

MISSISSIPPI COUNTY FIXED ASSETS MANAGEMENT MANUAL



OFFICE OF THE STATE AUDITOR
STACEY PICKERING, AUDITOR

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The Office of the State Auditor does not discriminate on the basis of race, religion, national origin, sex, age or disability.

FOREWORD

The Division of Property is an integral part of the organization of the Office of the State Auditor under the administration of State Auditor Stacey Pickering. It is the responsibility of the Division of Property to assure that state statutes, regulations and procedures are followed in regard to accountability of fixed assets.

This manual is prescribed for county government in Mississippi as required by Section 7-7-211, Mississippi Code Annotated (1972), and other Code sections. Our desire is for this manual to be indispensable in the operation of efficient, responsive government.

It is the responsibility of each county to account for each item of property. It is prescribed that each county conduct a property audit annually, or as county officials change.

This Mississippi County Fixed Assets Management Manual is to be used as a reference document, and its intended purpose is to assist inventory control clerks in maintaining an effective property system. Revisions will be provided as rules and procedures are updated. Any suggestions for improvement which can be incorporated in future revisions of this manual will be welcomed. Additional information can be obtained by calling the Property Division at (601) 576-2712.

Ross Campbell
Director of Property

GENERAL FIXED ASSETS

INTRODUCTION

Fixed assets are those assets of a long-term nature intended to be held or used by the county. This definition generally includes mobile equipment, other furniture and equipment, land, buildings, improvements other than buildings, construction in progress and leased property under capital leases. Fixed assets are accounted for in an account group called General Fixed Assets.

The importance of developing and maintaining a complete and accurate accounting of fixed assets cannot be emphasized too strongly. The county should recognize a great responsibility for custody of its assets. This protective custody cannot be accomplished without complete and accurate records.

A second reason for developing and maintaining complete and accurate fixed assets records is to allow for accurate financial reporting. The value of fixed assets for all local governments is substantial and usually far greater in value than current assets. When records are not adequate, an audit opinion will be **qualified** for fixed assets, which means the auditor does not have enough evidence to offer an opinion. A qualified opinion can lead to loss of state funds.

Fixed Assets Detail Ledgers are used to record detailed information about various assets, and are posted to the Fixed Assets Subsidiary Ledger. Fixed Assets Detail Ledgers contain a description of the asset, including any identifying markings, cost or estimated fair value at acquisition, the date purchased, location and identifying numbers. **All deletions of fixed assets, regardless of method, shall be entered in the minutes of the Board of Supervisors.**

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CHAPTER I - DEFINITIONS & PROCEDURES

Inventory Control Clerk shall mean any person the county reports in writing to the State Property Office who has designated responsibility to maintain an inventory control system pursuant to requirements prescribed by the Office of the State Auditor as its inventory control clerk.

Duties of the Inventory Control Clerk

- (1) Maintains a master fixed assets inventory ledger.
- (2) Maintains property and equipment (general fixed assets) records by posting additions and deletions.
- (3) Periodically audits and verifies inventory records and equipment (general fixed assets).
- (4) Reports findings to board of supervisors.

State Property Office shall mean the Division of Property, which is a division of the Office of the State Auditor located in Jackson, Mississippi. Its function is to enhance the credibility of information being reported to the State Auditor.

Form F is a summary statement that reports the beginning balance, additions, deletions and ending balance of the seven major fixed assets groups -- mobile equipment, other furniture and equipment, land, buildings, improvements other than buildings, construction-in-progress, and leased property under capital leases.

Location Register - It is recommended that each county generate a register showing each location used by the county with the abbreviation used.

Fixed Asset Classification - Governmental accounting pronouncements and the Office of the State Auditor recommend the following accounting classifications for fixed assets:

- **Land**
- **Infrastructure**
- **Buildings**
- **Improvements Other Than Buildings**

- **Construction-in-Progress**
- **Mobile Equipment**
- **Other Furniture and Equipment**
- **Leased Property Under Capital Leases**

These classifications are used to report fixed assets, and prescribed records are designed to provide this information. A discussion of each of these classifications follows:

Mobile Equipment - Mobile equipment generally includes large machinery and equipment, and road working equipment with a value of \$1000 or more and an expected useful life of at least one year. Items included are:

- **Automobiles, including installed radios and lights**
- **Trucks**
- **Tractors**
- **Heavy equipment, including scrapers, bulldozers, backhoes, loaders, cranes and draglines**
- **Attachments such as bushhogs, clippers, mowers, blades and sprayers**
- **Trailers for transport of equipment**
- **Fire trucks**
- **Jaws of Life**

Acquisition cost of Mobile Equipment includes the following expenditures:

- **Purchase price**
- **Delivery charges**
- **Installation cost**
- **Initial expenditures required to place the equipment in its intended operating state**

Donated Mobile Equipment is recorded at fair market value when acquired. All Mobile Equipment acquired from the Department of Finance and Administration, Surplus Property, is included at fair market value. The county may include items not in these guidelines, provided

the policy is documented and applied consistently.

Other Furniture and Equipment - Other Furniture and Equipment generally includes other assets with a value of \$1000 or more and an expected useful life of at least one year.

The acquisition cost of Other Furniture and Equipment includes the following expenditures:

- **Purchase price**
- **Delivery charges**
- **Installation cost**
- **Initial expenditures required to place the asset in its intended operating state**

Donated items are recorded at fair market value when acquired. All property acquired from the Department of Finance and Administration, Surplus Property is included at fair market value.

The county may include property not in these guidelines, provided that the policy is documented and applied consistently.

Land - All land owned by the county is recorded at cost. If land is donated or if cost cannot be determined, it is recorded at fair market value when acquired. Cost includes expenditures in connection with the purchase, including:

- **Purchase price**
- **Appraisal and negotiation fees**
- **Title search fees**
- **Surveying fees**
- **Cost of consents**
- **Payment of damage claims**
- **Clearing land for use**
- **Demolishing or removing structures**
- **Filing costs**

All land is to be included in this classification regardless of its value. When land is sold, the cost should be deleted from the General Fixed Assets account group. Right-of-way and easements are not considered land for purposes

of this classification, however, all land in this classification should be recorded in a right-of-way or easement record.

Buildings - The classification Buildings includes all permanent, portable, and temporary building structures regardless of value. Buildings are recorded at acquisition cost, which includes:

- **Purchase price or cost of construction**
- **Permanently installed fixtures**
- **Professional fees (architect and/or engineering fees, etc.)**
- **Cost of permits and licenses connected with acquisition**
- **Payment of damage claims connected with acquisition**
- **Insurance premiums connected with acquisition**
- **Other acquisition costs**

Donated buildings should be recorded at fair market value at the time of donation. Extensions of existing buildings or new and separate units added to a building complex are capital outlay and should be added to the value of the existing building. Renovations, repairs and alterations should not be added to the value of the existing building, unless they materially extend the value or life of the building.

The cost of buildings should be reduced by the sale or salvage of materials initially capitalized as part of the cost. These would include discounts, allowances and rebates secured, and amounts recovered through the surrender of liability and/or casualty insurance.

Improvements Other Than Buildings - Improvements Other Than Buildings records the acquisition cost of permanent improvements, other than buildings, which add value to land. The following items on county-owned land are included: fences, retaining walls, sidewalks, pavements, roads, bridges and lighting.

Acquisition cost for Improvements Other Than Buildings includes the following expenditures:

- **Purchase price, contract price or job cost**
- **Professional fees (architects, engineers, appraisers, attorneys, etc.)**
- **Payment of damage claims connected with acquisition**
- **Insurance premiums connected with acquisition**

The cost of Improvements Other Than Buildings should be reduced by the sale or return of any materials initially capitalized as part of the cost.

Infrastructure includes long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems.

Acquisition cost for infrastructure includes the following expenditures:

- **Construction costs (i.e. contract amounts payroll, fringe benefits, rental value for equipment, etc.)**
- **Professional fees (legal and engineering)**
- **Right of way costs**
- **Payment of damage claims connected with construction**
- **Materials**

Construction-in-Progress - Construction-in-Progress records construction costs of projects incurring costs, but not complete. The cost is accumulated the same as Buildings cost or Improvements Other Than Buildings cost. When the project is complete,

the amount in Construction-in-Progress is moved to Buildings and/or Improvements Other Than Buildings.

Leased Property Under Capital Leases - Capital leasing authority for county government is found in **Section 31-7-13(e)**, Mississippi Code Annotated (1972, amended). This transaction is commonly known as a *lease-purchase*. Records must be maintained on all lease purchase equipment as required by Section 31-7-10(13) Mississippi Code Annotated (1972).

All property acquired under a lease-purchase agreement is recorded in this classification. When the lease agreement has been fulfilled and all payments made, the property is removed from Leased Property Under Capital Leases and placed in the proper classification (usually Mobile Equipment or Other Furniture and Equipment).

Equipment should be marked with a lease-purchase sticker.

