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## NEWS RELEASE

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FOR RELEASE September 29, 2006

Auditor of State David A. Vaudt today released a report on a special investigation of the Dallas County Sheriff's Office. The report covers the period January 1, 2002 through July 5, 2006. The special investigation was requested by Iowa Division of Criminal Investigation (DCI) officials as a result of concerns regarding property seized by the Sheriff's Office.

DCI officials have investigated a March 15, 2006 traffic stop made by a Dallas County Sheriff's Deputy. During a search of the stopped vehicle, over 25 bundles of cash were found and seized. It has been alleged 1 of the bundles, estimated to contain \$120,000, is missing. Vaudt reported none of the records at the Sheriff's Office include the \$120,000. As a result, the allegedly missing cash was not included in testing performed. Vaudt also reported the remaining balance of \$781,724 of cash seized during the March 15, 2006 traffic stop was reviewed.

Vaudt reported the special investigation identified a number of variances between the property held by the Sheriff's Office and the documentation related to the property. Specifically, the procedures identified the following.

- 20 cases for which variances between the supporting documentation and the cash counted, deposited or other documented disposition result in a net amount of \$60,765.25 of unaccounted for cash.
- 5 case files and/or evidence control sheets stated a weapon had been seized. However, we did not find the weapons during our inventory and the related evidence control sheets did not document the disposition of the missing weapons.
- 13 cases for which an unexplained variance exists between the controlled substances we inventoried and documentation in the case files and/or evidence control sheets.
- 15 cases for which a variance exists between the supporting documentation and the miscellaneous items we inventoried. The unaccounted for miscellaneous items include household goods, jewelry, clothing, drug paraphernalia and similar items.
- 62 cases for which the case file could not be located.

Vaudt also reported it could not be determined whether additional cash or property may be unaccounted for because auditors were unable to ensure all case files and related documentation were available for review.

The special investigation also identified \$16,142.69 of cash deposits to the Sheriff's personal bank accounts between January 1, 2002 and March 31, 2006 and cash purchases or payments of \$13,905.13 made by Sheriff and/or Mrs. Gilbert during the same period. We were unable to identify the source of the cash used to make the deposits and purchases. We also were unable to determine if any additional cash purchases were made.

In addition, Vaudt reported documentation maintained by the Sheriff's Office was not adequate to determine the disposition of all property seized. The report also includes recommendations to the Sheriff's Office to strengthen controls surrounding the contents of the Property and Evidence Room and improve documentation of the related case files and evidence control sheets.

Copies of the report have been filed with the Division of Criminal Investigation, Dallas County Attorney's Office, Polk County Attorney's Office and Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/specials.htm>.

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**SPECIAL INVESTIGATION OF THE  
DALLAS COUNTY SHERIFF'S OFFICE**

**JANUARY 1, 2002 THROUGH JULY 5, 2006**



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Auditor of State's Report

To the Members of the  
Dallas County Board of Supervisors:

As a result of concerns identified by and at the request of Iowa Division of Criminal Investigation (DCI) officials, we conducted a special investigation of the Dallas County Sheriff's Office. We have applied certain tests and procedures to certain transactions and records of the Dallas County Sheriff's Office for the period January 1, 2002 through July 5, 2006 and evidence held by the Sheriff's Office as of July 5, 2006.

DCI officials are investigating a March 15, 2006 traffic stop made by a Dallas County Sheriff's Deputy. During a search of the stopped vehicle, over 25 bundles of cash were found and seized. It has been alleged one of the bundles, estimated to contain \$120,000, is missing. Because the alleged missing bundle of cash has not been included in any records at the Sheriff's Office, the estimated contents of \$120,000 was not included in our review. The remaining balance of \$781,724 of cash seized during the March 15, 2006 traffic stop has been included in our review.

Based on a review of relevant information and discussions with representatives of DCI, the Polk County Attorney's Office and County officials and personnel, we performed the following procedures.

- (1) Reviewed internal controls in the Sheriff's Office to determine whether adequate policies and procedures were in place regarding seized and found property and evidence.
- (2) Reviewed internal controls in the Sheriff's Office to determine whether adequate policies and procedures were in place for the preparation and maintenance of case files.
- (3) Reviewed documentation available regarding seized and found property and the subsequent disposition of the property or the proceeds from the sale of the property. Documentation included evidence log sheets and case files from the Sheriff's Office. Property included, but was not limited to, cash, weapons and controlled substances.
- (4) Reviewed procedures for safeguarding seized and found property.
- (5) When feasible, obtained and examined supporting documentations, including case files from a local narcotics task force and federal agencies, when documentation was not readily available from the Sheriff's Office or the County Attorney's Office.
- (6) Reviewed activity in bank accounts held by the Sheriff's Office separate from other County accounts.
- (7) Reviewed personal bank accounts and loan histories of individuals from the Sheriff's Office with access to seized cash for the period beginning January 1, 2002. Bank accounts for certain deputies were reviewed through March 2006. The Sheriff's personal bank accounts and loan histories were reviewed through August 14, 2006.

