Department Range Officer.

As commented upon in the Annual Report of the Auditors of Public Accounts to the General Assembly, we have been concerned for some time about the development and involvement of State agencies and personnel in fund entities in which agencies have an interest but do not represent State operations. We have suggested that the General Assembly review the growth and State involvement in such fund entities and associations.

Surety Bond Coverage:

Surety bond coverage was provided as follows:

All employees
Hartford Accident and Indemnity Company
Faithful Performance Blanket Bond #4128656
Term: From December 1, 1971, to December 31, 1977
Coverage \$1,000,000.00

R. Graeme Smith Trust Fund:

This fund was established by a private contributor to finance awards to members of the Department for demonstrated proficiency in police skills and techniques.

During the 1976-1977 fiscal year, \$403.20 was expended for physical fitness award pins to be granted to qualifying troopers. There were no expenditures from the fund in the 1975-1976 fiscal year.

Statement 6 of this report shows the assets and fund balance of the Fund at June 30 of each of the audited years.

Special Welfare Fund:

The Special Welfare Fund is operated solely for the benefit of the employees. The income of this fund is received from unsolicited donations.

Statement 7 of this report shows a balance sheet of the Fund as of June 30, 1976 and 1977. Cash receipts and disbursements for the respective fiscal years is presented in Statement 9. As reflected in the cash receipts and disbursements statement, the Welfare Fund was used to make salary advances in both fiscal years covered by this report. (See Recommendation 3.)

Condition of Records:

In general, and subject to the comments which follow, the financial records of the State Police Department were adequately maintained.

The accountability statements of the various divisions of the State Police Department were reconciled to the cash receipts ledger maintained in the business office, the records of the State Treasurer and revenue totals maintained by the State Comptroller.

On a selective basis we test-checked the records of fifty employees whose time had not been audited previously for total State service, which included allowable military or war service time for qualification for the semi-annual longevity payments. An error in the computation of one employee was discovered and was brought to the attention of the Department for adjustment.

On a selective basis we computed the sick leave and vacation leave for employees who retired or terminated during the fiscal years audited. There were ten exceptions noted in this test-check

resulting in seven overpayments totalling \$1,024.29 and three underpayments totalling \$2,081.24. These discrepancies were brought to the attention of the agency Personnel Administrator for corrective action.

In addition, the attendance records of employees were test-checked for the accuracy of the balances contained therein and verified to the weekly time and attendance reports submitted by their immediate supervisors. This test-check revealed errors in the sick leave or vacation balances of thirty individuals. These errors were mainly the result of incorrect mathematical computations, failure to deduct vacation or sick leave posted to the attendance card and carrying over incorrect balances to the ensuing fiscal year. It was also noted that nine individuals were allowed to accumulate over 120 vacation days contrary to regulations of the Personnel Policy Board and, after July 1, 1977, to terms of the collective bargaining unit incorporated in the State Police Contract.

On a test-check basis we checked the records of new employees for proper documentation and approval from the State Personnel Department. There were no exceptions noted in the test-check of these records.

On a selective basis we reviewed the Department's weekly attendance, expense and overtime record cards for State policemen. These cards become the basis for the troopers' biweekly overtime and expense recoveries which are processed on a payroll with the overtime and shift differential items coded to their respective personal service identifications and the expense items coded as other expenses with the character and object classification of in-State travel.

The other expense items included on the record card have the following repetitive expenses:

Meals	\$ 5.00 per day
Clothing (civilian clothing allowance)	1.40 per day
Resident State troopers rental subsidy	100.00 per month
Allowance for police dog handlers	6.00 per week

In addition to the above expenses the cards contain a section for recording other expenses with a remarks section on the back of the card to explain all expenses reported in this category. In addition, receipts for other expenses should be attached to the record card. Departmental regulations require all record cards to be signed by the individual and endorsed by his supervisor. The "other expenses" consist mainly of travel expenditures for conventions, seminars, schooling and extradition cases. As a result of this review it was noted that the required endorsement of the troopers' supervisor was frequently made by a hand stamp, that the explanations were very general and that receipts for expenditures were not always attached as required by regulations. At the time of our test-check, the Department was in process of completing its own review of the other expense classification. This review was limited to the other expense items of the Commissioner's staff and revealed the above deficiencies, the use of the hand stamp and incomplete explanations of the other expenses. The Department has advised us that these deficiencies are in the process of being corrected. All supervising personnel are to be notified that the use of a hand stamp including the Commissioner's is to be eliminated, that explanations should fully identify the expenditure and that receipts, whenever possible, be attached to the record card.

As a result of our test-check and observations of the items included on the weekly expense and overtime record cards, it is our opinion that the non-repetitive items should be processed by invoice on the standard State request for reimbursement of expenses. (See Recommendation 4.)

In our previous audit reports, we pointed out the inadequacy of the inventory records maintained by the State Police Department. The condition continued to exist in the period covered by this examination. Our study of the inventory records and supporting detail showed that an appreciable number of items on the inventory were deficient in informational detail as required in the State Comptroller's "Manual of Procedures for Inventories"; dates of acquisition and disposal were often not recorded and in some instances equipment purchases were not recorded.

As mentioned in our previous report the Department had initiated the process of converting the detailed equipment register to an automated system of inventory control. As of the writing of this report this conversion has not been completed in a manner that would comply with the requirements of the State Comptroller. During the period covered by this audit the responsibility of tagging equipment, preparing the tabulation cards for new equipment and making disposals with the required information was delegated to a State trooper on a part-time basis. It is our opinion that, because of the large volume of equipment maintained by the Department in various facilities throughout the State and the significant amounts of new equipment purchased by the Department annually, the Department should take measures to comply more adequately with the requirements for a proper inventory control. We are, therefore, repeating our prior recommendation in this report. (See Recommendation 5.)

Recommendations

Our previous audit report on the State Police Department contained five audit recommendations; of these, four were either complied with or otherwise satisfactorily resolved as follows:

1. Proper classification of revenues - our review revealed that during the period covered by this audit revenues, in general, were properly classified.
2. Deposits of receipts within time allowed by Section 4-32 of the General Statutes - our review noted that receipts were deposited according to Statute or within the time limits of an exception granted by the State Treasurer.
3. Payrolls to be corrected by removing the \$4.14 biweekly amount for "Free Meals".
4. Meal allowance of \$5.00 per day should be submitted to the Personnel Policy Board for approval - these matters are now within the terms and conditions of the Collective Bargaining Agreement and thereby formal approval of these matters is no longer required.

We are restating one recommendation and formalizing four recommendations on the basis of this report.

1. The Department should seek clarifying legislation from the General Assembly regarding the retirement credits for overtime services of troopers providing traffic control and security services for gaming establishments throughout the State.

During February 1976 the Department began providing security and traffic control services for the newly created gaming establishments throughout the State. The main reason these services were provided was the heavy volume of traffic created on the State highways adjacent to these establishments. The service was provided by off-duty troopers during time periods other than their normal workweek and the services are similar in nature to the services supplied by troopers assigned to highway construction projects. These overtime services on highway projects are not credited to the employees for retirement purposes per Section 5-246 of the General Statutes.

The Department's Legal Services Division determined that Section 5-246 only applied to highway construction projects and on this basis the Department processed these overtime payrolls with credit for retirement. Since these services

are provided by off-duty police, it is our opinion that they should be treated the same as the highway construction overtime payrolls.

2. All matters relating to fiscal operations should become the responsibility of the Business Office of the State Police Department.