The contract and amortization schedule for the capital lease shall be obtained (the lessor can provide this) and entered in the minutes of the Board of Supervisors. Capital leases must be included in the General Long-Term Debt Account Group.

Notarized Affidavit is a written statement notarized by a notary public or acknowledged by the chancery clerk's office detailing the loss of equipment.

Stolen Property shall be reported to the Sheriff's Office. Items identified need to be entered in the National Crime Information Center (NCIC). Disposition of stolen property shall be reported on the board minutes.

Lost Property shall be reported and must be accompanied by a *notarized affidavit* signed by the responsible party assigned the property. Disposition of lost property shall be reported on the board minutes.

Assignment of Property - The inventory control clerk should have signatures for property assigned to departments, divisions or personnel.

Hand Receipts - The inventory control clerk shall be notified when property is temporarily loaned or transferred to a person other than the party who is responsible for the safekeeping of said property. Signature must be obtained by the party assuming temporary responsibility.

CHAPTER II - FIXED ASSETS POLICY

Cost Threshold - All counties are required to have and maintain complete and current lists of each property item with a cost to the counties of \$1000 or more. If an item is donated, the county shall include items on its property inventory with a fair market value of \$1000 or more.

Required Inventory Items - The following property items shall be included on a county's inventory list regardless of the price paid by the county to acquire the item or the fair market value of the item:

- **Weapons**
- **Cameras and camera equipment (greater than \$250)**
- **Mobile/cellular phones**
- **Computer and computer equipment (greater than \$250)**
- **Two-way Radio equipment**
- **Televisions (greater than \$250)**
- **Lawn maintenance machinery**
- **Chain saws**
- **Air compressors, welders, generators and similar type items**

Inventory Exemptions - For the purposes of these Rules, "property" is defined as all furniture, vehicles, equipment and other personal property having a useful life expectancy of at least one year and with a cost of \$1000 or more. "Property" does not include: carpeting, draperies, installed floor-to-ceiling partitions, window shades or blinds, mattresses and box springs, water heaters, installed drinking fountains, museum accessions, library books, films or archival collections.

Purchases through Surplus Property Division - Items acquired through surplus property shall be added to a county's fixed assets list at fair market value; that is, surplus property items are added at the appraised value.

Valuation of Property - In the event a county is required to include an item on its property

records using the item's fair market value, the county will be required to maintain adequate documentation to justify how the fair market value was obtained.

Capital Asset Thresholds, Useful Lives and Salvage Values - (GASB 34) -

Capitalization Thresholds:

Land	N/A
Infrastructure	N/A
Furniture, Vehicles & Equipment	\$ 5,000
Improvements	\$25,000
Buildings	\$50,000

Useful Lives:

Computer Equipment & Peripherals	3 years
Vehicles & Equipment	5 years
Heavy Equipment (Backhoes, dozers, tractors, etc.)	10 years
Furniture & Equipment	7 years
Buildings	40 years
Improvements other than Buildings	20 years
Infrastructure:	
Roads	20 years
Concrete bridges	50 years
Timber bridges	30 years

Salvage Values:

Computer equipment	1%
Furniture	10%
Vehicles/Heavy Equipment	10%
Buildings	20%
Improvements other than buildings	20%
Roads	30%
Bridges	0%

Capital assets are to be depreciated using the straight-line method of depreciation. A full year's depreciation expense should be taken for all purchases and sales of capital assets during the fiscal year.

Extended Inventory - Counties may include other property items on their property list, regardless of cost, provided the county applies the policy consistently and the policy is stated in the minutes of the county's Board of Supervisors.

Physical Tagging of Fixed Assets - Physical tagging is one of the most important aspects of fixed assets control. There are many commercial methods of attaching property numbers which should be investigated by the county. Different tagging procedures should be used depending on the type of equipment to be tagged.

- (a) Select the next sequential fixed asset property number for the appropriate category of asset to be tagged. Enter the number on the fixed asset ledger. Provide the necessary information concerning each item to be inventoried.
- (b) Attach the identification tag or stencil the identification number on each item of equipment. The following are guidelines for tagging items of equipment:

<u>Illustrative Items of Equipment</u>	<u>Suggest Tag Location</u>
Air compressors, welders, generators, etc.	Near manufacturer's I.D. tag
Copy machines, printing equipment, etc.	Front of machine
Desk, tables, etc.	Top or right front leg
Files, safes and other storage equipment	Top right front cover
Automobiles, trucks and other automotive	Stencil or print number on inside of door

equipment

- (c) Upon completion of the inventory, recheck to be sure asset property numbers were assigned to each item included in the inventory.

Labels for Items Not on Inventory - Counties should label property items not included on their inventory lists with tags "**Property of (Name of County).**" These tags should be different in color than those used to indicate inventory number.

Property Numbers for Fixed Assets - Assets must be identified with a unique number signifying ownership and allowing for positive identification. Numbering assets is an important internal control.

Assets may be marked with this number in several acceptable ways. An adhesive metal tag is often used, as well as stenciling or painting. Whatever method is used, the mark must be permanent and durable. Obviously, only equipment items must be physically tagged with numbers. Land, buildings and improvements other than buildings will not be physically tagged, but, for internal control purposes, are assigned property numbers.

The sequences below are used to establish the number system. Mobile equipment and other furniture and equipment are prefaced with the department number (from the chart of accounts) ~~printing equipment, long machine~~ where there are not enough numbers in the chart below, alternatives to continue the numbering may be used, so long as each asset has a unique number.

Items deleted from property inventory lists must have their county reported inventory numbers removed from the items. Items required by the Rule to be included on property inventory lists will continue to be labeled with numbered tags or other permanently affixed numbering such as enamel paint.

General Fixed Asset Categories **Property Number**

Mobile equipment and other furniture and equipment	001-699
Buildings	700-799
Improvements Other Than Buildings	800-899
Land	900-999

Acquisition Costs of Fixed Assets - The acquisition cost of equipment includes all expenditures in connection with its procurement, including the following:

- **Purchase price (less any trade-in)**
- **Transportation charges**
- **Installation cost**
- **Other expenditures required to place the asset in its intended state of operation**

Equipment with a value of \$500 and a useful life expectancy of at least one year should be capitalized.

Annual Inventory

At the end of each fiscal year, the Inventory Control Clerk, Chancery Clerk or other responsible official is to conduct an inventory of fixed assets. This is necessary to verify the existence and condition of fixed assets and to reconcile fixed assets records. An inventory may be conducted at other times in addition to the annual year-end inventory, if needed.

Procedures for conducting an inventory are as follows:

1. Each department head is furnished with blank inventory forms.

2. Each department head lists each item of equipment in his department, including a brief description of the item, condition, serial number and property number.
3. The department head returns the completed forms to the Inventory Control Clerk or person responsible for the inventory.
4. The inventory is then reconciled to the existing inventory records and any differences are investigated. Necessary adjustments are made to the inventory records.
5. The Fixed Assets Subsidiary Ledger is prepared from the adjusted records.

If an electronic data processing system is used by a county, a master inventory print-out should be generated. Each department or location should be audited for equipment designated to the department or location. The inventory is then reconciled and exceptions are corrected or deleted using proper procedures.

In a separate report to the clerk of the board, the Inventory Control Clerk shall list additions to or deletions from the annual inventory report and shall also list items unaccounted for from the previous annual inventory report as required by Section 31-7-107 Mississippi Code 1972, annotated.

If the inventory is the initial inventory or if there are no existing inventory records, procedures must be expanded to ensure the inventory is complete. An implicit Price Deflator is provided on the following pages to establish the cost of items for which there are no purchase records.

Fixed Assets - Initial Inventory

The counties are required to have an inventory of fixed assets as prescribed by Mississippi Code Annotated, (1972),

commonly referred to as the County Reorganization Act of 1988.

Transactions Between Governmental Entities

Section 31-7-13(m)(xvii) indicates that sales, transfers or trades of any personal property between governing authorities within a county or any such transaction involving governing authorities of two (2) or more counties are excepted from the bid requirements. [Therefore, it has been determined that if the governing boards of any two or more governing authorities agree to the terms and conditions of a sale, transfer or trade, and place the details of the transaction upon the board minutes, then the transaction may be completed without need for any other approval.]

Section 31-7-13(m)(vi) indicates that governing authorities may purchase, sell, transfer or trade motor vehicles or other equipment from any federal agency, governing authority or state agency of the State of Mississippi or an adjacent state, provided that the purchase, sale, transfer or trade is made through private treaty agreement or negotiation. Therefore, it has been determined that if a governing authority wishes to consummate a transaction with any of the entities listed, and they place the details of the transaction upon the board minutes, then the transaction may be completed without need for any other approval.

Legal Requirements of an Inventory Control System

The following is a synopsis of **Section 31-7-107** of the Mississippi Code Annotated (1972), and is intended to provide a reference for the legal requirements of an inventory control system:

- County shall establish an inventory control system by January 2, 1989.
- An inventory control clerk maintains the system.
- The inventory control clerk may have assistants.