These procedures identified a number of variances between the property held by the Sheriff's Office and the documentation related to the property. Specifically, the procedures identified the following.

- 20 cases for which variances between the supporting documentation and the cash counted, deposited or other documented disposition result in a net amount of \$60,765.25 of unaccounted for cash.
- 5 case files and/or evidence control sheets stated a weapon had been seized. However, we did not find the weapons during our inventory and the related evidence control sheets did not document the disposition of the missing weapons.
- 13 cases for which an unexplained variance exists between the controlled substances we inventoried and documentation in the case files and/or evidence control sheets.
- 15 cases for which a variance exists between the supporting documentation and the miscellaneous items we inventoried. The unaccounted for miscellaneous items include household goods, jewelry, clothing, drug paraphernalia and similar items.
- 62 cases for which the case file could not be located.

We were unable to determine whether additional cash and property may be unaccounted for because we are unable to ensure all case files and related documentation were available for our review.

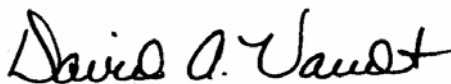
In addition, through the procedures performed, we identified \$16,142.69 of deposits to the Sheriff's personal bank accounts between January 1, 2002 and March 31, 2006 and cash purchases of \$13,905.13 made by the Sheriff and/or Mrs. Gilbert during the same period. We were unable to identify the source of the cash used to make the deposits and purchases. We also were unable to determine if any additional cash purchases were made.

We also determined documentation maintained by the Sheriff's Office was not adequate to determine the disposition of all property seized. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **E** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Dallas County Sheriff's Office, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Division of Criminal Investigation, Dallas County Attorney's Office, Polk County Attorney's Office and the Attorney General's Office.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Division of Criminal Investigation, the Polk County Attorney's Office and Dallas County during the course of our review.



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

September 20, 2006



Dallas County Sheriff's Office  
Investigative Summary

**Background Information**

Brian Gilbert was elected Dallas County Sheriff in late 2004 and took office on January 1, 2005. Prior to that time, he was the Chief Deputy of the Dallas County Sheriff's Office (the Sheriff's Office) for approximately 4 or 5 years. He also served as a Deputy in the Sheriff's Office. As Sheriff, he is responsible for law enforcement in Dallas County and related duties established by section 331.653 of the *Code of Iowa*. In addition to law enforcement, the Sheriff is responsible for all operations of the Dallas County Sheriff's Office. These duties include administrative functions, such as personnel matters, collection of fees and other receipts and approving disbursements for the Sheriff's Office and the County Jail.

On March 15, 2006, a deputy of the Sheriff's Office pulled over a sports car on Interstate 80 for having windows tinted darker than allowed by State statute. The deputy asked the driver and the occupant for consent to search the vehicle after he found inconsistencies in the details the driver and passenger provided about their travels. In addition, the deputy had reason to suspect the car had recently been modified. Consent to search the car was provided and it was subsequently examined at a nearby Department of Transportation (DOT) garage. Initially 2 deputies conducted the search with more representatives of the Sheriff's Office, including the Chief Deputy and the Sheriff, subsequently arriving at the garage during the examination. The search ultimately resulted in over 25 bundles of money being recovered from hidden compartments in the rear fenders of the vehicle.

The packages were photographed at the DOT garage after they were removed from the vehicle. After the examination was complete, the cash and the vehicle were taken to the Sheriff's Office. According to statements provided by the deputies and the Sheriff, the cash was transported in an undercover vehicle assigned to a deputy but driven by the Sheriff. While the vehicle assigned to the Sheriff was also at the DOT garage, it was driven back to the Sheriff's Office by the Chief Deputy. According to the statements, the Sheriff asserted he would drive the undercover vehicle back to the Sheriff's Office.

The cash was not immediately counted when it was delivered to the Sheriff's office. Due to the large volume of cash seized, it was determined the Sheriff's Office would purchase a cash counter to accurately count the cash. The cash was counted the next day after a cash counter was delivered to the office. Using the machine, deputies determined the bundles delivered to the office totaled \$781,724. Prior to being counted, the bundles of cash were laid out on a table in the conference room and photographed.

When deputies compared the pictures taken at the DOT garage to pictures later taken at the Sheriff's Office, the deputies became concerned not all of the cash removed from the car had been delivered to the Sheriff's Office. It appeared one bundle of cash, estimated to contain \$120,000 was missing. Deputies voiced their concerns to Sheriff Gilbert, who, at their urging, contacted the County Attorney and DCI in late March 2006 to request an independent investigation.

During an interview held on March 23, 2006, the Sheriff stated while transporting the cash from the DOT garage to the Sheriff's Office he stopped by his home. He stated he realized the garage door of his home was open and he stopped to close it to prevent neighborhood dogs from making a mess. After the investigation began, the Sheriff voluntarily began a vacation on or about March 31, 2006. He returned to his normal duties on May 22, 2006.

As a result of the concerns identified, officials of the DCI requested the Office of Auditor of State conduct an investigation of the Property and Evidence Room and related policies and procedures of the Sheriff's Office. On April 7, 2006, custody of the Sheriff's Office Property and Evidence Room was turned over to the City of West Des Moines Police Department and the

Office of Auditor of State so an inventory of the Property and Evidence Room could be completed by audit staff.