In our review of the financial records of the International Association of Chiefs of Police Conference, we found that fundamental accounting control procedures had not been observed. These included failure to deposit receipts intact and direct cash payments to vendors. These instances occurred because Police personnel, unfamiliar with State financial regulations, administered this activity without sufficient involvement of the Department's business office. Also we noted that Police personnel were involved in preparing budgets and other financial requirements for Federal grants which are more properly the responsibility of the business office personnel who are more familiar with financial and accounting requirements for such grants.

Procedures should be established to require that all financial and accounting activities of the Department become the responsibility of the Business office. This will ensure that personnel familiar with State fiscal regulations and procedures will become involved in the Department's entire fiscal activity.

3. The Department should comply with the directives set forth by the State Comptroller in maintaining its Imprest Petty Cash Fund.

It was noted that in both fiscal years covered by this audit report the Department made salary advances from both its Petty Cash Fund and Welfare Fund. Payroll advances from an agency's Petty Cash Fund are prohibited with the one exception of termination for cause; all other payroll advances should be made through the special petty cash fund for salary advances maintained by the State Comptroller. With regard to travel advances, the Comptroller's directives state that within five working days after return, the employees will complete the necessary forms for reimbursement of expenses. In our review of travel advances it was apparent that this requirement was not being met. There were several advances that were not reimbursed until after one year had elapsed from the initial advance, including one salary advance and numerous other advances far in excess of time limits established by the Comptroller's directive.

4. The reimbursement of other expense items now made on the Department's overtime payroll should be processed by invoice on the standard State request for reimbursement of expenses.

In our review of the Department's weekly attendance, expense and overtime record cards for State policemen, referred to as the Troopers "Routine", it was noted that a large portion of the other expenses were for out-of-State travel, meetings with various officials and conferences. The Reports and Records section of the Department administers the travel authorizations for approval by the State Comptroller for all civilian and police personnel of the Department. The civilian personnel's reimbursements are processed on the standard request for reimbursement invoice. It would seem that the trooper's reimbursement for travel and related activities could also be processed in this manner thus eliminating these non-payroll items from the overtime payroll and also providing a more effective control for the Petty Cash Fund advances.

5. The Department should complete its physical inventory of all State-owned personal property and the detailed inventory records maintained by the Department should be kept in accordance with procedures set forth in the "State Comptroller's Manual of Procedures for Inventories".

Our examination of the inventory records revealed that the detailed inventory records maintained by the Department were not being completed as required by the State Comptroller's "Manual of Procedures for Inventories". Due to the large volume of equipment which is located in various facilities throughout the State, the Department should complete its effort to convert to an automated system of inventory control.

Conclusion

In conclusion, we wish to express our appreciation for the courtesies and cooperation extended to our representative by the personnel of the State Police Department during the course of this examination.

Henry S. Burke
For the Auditors of Public Accounts

Approved:

Henry S. Burke Jr.

Leo Donohue
Auditors of Public Accounts

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Statement 1
Sheet 1

STATE POLICE DEPARTMENT
GENERAL FUND
APPROPRIATIONS AND EXPENDITURES
FOR THE FISCAL YEARS ENDED JUNE 30, 1976 AND 1977

	Fund Symbol	APPROPRIATIONS					Appropriation Balances	
		Continued from Prior Year	By Legislative Act	By Administrative Order	Transfers	Total Available	Net Expenditures	Continued to Ensuing Year
Fiscal Year Ended June 30, 1976		\$	\$	\$	\$	\$	\$	\$
Personal services	2001-001		13,926,834.00		111,028.00	14,037,862.00	13,511,014.84	526,847.16
Other expenses	002		3,812,000.00			3,812,000.00	3,778,221.95	33,778.05
Equipment	005		850,000.00			850,000.00	849,792.90	207.10
Sex crime analysis unit	075-1				25,000.00	25,000.00	6,442.39	18,557.61
Plyment to volunteer fire companies	601		109,000.00			109,000.00	108,650.00	350.00
Criminal justice administration grant	650				90,126.05	90,126.05	80,120.00	10,006.05
Totals			18,697,834.00		226,154.05	18,923,988.05	18,334,222.98	571,207.46
Restricted Accounts:								
Avion investigation squad	300			64,344.00		64,344.00		64,344.00
International Association of Chiefs of Police - conference	301			3,150.00		3,150.00		3,150.00
Expansion of organized crime unit	405	2,845.00				2,845.00	2,845.00	
Statewide enforcement grant	418	716.00				716.00	716.00	
Collect system	419	151,823.86			(3.00)	151,820.86	151,820.86	
Legal advisor	424	803.75			(709.74)	94.01	94.01	
Professional civilian specialist	425	1,927.03			(539.17)	1,387.86	1,387.86	
Professional civilian specialist planner	429	1,077.76			4,242.00	5,319.76	5,319.76	
Crime prevention bureau	431	7,851.80			(780.28)	7,071.52	6,358.49	713.03
Crime scene kits	432	1,050.17			(1,050.17)	-0-	-0-	
Staff development specialist	433	5,205.24			(146.90)	5,058.34	5,058.34	
Civilian dispatchers	434	13,744.77			(6,286.78)	7,457.99	7,457.99	
Statewide organized crime investigative task force	435	157,909.29			(15,260.52)	142,648.77	136,145.69	6,503.08
Polygraphist training	437	1,300.00				1,300.00	1,300.00	
Major crime squad	438	3,435.36			(3,591.77)	(156.41)	(156.41)	
Civilian photographer	439	1,986.00			(285.11)	1,700.89	1,700.89	
Federal library services Title IVa	440	508.06				508.06	416.85	91.21
Crime prevention bureau	441				773.64	773.64	773.64	
Improved resource development	442				27,000.00	27,000.00	19,594.40	7,405.60
Staff development specialist	443				8,573.00	8,573.00	5,854.97	2,718.03
Civilian dispatcher	444				18,798.00	18,798.00	18,798.00	
Statewide organized crime investigative task force	445				175,000.00	175,000.00	119,360.05	55,639.95
Youth officer	446				10,000.00	10,000.00	7,343.42	2,656.58
Civilian photographer	447				4,910.16	4,910.16	4,910.16	
Criminal justice information system - analysis design and training	448				8,197.00	8,197.00	8,197.00	
Collect system	449			411,934.19	366,666.00	778,600.19	667,892.28	110,707.91
Statewide organized crime investigative task force	451				163,817.70	163,817.70	91,134.26	72,683.44
Security and privacy (HEW)	453			9,963.00		9,963.00	8,408.00	1,555.00
Connecticut State Police voice communications improvement	454				66,168.00	66,168.00		66,168.00
Collect system	457				15,000.00	15,000.00		15,000.00
Medical care administration	592				27,500.00	27,500.00	93,387.77	22,750.89
Total Restricted Accounts		352,184.09		531,891.19	914,130.72	1,798,235.00	1,366,119.28	432,115.72
Totals		\$352,184.09	\$18,697,834.00	\$531,891.19	\$1,140,294.77	\$20,722,134.05	\$19,797,222.26	\$571,207.46