- The inventory control clerk is responsible for posting beginning balances and entries.
- The board of supervisors orders a physical inventory of all county property by April 1, 1989, to start the inventory control system.
- The clerk of the board must give a copy of the physical inventory to the inventory control clerk to use to prepare perpetual records.
- The inventory control clerk must make a physical inventory of assets of the county on or before October 1 of each year.
- The inventory control clerk must file a written copy (in triplicate) of the physical inventory with the board of supervisors.
- The inventory control clerk must file a written report of property additions and deletions during the preceding year and unaccounted for property.

It is required that **Form F** be completed on or before October 1 of each year as required by **Section 31-7-107**, Mississippi Code of 1972, Annotated.

Additionally, it is recommended that **Form F** be completed and maintained on a month-to-month basis; **Form F** should be accompanied by a monthly acquisition statement (Ledger) and a disposal, sale or trade-in statement (Ledger); the addition or deletion of fixed assets should have attached to it a copy of the Board's minutes authorizing the action, all in accordance with the State Department of Audit requirement under the authority of **Section 7-7-211** and in accordance with **Section 31-7-113**, Mississippi Code of 1972, Annotated to wit:

The State Department of Audit, under the authority of Section 7-7-211, shall design and prescribe the form of the inventory to be made, the form of the purchase requisition, the form of the

purchase order, the form of the receiving report; prescribe systems of filing and prescribe the system of system and an inventory control system; and shall promulgate and prescribe such other documentation, procedures and regulations necessary for the efficient maintenance of such systems.

records necessary for the maintenance of a central purchase system, receiving

Guidelines for Accounting for Property

Weapons

A. All weapons confiscated by a duly appointed peace officer should not be disposed of without an Order from a court of competent jurisdiction.

Confiscated weapons are to be held as evidence until a Court Order is issued dictating the method of disposal.

B. Every law enforcement agency shall maintain a docket of all seized deadly weapons, including firearms. - [Section 45-9-151, Miss. Code Ann. (1972 amended)]

1. The docket shall contain the following information:
 - a. name of arresting officer;
 - b. date of arrest;
 - c. charge upon which the seizure is based;
 - d. name of person from whom weapon seized;
 - e. physical description of weapon;
 - f. serial number of weapon;
 - g. chain of custody of weapon.

Entries into docket shall be made within ten (10) days of seizure.

C. A court of competent jurisdiction should order, either by forfeiture under Section 97-37-3, Mississippi Code of 1972, Annotated, or by a civil action for forfeiture, one of the following methods be employed to dispose of the confiscated weapon:

1. The confiscated weapon be disposed of by public auction;

2. The confiscated weapon be placed upon the property inventory of the state institution; or
3. The confiscated weapon be destroyed.

D. If the Order requires the confiscated weapon be disposed of by public auction, the following is required:

The confiscated weapon should be surrendered to the sheriff of the county in which said property was confiscated as required by Section 25-1-51, Mississippi Code of 1972, Annotated.

1. A copy of the Order requiring the confiscated weapon be sold should be provided to the county sheriff with documentation identifying each weapon by description and serial number.
2. A receipt of each weapon containing its description and serial number should be obtained from the county sheriff and retained in the institution's files with the related Court Order.
3. Confiscated weapons ordered by a court to be sold are not to be placed on county inventory.

E. If the Order requires the confiscated weapon be placed on the property inventory of the entity, the following is required:

The confiscated weapon should be accounted for under the rules and regulations promulgated by the Mississippi County Fixed Assets Management Manual, as are other personal property items acquired by the entity.

F. If the order requires the confiscated weapon be destroyed, the following is required:

1. The Order should contain a clear and precise method of destruction. originally purchased with county funds, or used by any other county agency or department "designated by the court."
2. A return from the officer ordered to destroy the weapon shall be filed. The record of return should include the following:
 - a. A sworn statement from the officer that the weapon was destroyed as ordered;
 - b. Photographs or two statements from witnesses evidencing the weapon's destruction; and
 - c. A file maintained by the institution containing the Court Order, the officer's sworn statement and the supporting evidence.
3. Confiscated weapons ordered by a court to be destroyed are not to be placed on county inventories.

Task Force

Forfeited property, other than real property, may be sold at public auction for cash by the chief law enforcement officer of the initiating law enforcement agency, or his designee.

Disposition of Seized Property Concerning Task Forces or More Than One Law Enforcement Agency

- A. Section 41-29-181(2) of the Mississippi Code provides if more than one "law enforcement agency" participates in a criminal case out of which a forfeiture arises, then:

eighty percent (80%) of the proceeds shall be deposited and credited to the budget of the law enforcement agency whose officers initiated the criminal case and twenty percent (20%) shall be divided equitably between or among the other participating law enforcement agencies, and shall be deposited and credited to the budgets of the participating law enforcement agencies. In the event that the other participating law enforcement agencies cannot agree on the division of their twenty percent, a petition shall be filed by any one of them in the court in which the civil forfeiture case is brought and the court shall make an equitable division.

- B. If the Boards of Supervisors of each of the counties involved in the task force approves the appropriation allowed in Section 99-27-37, then not exceeding one-third (1/3) of the fines that are collected by the task force may be returned to the task

Vehicles

Vehicles, which have been ordered by the court, forfeited to the sheriff's department are for the use of the sheriff's department for official business only, and may not be used by county employees for other county purposes. (Section 41-29-181(7))

However, title to seized vehicles may be transferred to other city and county agencies for use by that city or county. (Section 17-13-13)

Forfeited Property

Forfeited property should be entered upon the county property ledger in the same manner as other county property being used by the sheriff's department. Once the property has been placed upon the property ledgers of the county, said property may be sold, traded, disposed of, or otherwise used in the identical manner as other sheriff department property

force to defray the expenses listed in that statute (assuming the interlocal agreement creating the task force provides therefore) rather than sending the appropriation through the county general fund.

CHAPTER III - LAWS GOVERNING PROPERTY AND PROCUREMENT

Section 7-7-211 - Powers and Duties of the State Auditor.

The department shall have the power and it shall be its duty:

(a) To identify and define for all public offices of the state and its subdivisions generally accepted accounting principles as promulgated by nationally recognized professional organizations and to consult with the State Fiscal Officer in the prescription and implementation of accounting rules and regulations;

(b) To prescribe, for all public offices of regional and local subdivisions of the state, systems of accounting, budgeting and reporting financial facts relating to said offices in conformity with legal requirements and with generally accepted accounting principles as promulgated by nationally recognized professional organizations; to assist such subdivisions in need of assistance in the installation of such systems; to revise such systems when deemed necessary, and to report to the Legislature at periodic times the extent to which each office is maintaining such systems, along with such recommendations to the Legislature for improvement as seem desirable;

(c) To study and analyze existing managerial policies, methods, procedures, duties and services of the various state departments and institutions upon written request of the Governor, the Legislature or any committee or other body empowered by the Legislature to make such request to determine whether and where operations can be eliminated, combined, simplified, and improved;

(d) To post audit each year and, when deemed necessary, pre-audit and investigate the financial affairs of the departments, institutions, boards, commissions or other agencies of state government, as part of the publication of a comprehensive annual financial report for the State of Mississippi. In complying with the requirements of this subsection, the department shall have the authority to conduct all necessary

audit procedures on an interim and year-end basis;

(e) To post-audit and, when deemed necessary, pre-audit and investigate separately the financial affairs of (i) the offices, boards and commissions of county governments and any departments and institutions thereof and therein; (ii) public school districts, departments of education and junior college districts; and (iii) any other local offices or agencies which share revenues derived from taxes or fees imposed by the State Legislature or receive grants from revenues collected by governmental divisions of the state; the cost of such audits, investigations or other services to be paid as follows: Such part shall be paid by the state from appropriations made by the Legislature for the operation of the State Department of Audit as may exceed the sum of One Hundred Dollars (\$100.00) per day for the services of each staff person engaged in performing the audit or other service, which sum shall be paid by the county, district, department, institution or other agency audited out of its general fund or any other available funds from which such payment is not prohibited by law;

(f) To post-audit and, when deemed necessary, pre-audit and investigate the financial affairs of the levee boards; agencies created by the Legislature or by executive order of the Governor; profit or nonprofit business entities administering programs financed by funds flowing through the State Treasury or through any of the agencies of the state, or its subdivisions; and all other public bodies supported by funds derived in part or wholly from public funds, except municipalities which annually submit an audit prepared by a qualified certified public accountant using methods and procedures prescribed by the department;