The Dallas County Sheriff's Office Property and Evidence Room holds found and seized property. Found property is returned to its owner if possible. If the property owner cannot be determined or located, the property is eventually deemed abandoned.

Chapter 809A of the *Code of Iowa* allows a peace officer to seize property as a result of an act or omission which is a public offense and which is a serious aggravated misdemeanor or felony. Property that may be seized by a peace officer includes, but is not limited to, controlled substances and proceeds and weapons or vehicles that are possessed, used or available for use in any manner to facilitate conduct giving rise to forfeiture.

Seized property may eventually be forfeited to the seizing agency after appropriate court proceedings. In accordance with Iowa Administrative Code 61-33.5, 10% of forfeited cash is required to be remitted to the Attorney General's Office and the remaining 90% is given to the seizing agency for its use or for division among law enforcement agencies and prosecutors pursuant to an agreement. Based on discussions with the Dallas County Attorney, 10% of the forfeited cash is remitted to the County Attorney's Office and the Sheriff's Office retains 80%.

In accordance with Section 809.5(1) of the *Code*, "Seized property which is no longer required as evidence for use in an investigation may be returned to the owner without the requirement of a hearing, provided that the person's possession of the property is not prohibited by law and there is no forfeiture claim filed on behalf of the State."

Notice is to be provided to the property owner that the seized property is released and must be claimed within 30 days. The notice is to also state if no written claim for the property is made within 30 days, the property shall be deemed abandoned and disposed of accordingly.

According to the *Code*, the property may also be deemed abandoned and the seizing agency shall become the owner in the event an owner cannot be located or no claim is filed. In this event, the *Code* allows the seizing agency to dispose of the property in any reasonable manner.

The Dallas County Sheriff's Office also has established a "disclaimed" category for property. The disclaimed property is separate and distinct from forfeited property. During our review of case files and property held by the Sheriff's Office, we did not find any property other than cash that was disclaimed. In order for cash to be "disclaimed", the individual from whom the cash was seized signs a disclaimer form stating they are not the owner of the property and have no claim for its return. A copy of the disclaimer form is included in **Appendix 1**. Often, the individual is released from custody without charges. Disclaimed property is deemed to be abandoned and, as a result, becomes the property of the Sheriff's Office.

Disclaimer forms were used by the Sheriff's Office without the knowledge of the Dallas County Attorney. When he learned of the practice, the County Attorney immediately recommended the Sheriff's Office discontinue the practice. According to discussions with the County Attorney, disclaimed funds could potentially be collected by the Sheriff's Office without the knowledge of officials outside of the Sheriff's Office because court documents are not required to be completed for disclaimed funds. As a result, disclaimed cash can be used by the Sheriff's Office without the knowledge or oversight of the County Board of Supervisors or the County Attorney.

Disclaimed property is more beneficial to the Sheriff's Office than seized property. When cash is forfeited, a portion must be shared with the County Attorney's and Attorney General's Offices. The Sheriff's Office is not required to, and has not, shared disclaimed property with any other agencies.

The contents of the Sheriff's Office Property and Evidence Room are the responsibility of the Detective or Deputy assigned as the Property and Evidence Custodian. As cash and other items are seized or recovered, property is placed and locked in dual entry lockers by the case

officer. The lockers are built into a wall separating the Property and Evidence Room from the adjacent hallway. Deputies place found and seized property in the lockers from the hallway side. The property is later removed from the Property and Evidence Room side of the lockers by the Custodian, inventoried and recorded. The Property and Evidence Custodian maintains evidence control sheets documenting all property held by the Sheriff's Office, as well as the subsequent disposition of the property.

Once cash is inventoried and recorded, it is kept in 2 safes located in the Property and Evidence Room. Each safe is secured with a combination lock. Through discussions with Sheriff's Office personnel, we determined only the Sheriff and the Property and Evidence Custodian have the combinations to the safes.

The Property and Evidence Room was secured by a locked steel door. According to discussions with Sheriff's Office personnel, the Sheriff, the Chief Deputy and the Property and Evidence Custodian each had a key. Only 1 key was required for entry into the Room.

Upon the transfer of custody to the West Des Moines Police Department and the Office of Auditor of State, the lock on the Property and Evidence Room door was re-keyed and equipped with a dual-key access system. Keys were distributed among officials of the West Des Moines Police Department and the Auditor of State's Office.

While performing an inventory of the Property and Evidence Room, it was determined the ceiling was structured as a drop-ceiling. We inspected the drop-ceiling and discovered the surrounding walls were not the same height as the permanent ceiling. As a result, it may have been possible for an individual to access the Property and Evidence Room through the drop ceiling. However, there was no indication the Property and Evidence Room was accessed through the ceiling.