Statement 1
Sheet 2

STATE POLICE DEPARTMENT
GENERAL FUND
APPROPRIATIONS AND EXPENDITURES
FOR THE FISCAL YEARS ENDED JUNE 30, 1976 AND 1977

Fiscal Year Ended June 30, 1977	Fund Symbol	APPROPRIATIONS					Net Expenditures	Appropriation Balances	
		Continued from Prior Year	By Legislative Act	By Administrative Order	Transfers	Total Available		Lapsed	Continued to Ensuing Year
		\$	\$	\$	\$	\$	\$	\$	\$
Personal services	2001-001		14,307,000.00		706,802.00	15,013,802.00	14,988,935.20	24,866.80	
Other expenses	002		4,517,000.00		(80,000.00)	4,437,000.00	4,301,091.30	135,908.70	
Equipment	005		2,190,000.00			2,190,000.00	2,189,669.77	330.23	
Sex crime analysis unit	075-1	18,557.61				18,557.61	17,468.09	1,089.52	
Payment to volunteer fire companies	601		109,000.00			109,000.00	108,600.00	400.00	
Criminal justice administration grant	650				94,947.44	94,947.44	94,947.44		
Narcotics Enforcement Coordinating Committee	2005-006		210,000.00			210,000.00	210,000.00		
Totals		18,557.61	21,333,000.00		721,749.44	22,073,307.05	21,910,711.80	162,595.25	
Restricted Accounts:									
ARSCH investigation squad	2001-300	64,344.00				64,344.00	50,928.74		13,415.26
International Association of Chiefs of Police - conference	301	3,150.00		1,000.00		4,150.00	4,150.00		
Training for law enforcement personnel	354			34,532.00		34,532.00	19,672.04		14,859.96
Training for law enforcement personnel	401			32.00	3,718.15	3,750.15	1,175.73		2,574.42
Work incentive - public service employment program	423				1,943.05	1,943.05			1,943.05
Equipment repository	426						(1,244.00)		1,244.00
Crime prevention bureau	431	713.03				713.03	713.03		
Statewide organized crime investigative task force	435	6,503.08				6,503.08	6,503.08		
Federal library services Title IVa	440	91.21				91.21	69.71		21.50
Improved resource development	442	7,405.60				7,405.60	7,405.60		
Staff development specialist	443	2,718.03				2,718.03	2,718.03		
Statewide organized crime investigative task force	445	55,639.95				55,639.95	32,775.60		22,864.35
Youth officer	446	2,656.58				2,656.58	2,656.58		
Collect system	449	110,707.91		35,500.00	33,334.00	179,541.91	157,119.27		22,422.64
Statewide organized crime investigative task force	451	72,683.44			22,818.83	95,502.27	95,502.27		
Security and privacy	453	1,555.00		9,964.00		11,519.00	11,519.00		
Connecticut State Police voice communications improvement	454	66,168.00			19,712.00	85,880.00	85,880.00		
Statewide organized crime investigative task force	456				161,220.00	161,220.00	152,345.56		8,874.44
Collect system	457	15,000.00		397,849.46	350,000.00	762,849.46	595,871.80		166,977.66
Collect system cost allocations	458				30,000.00	30,000.00	20,467.00		9,533.00
Connecticut State Police voice communications improvement	459				235,637.89	235,637.89	117,487.67		118,150.22
Connecticut State Police voice communications improvement	460				179,997.00	179,997.00	179,997.00		
Criminal justice upgrading analysis and design	461				42,929.00	42,929.00	42,929.00		
Comprehensive data system - uniform crime report	462				40,000.00	40,000.00	7,291.32		32,708.68
Craig injury care management	463				5,000.00	5,000.00	5,000.00		
Comprehensive data system - offender based transaction statistics	464				40,623.11	40,623.11			40,623.11
Comprehensive data system - computerized criminal history statistics	465				31,085.00	31,085.00	2,093.37		28,991.63
Improved resource development	466				22,500.00	22,500.00	2,817.33		19,682.67
Voice communications program 1977	467				212,766.00	212,766.00	155,479.24		57,286.76
Radar 1976	502				22,590.00	22,590.00			22,590.00

Statement 1
Sheet 3

STATE POLICE DEPARTMENT
GENERAL FUND
APPROPRIATIONS AND EXPENDITURES
FOR THE FISCAL YEARS ENDED JUNE 30, 1976 AND 1977

Fiscal Year Ended June 30, 1977 (Continued)	Fund Symbol	APPROPRIATIONS					Net Expenditures	Appropriation Balances	
		Continued from Prior Year	By Legislative Act	By Administrative Order	Transfers	Total Available		Lapsed	Continued to ensuing year
Restricted Accounts: (Continued)									
Operation monitor - Highway safety grant	2201-520				82,220.11	82,220.11	82,220.11		
Medical care administration	592	22,750.89			123,272.90	146,023.79	127,531.89		18,491.90
Total Restricted Accounts		432,086.72		478,877.46	1,661,367.04	2,572,331.22	1,909,079.97		603,251.25
Totals		\$450,644.33	\$21,333,000.00	\$478,877.46	\$2,393,116.48	\$24,645,638.27	\$23,879,787.77	\$162,595.25	\$603,255.25

Appropriation additions and transfers made in accordance with:	Fiscal Year Ended June 30,			
	1976	1977	1976	1977
	Additions by Administrative Order	Appropriation Transfers	Additions by Administrative Order	Appropriation Transfers
Section 6 of Special Act 75-41 and Public Act 75-581 of the 1975 Session of the General Assembly authorizing transfers from the salary adjustment account.		111,028.00		
Section 6 of Special Act 76-40 of the 1976 Session of the General Assembly authorizing transfers from the salary adjustment account.				626,802.00
Section 4-39 of the General Statutes and Public Act 75-553 of the 1975 Session of the General Assembly authorizing transfer of duties.		25,000.00		
Section 7 of Special Act 75-41 of the 1975 Session of the General Assembly authorizing transfers to take advantage of federal matching funds.		90,126.05		
Section 7 of Special Act 76-40 of the 1976 Session of the General Assembly authorizing transfers to take advantage of federal matching funds.				94,947.44
Section 4-31a of the General Statutes authorizing appropriations of Federal and Private Contributions received.	\$31,891.19	914,130.72	478,877.46	1,661,367.04
Totals, above	\$531,891.19	\$1,140,284.77	\$478,877.46	\$2,383,116.48

Schedule 1a
Sheet 1

STATE POLICE DEPARTMENT
GENERAL FUND
ANALYSIS OF EXPENDITURES BY CHARACTER AND OBJECT
FOR THE FISCAL YEARS ENDED JUNE 30, 1976 AND 1977

	<u>Fiscal Year Ended June 30,</u>	
	<u>1976</u>	<u>1977</u>
<u>Personal Services:</u>	\$	\$
Salaries and wages, continuing	12,728,833.08	13,959,329.57
Salaries and wages, temporary	20,171.82	
Longevity	194,527.40	218,791.90
Overtime	371,453.92	557,449.54
Shift differential	57,858.71	59,165.84
Accrued sick leave at retirement	35,696.65	47,306.51
Salaries and wages, continuing part-time under 35-hours per week	13,159.15	11,550.62
Accrued vacation at termination	96,274.69	69,787.61
Annual increment withheld 1975-1976 fiscal year		75,746.14
<u>Total Personal Services</u>	<u>13,517,975.42</u>	<u>14,999,127.73</u>
<u>Contractual Services:</u>		
Advertising	450.00	524.73
Printing and binding		433.80
Dues and subscriptions	4,049.70	4,540.20
Fees	439.41	407.20
Trooper's expenses, meals, travel, investigative expenses and rent subsidies to resident State troopers	1,050,655.07	1,119,159.95
Freight, cartage and express	102.31	2,552.12
Utility services	121,276.42	124,961.85
Telephone and telegraph	93,689.34	38,343.98
Laundry, dry cleaning and towel service	57,927.99	59,175.90
Rents and storage	80,602.10	63,166.55
General repairs	32,128.95	35,705.67
Motor vehicle repairs	254,025.52	316,216.32
Sundry operating services	38,664.35	42,319.44
Fees for outside professional services	11,416.26	15,152.05
Fees for non-professional services	2,141.24	771.78
Motor vehicle rentals	17,581.31	47,559.00
Data processing rentals	135,379.44	125,308.81
Data processing services	66,345.27	187,618.78
Postage	33,993.31	37,875.08
Leasing of personal property	76,282.42	79,540.30
<u>Total Contractual Services</u>	<u>2,077,150.41</u>	<u>2,301,333.51</u>