(g) To make written demand, when necessary, for the recovery of any amounts representing public funds improperly withheld, misappropriated and/or otherwise illegally expended by an officer, employee or administrative body of any state, county or other public office, and/or for the

recovery of the value of any public property disposed of in an unlawful manner by a public officer, employee or administrative body, such demands to be made (i) upon the person or persons liable for such amounts and upon the surety on official bond thereof, and/or (ii) upon any individual, partnership, corporation or association to whom the illegal expenditure was made or with whom the unlawful disposition of public property was made, if such individual, partnership, corporation or association knew or had reason to know through the exercising of reasonable diligence that the expenditure was illegal or the disposition unlawful. Such demand shall be premised on competent evidence, which shall include at least one (1) of the following: (i) sworn statements, (ii) written documentation, (iii) physical evidence, or (iv) reports and findings of government or other law enforcement agencies. Other provisions notwithstanding, a demand letter issued pursuant to this subsection shall remain confidential by the State Auditor until the individual against whom the demand letter is being filed has been served with a copy of such demand letter. If, however, such individual cannot be notified within fifteen (15) days using reasonable means and due diligence, such notification shall be made to the individual's bonding company, if he or she is bonded. Each such demand shall be paid into the proper treasury of the state, county or other public body through the office of the department in the amount demanded within thirty (30) days from the date thereof, together with interest thereon in the sum of one percent (1%) per month from the date such amount or amounts were improperly withheld, misappropriated and/or otherwise illegally expended. In the event, however, such person or persons shall refuse, neglect or otherwise fail to pay the amount demanded and the interest due thereon within the allotted thirty (30) days, the State Auditor shall have the authority and it shall be his duty to institute suit, and the Attorney General shall prosecute the same in any court of the state to the end that there shall be recovered the total of such amounts from the person or persons and surety on official bond named therein; and the amounts so recovered shall be paid into the proper treasury of the state, county or other public body through the State Auditor;

(h) To investigate any alleged or suspected violation of the laws of the state by any officer or employee of the state, county or other public office in the purchase, sale or the use of any supplies, services, equipment or other property belonging thereto; and in such investigation to do any and all things necessary to procure evidence sufficient either to prove or disprove the existence of such alleged or suspected violations.

The Department of Investigation of the State Department of Audit may investigate, for the purpose of prosecution, any suspected criminal violations of this chapter. For the purpose of administration and enforcement of this chapter, the enforcement employees of the Department of Investigation of the State Department of Audit have the powers of a peace officer of this state only over those persons under indictment or at the direction of another duly authorized law enforcement agency having jurisdiction over the case. All enforcement employees of the Department of Investigation of the State Department of Audit hired on or after July 1, 1993, shall be required to complete the Law Enforcement Officers Training Program and shall meet the standards of the program.

(i) To issue subpoenas, with the approval of, and returnable to, a judge of a chancery or circuit court, in term time or in vacation, to examine the records, documents or other evidence of persons, firms, corporations or any other entities insofar as such records, documents or other evidence relate to dealings with any state, county or other public entity. The circuit or chancery judge must serve the county in which the records, documents or other evidence is located; or where all or part of the transaction or transactions occurred which are the subject of the subpoena;

(j) In any instances in which the State Auditor is or shall be authorized or required to examine or audit, whether pre-audit or post-audit, any books, ledgers, accounts or other records of the affairs of any public hospital owned or owned and operated by one or more political subdivisions or parts thereof or any combination thereof, or any school district, including activity funds thereof, it shall be sufficient compliance therewith, in the

discretion of the State Auditor, that such examination or audit be made from the report of any audit or other examination certified by a certified public accountant and prepared by or under the supervision of such certified public accountant. Such audits shall be made in accordance with generally accepted standards of auditing, with the use of an audit program prepared by the State Auditor, and final reports of such audits shall conform to the format prescribed by the State Auditor. All files, working papers, notes, correspondence and all other data compiled during the course of the audit shall be available, without cost, to the State Auditor for examination and abstracting during the normal business hours of any business day. The expense of such certified reports shall be borne by the respective hospital, or any available school district funds other than minimum program funds, subject to examination or audit. The State Auditor shall not be bound by such certified reports and may, in his or their discretion, conduct such examination or audit from the books, ledgers, accounts or other records involved as may be appropriate and authorized by law.

(k) The State Auditor shall have the authority to contract with qualified public accounting firms to perform selected audits required in subsections (d), (e) and (f) of this section, if funds are made available for such contracts by the Legislature, or if funds are available from the governmental entity covered by subsections (d), (e) and (f). Such audit shall be made in accordance with generally accepted standards of auditing, with the use of an audit program prepared by the State Auditor, and final reports of such audits shall conform to the format prescribed by the State Auditor. All files, working papers, notes, correspondence and all other data compiled during the course of the audit shall be available, without cost, to the State Auditor for examination and abstracting during the normal business hours of any business day.

(l) The State Auditor shall have the authority to establish training courses and programs for the personnel of the various state and local governmental entities under the jurisdiction of the office of the State Auditor. The training courses and programs shall include, but not be

limited to, topics on internal control of funds, property and

equipment control and inventory, governmental accounting and financial reporting, and internal auditing. The State Auditor is authorized to charge a fee from the participants of these courses and programs, which fee shall be deposited into the Department of Audit Special Fund. State and local governmental entities are authorized to pay such fee and any travel expenses out of their general funds or any other available funds from which such payment is not prohibited by law.

(m) Upon written request by the Governor or any member of the State Legislature, the State Auditor may audit any state funds and/or state and federal funds received by any nonprofit corporation incorporated under the laws of this state.

Section 17-13-13 - Funds, Goods and Services.

The governing authority of any local governmental unit entering into an agreement pursuant to this chapter may incur bonded and floating indebtedness, including general obligation indebtedness as authorized by sections 19-9-1 through 19-9-31 and sections 21-33-301 through 21-33-329 and may appropriate funds for the purpose and in the manner prescribed by law without regard to whether the activities and improvements authorized by section 17-13-7 to be financed by such debt or appropriation are within or without the boundaries of the local governmental unit. Said governing authority may sell, lease, grant or otherwise supply goods and services to any other local government unit which is a party to said agreement or the administration body or legal entity created to operate the joint or cooperative undertaking.

Section 19-3-77 - Programs of Professional Education for County Purchase Clerks, Receiving Clerks, Inventory Control Clerks, and Members of County Boards of Supervisors.

(1) There are hereby established programs of professional education for county purchase clerks, receiving clerks and inventory control times when the State Auditor has been notified by a board of supervisors that a vacancy in the position of purchase clerk, receiving clerk or inventory control clerk has been filled with an uncertified appointee. The curriculum for each program shall be designed by the State Auditor....

(2) There is hereby established a program of professional education for members of county boards of supervisors. The program shall be offered at the beginning of each term of office for members of the boards of supervisors and may be offered more frequently at the discretion of the Committee on Supervisor Education....

Section 19-3-85 - Authority of board to dispose of lost, stolen, abandoned or misplaced property.

The board of supervisors of any county, upon receipt of recovery of any lost, stolen, abandoned or misplaced personal property by the sheriff or other law enforcement officers of the county, shall cause to be posted, in three (3) public places in the county, notice that such property has been received or recovered. Such notice shall contain an accurate and detailed description of such property and, if the board of supervisors is advised as to who owns the property, a copy of the notice shall be mailed to such person or persons in addition to being posted as required in this section. The owner may recover the property by filing a claim with the board of supervisors and establishing his right to the property. The board may require bond of the person claiming the property before delivering it to him. Parties having adverse claims to the property may proceed according to law.

If no person claims the property within one hundred twenty (120) days from the date the notice is given, the board of supervisors shall cause the property to be sold at public auction to the highest bidder for cash after first posting notice of the sale in three (3) public places in the county at least ten (10) days before the date of the sale. The notice shall contain a detailed and accurate description of the property to be sold

clerks. The programs shall be offered at least every four (4) years at the beginning of terms of office for county elected officials and at other and shall be addressed to the unknown owners or other persons interested in the property to be sold. The notice shall also set forth the date, time and place the sale is to be conducted and shall designate the sheriff to make the sale.

However, lost, stolen abandoned or misplaced motor vehicles and bicycles may be sold in the manner provided in the preceding paragraph after the expiration of ninety (90) days from their receipt or recovery by law enforcement officers of the county.

The sheriff, promptly upon completion of the sale, shall deliver to the chancery clerk a copy of the notice authorizing the sale, a list of the property sold, the amount paid for each item, the person to whom each item was sold, and all monies received from such sale. The clerk then shall deposit the monies into the county treasury and the proceeds of the sale shall be first applied to the necessary cost and expenses of the sale, with the remainder to be credited to the special supplemental budget of the sheriff to be expended by the sheriff for any law enforcement purpose upon approval of the board of supervisors. The chancery clerk shall file the information concerning the sale among the other records of his office. If, within ninety (90) days after the date of the sale, any person claims to be the owner of the property sold, the board, upon satisfactory proof of ownership, shall pay to such person the amount for which the property was sold, and the board may require of such person a bond in such cases as the board deems advisable. No action shall be maintained against the county or any of its officers or employees or the purchaser at the sale for any property sold or the proceeds therefrom after the expiration of ninety (90) days from the date of the sales as authorized in this section.

Section 19-7-5 - Disposal of personal property.