The Dallas County Sheriff's Office has since taken steps to improve the security of the Property and Evidence Room, including retaining dual-key access, installation of a video recording system and the surrounding walls have been built-up to the permanent ceiling. However, construction work performed on the walls was started without the knowledge of officials from the West Des Moines Police Department or the Auditor of State's Office. As a result, we are unable to ensure the integrity of the property in the room.

Case files are to document property and evidence collection. Relevant documentation from the case files include incident reports, case narratives, tally sheets (when cash is seized) and the case officer's copy of the evidence control sheet. Evidence control sheets are also completed by the case officer and the original is turned in to the Property and Evidence Custodian with the property. The Custodian maintains the evidence control sheets in a binder to document disposition or location of the property. The evidence control sheets should support, but not replace, the information in the case files.

In addition to the case files and evidence control sheets, a log is maintained by the Property and Evidence Custodian. This log is not an official document of the Sheriff's Office, but was created and is used by the Custodian to easily determine the status of evidence from any given case or locate evidence on a particular shelf or other location within the Property and Evidence Room. While the log made notations of the status of evidence from individual cases, it did not contain any independent documentation of disposition, such as a signature of a receiving agent or the deputy assigned to destroy evidence no longer needed.

### **Detailed Findings**

We performed a complete inventory count of all property and evidence held in the Sheriff's Office Property and Evidence Room. The inventory consisted primarily of cash, weapons and controlled substances, but also contained other miscellaneous items. Each of the primary categories of evidence will be addressed individually. We also secured all case files located in the Sheriff's Office's file room and reviewed all files available for the period of January 1, 2002

through July 5, 2006. In addition, we reviewed evidence control sheets and the log maintained by the Property and Evidence Custodian and kept in the Property and Evidence Room.

We compared the inventory listing we prepared to information obtained from the case files, evidence control sheets, the Property and Evidence Custodian's log or other supporting documentation. The comparison allowed us to determine whether all property and evidence recorded in the case files was accounted for. **Table 1** summarizes the number of cases for which we were able to determine property was seized and the results of our comparison to the inventory listing for those cases.

<b>Comparison of Inventoried Property to Supporting Documentation for Cases Established During the Period 01/01/02 – 07/05/06</b>	<b>Number of Case Files</b>
Property was present and agreed with the case file and other supporting documentation.	403
Case file documents property was destroyed, returned to claimant, sent to lab, or released to another party. Property was not located in the Property and Evidence Room.	275
Property was not in agreement with case file or other supporting documentation.	75
Property was in the Property and Evidence Room, but we were unable to locate the related case file.	35
Property was identified as destroyed or otherwise removed on the evidence control sheets and the property was not in the Property and Evidence Room; however, a related case file could not be located.	27
Evidence control sheets document the property was destroyed but it was found in the Property and Evidence Room.	6
Property was not found in the Property and Evidence Room and was marked as destroyed in the Custodian's log; however, the evidence control sheets did not indicate the property was destroyed.	4
Total case files identified with property.	825

As summarized in **Table 1**, for 403 cases we reviewed, the supporting documentation agreed with the inventory we performed and for 275 cases the lack of inventory was supported by appropriate documentation indicating the disposition of the property. However, we identified 75 cases for which a variance existed between the case file and our inventory listing. Of the 75 cases, 48 cases are listed in **Exhibit A** and discussed in greater detail in subsequent sections of this report. For the remaining 27 cases, a relatively small variance of controlled substances was identified that may be explained by the manner in which the controlled substances are stored or how we weighed them. The 48 cases included:

- 20 cases for which variances between the supporting documentation and the cash counted, deposited or other documented disposition result in a net amount of \$60,765.25 of unaccounted for cash.
- 5 case files and/or evidence control sheets that stated a weapon had been seized. However, we did not find the weapons during our inventory and the related evidence control sheets did not document the disposition of the missing weapons.
- 13 cases for which an unexplained variance exists between the controlled substances we inventoried and documentation in the case files and/or evidence control sheets.

- 15 cases for which a variance exists between the supporting documentation and the miscellaneous items we inventoried (household goods, jewelry, clothing, drug paraphernalia and similar items).

In addition, we identified 62 cases for which the case files could not be located. We observed property in the Property and Evidence Room for 35 of the 62 cases. The property observed is listed in **Exhibit B**. For the 62 cases, we were unable to determine if all property seized was accounted for because the underlying documentation was not available. We are also unable to determine whether additional case files may be missing if any related property was not in the Property and Evidence room at the time of our inventory.

In addition, we identified 6 cases of the 825 reviewed for which evidence control sheets document the evidence was destroyed but it was observed during our inventory. We also found 4 instances in which the evidence control sheets did not indicate the evidence was destroyed, but the Custodian's log did and we were unable to locate the property during our inventory. These occurrences raise concerns as to whether the evidence control sheets are consistently completed in an accurate and complete manner.

**Cash** – In addition to cash kept in the Property and Evidence Room, the Sheriff's Office has deposited some of the cash in a separately maintained checking account referred to as the Forfeiture Account. We reviewed the activity in the checking account for the period January 1, 2002 through July 5, 2006.