Schedule 1a
Sheet 2

STATE POLICE DEPARTMENT
GENERAL FUND

ANALYSIS OF EXPENDITURES BY CHARACTER AND OBJECT
FOR THE FISCAL YEARS ENDED JUNE 30, 1976 AND 1977

	<u>Fiscal Year Ended June 30,</u>	
	<u>1976</u>	<u>1977</u>
<u>Commodities:</u>		
Agricultural and horticulture	\$ 1,845.47	\$ 939.27
Food	9,662.97	15,854.59
Clothing	84,164.87	120,000.66
Personal supplies	2,235.47	2,442.30
Maintenance supplies	35,747.62	36,616.11
Laundry, cleaning and disinfecting	5,954.92	4,808.05
Medical and laboratory	6,537.88	5,684.85
Fuel	110,291.79	121,312.33
Motor vehicle	1,240,924.57	1,464,313.71
Office	96,102.99	97,442.28
Educational	2,072.00	3,723.40
Data processing	3,662.31	2,245.93
Miscellaneous	69,067.51	79,306.38
Repair materials	99,890.85	94,174.78
<u>Total Commodities</u>	<u>1,768,161.22</u>	<u>2,048,864.64</u>
<u>Sundry Charges:</u>		
Payments to volunteer fire departments	108,650.00	108,600.00
Grant to State Narcotic Enforcement Coordinating Committee		210,000.00
Fringe benefits	2,448.86	157.09
Adjustments and payments of advances from Federal accounts	4,250.29	2,185.02
<u>Total Sundry Charges</u>	<u>115,349.15</u>	<u>320,942.11</u>
<u>Equipment:</u>		
Educational	1,341.40	3,283.95
General plant	72,789.42	65,379.44
Laboratory	3,512.06	15,419.09
Office	5,708.53	6,015.67
Motor vehicle	772,235.37	2,150,345.66
<u>Total Equipment</u>	<u>855,586.78</u>	<u>2,240,443.81</u>
<u>Totals</u>	<u>18,334,222.98</u>	<u>21,910,711.80</u>
<u>Restricted Accounts, per Schedule 1b</u>	<u>1,366,119.28</u>	<u>1,969,075.97</u>
<u>Total General Fund Expenditures, per Statement 1</u>	<u>\$19,700,342.26</u>	<u>\$23,879,787.77</u>

Schedule 1b
Sheet 1

STATE POLICE DEPARTMENT
GENERAL FUND
ANALYSIS OF EXPENDITURES FROM RESTRICTED ACCOUNTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1976

		Statewide Organized Crime Investigative Force			C.O.L.L.E.C.T. System		Legal Advisor	Professional Civilian Specialists	Crime Preven- tion Bureau	Civilian Dispatchers	Polygra- phist Training	Federal Library Training Services Title IVA	Improved Resource Develop- ment	Youth Officer			
	Totals	405	435	445	419	449	424	425	433	431	441	434	444	437	440	442	446
Personal Services:	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Salaries and wages, continuing	280,884.36	151,030.88						10,175.35	1,000.98	17,454.88							1,102.50
Salaries and wages, temporary	6,143.34	2,299.92						560.63		3,052.62							
Longevity	1,738.00	1,738.00															
Overtime and shift differential	20,801.70	20,759.74								31.10							
Total Personal Services	309,567.40	175,828.54						10,735.98	1,000.98	20,538.60							1,102.50
Contractual Services:																	
Printing and binding	3,728.69	58.00							3,670.69								
Travel, in-State	2,523.24																
Travel, out-of-State	13,258.50	8,774.71										1,300.00					764.82
Telephone and telegraph	55,264.81	2,103.56				52,908.62											
Sundry operating services	10,998.18	10,878.38													91.70		28.10
Fees for outside professional services	95,844.40	54,082.71				8,335.13		1,081.16								19,594.40	4,343.00
Motor vehicle rentals	8,234.50	8,234.50															
Data processing rentals	349,153.36	3,734.72				345,418.64											
Data processing services	394,825.52					394,825.52											
Leasing of personal property	2,706.58	2,514.08															
Total Contractual Services	936,537.76	90,385.66				801,487.91		1,081.16	3,670.69		1,300.00	91.70		19,594.40		5,135.92	
Commodities:																	
Motor vehicle	8,605.51	8,605.51															
Office	4,987.78	4,834.10						34.98	86.02								32.68
Educational	5,430.35	2,689.55						2,432.00				303.65					5.15
Miscellaneous	1,326.53	1,091.64															244.89
Total Commodities	20,350.17	17,210.80						2,466.98	86.02			303.65					282.72
Sundry Charges:																	
Fringe Benefits	56,844.50	44,373.75						3,336.81	963.87	5,717.39							
Equipment:																	
Educational	1,388.67	650.50							716.67						21.50		
General plant	20,211.87	2,245.12				17,272.85			693.90								
Office	1,412.88	(361.78)				952.38											822.28
Total Equipment	23,013.42	2,533.84				18,225.23			1,410.57					21.50			822.28
Reimbursement, Grant Award to Connecticut Justice Commission	94.01					94.01											
Transfer to other restricted accounts	19,712.00	19,712.00															
Total General Fund Expenditures from Restricted Accounts, per Schedule 1a	\$1,366,119.28	\$350,044.59				\$819,713.14	\$94.01	\$17,620.93	\$7,132.13	\$26,255.99	\$1,300.00	\$416.85	\$19,594.40	\$7,343.42			

Schedule 1b
Sheet 2

STATE POLICE DEPARTMENT
GENERAL FUND
ANALYSIS OF EXPENDITURES FROM RESTRICTED ACCOUNTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1976

	<u>Connecticut</u> <u>Justice</u> <u>Information</u> <u>System</u> <u>Analysis, Design</u> <u>and Training</u> 448	<u>Security</u> <u>and</u> <u>Privacy</u> 453	<u>Medical</u> <u>Care</u> <u>Administration</u> 592	<u>Civilian</u> <u>Photographers</u> 439 447
<u>Personal Services:</u>	\$	\$	\$	\$
Salaries and wages, continuing	6,819.84		88,005.43	5,294.50
Salaries and wages, temporary				230.17
Longevity				
Overtime and shift differential	10.86			
<u>Total Personal Services</u>	<u>6,830.70</u>		<u>88,005.43</u>	<u>5,524.67</u>
<u>Contractual Services:</u>				
Printing and binding				
Travel, in-State			2,523.24	
Travel, out-of-State			2,418.97	
Telephone and telegraph			247.63	
Sundry operating services				
Fees for outside professional services		8,408.00		
Motor vehicle rentals				
Data processing rentals				
Data processing services				
Leasing of personal property			192.50	
<u>Total Contractual Services</u>		<u>8,408.00</u>	<u>5,382.34</u>	
<u>Commodities:</u>				
Motor vehicle				
Office				
Educational				
Miscellaneous				
<u>Total Commodities</u>				
<u>Sundry Charges:</u>				
Fringe benefits	1,366.30			1,086.38
<u>Equipment:</u>				
Educational				
General plant				
Office				
<u>Total Equipment</u>				
<u>Reimbursement, Grant Award to Connecticut Justice Commission</u>				
<u>Transfer to other restricted accounts</u>				
<u>Total General Fund Expenditures from Restricted Accounts, per</u> <u>Schedule 1a</u>	<u>\$8,197.00</u>	<u>\$8,408.00</u>	<u>\$93,387.77</u>	<u>\$6,611.05</u>

Schedule 1b
Sheet 3

STATE POLICE DEPARTMENT
GENERAL FUND
ANALYSIS OF EXPENDITURES FROM RESTRICTED ACCOUNTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1977.