The board of supervisors shall have the power to sell and dispose of at public sale for cash, any personal property belonging to the county or any subdivision thereof when the same shall have ceased to be used for county purposes or when,

in the judgment of said board, a sale thereof would promote the best interest of the county. Said sale shall be advertised by posting notices shall be posted at the courthouse. The proceeds of said sale shall be placed in the county depository to the credit of the proper fund. Where said property shall not exceed \$100.00 in value, the same may be sold and disposed of by the boards of supervisors at a private sale by the unanimous vote of the members of said board of supervisors and the proceeds thereof disposed of as above provided. If any of such property may be of use or benefit to the United States government in its national defense effort, the board of supervisors is hereby authorized in its discretion to turn over such property to the United States government by way of a donation thereto.

Section 19-25-15 - Identification of Sheriff's Motor Vehicles; Use of Unmarked Vehicles.

Motor vehicles purchased or leased by the county for the sheriff's office shall be clearly marked on both sides with the words "SHERIFF'S DEPARTMENT." The use of large auto door decals shall constitute compliance with this section. Each such motor vehicle shall be marked on the sides or trunk top with the name of the county in clear letters of no less than four (4) inches in height. However, in instances where such identifying marks will hinder official investigations, the board of supervisors may authorize the sheriff's department to use a specified number of unmarked vehicles. The approval of the board shall be entered on its minutes and shall contain the manufacturer's serial number and the reason why the vehicle or vehicles should be exempt from provisions of this section. In addition, the manufacturer's serial number of all county-owned sheriff's department vehicles not subject to the exemption shall be included in such resolution or order of approval, and a certified copy thereof shall be furnished the State Department of Audit. Any vehicle found to be in violation of this paragraph shall be reported immediately to the sheriff and the board of supervisors, and fifteen (15) days shall be given for compliance; and if not complied with, such vehicles shall be impounded by the State Auditor until properly marked or exempted.

at three public places in the county, at least ten days prior to such sale, one of which said notices

Section 25-1-51 - Law Enforcement Officers Prohibited from Acquiring Confiscated Property.

(1) No law enforcement officer, game warden, or other person charged with the duty and responsibility of enforcing the statutory laws of this state or any municipality herein, whether employed full time or part time in such capacity, or any member of his or her household can knowingly own, acquire, bid upon, or otherwise participate as a purchaser or prospective purchaser, either directly or indirectly, at a sale concerning any real, personal, or mixed property which has been confiscated and is being sold, or has been sold, or is subject to being sold pursuant to the laws and statutes of this state. All officers seizing any property shall turn the same over to the sheriff of the county in which said property was seized. All real, personal, or mixed properties confiscated under authority of law and subject to sale as contraband properties shall be sold by the sheriff of the county in which said property was confiscated or is stored, after the sheriff shall first have given public notice by publication for not less than one week in a newspaper published in said county or, if no newspaper is published in said county, said notice shall be published not less than one time in a newspaper having general circulation in said county. The published notice shall contain a description of the property and other pertinent data which the sheriff may deem necessary and proper in compliance with this section. The cost of public notice shall be charged against and added to the cost of the property advertised and sold by virtue of said notice. The net proceeds of all such property sold shall be deposited in the county general fund within the manner provided by law. The sheriff shall keep a public record of all property seized, the disposition thereof, and the proceeds from the sale thereof.

(2) The failure of the sheriff to sell any property seized by him or turned over to him within ninety days and any violation of the above paragraph by such prohibited person, or any other person acting for or in behalf of such prohibited person, shall be deemed to be a misdemeanor and shall be punishable by a fine of not less than one hundred dollars nor more than five hundred

dollars, which fine shall be subject to collection from such prohibited person's bondsmen if such prohibited person be under bond and fails to pay. In addition thereto, upon a showing in an action begun not later than one year from the date of the legal sale of the confiscated property that such prohibited person has knowingly, acquired title to such confiscated property in violation of paragraph (1) hereof, the owner of such property at the time it was confiscated, or his or her heirs, legatees, administrator, or executor shall be immediately entitled to the return of such property; and the sum paid therefore by such prohibited person, or in his or her behalf, shall be forfeited. The sum so forfeited shall be applied in the same manner as it would be applied had the confiscated property been sold to or acquired by other than such prohibited person.

Section 25-1-87 - Marking Publicly-owned or Leased Vehicle; Exceptions; Effect of Non-compliance.

All motor vehicles owned or leased by the State of Mississippi or any agency, department or political subdivision thereof, which shall include counties and municipalities, when such agency or department or political subdivision, which shall include counties and municipalities, is supported wholly or in part by public taxes or by appropriations from public funds, shall have painted on both sides in letters at least three (3) inches in height, and on the rear in letters not less than one and one-half (1- 1/2) inches in height, the name of the state agency or department, or political subdivision, which shall include counties and municipalities, in a color which is in contrast with the color of the vehicle; provided however, that a permanent decal may be used in lieu of paint, and provided further, that any municipality may affix a permanent decal or design at least twelve (12) inches in height and twelve (12) inches in width on both sides of the vehicle with the name of the municipality within or across the permanent decal or design, and the permanent design or decal shall be in a color or colors which are in contrast with the color of the vehicle. No privilege license tag shall be issued for such vehicle until the name has been painted thereon or a permanent design or decal affixed thereto as required by this section. A permanent decal may be used in lieu of paint. The provisions of this paragraph shall not apply

said assessed fine when it shall have become final and collectible.

to vehicles used by the Chief Executive of the State of Mississippi, to vehicles owned or leased by the Department of Economic Development, to vehicles owned or leased by the Office of the Attorney General, to one (1) vehicle owned or leased by the Commissioner of the Mississippi Department of Corrections, to not more than three (3) vehicles owned or leased by the Department of Corrections and used only by Community Services Division officers, to not more than one (1) vehicle owned or leased by the Mississippi Department of Transportation and used only by an investigator employed by the Mississippi Department of Transportation or to not more than one (1) vehicle owned or leased by the the Mississippi State Tax Commission; and upon receipt of a written request from the State Adjutant General, the Commissioner of Public Safety, the Director of the Alcoholic Beverage Control Division of the Mississippi State Tax Commission, the Director of the Bureau of Fisheries and Wildlife of the Department of Wildlife Conservation, the Director of the Bureau of Narcotics, the Executive Officer of the Board of Pharmacy, the Executive Director of the Mississippi Gaming Commission, the State Auditor or a president or chancellor of a state institution of higher learning, the Governor may authorize the use of specified unmarked vehicles only in instances where such identifying marks will hinder official investigations, and the governing authorities of any municipality may authorize the use of specified, unmarked police vehicles when identifying marks would hinder official criminal investigations by the police. The written request or the order or resolution authorizing such shall contain the manufacturer's serial number, the state inventory number, where applicable, and shall set forth why the vehicle should be exempt from the provisions of this paragraph. In the event the request is granted, the Governor shall furnish the State Department of Audit with a copy of his written authority for the use of the unmarked vehicles, or the governing authority, as the case may be, shall enter its order or resolution on the minutes and shall furnish the State Department of Audit with a certified copy of its order or resolution for the use of the unmarked police vehicle. The state

property auditors of the State Department of Audit shall personally examine vehicles owned or leased by the State of Mississippi or any agency, department or commission thereof and and the Chairman of the Joint Legislative Committee on Performance Evaluation and Expenditure Review. Any vehicle found to be in violation of this paragraph shall be reported immediately to the department head charged with such vehicle, and five (5) days shall be given for compliance; and if not complied with, such vehicles shall be impounded by the State Auditor until properly marked or exempted. Upon notification to the State Tax Commission by the State Auditor that any municipality or political subdivision is not in compliance with this section, the State Tax Commission shall withhold any sales tax due for distribution to any such municipality and any excise tax on gasoline, diesel fuel, kerosene and oil due any such county and for any months thereafter, and shall continue to withhold such funds until compliance with this section is certified to the State Tax Commission by the State Department of Audit.

County-owned motor vehicles operated by the sheriff's department shall not be subject to the provisions of this section, but shall be subject to the provisions of Section 19-25-15. County-owned motor vehicles operated by a family court established pursuant to Section 43-23-1 et seq., shall not be subject to the provisions of this section.

State-owned or leased motor vehicles operated by the Department of Mental Health or by facilities operated by the Department of Mental Health and used for transporting patients living in group homes or alternative living arrangements shall not be subject to the provisions of this section.

Up to four (4) passenger automobiles owned or leased by economic development districts or economic development authorities shall not be subject to the provisions of this section.

State-owned or leased motor vehicles operated by the Agricultural and Livestock Theft Bureau of the Department of Agriculture and Commerce and used to investigate livestock theft shall not be subject to the provisions of this section.

report violations of the provisions of this paragraph to the State Auditor

Up to three (3) motor vehicles owned or leased by the Pascagoula Municipal Separate School

District for use by district security officers shall not be subject to the provisions of this section.