During our review, we determined disclaimed cash, cash seizures that have gone through the forfeiture process and proceeds from the sale of forfeited and abandoned property are deposited to the account. We traced deposits to supporting documentation when it was available. However, we identified \$4,954.66 of cash deposits to the Forfeiture Account for which we are unable to determine the source of the funds. The \$4,954.66 is composed of 7 deposits. The deposits range from \$10.00 to \$2,880.00 and may be a result of seizures made prior to January 1, 2002 or the proceeds from the sale of property held by the Sheriff's Office. We were unable to tie any of the deposits to an unresolved case or a combination of cases.

Through discussions with personnel from the Sheriff's Office, we also determined seized or abandoned cash is held for a period of time and may eventually be deposited into the Forfeiture Account. Specific guidelines have not been established regarding the length of time money should be held prior to deposit.

We also reviewed disbursements from the Forfeiture Account for propriety. Checks are issued from the account to distribute 10% of forfeited cash to the Attorney General's Office and 10% to the County Attorney's Office. For the disbursements made to the Attorney General's and the County Attorney's Offices, we were able to determine the amount of forfeited funds deposited and trace the deposit to a related case file. As a result, we were able to determine the proper disposition of the case.

Checks are also issued from the account to pay training and other expenses deemed time sensitive. Typically, expenses of this nature should be paid from the County's General Fund (the Sheriff's Office's budget) by the County Auditor. However, the payments are made from the Forfeiture Account and reimbursement is requested from the County's General Fund. Supporting documentation is provided to the County Board of Supervisors after the check has been issued from the Forfeiture Account. Once the Board approves payment, a county warrant is issued to reimburse the Forfeiture Account.

Periodically, funds held in the Forfeiture Account are submitted to the County Treasurer for deposit in a County-controlled Special Revenue Fund. The balance of the Forfeiture Account ranged from \$2,000.69 to \$339,590.93 during the period of our review. At June 30, 2006, the account had a bank balance of \$337,717.51

If adequate documentation had been maintained by the Sheriff's Office, we should have been able to compare the amount of cash recorded in the case file to the amount of cash on hand to ensure all cash seized by the Sheriff's Office was properly accounted for. Any cash returned to its owner, distributed to another agency or deposited to the Forfeiture Account should have been clearly documented on the evidence control sheets. However, we determined the documentation maintained for 37 of the 82 instances we reviewed in which cash was seized was not sufficient for us to make this comparison. After a substantial amount of time and resources were spent by staff from DCI, the Dallas and Polk County Attorneys' Offices, the Office of the Auditor of State and other parties, we were able to resolve 26 of the 37 cases by using documentation we obtained from outside the Sheriff's Office. The 26 cases resolved included approximately \$510,000 of cash.

For the resolved cases, we identified instances in which the evidence control sheet stated the cash was in the safe; however, we found it deposited to the Forfeiture Account. We also identified instances in which the evidence control sheet stated cash was in the safe, yet an evidence bag was not found with the related case number and we verified with the claimant's attorney the cash had been returned. In addition, we identified a number of evidence control sheets that did not document the disposition or location of the cash seized, but we were able to locate the cash using related records.

Using case files from the Sheriff's Office, information obtained from sources outside the Sheriff's Office, cash on hand and cash deposits to the Forfeiture Account, we attempted to determine the status of all cash seized by the Sheriff's Office for the period January 1, 2002 through July 5, 2006. **Exhibit C** lists each of the cases we identified for which cash was seized and the disposition of the cash, if determinable. As previously stated, if the related case file or other supporting documentation was not available, we were unable to determine what property, if any, had been seized.

As summarized in **Table 2** and listed in **Exhibit C**, we determined the net amount of cash on hand for 20 cases was \$60,765.25 less than the amount expected. We were able to account for \$1,894,565.12 of the \$1,955,330.37 of cash collected by observing it in the Property and Evidence Room, tracing it to a deposit in the Forfeiture Account, tracing it through the forfeiture process or verifying with parties outside the Sheriff's Office it had been disbursed to the owner or another agency.

As illustrated by the **Exhibit**, for some cases the amount of cash counted was greater than the amount of cash recorded on the supporting documentation. We are unable to determine if this resulted from count errors when the supporting documentation was prepared, because the cash on hand marked as the cash for that particular case had been tampered with prior to April 7, 2006, or if the variance occurred for some other reason.

**Table 2**

"Type" of Cash	Total Amount Collected*	Total Amount Accounted For	Net Variance
Disclaimed	\$ 1,613,149.45	1,557,295.45	(55,854.00)
Forfeited (completed court proceedings)	150,148.54	145,203.54	(4,945.00)
Neither forfeiture nor disclaimer support available	78,399.46	78,401.21	1.75
Failed forfeiture	44,867.00	44,862.00	(5.00)
Pending completed forfeiture	36,052.00	36,072.00	20.00
Released to another agency	32,670.92	32,670.92	-
Found property	43.00	43.00	-
Other unknown cash on hand	-	17.00	17.00
Total	\$ 1,955,330.37	1,894,565.12	(60,765.25)

\* As documented in the related case file or other supporting documentation

As illustrated in **Exhibit C**, of the \$201,540 seized for case number 04-6249, we traced \$189,420 to a March 17, 2006 deposit in the Forfeiture Account and we are unable to determine the location of the remaining \$12,120 for the case. We also determined a second deposit was made to the Forfeiture Account on March 17, 2006. The second deposit totaled \$99,960 and, according to the deposit slip obtained from the bank, it was for case number 06-0710. As illustrated by the **Exhibit**, case number 06-0710 involved only \$99,460 of cash seized. We are unable to determine where the additional \$500 deposited came from.