	Totals	Arson Investigation Squads 300	International Association Chiefs of Police Conference 301	Training For Law Enforcement Personnel 354 404	Work Incentive Public Service Employment Program 423	Equipment Repository 426	Crime Prevention Bureau 431	Statewide Organized Crime Investigative Force 435 451 445 456	Federal Library Training Services Title IVA 440	Staff Develop- ment Specialist 443	Improved Resource Development 442 - 466
<u>Personal Services:</u>											
Salaries and wages, continuing	267,573.82							154,454.66		1,697.29	
Salaries and wages, temporary	5,566.90							5,566.90			
Longevity	1,439.75							1,439.75			
Overtime and shift differential	108,491.17							16,512.60			
<u>Total Personal Services</u>	<u>383,071.64</u>							<u>177,973.91</u>		<u>1,697.29</u>	
<u>Contractual Services:</u>											
Troopers expenses, in-State travel	26,667.02										
Travel, out-of-State	8,929.51	2,464.33						5,996.03			
Telephone and telegraph	97,508.35							1,258.80			
General repairs	4,691.20							79.20			
Sundry operating services	36,170.89		3,078.00	1,392.87				31,633.04	49.21		
Fees for outside professional services	100,528.45							34,632.29			8,215.93
Motor vehicle rentals	10,602.00							10,566.00			
Data processing rentals	301,435.35							3,193.00			
Data processing services	374,447.11										
Leasing of personal property	2,481.40							2,054.40			
<u>Total Contractual Services</u>	<u>963,401.28</u>	<u>2,464.33</u>	<u>3,078.00</u>	<u>1,392.87</u>				<u>89,412.76</u>	<u>49.21</u>		<u>8,215.93</u>
<u>Commodities:</u>											
Food	16,854.12			16,854.12							
Repair materials	74,472.73										
Office	772.35							242.34		106.83	
Educational	2,221.98							1,318.32		203.45	
Miscellaneous	2,395.38	315.88	90.10	1,199.84				14.62			
<u>Total Commodities</u>	<u>96,716.56</u>	<u>315.88</u>	<u>90.10</u>	<u>18,053.96</u>				<u>1,575.28</u>		<u>310.28</u>	
<u>Supplies Charges:</u>											
Fringe Benefits	63,517.76							33,161.56			
<u>Equipment:</u>											
Educational	4,246.04			1,400.94				1,303.90	20.50	361.00	2,000.00
General plant	372,043.38	1,974.00				(1,244.00)		(189.20)			
Office	8,440.05	7,298.11						750.00			
Motor vehicle	69,594.04	38,876.42						347.62			
<u>Total Equipment</u>	<u>454,323.51</u>	<u>48,148.53</u>		<u>1,400.94</u>		<u>(1,244.00)</u>		<u>2,212.32</u>	<u>20.50</u>	<u>361.00</u>	<u>2,000.00</u>
<u>Reimbursement to State General Fund</u>	<u>981.00</u>		<u>981.90</u>								
<u>Reimbursement of Grants to Connecticut Justice</u>											
<u>Commission and Law Enforcement Assistance Administration</u>	<u>7,003.32</u>						713.03	2,502.68		349.46	7.00
<u>Transfers to and from other Restricted Funds</u>	<u>* -0-</u>							<u>(19,712.00)</u>			
<u>Total General Fund Expenditures from Restricted Accounts, per</u>											
<u>Schedule 1a</u>	<u>\$1,969,075.97</u>	<u>\$50,928.74</u>	<u>\$4,150.00</u>	<u>\$20,847.77</u>	<u>\$</u>	<u>\$(1,244.00)</u>	<u>\$713.03</u>	<u>\$287,126.51</u>	<u>\$69.71</u>	<u>\$2,718.03</u>	<u>\$10,222.93</u>

Footnote:

*In addition to the expenditures shown above there were \$28,961.17 in grants advanced to other agencies and recorded by us as appropriation transfers for the 1976-1977 fiscal year.

Schedule 1b
Sheet 4

STATE POLICE DEPARTMENT
GENERAL FUND
ANALYSIS OF EXPENDITURES FROM RESTRICTED ACCOUNTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1977

	<u>Youth</u> <u>Officer</u> 446	<u>C.O.L.L.E.C.T.</u> <u>System</u> 449 457 458	<u>Security</u> <u>and</u> <u>Privacy</u> 453	<u>Connecticut</u> <u>State</u> <u>Police Voice</u> <u>Communications</u> <u>Improvement</u> 454 460 459 467	<u>Criminal</u> <u>Justice</u> <u>Information</u> <u>System</u> <u>Analysis,</u> <u>Design</u> <u>and Training</u> 461	<u>Comprehensive</u> <u>Data System</u> <u>Uniform</u> <u>Crime</u> <u>Report</u> 462 465	<u>Crash</u> <u>Injury</u> <u>Management</u> 463	<u>Operation</u> <u>Monitor</u> 520	<u>Medical</u> <u>Care</u> <u>Administration</u> 522
<u>Personal Services:</u>									
Salaries and wages, continuing	\$ 339.57					\$ 2,928.22	\$ 3,330.00		\$ 104,824.08
Salaries and wages, temporary									
Longevity									
Overtime and shift differential									
Total Personal Services	<u>339.57</u>			<u>35,852.73</u>		<u>2,928.22</u>	<u>3,330.00</u>	<u>56,125.84</u>	<u>104,824.08</u>
<u>Contractual Services:</u>				<u>35,852.73</u>				<u>56,125.84</u>	<u>104,824.08</u>
Troopers expenses, in-State travel		430.00							
Travel, out-of-State						9.18	20,594.04		5,633.60
Telephone and telegraph		96,038.67				10.80			458.35
General repairs	12.00			4,600.00					210.89
Sundry operating services	17.77								
Fees for outside professional services		49,271.23	8,409.00						
Motor vehicle rentals						36.00			
Data processing rentals		290,971.69			6,601.66	669.00			
Data processing services		336,746.48			36,327.34	1,373.29			
Leasing of personal property									427.00
Total Contractual Services	<u>29.77</u>	<u>773,458.07</u>	<u>8,409.00</u>	<u>4,600.00</u>	<u>42,929.00</u>	<u>2,098.27</u>		<u>20,594.04</u>	<u>6,733.33</u>
<u>Commodities:</u>									
Food									
Repair materials				74,472.73					
Office	113.44								
Educational	100.21					309.74			
Miscellaneous							600.00		
Total Commodities	<u>213.65</u>			<u>74,472.73</u>		<u>309.74</u>	<u>600.00</u>		
<u>Sundry Charges:</u>									
Fringe Benefits	275.25			7,965.32		637.62		5,500.23	15,977.78
<u>Equipment:</u>									
Educational	89.70								
General plant	1,128.91			364,962.83		3,410.84	1,070.00		
Office	391.94								
Motor vehicle				30,370.00					
Total Equipment	<u>1,610.55</u>			<u>395,332.83</u>		<u>3,410.84</u>	<u>1,070.00</u>		
<u>Reimbursement to State General Fund</u>									
<u>Reimbursement of Grant Awards to Connecticut Justice Commission and</u>									
<u>LAW Enforcement Assistance Administration</u>	<u>187.79</u>		<u>3,110.00</u>	<u>133.36</u>					
<u>Transfers (to) and from other Restricted Accounts</u>				<u>19,712.00</u>					
<u>Total General Fund Expenditures from Restricted Accounts, per</u>									
<u>Schedule 1a</u>	<u>\$2,656.58</u>	<u>\$773,458.07</u>	<u>\$11,519.00</u>	<u>\$538,843.91</u>	<u>\$42,929.00</u>	<u>\$2,384.69</u>	<u>\$5,000.00</u>	<u>\$82,220.11</u>	<u>\$127,531.89</u>