The motor vehicles of a public airport shall not be subject to the provisions of this section upon a finding by the governing authority of such airport that marking a motor vehicle as required in this section will compromise security at such airport.

Section 25-1-91 - Penalty Regarding State-Owned Automobiles.

If any person shall knowingly and willfully violate any of the provisions of sections 25-1-77 or 25-1-93, such person shall be guilty of a misdemeanor and, upon conviction, shall be punished by a fine of not more than two hundred fifty dollars and, in addition, shall be removed from the office or position which he holds.

Section 31-7-13 - Bid Requirements and Exceptions; Public Auctions.

(e) Any lease-purchase of equipment which an agency is not required to lease-purchase under the master lease-purchase program pursuant to Section 31-7-10 and any lease-purchase of equipment which a governing authority elects to lease-purchase may be acquired by a lease-purchase agreement under this paragraph (e). Lease-purchase financing may also be obtained from the vendor or from a third-party source after having solicited and obtained at least two (2) written competitive bids, as defined in paragraph (b) of this section, for such financing without advertising for such bids. Solicitation for the bids for financing may occur before or after acceptance of bids for the purchase of such equipment or, where no such bids for purchase are required, at any time before the purchase thereof. No such lease-purchase agreement shall be for an annual rate of interest which is greater than the overall maximum interest rate to maturity on general obligation indebtedness permitted under Section

75-17-101, and the term of such lease-purchase agreement shall not exceed the useful life of property covered thereby as determined according to the upper limit of the asset Internal Revenue Service pursuant to the United States Internal Revenue Code and regulations there under as in effect on December 31, 1980, or comparable depreciation guidelines with respect to any equipment not covered by ADR guidelines. Any lease-purchase agreement entered into pursuant to this paragraph (e) may contain any of the terms and conditions which a master lease-purchase agreement may contain under the provisions of Section 31-7-10(5), and shall contain an annual allocation dependency clause substantially similar to that set forth in Section 31-7-10(8). Each agency or governing authority entering into a lease-purchase transaction pursuant to this paragraph (e) shall maintain with respect to each such lease-purchase transaction the same information as required to be maintained by the Department of Finance and Administration pursuant to Section 31-7-10(13). However, nothing contained in this section shall be construed to permit agencies to acquire items of equipment with a total acquisition cost in the aggregate of less than Ten Thousand Dollars (\$10,000.00) by a single lease-purchase transaction. All equipment, and the purchase thereof by any lessor, acquired by lease-purchase under this paragraph and all lease-purchase payments with respect thereto shall be exempt from all Mississippi sales, use and ad valorem taxes. Interest paid on any lease-purchase agreement under this section shall be exempt from State of Mississippi income taxation.

(m) Excepted from bid requirements are:

(vi) Purchases, sales, transfers or trades by governing authorities or state agencies when such purchases, sales, transfers or trades are made by a private treaty agreement or through means of negotiation, from any federal agency or authority, another governing authority or state agency of the State of Mississippi, or any state agency of another state. Nothing in this section shall permit such purchases through public auction except as provided for in paragraph (v) of this section. It is the intent of this section to allow governmental entities to dispose of and/or

depreciation range (ADR) guidelines for the Class Life Asset Depreciation Range System established by the

purchase commodities from other governmental entities at a price that is agreed to by both parties. This shall allow for purchases and/or sales at prices which may be determined to be below the market value if the selling entity determines that the sale at below market value is in the best interest of the taxpayers of the state. Governing authorities shall place the terms of the agreement and any justification on the minutes, and state agencies shall obtain approval from the Department of Finance and Administration, prior to releasing or taking possession of the commodities.

(xvii) Sales, transfers or trades of any personal property between governing authorities within a county or any such transaction involving governing authorities of two (2) or more counties.

Section 31-7-107 - Inventory Control.

In addition to the required central purchase system, from and after the first Monday in January 1989, each county shall establish and maintain an inventory control system pursuant to requirements prescribed by the State Department of Audit under the authority of Section 7-7-211 and in accordance with Section 31-7-113; provided, however, that not more than a sixty (60) day inventory of supplies, commodities and materials shall be kept on hand unless otherwise approved by the board of supervisors. The inventory control clerk shall be employed or designated in the same manner and by the same entity which employs or designates the purchase clerk. The inventory control clerk shall be responsible for the maintenance of such system and such other personnel as may be required for the efficient operation of the inventory control system and shall not be a member of the board of supervisors. No person shall serve as the inventory control clerk who, within one (1) year after his appointment, does not receive certification from the State Auditor as having successfully completed the professional education program offered for inventory control clerks pursuant to Section 19-3-77. The opening entries of such system shall be compiled by the

inventory control clerk from a physical inventory which the board of supervisors shall cause to be made of all property of the county by April 1, 1989, and such beginning inventory shall be recorded in the minutes of the board of supervisors. The clerk of the board of supervisors shall deliver to the inventory control clerk a certified copy of such inventory within seven (7) days after the acceptance of the beginning inventory by the board of supervisors. Following acceptance of the beginning inventory, the inventory control clerk, pursuant to regulations promulgated by the State Auditor, shall perform physical inventories of assets of the county on or before October 1 of each year and shall file with the board of supervisors, in triplicate, a written report of such inventory. The clerk of the board of supervisors shall keep the original of each inventory report so filed by the inventory control clerk as a permanent record of the county and shall forward a copy to the State Department of Audit not later than October 15. In a separate report to the clerk of the board, the inventory control clerk shall list additions to and deletions from the annual inventory report and shall also list items unaccounted for from the previous annual inventory report.

Section 31-7-113 - State Department of Audit to Design and Prescribe Forms and Systems.

The State Department of Audit, under the authority of Section 7-7-211, shall design and prescribe the form of the inventory to be made, the form of the purchase requisition, the form of the purchase order, the form of the receiving report; prescribe systems of filing and prescribe the system of records necessary for the maintenance of a central purchase system, receiving system and an inventory control system; and shall promulgate and prescribe such other documentation, procedures and regulations necessary for the efficient maintenance of such systems.

Section 41-29-181 - Procedure for Disposition of Seized Property; Order Directing Disposition by Bureau of Narcotics.

(1) Regarding all controlled substances, raw materials and paraphernalia which have been forfeited, the circuit court shall by its order direct the Bureau of Narcotics to:

- (a) Retain the property for its official purposes;
- (b) Deliver the property to a government agency or department for official purposes;
- (c) Deliver the property to a person authorized by the court to receive it; or
- (d) Destroy the property that is not otherwise disposed, pursuant to the provisions of Section 41-29-154,

(2) All other property, real or personal, which is forfeited under this article, except as otherwise provided in Section 41-29-185, and except as provided in subsections (3),(7) and (8) of this section, shall be liquidated and, after deduction of court costs and the expenses of liquidation, the proceeds shall be divided and deposited as follows:

- (a) In the event only one law enforcement agency participates in the underlying criminal case out of which the forfeiture arises, twenty percent (20%) of the proceeds shall be forwarded to the State Treasurer and deposited in the General Fund of the state and eighty percent (80%) of the proceeds shall be deposited and credited to the budget of the participating law enforcement agency.
- (b) In the event more than one law enforcement agency participates in the underlying criminal case out of which the forfeiture arises, eighty percent (80%) of the proceeds shall be deposited and credited to the budget of the law enforcement agency whose officers initiated the criminal case and twenty percent (20%) shall be divided equitably between or among the other participating law enforcement agencies, and shall be deposited and credited to the budgets of the participating law enforcement agencies. In the event that the other participating law enforcement agencies cannot agree on the division of their twenty percent (20%), a petition shall be filed by any one of them in the court in which the civil

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forfeiture case is brought and the court shall make an equitable division.

(3) All money which is forfeited under this article, except as otherwise provided by Section 41-29-

(4) All property forfeited, deposited and credited to the Mississippi Bureau of Narcotics under this article shall be forwarded to the State Treasurer and deposited in a special fund for use by the Mississippi Bureau of Narcotics upon appropriation by the Legislature.

(5) All real estate which is forfeited under the provisions of this article shall be sold to the highest and best bidder at a public auction for cash, such auction to be conducted by the chief law enforcement officer of the initiating law enforcement agency, or his designee, at such place, on such notice and in accordance with the same procedure, as far as practicable, as is required in the case of sales of land under execution at law. The proceeds of such sale shall first be applied to the cost and expense in administering and conducting such sale, then to the satisfaction of all mortgages, deeds of trust, liens and encumbrances of record on such property. The remaining proceeds shall be divided, forwarded and deposited in the same manner set out in subsection (2) of this section.