According to an interview with the Property and Evidence Custodian, he removed the evidence bags containing cash for cases numbers 04-6249 and 06-0710 from the safe(s) during the morning of March 17 to make enough room for the \$781,724 seized as a result of the traffic stop on March 15, 2006. The cash seized on March 15 had been stored in a tub in the evidence room when it wasn't being counted on March 15 and 16. On March 17, it was moved to the safe(s) in the Property and Evidence Room.

According to the Custodian, the Sheriff and a civil employee transported the cash for the 2 cases to the bank for deposit. Once at the bank, the Sheriff called the Custodian to have him look for an additional package of cash because the amount counted by the bank was more than \$12,000 less than the expected amount for case number 04-6249. The Custodian stated he searched the Property and Evidence Room but was unable to locate another evidence bag of cash for the case. He also stated the Sheriff's comment when he returned to the Sheriff's Office was that it was probably just a counting error and not to worry about it.

According to the Custodian, he also called the case officer while in the company of the Sheriff regarding the discrepancy and to inform the officer he couldn't find the related case report. The officer was unable to provide an explanation for the missing money and stated the case file should have been filed by the file clerk because he did not have it. After the phone call, the Custodian stated he checked with the file clerk, but could not find the case file. He also stated later that afternoon, the Sheriff handed him the case file and stated that it was the one he had been looking for. The Custodian further stated he did not ask where it had been and he just accepted it as the Sheriff handed it to him. The file we reviewed for the case did not include a tally sheet.

As noted in **Table 2**, \$1,613,149.45 (approximately 82% of all cash seizures) was seized through the process of disclaimer and \$55,854.00 of the \$60,765.25 of the unaccounted for cash (92%) was disclaimed. As previously discussed, the Dallas County Attorney did not approve of this practice and has recommended its discontinuance. The disclaimer process allows the Sheriff's Office to collect a significant amount of cash without the knowledge of officials outside of the Sheriff's Office because court proceedings are not required.

Also as previously stated, the disclaimer process also allows the Sheriff's Office to retain 100% of the cash disclaimed. In accordance with Iowa Administrative Code [61]-33.5(3), "in the event of a cash forfeiture in excess of \$400,000, amounts over \$400,000 shall be apportioned as follows: 45 percent to the seizing agency or agencies; 45% to other law enforcement agencies within the region; and 10% to be retained" by the Attorney General's Office. Under forfeiture, the Sheriff's Office would have been able to required to share a significant portion of the cash disclaimed as a result of the March 15, 2006 vehicle stop with other agencies.

**Additional Cash Seizures** – Upon Sheriff Gilbert's return to the Sheriff's Office in May 2006, he reported finding \$465.00 of cash in his office desk drawer. The cash was turned over to officials of the West Des Moines Police Department. According to statements made by Sheriff Gilbert to West Des Moines Police Department officials, the Sheriff had forgotten the money was in his desk drawer. We are unable to determine why the cash would have been in the Sheriff's desk drawer. Seized cash should be stored in the safe(s) in the Property and Evidence Room.

It was determined through discussions between West Des Moines Police Department officials and Dallas County deputies the cash was from a 2003 case handled through the federal courts. We were unable to locate the case file and an evidence control log was not available for this case. Because there may be additional cases in which all supporting documentation and the related cash was not available for our review, we are unable to determine if there were additional unaccounted for cash seizures.

**Cash on Hand** - We counted the cash in the Property and Evidence Room on April 10 and April 11, 2006. At that time, the cash in the Property and Evidence Room totaled \$925,831.01. The composition of the cash on hand in the Property and Evidence Room is summarized in **Table 3**. For some cases, disclaimed cash, cash no longer needed for evidence and cash held for which forfeiture proceedings have been completed was not deposited to the Forfeiture Account in a timely manner.

<b>“Type” of Cash</b>	<b>Cash on Hand on 04/11/06</b>
Disclaimed	\$ 876,145.00
Pending completed forfeiture	36,072.00
Completed forfeiture	3,106.80
Failed forfeiture	164.00
Other unknown cash on hand	17.00
Neither forfeiture nor disclaimer support available	10,326.21
Total	<u>\$ 925,831.01</u>

For one case, we identified \$542.00 of cash on hand, of which \$400.00 had been ordered by the court to be returned to the defendant. We did not find documentation to indicate the Sheriff’s Office had made an effort to contact the individuals to whom seized cash was to be returned pursuant to a court order.