STATE POLICE DEPARTMENT
GENERAL FUND
REVENUES AND OTHER RECEIPTS
AND RECONCILIATION TO RECEIPTS REPORTED BY STATE TREASURER
FOR THE FISCAL YEARS ENDED JUNE 30, 1976 AND 1977

	Fiscal Year Ended	
	June 30, 1976	June 30, 1977
<u>Revenues:</u>	\$	\$
Leasing, permit and inspection fees, per Schedule 2a	113,229.00	107,568.00
Sales tax	6,847.37	13,515.24
Jury fees	230.00	240.00
Copies of abstracts	72,459.31	71,481.77
Witness fees	1,205.50	1,812.38
Escheats	71.00	
Sale of hay	811.50	611.00
Sale of junk and salvage	261.30	2,474.75
Public telephone commissions	102.39	115.16
Services of resident State policemen	1,257,488.42	965,373.33
Sale of motor vehicles	88,116.50	24,802.58
Miscellaneous recoveries	3.75	20,884.91
Petty cash returned		1,000.00
Refunds of prior year expenditures	805.85	53,473.73
Refunds of current year expenditures not applied to expenditures	793.33	524.63
Private contributions	494,428.19	468,881.46
Federal contributions	37,463.00	9,996.00
<u>Total Revenues</u>	<u>2,074,316.41</u>	<u>1,742,754.94</u>
<u>Non-Revenue Receipts:</u>		
Refunds of current year expenditures, per Schedule 2b	594,317.80	631,762.68
<u>Total Receipts</u>	<u>2,668,634.21</u>	<u>2,374,517.62</u>
<u>Reconciliation with Records of State Treasurer:</u>		
<u>Add:</u>		
Deposits to other agencies and funds credited to State Police Department in error	4,083.20	3,994.01
<u>Total</u>	<u>2,672,717.41</u>	<u>2,378,511.63</u>
<u>Deduct:</u>		
Revenue and other receipts processed through interdepartmental service transfers	424,977.33	423,389.34
Sales tax revenue credited by State Treasurer to Tax Department	6,753.84	13,518.88
Revenue corrections not posted by State Treasurer	2.00	1,504.28
Deposits by other agencies to the credit of the Department not recorded by State Treasurer	6,075.00	24,432.58
<u>Total Cash Receipts, per Records of State Treasurer</u>	<u>\$2,234,909.24</u>	<u>\$1,915,666.55</u>
<u>Footnote:</u>		
In addition to the above revenue the following Federal Contribution amounts were credited to the appropriations by Service Transfer - total amount received	972,044.66	1,682,328.21
Less - amount returned to Connecticut Justice Commission	(57,913.94)	
- amount transferred to other agencies		(20,961.17)
<u>Net Transfer, per Statement 1</u>	<u>\$ 914,130.72</u>	<u>\$1,661,367.04</u>
Fringe benefit amounts received by the Department and credited to accounts maintained by the State Comptroller	\$ 4,083.20	\$ 20,605.85

Schedule 2a
Sheet 1

STATE POLICE DEPARTMENT
GENERAL FUND
LICENSING, PERMIT AND INSPECTION FEES
FOR THE FISCAL YEARS ENDED JUNE 30, 1976 AND 1977

	Fee Rate	Fiscal Year Ended June 30,	
		1976	1977
<u>Private Detective, Security Service and Professional Bondsmen:</u>	\$	\$	\$
<u>Private Detective and Security Service Agencies:</u>			
Private Detective - new	400.00	800.00	1,200.00
- renewal	300.00	4,800.00	4,500.00
Security Service - new	400.00	3,600.00	3,200.00
- renewal	300.00	2,700.00	4,100.00
Combined - new	400.00	6,400.00	2,000.00
- renewal	200.00	7,800.00	10,100.00
<u>Private Detective and Security Service Individuals:</u>			
Private Detective - new	300.00	2,100.00	2,100.00
- renewal	250.00	10,500.00	9,250.00
Security Service - new	300.00	300.00	300.00
- renewal	250.00	750.00	1,250.00
Combined - new	300.00	1,800.00	1,800.00
- renewal	150.00	600.00	1,350.00
<u>Professional Bondsmen Licenses:</u>			
New	100.00	100.00	
Renewals	100.00	2,600.00	2,600.00
<u>Total Revenues, Private Detective, Security Service and Professional Bondsmen</u>		44,850.00	43,750.00
<u>Motion Picture Operator Licenses:</u>			
New	3.00	204.00	198.00
Renewal	1.00	1,024.00	910.00
Duplicates	1.00	3.00	5.00
<u>Total Motion Picture Operator Licenses</u>		1,231.00	1,113.00
<u>Motion Picture Theater Manager Licenses:</u>			
New and renewal	10.00	2,550.00	2,450.00
Duplicates	1.00	5.00	5.00
<u>Total Motion Picture Theater Manager Licenses</u>		2,555.00	2,455.00
<u>Motion Picture Theater and Amusement Park Licenses:</u>			
Theaters	10.00	2,570.00	2,580.00
Amusement parks	25.00	1,275.00	1,490.00
<u>Total Motion Picture Theater and Amusement Park Licenses</u>		3,845.00	4,070.00
<u>Registration Fee Games of Chance: (Las Vegas Nights)</u>			
Equipment dealers	250.00		4,000.00
<u>Permits to Deal in and Handle Explosives:</u>			
Manufacturers - new	25.00	975.00	1,350.00
- renewal	10.00	7,520.00	6,960.00
- duplicates	1.00	8.00	6.00
Storage fees	5.00	10.00	
Transportation, purchase and use fee	2.00	78.00	110.00
<u>Total Permits to Deal in and Handle Explosives</u>		8,591.00	8,426.00

Schedule 2a
Sheet 2

STATE POLICE DEPARTMENT
GENERAL FUND
LICENSING, PERMIT AND INSPECTION FEES
FOR THE FISCAL YEARS ENDED JUNE 30, 1976 AND 1977

	<u>Fee Rate</u>	<u>Fiscal Year Ended June 30,</u>	
		<u>1976</u>	<u>1977</u>
<u>Concealed Weapon's Permits:</u>			
New	\$ 6.00	\$ 36,210.00	\$ 28,632.00
Duplicates - new	5.00	885.00	1,280.00
- old	1.00	62.00	
<u>Total Concealed Weapon's Permits</u>		37,157.00	29,912.00
<u>Bazaars and Raffles Permit Fees:</u>			
Class I	10.00	4,270.00	4,420.00
Class II	5.00	5,195.00	4,810.00
Class III	Various	3,550.00	2,725.00
<u>Total Bazaars and Raffles Permit Fees</u>		13,015.00	11,955.00
<u>Inspection of Motion Picture Theater Fees:</u>			
Annual inspection	5.00	1,110.00	1,060.00
Special certificate of approval	5.00	35.00	35.00
<u>Total Inspection of Motion Picture Theater Fees</u>		1,145.00	1,095.00
<u>Fire Safety Code Fees:</u>			
Fire safety codes	2.00	840.00	792.00
<u>Total Licensing, Permit and Inspection Fees, per Statement 2</u>		<u>\$113,229.00</u>	<u>\$107,568.00</u>