(6) All other property that has been forfeited shall, except as otherwise provided, be sold at a public auction for cash by the chief law enforcement officer of the initiating law enforcement agency, or his designee, to the highest and best bidder after advertising the sale for at least once each week for three (3) consecutive weeks, the last notice to appear not more than ten (10) days nor less than five (5) days prior to such sale, in a newspaper having a general circulation in the jurisdiction in which said law enforcement agency is located. Such notices shall contain a description of the property to be sold and a statement of the time and place of sale. It shall not be necessary to the validity of such sale either to have the property present at the place of sale or to have the name of the owner thereof stated in such notice. The proceeds of the sale shall be disposed of as follows:

(a) To any bona fide lienholder, secured party, or other party holding an interest in the

185, shall be divided, deposited and credited in the same manner as set forth in subsection (2) of this section.

property in the nature of a security interest, to the extent of his interest; and

(b) The balance, if any, remaining after deduction of all storage, court costs and expenses of liquidation shall be divided, forwarded and deposited in the same manner set out in subsection (2) of this section.

(7) Any county or municipal law enforcement agency may maintain, repair, use and operate for official purposes all property, other than real property, money or such property that is described in subsection (1) of this section, that has been forfeited to the agency if it is free from any interest of a bona fide lienholder, secured party or other party who holds an interest in the property in the nature of a security interest. Such county or municipal law enforcement agency may purchase the interest of a bona fide lienholder, secured party or other party who holds an interest so that the property can be released for its use. If the property is a motor vehicle susceptible of titling under the Mississippi Motor Vehicle Title Law, the law enforcement agency shall be deemed to be the purchaser, and the certificate of title shall be issued to it as required by subsection (9) of this section.

(8) The Mississippi Bureau of Narcotics may maintain, repair, use and operate for official purposes all property, other than real property, money or such property as is described in subsection (1) of this section, that has been forfeited to the bureau if it is free from any interest of a bona fide lienholder, secured party, or other party who holds an interest in the property in the nature of a security interest. In such case, the bureau may purchase the interest of a bona fide lienholder, secured party, or other party who holds an interest so that such property can be released for use by the bureau.

The bureau may maintain, repair, use and operate such property with money appropriated to the bureau for current operations. If the property is a motor vehicle susceptible of titling

under the Mississippi Motor Vehicle Title Law, the bureau is deemed to be the purchaser and the certificate of title shall be issued to it as required by subsection (9) of this section.

(9) The State Tax Commission shall issue a certificate of title to any person who purchases property under the provisions of this section when a certificate of title is required under the laws of this state.

Section 41-29-185 - Disposition of Forfeited Property Transferred Pursuant to Federal Property Sharing Provision.

One hundred percent (100%) of any seized and forfeited property to be transferred to any state or local law enforcement agency under the provisions of 21 U.S.C. 881(e)(1), 19 U.S.C. 1616(a)(2), or other federal property sharing provisions, shall be credited to the budget of the state or local agency that directly participated in the seizure or forfeiture, for the specific purpose of increasing law enforcement resources for that specific state or local agency. Such transferred property must be used to augment existing state and local law enforcement budgets and not to supplant them.

Section 45-9-131 - Purchase of Sidearm by Retiring Member of Municipal or County Law Enforcement Agency

Upon approval of the governing authorities of the municipality or county, a member of any municipal or county law enforcement agency who retires under any state retirement system or any state-approved retirement system may be allowed to purchase as his personal property one (1) sidearm which was issued to him by the law enforcement agency from which he retired. The governing authorities of the municipality or county shall determine the amount to be paid for the firearm by the retiring member of the law enforcement agency.

Section 45-9-151 - Docket of Deadly Weapons Seized.

(1) Every law enforcement agency of the state or of any political subdivision thereof shall maintain a docket which shall contain a record of all deadly weapons that are seized by employees of

such law enforcement agency. Such docket shall include the name of the arresting officer, the date of the arrest, the charge upon which the seizure was based, the name of the person from whom such deadly weapon was seized, the physical description of the deadly weapon, the serial number, if any, of the deadly weapon, and the chain of custody of the deadly weapon.

(2) Every deadly weapon seized by any law enforcement officer shall be entered into the docket required to be maintained pursuant to subsection (1) of this section within ten (10) days after the occurrence of such seizure.

(3) If the court orders any seized deadly weapon to be forfeited and disposed of by sale, the proceeds of such sale shall be deposited into the general fund of the governmental entity of which such law enforcement agency is a part and shall be budgeted to such law enforcement agency. The provisions of this subsection shall not apply to deadly weapons that are subject to forfeiture pursuant to Section 41-29-153, Mississippi Code of 1972.

(4) Any law enforcement officer who knowingly fails to cause a seized deadly weapon to be entered into the docket within the time limit specified in subsection (2) of this section shall be guilty of a misdemeanor and, upon conviction thereof, may be fined not more than One Thousand Dollars (\$1,000.00). A conviction under the provisions of this section shall not be used as the basis for removal of a person from elective office.

Section 97-37-3 - Deadly Weapons -- Forfeiture of Weapon -- Return Upon Dismissal or Acquittal.

Any weapon used in violation of section 97-37-1, or used in the commission of any other crime, shall be seized by the arresting officer, may be introduced in evidence, and in the event of a conviction, shall be ordered to be forfeited, and shall be disposed of as ordered by the court having jurisdiction of such offense. In the event of dismissal or acquittal of charges, such

weapon shall be returned to the accused from whom it was seized.

Section 99-27-37 - Counties and Municipalities May Appropriate Money to Procure Evidence of Liquor and Narcotics Violations.

The board of supervisors of any county in this state and mayor and board of aldermen, or board of aldermen and councilmen, as the case may be, of any municipality in this state are hereby authorized and empowered to appropriate, from time to time, sums of money, not exceeding one-third (1/3) of the fines which have been collected by them respectively, from the unlawful sale or possession of intoxicating liquors and/or narcotics and/or other illegal drugs, for the purpose of defraying expenses incurred by law enforcement agencies in the procuring of evidence of violations of statutes or ordinances, as the case may be, against the unlawful sale or keeping of intoxicating liquors and/or narcotics and/or other illegal drugs. For the purpose of this section, the work "expenses" shall include, but not be limited to, expenditures related to surveillance, the purchase of investigative equipment, the purchase of samples to be used as evidence, the purchase of information, and the defraying of living expenses of persons specially employed in investigations.

CHAPTER IV - ELECTRONIC DATA PROCESSING (EDP) SYSTEMS

Electronic data processing systems, usually referred to as **EDP** or computer systems, are the prevalent form of information management in Mississippi county government. Systems provided in this section are designed for manually maintained records. However, formats and procedures necessary for manual operation are not always necessary or relevant to an EDP system which requires its own procedures.

Because of the variant nature of these methods of recording data, different requirements are set forth for EDP systems. An EDP system typically requires information to be entered one time and then manipulates this information into any desired format. **It is not necessary** for an EDP system to reproduce the exact formats presented in this manual. **HOWEVER, THE SAME INFORMATION MUST BE PRESENTED IN A LOGICAL FORMAT.** It is critical an EDP system present the same information required in this section. Although formats for EDP systems are not herein prescribed, they must be logical and correct.

Every county using an EDP system should be aware of the necessity for adequate internal controls. Computers and their programs are subject to manipulation by knowledgeable persons. These systems should have effective controls such as passwords access, batch or hash totals, and limited access to tapes and storage files. Every EDP system should include a written disaster recovery plan which includes access to compatible hardware and software, and should include **offsite** storage of backup computer files. **Offsite** means in a protected area of a **separate** building. Schools, libraries and hospitals are usually willing to participate in a reciprocal offsite storage plan. A bank safety deposit box is also an alternative.

Fixed asset data elements - consist of identifying characteristics that will be recorded for fixed assets. It is important that the county initially identify the data elements to satisfy both internal and external reporting requirements.

The county must capture the following required data elements for all fixed assets:

- Major asset class
- Fund number
- Acquisition date
- Description of asset
 - Manufacturer
 - Year model
 - Model number, etc.
- Vendor
- Serial number
- Property control number
- Warrant number
- Acquisition cost or value
- Method of disposition
- Minute book and page number authorizing disposition
- Date of disposition
- Trade-in/Sale value
- Special conditions
- Other relevant information

In addition to the required data elements listed above, the county must capture the following required data elements for assets that exceed capitalization thresholds:

- Useful life of asset
- Salvage value of asset
- Purpose (use)
- Function
- Percentage of use by function

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CHAPTER V - EXHIBITS

The following exhibits are used by the Division of County Audits and the Division of Property.