**Weapons** – Section 809A.17(5) of the *Code of Iowa* states “Forfeited property which is a weapon or ammunition shall be deposited with the department of public safety to be disposed of in accordance with the rules of the department. All weapons or ammunition may be held for use in law enforcement, testing, or comparison by the criminalistics laboratory, or destroyed. Ammunition and firearms which are not illegal and are not offensive weapons as defined by section 724.1 may be sold by the department.”

We inventoried all weapons located in the Property and Evidence Room. When we reviewed the forfeiture case files provided to us by the County Attorney’s Office, we did not identify any weapons that went through the forfeiture process. However, we did observe weapons tagged in a manner that indicated they had been processed by the Department of Public Safety’s criminalistics laboratory in Des Moines and subsequently returned to the Sheriff’s Office.

According to the Property and Evidence Custodian, when the Sheriff’s Office is ready to dispose of weapons kept in the Property and Evidence Room, they are sent to the criminalistics laboratory in accordance with requirements regarding disposal of weapons. However, the Sheriff’s Office typically requests return of the weapon(s) so they may be used for trade-in value when purchasing new weapons for deputies. However, documentation was not available for our review to substantiate this statement.



In addition, we identified 5 case files and/or evidence control sheets that stated a weapon had been seized. However, we did not find the weapon during our inventory and the related evidence control sheets did not document the disposition of missing weapons. The 5 cases are included in **Exhibit A**. For some cases, the disposition was noted in the log separately maintained by the Property and Evidence Custodian for location purposes. This log did not include any documentation, such as a signature or other information, to support what happened to the weapons.

**Table 4** lists the weapons from case number 02-0494 as an example of variances we identified when we compared the inventoried items to the related case file and/or evidence control sheets. According to the Property and Evidence Custodian’s log, all weapons were released to Alcohol, Tobacco and Firearms (ATF). However, the disposition of these weapons was not documented on the evidence control sheet for the case.

**Table 4**

<b>Weapons</b>		
Colt .45 with clip and 6 rounds	Pistol .22 caliber	Smith and Wesson Revolver .32 caliber
SKS Rifle	Winchester rifle .22 caliber	Browning 12 gauge
Desert Eagle .44	Winchester rifle	Browning .22 caliber
Winchester	Browning 9mm	Ithaca 12 gauge
Mossberg .22 caliber	Winchester 243	Mossberg 410
Tec 9mm with case	Ruger 357	Smith and Wesson 9mm
Kamper 20 gauge	Winchester rifle	Deutsomeserke .22 caliber

Also, during the course of our inventory count, we identified 20 untagged weapons that could not be traced to a specific case number. **Table 5** lists a description of the 20 weapons.

**Table 5**

<b>Weapons</b>		
AR 7 Explorer gun	Amedeo Russ .38 special	Smith and Wesson .22 caliber pistol
Westernfield 12 gauge	Mossberg 12 gauge	Beeman Model R1 BB gun
Walther 45 mm	Mossberg 12 gauge	Winchester Model 1400 MIC II 12 gauge
U.S. Rifle M-14	Magnum .357 Desert Eagle	Sears and Roebuck 12 gauge
Taurus pistol .38 caliber	Ithaca 12 gauge	Smith and Wesson Model 4566
Taurus special .38	Interarms Amadeo Russ	New England firearms 12 gauge
Mossberg .22 caliber	Daisy Powerline Model 93	

**Controlled Substances** – Section 124.506(1) of the *Code of Iowa* states “the court having jurisdiction shall order such controlled substances forfeited and destroyed. A record of the place where controlled substances were seized, of the kinds and quantities of controlled substances so destroyed, and of the time, place, and manner of destruction, shall be kept, and a return under oath, reporting said destruction, shall be made to the court and to the bureau by the officer who destroys them.”

It was determined court orders are not obtained by the Sheriff’s Office for the destruction of controlled substances. The Sheriff’s Office has not established formal policies and procedures to determine when controlled substances are to be destroyed. According to information obtained, controlled substances are destroyed when the evidence room becomes full and the cases are resolved, including expiration of the appeals process.

According to the Property and Evidence Custodian, 2 large destructions of controlled substances have occurred during the past several years, each with a separate method of destruction. During the first disposal, controlled substances and related items were incinerated and during the second disposal, controlled substances and related items were buried. According to information provided, the burial was at the direction of Sheriff Gilbert. While the destruction of the controlled substances and related items was indicated on evidence control sheets, documentation complying with State statute was not available for our review to substantiate the incineration or burial of the controlled substances. As a result, adequate safeguards over seized controlled substances are not in place and the Sheriff's Office is not in compliance with Section 124.506(1) of the *Code of Iowa*.

We also identified case files and/or evidence control sheets that documented a seizure of controlled substances. However, we identified 13 cases for which a significant variance exists between the items we inventoried and case files and/or evidence control sheets for the case. Each of the variances identified are included in **Exhibit A. Table 6** lists 4 examples of narcotic variances identified.