Schedule 2b

STATE POLICE DEPARTMENT
GENERAL FUND
REFUNDS OF CURRENT EXPENDITURES
FOR THE FISCAL YEARS ENDED JUNE 30, 1976 AND 1977

	Fiscal Year Ended	
	June 30, 1976	June 30, 1977
	\$	\$
<u>Personal Services:</u>		
Salary reimbursements:		
From State Police Department federal accounts	64,639.55	67,354.20
From State Police Department federal match funds	5,547.62	
For personnel assigned to other State agencies	171,770.84	255,057.04
For highway construction projects, private contractors	37,054.42	56,997.64
For other overtime projects, private enterprises	10,324.22	45,424.43
From compensation awards	2,989.18	4,528.00
Overpayments	1,894.17	684.21
Other	9,116.40	10,692.20
<u>Total Personal Services</u>	<u>303,336.40</u>	<u>440,737.72</u>
<u>Contractual Services:</u>		
Travel and Officer's expenses:		
Other agencies	15,486.60	45,990.64
Other than State agencies	48,822.48	40,984.18
Utility services	320.43	210.88
Motor vehicle repairs	42,745.39	22,381.93
Data processing rentals	8,050.20	6,971.00
Data processing services	15,243.47	14,000.00
Sundry operating services	5,284.18	1,790.30
Leasing of personal property	1,243.50	1,036.11
Return of advance State Organized Crime Investigation Task Force		17,348.57
<u>Total Contractual Services</u>	<u>137,196.25</u>	<u>150,413.61</u>
<u>Commodities:</u>		
Food	49,411.50	18,716.00
Motor vehicle	32,780.63	14,134.35
Office	3,223.55	1,134.99
Miscellaneous	3,672.40	1,021.07
Repair materials	3,010.59	3,290.94
<u>Total Commodities</u>	<u>92,098.67</u>	<u>38,297.35</u>
<u>Equipment:</u>		
Educational	4,409.95	1,070.00
General plant	1,156.74	1,244.00
Office	706.96	
Motor vehicle	55,412.83	
<u>Total Equipment</u>	<u>61,686.48</u>	<u>2,314.00</u>
<u>Total Refunds of Expenditures, per Statement 2</u>	<u>\$594,317.80</u>	<u>\$631,762.68</u>
<u>Classification of Refunds by Type of Transaction:</u>		
Department's deposits of cash received	175,765.47	225,105.18
Department's service transfer credits	388,437.33	405,677.50
Deposits by Municipal Training Council	30,115.00	980.00
<u>Totals</u>	<u>\$594,317.80</u>	<u>\$631,762.68</u>

Statement 3

STATE POLICE DEPARTMENT
ANALYSIS OF CASH RECEIPTS CREDITED TO
COMPTROLLER'S PENDING RECEIPTS ACCOUNT (7.013)
FOR THE FISCAL YEARS ENDED JUNE 30, 1976 AND 1977

	<u>Fiscal Year Ended</u>	
	<u>June 30,</u>	
	<u>1976</u>	<u>1977</u>
	\$	\$
<u>Pending Receipts Balance, beginning of fiscal year</u>	<u>-0-</u>	<u>1,579.74</u>
<u>Add:</u>		
Deposits by State Police Department:		
Awards of compensation	1,549.38	234.76
Salary overpayments	30.36	533.52
Overpayments to Insurance Companies for employees health insurance coverage	362.16	
Miscellaneous		112.39
<u>Total Additions</u>	<u>1,941.90</u>	<u>880.67</u>
<u>Total</u>	<u>1,941.90</u>	<u>2,460.41</u>
<u>Deduct:</u>		
<u>Distributions:</u>		
General Fund revenue accounts	320.68	1,656.17
Refunds	41.48	392.25
<u>Total Deductions</u>	<u>362.16</u>	<u>2,048.42</u>
<u>Pending Receipts Balance, end of fiscal year</u>	<u>\$1,579.74</u>	<u>\$ 411.99</u>

Statement 4

STATE POLICE DEPARTMENT
CONSTRUCTION PROJECTS ALLOTMENTS AND EXPENDITURES
FOR THE FISCAL YEARS ENDED JUNE 30, 1976 AND 1977

	<u>Agency and Project Number</u>	<u>Financing Fund</u>	<u>Unexpended Balance June 30, 1975</u>	<u>Allotments and (Cancellations)</u>	<u>Net Expenditures</u>	<u>Unexpended Balance June 30, 1976</u>	<u>Allotments and (Cancellations)</u>	<u>Net Expenditures</u>	<u>Unexpended Balance June 30, 1977</u>
<u>General Fund:</u>									
Renovations and painting - Westport	2001- 66-72	0-9934	1,119.85	(1,119.85)					
Various repairs in classroom and infirmary - Meriden	140-73	0-9934	785.26		753.75	31.51	(31.51)		
Exterior restoration of Industrial Arts building - Meriden	4-74	0-9934	4,110.00		2,722.35	1,387.65			1,387.65
Exterior repairs to Cottages K and L - Meriden	5-74	0-9934	1,532.25	(50.00)	1,482.25				
Paint exterior of barracks and garage - Troop K - Colchester	6-74	0-9934	760.00	(760.00)					
Exterior restoration of barracks and garage - Troop B - Canaan	8-74	0-9934	13,000.00	(3,440.00)	9,560.00				
Exterior restoration of Troop H - Hartford	9-74	0-9934	10,500.00	(5,163.00)	5,337.00				
Repair smoke stack at Police Complex - Colony St., Meriden	15-74	0-9934	7,705.00		7,705.00				
Installation of gas tank - Troop B - Canaan	90-75	0-9301		9,250.00		9,250.00		9,250.00	
Replace radio towers - Troop E - Montville, Troop G - Westport	93-75	0-9301		35,300.00		35,300.00		24,294.00	11,006.00
Firearm training range - State Police Academy	9-76	0-9301					2,850.31	2,850.31	
Install gas tank - Troop F - Westbrook	13-76	0-9301					8,702.00	8,302.00	400.00
Renovate heating system - Troop I - Bethany	106-76	0-9301					5,000.00		5,000.00
Renovate heating system and install storm doors - Troop D - Danielson	132-76	0-9301					3,600.00		3,600.00
New roof - Troop F - Westbrook	136-76	0-9301					7,775.00		7,775.00
<u>Totals</u>			<u>39,512.36</u>	<u>34,017.15</u>	<u>27,560.35</u>	<u>45,969.16</u>	<u>27,895.80</u>	<u>44,496.31</u>	<u>20,124.45</u>
<u>Bond Funds:</u>									
Architectural and survey costs, and acquisition of land - Cheshire Police Academy	2001- 1-1	3-72	10,332.98		7,334.88	2,998.10	(2,998.10)		
Barracks replacement in Troop A area - Ridgefield	1-1	3-81	570,628.55		436,827.53	133,801.02		76,569.50	57,231.52
Barrack facilities for Troop E area - Montville	1-2	3-86	1,027.20		303.75	723.45	(723.45)		
Additions to State Police Academy	1-4		4,970.86	16,183.00	20,530.35	623.51	(623.51)		
Firearm training range and range house - Meriden	3-4		18,000.00		3,004.50	14,995.50		14,900.00	95.50
Parking lot for Troop H - Hartford	1-1	3-94	25,111.67	17,300.00	34,897.49	7,514.18	(7,514.18)		
Renovations and repairs, heating system, State Police Complex - Meriden	1-2			54,740.00	50,815.59	3,924.41	(3,924.41)		
Renovations to Meriden School for Boys	1-3						49,000.00	33,670.20	15,329.80
Renovation of swimming pool - Meriden School for Boys	1-4						49,500.00		49,500.00
Demolition of four buildings, Meriden School for Boys	1-5						30,000.00	11,900.00	16,100.00
Renovate gymnasium - hallway, Meriden School for Boys	1-6						9,000.00	8,115.00	885.00
Renovations in several buildings, Meriden School for Boys	1-7						49,000.00	2,102.65	46,897.35
Kennel for twelve canines - Meriden	1-8						26,000.00		26,000.00
Renovate Cottages, H, I, and L - Meriden School for Boys	1-12						49,000.00		49,000.00
<u>Totals</u>			<u>630,071.26</u>	<u>88,223.00</u>	<u>553,714.09</u>	<u>164,580.17</u>	<u>246,115.35</u>	<u>147,257.35</u>	<u>263,434.17</u>
<u>Grand Totals</u>			<u>\$669,583.62</u>	<u>\$122,240.15</u>	<u>\$581,274.44</u>	<u>\$210,549.33</u>	<u>\$274,512.15</u>	<u>\$191,953.66</u>	<u>\$293,102.22</u>