ANNUAL INVENTORY OF PROPERTY - SAMPLE FORMAT

_____ COUNTY

INVENTORY AND VALUATION OF PROPERTY

_____ (FIXED ASSET)

September 30, 20__

DEPARTMENT/DISTRICT: _____

Description	Serial/Model Number	Property Control Number	Date Purchased	Cost or Other Basis
TOTAL				\$

**FIXED ASSET DETAIL LEDGER
(Land)**

PROPERTY NO.: _____

ACQUISITION

ACRES		LOCATION				LEGAL DESCRIPTION
Method of Acquisition	Date	Check No.	Amount	M.B. No.	Page No.	
() Purchased						
() Constructed						
() Donated (FM)						
() Other						
Total Acquisition Cost						
Improvements:						
Total Cost						
Type Deed				Volume Recorded	Page	Date
Abstract of Title						Date
Appraised By					Amount	Date
Capitalized By					Amount	Date

DISPOSAL

How Disposed Of		Book Value	Date
Sold or Disposed Of		Amount	Date
Notes and Remarks			

**FIXED ASSET DETAIL LEDGER
(Buildings)**

PROPERTY NO.: _____

ACQUISITION

Description of Building						
Location						
Occupied By						
Method of Acquisition	Date	Check No.	Amount	M.B. No.	Page No.	Remarks
() Purchased						
() Constructed						
() Donated (FM)						
() Other						
Total Acquisition Cost						
Improvements:						
Total Cost						
Appraised By					Amount	Date
Capitalized By					Amount	Date

DISPOSAL

How Disposed Of		Book Value	Date
Sold or Disposed Of		Amount	Date
Remarks			



**FIXED ASSET DETAIL LEDGER
(Improvements Other Than Buildings)**

PROPERTY NO.: _____

ACQUISITION

Description of Improvements						
Location						
Method of Acquisition	Date	Check No.	Amount	M.B. No.	Page No.	Remarks
() Purchased						
() Constructed						
() Donated (FM)						
() Other						
Total Acquisition Cost						
Improvements:						
Total Cost						
Appraised By					Amount	Date
Capitalized By					Amount	Date

DISPOSAL

How Disposed Of		Book Value	Date
Sold or Disposed Of		Amount	Date
Remarks			

**FIXED ASSET DETAIL LEDGER
(Construction in Progress)**

PROPERTY NO.: _____

ACQUISITION

Description of Project						
Project/Phase	Date	Check No.	Amount	M.B. No.	Page No.	Remarks
Total Cost						

DISPOSAL

To	Cost	Date
Remarks		

FIXED ASSET DETAIL LEDGER
(Mobile Equipment)

Page _____

DEPARTMENT: _____ or SUPERVISOR: _____

DEPARTMENT HEAD: _____ DISTRICT: _____

Date Purchased	Description	Vendor	Serial No./ Model No.	Property Control No.	Check No.	Purchase/ Addition	Sales/ Deletion	Disposition	Minute Book	Page No.	Date

--	--	--	--	--	--	--	--	--	--	--	--

**FIXED ASSET DETAIL LEDGER
(Other Furniture and Equipment)**

DEPARTMENT: _____ or SUPERVISOR: _____

DEPARTMENT HEAD: _____ DISTRICT: _____

Date Purchased	Description	Vendor	Serial No./ Model No.	Property Control No.	Check No.	Purchase/ Addition	Sales/ Deletion	Disposition	Minute Book	Page No.	Date

--	--	--	--	--	--	--	--	--	--	--	--

FIXED ASSET DETAIL LEDGER
(Lease-Purchase)

Page _____

DEPARTMENT: _____ or SUPERVISOR: _____

DEPARTMENT HEAD: _____ DISTRICT: _____

Date of Lease	Description	Vendor	Property Control No.	Serial Number/ Model Number	Cost	Transfer To	Date

*** PLEASE SEE THAT THIS FORM IS ATTACHED TO THE
PHYSICAL INVENTORY OF ASSETS ON OR BEFORE
OCTOBER 1, OF EACH YEAR**

Form F

**STATE OF MISSISSIPPI
Inventory Statement**

County of _____

Inventory Position as of _____ 20____

	Beginning Balance _____ 20____	Additions _____ 20____	Deletions _____ 20____	Ending Balance _____ 20____
Mobile Equipment				
Furniture and Equipment				
Land				
Buildings				
Improvements Other Than Buildings				
Construction in Progress				
Leased Property under Capital Leases				
TOTALS				

Prepared By _____

Official Title _____

* *It is strongly recommended that this form be completed on a month to month basis. Additions and deletions records should be accompanied by board minutes authorizing fixed asset adjustments.*

LOST OR STOLEN PROPERTY AFFIDAVIT

COUNTY

ADDRESS

ADDRESS

Location of Property: _____ Date: _____

<u>Description</u>	<u>Inventory Number</u>	<u>Report Date Number</u>	<u>Cost or Purchased</u>	<u>Value</u>
--------------------	-------------------------	---------------------------	--------------------------	--------------

Detailed Explanation of Loss: (In case of theft, robbery or mysterious disappearance, show the name of the Sheriff's Office notified and the date the loss was discovered. If such loss was not reported to a Sheriff's Office at the time of the discovery, give a complete explanation of such failure.)

WE HEREBY STATE UNDER OATH THAT THE ABOVE FACTS ARE TRUE AND CORRECT TO THE BEST OF OUR KNOWLEDGE.

Board President Date

Inventory Control Clerk Date

Employee Responsible for Property Date

THIS DATE PERSONALLY APPEARED BEFORE ME, the undersigned authority, in and for _____ County, in the State of Mississippi, the above named individuals, who, being first duly sworn, state on their oaths that the above facts are true and correct to the best of their knowledge.

GIVEN UNDER MY HAND AND OFFICIAL SEAL, this the _____ day of _____, 20_____.

Notary Public

COUNTY

Assignment of Fixed Assets
(Hand Receipt)

TO: INVENTORY CONTROL CLERK
FROM: _____
(EMPLOYEE'S NAME)
DATE: _____

This is to verify that I have the equipment listed below and I am using it to conduct official county business.

<u>Description of Equipment</u>	<u>Serial Number</u>	<u>Fixed Assets Number</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(Employee's Signature)

HOW TO USE THE ATTACHED IMPLICIT PRICE DEFLATOR TABLES

1. This table is for reference and documentation purposes only. It reflects the values obtained from the U.S. Department of Commerce and the values for which estimates were made due to the unavailability of the actual values as of 3rd quarter 2001.
2. The index for this table is 1996.
3. The following example may help you feel more comfortable in using the table and performing the related steps:

Your courthouse was built in November of 1961, however the documentation was destroyed in a flood. You have an estimated current value on your building of \$795,000. Go to the third quarter of the table for the year 1961 and you find 22.46 for the deflator value. Now you multiply the estimated current value of \$750,000 times the deflator value 22.46 and arrive at an estimated historical value of \$168,450.

IMPLICIT PRICE DEFLATOR

Index Numbers, 1996 = 100

Quarter Year:	I	II	III	IV	ANNUAL
2001	108.65	109.21	109.80		
2000	106.22	106.81	107.31	107.78	107.04
1999	104.12	104.45	104.80	105.22	104.65
1998	102.76	103.01	103.38	103.65	103.20
1997	101.34	101.82	102.12	102.49	101.95
1996	99.39	99.74	100.22	100.63	100.00
1995	97.45	97.86	98.30	98.78	98.10
1994	95.28	95.71	96.28	96.74	96.01
1993	93.32	93.82	94.24	94.79	94.05
1992	91.16	91.67	91.97	92.55	91.94
1991	88.76	89.40	89.99	90.47	89.66
1990	85.19	86.16	86.99	87.74	86.51
1989	82.20	83.01	83.62	84.24	83.27
1988	78.98	79.79	80.71	81.33	80.21
1987	76.70	77.27	77.84	78.46	77.58
1986	74.68	75.05	75.51	76.01	75.31
1985	73.00	73.50	73.85	74.39	73.69
1984	70.59	71.16	71.73	72.24	71.44
1983	67.95	68.56	69.16	69.77	68.88
1982	64.99	65.83	66.75	67.45	66.25
1981	60.66	61.76	62.95	64.10	62.37
1980	55.11	56.34	57.60	59.13	57.04

IMPLICIT PRICE DEFLATOR
(continued)

Index Numbers, 1996 = 100

Quarter Year:	I	II	III	IV	ANNUAL
1979	50.55	51.71	52.81	53.90	52.25
1978	46.86	47.77	48.60	49.59	48.23
1977	43.97	44.69	45.23	46.16	45.02
1976	41.50	41.92	42.50	43.27	42.30
1975	39.08	39.63	40.33	41.05	40.03
1974	35.20	36.02	37.09	38.20	36.62
1973	32.71	33.25	33.86	34.58	33.60
1972	34.41	31.61	31.92	32.32	31.82
1971	30.00	30.40	30.71	30.96	30.52
1970	28.55	28.94	29.18	29.56	29.06
1969	27.03	27.39	27.79	28.15	27.59
1968	25.88	26.14	26.39	26.76	26.30
1967	24.89	25.05	25.31	25.59	25.21
1966	24.13	24.32	24.58	24.79	24.46
1965	23.61	23.71	23.81	23.97	23.78
1964	23.22	23.28	23.37	23.49	23.34
1963	22.91	22.94	22.98	23.16	23.00
1962	22.67	22.71	22.76	22.83	22.74
1961	22.35	22.40	22.46	22.53	22.44
1960	22.08	22.15	22.23	22.30	22.19
1959	21.83	21.83	21.88	21.98	21.88

Source: United States Department of Commerce, Bureau of Economic Analysis.