Statement 5

STATE POLICE DEPARTMENT
ACCIDENT CLAIMS
STATEMENT OF CLAIMS RECEIVABLE
FOR THE FISCAL YEARS ENDED JUNE 30, 1976 AND 1977

	<u>Fiscal Year Ended</u>	
	<u>June 30, 1976</u>	<u>June 30, 1977</u>
<u>Balance, Start of Year</u>	82,619.87	93,086.29
Amounts referred to Attorney General	<u>62,373.71</u>	<u>35,720.96</u>
Totals	144,993.58	128,807.25
Collections	<u>40,968.11</u>	<u>32,342.76</u>
Totals	104,025.47	96,464.49
Other dispositions:		
Formal compromises, or rulings of unactionable status by Attorney General	<u>10,939.18</u>	<u>10,266.68</u>
<u>Balance, End of Year</u>	<u>\$ 93,086.29</u>	<u>\$ 86,197.81</u>

Notes:

<u>Number of Cases</u>		
Pending at start of year	160	171
Referred	<u>108</u>	<u>66</u>
	268	237
Collected	74	52
Other dispositions	<u>23</u>	<u>23</u>
<u>Pending at end of year</u>	<u>171</u>	<u>162</u>

Age Analysis of Balance at June 30, 1977
Fiscal Year of Occurrence

	<u>Amount</u>	<u># of Cases</u>
prior to June 30, 1969	\$ 14,993.23	38
1969-1970	10,204.85	19
1970-1971	4,159.80	7
1971-1972	1,396.63	3
1973-1974	7,045.29	8
1974-1975	20,559.91	24
1975-1976	15,782.54	34
1976-1977	<u>12,055.56</u>	<u>29</u>
<u>Totals</u>	<u>\$86,197.81</u>	<u>162</u>

Statement 6

STATE POLICE DEPARTMENT
R. GRAEME SMITH TRUST FUND
BALANCE SHEET
AS OF JUNE 30, 1976 AND 1977

	<u>June 30, 1976</u>		<u>June 30, 1977</u>	
	\$	\$	\$	\$
<u>Assets</u>				
<u>In Custody of State Police Department:</u>				
Cash on deposit in the Connecticut Bank and Trust Company:				
Checking Account	29.43		9.15	
Savings Account	<u>354.06</u>		<u>82.58</u>	
Total Cash		<u>383.49</u>		<u>91.73</u>
<u>Total In Custody of State Police Department</u>		<u>383.49</u>		<u>91.73</u>
<u>In Custody of State Treasurer:</u>				
Cash on deposit	.39		.67	
State of Connecticut Combined Investment Pool	1,563.00		1,551.00	
Interest receivable	<u>7.20</u>		<u>6.38</u>	
<u>Total in Custody of State Treasurer</u>		<u>1,570.59</u>		<u>1,558.05</u>
<u>Total Assets</u>		<u>\$1,954.08</u>		<u>\$1,649.78</u>
 <u>Liabilities and Fund Balance</u>				
Fund Balance		<u>1,954.08</u>		<u>1,649.78</u>
<u>Total Liabilities and Fund Balance</u>		<u>\$1,954.08</u>		<u>\$1,649.78</u>

Statement 7

STATE POLICE DEPARTMENT
SPECIAL WELFARE FUND
BALANCE SHEET

AS OF JUNE 30, 1976 AND 1977

	<u>Fiscal Year Ended</u>	
	<u>June 30,</u>	
	<u>1976</u>	<u>1977</u>
	\$	\$
<u>Assets</u>		
Cash on deposit in the Connecticut Bank and Trust Company	323.44	146.64
Due from:		
State General Fund		28.41
State employees		<u>228.41</u>
<u>Total Assets</u>	<u>\$323.44</u>	<u>\$403.46</u>
<u>Liabilities and Fund Balance</u>		
Due to Insurance Company		.02
Fund Balance, per Statement 8	<u>323.44</u>	<u>403.44</u>
<u>Total Liabilities and Fund Balance</u>	<u>\$323.44</u>	<u>\$403.46</u>

Statement 8

STATE POLICE DEPARTMENT
SPECIAL WELFARE FUND
SUMMARY OF INCOME, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEARS ENDED JUNE 30, 1976 AND 1977

	<u>Fiscal Year Ended</u> <u>June 30,</u>	
	<u>1976</u>	<u>1977</u>
Income	\$ 114.00	\$ 80.00
Expenditures	<u>124.52</u>	<u> </u>
Net Increase (Decrease) in Fund Balance	(10.52)	80.00
Fund Balance, beginning of fiscal year	<u>333.96</u>	<u>323.44</u>
<u>Fund Balance, end of fiscal year, per</u> Statement 7	<u>\$323.44</u>	<u>\$403.44</u>

Statement 9

STATE POLICE DEPARTMENT
 SPECIAL WELFARE FUND
 CASH RECEIPTS AND DISBURSEMENTS
 FOR THE FISCAL YEARS ENDED JUNE 30, 1976 AND 1977

	Fiscal Year Ended	
	June 30, 1976	June 30, 1977
Cash balances, beginning of fiscal year	\$ 333.96	\$ 323.44
Receipts:		
Income, donations	114.00	80.00
Repayment of salary advances	1,011.10	910.00
Exchange checks for employees' medical insurance adjustments	643.52	3,599.09
<u>Total Receipts</u>	<u>1,768.62</u>	<u>4,589.09</u>
<u>Totals</u>	<u>2,102.48</u>	<u>4,912.53</u>
Disbursements:		
Expenditures	124.52	
Salary advances	1,011.10	1,110.00
Payments for employees' medical insurance adjustments:		
State General Fund	332.91	1,887.09
Insurance companies	55.30	196.74
State employees'	255.31	1,572.06
<u>Total Disbursements</u>	<u>1,779.14</u>	<u>4,765.89</u>
Cash on Deposit, end of fiscal year, per Statement 7	\$ <u>323.44</u>	\$ <u>146.64</u>

END