**Table 6**

Case Number	Controlled Substances Seized According to Case File and/or Evidence Control Sheet	Controlled Substances Observed During our Inventory
05-5133	98 grams of marijuana	76 grams of marijuana
05-4252	3.5 grams of methamphetamine	<i>none</i>
04-5646	5 grams of marijuana	1 gram of marijuana
04-2362	7 marijuana joints	<i>none</i>

We also identified a number of insignificant variances between the items we inventoried and related supporting documentation. The variances may have occurred as a result of an incorrect count at the time the property was recorded, because the controlled substances “dried out” during the time they have been stored in the Property and Evidence Room or because the controlled substances remained in their wrappings when we weighed them during our inventory.

**Other property** – In addition to cash, weapons and controlled substances, the Property and Evidence Room also holds other miscellaneous items. For 15 of the cases we reviewed, we identified a variance between the supporting documentation and the miscellaneous items we inventoried. The 15 cases are included in **Exhibit A**. Among the items included in the supporting documentation, but not found in the Property and Evidence Room, were laptop/notebook computers, an Armani suit, digital cameras and related equipment, 3.5 carat diamond bracelet, Burberry 2 tone watch and drug paraphernalia. We inquired about the disposition of these items, but were unable to determine their current location.

**PERSONAL FINANCIAL INFORMATION**

**Bank Accounts** – Because of the large amount of unaccounted for cash, we obtained and reviewed personal bank information for Sheriff Gilbert and other deputies from the Sheriff's Office who were frequently involved with cash seizures or had access to the Property and Evidence Room. Based on our review of the deputies' personal bank accounts, we did not identify any significant deposits of cash prior to the start of the investigation. For the period from early January 2002 into March 2006, the total cash deposited for all 4 of the deputies totaled less than \$8,000. However, for the period January 1, 2002 through March 31, 2006, \$16,142.69 of cash was deposited to joint checking accounts held by Sheriff Gilbert and his wife.

We identified 3 checking accounts held jointly by the Sheriff and his wife between January 1, 2002 and August 14, 2006. **Exhibit D** lists each of the deposits made to these accounts for that period. As illustrated by the **Exhibit**, in addition to the \$16,142.69 of cash deposited to the Sheriff's personal account between January 1, 2002 and March 31, 2006, \$4,370 of cash was deposited to the Sheriff's personal accounts between April 1, 2006 and August 14, 2006.

In addition, \$5,236.53 of deposits were made for which sufficient documentation was not available to determine if the deposits were composed of cash or non-cash items. Most of those deposits were made before June 30, 2002. The non-cash deposits made to the accounts included payroll or reimbursements from Sheriff and Mrs. Gilbert's employers, tax refunds, payments from the Iowa Departments of Human Services and Transportation, checks from other sources and a limited number of deposits drawn from other accounts held by the Sheriff or the Sheriff and his wife. The deposits also included credit adjustments and the redeposit of checks drawn on the accounts for which sufficient funds were not available. Among checks deposited to a joint account was a \$150 check issued to "Brian Gilbert for Sheriff" and a \$662.72 check issued from the account established as "Brian Gilbert for Sheriff." We are unable to determine the propriety of these deposits.

**Table 7** summarizes the amounts of cash deposited to the Sheriff's joint personal accounts prior to the vacation he voluntarily took at the beginning of the investigation, during the period he was away from the Office and during the period after he returned to the Office.

<b>Time Period</b>	<b>Description</b>	<b>Amount</b>
01/01/02 – 03/31/06	The Sheriff voluntarily started a vacation at the beginning of the investigation, on or about 03/31/06.	\$ 16,142.69
04/01/06 – 05/21/06	The period during which the Sheriff was not in the building housing the Sheriff's Office.	4,200.00
05/22/06 – 08/14/06	The Sheriff returned to the building housing the Sheriff's Office on 05/22/06.	170.00
Total		\$ 20,512.69

As illustrated by the **Table**, cash deposits continued to be made to the Sheriff's joint personal accounts after he began the vacation he took at the start of the investigation, during which time he should not have had access to the cash stored in the Property and Evidence Room. However, it appears a portion of the cash deposited during this period may have been proceeds from Sheriff and Mrs. Gilbert's payroll checks. **Table 8** compares the amounts of cash deposited during this time period to the amounts of cash withheld from Sheriff and Mrs. Gilbert's paychecks. The **Table** illustrates how the cash deposits during this period frequently followed the date on which cash was withheld from the deposit of Sheriff or Mrs. Gilbert's paycheck.

As illustrated by **Exhibit D**, prior to March 31, 2006, the last time cash was withheld from a deposit to the Sheriff's joint personal account was March 11, 2005 when \$50 was withheld from a warrant from the State of Iowa. The most recent time cash had been withheld from a paycheck to Sheriff or Mrs. Gilbert was in November 2004 when \$35 was withheld from Mrs. Gilbert's paycheck.

**Table 8**

<b>Date of Deposit</b>	<b>Paycheck from which Cash was Withheld from Deposit</b>	<b>Cash Withheld from Deposit</b>	<b>Cash Deposited</b>
04/03/06	Sheriff Gilbert	\$ 1,548.38	-
04/05/06	-	-	200.00
04/10/06	-	-	300.00
04/11/06	-	-	1,700.00
04/13/06	Sheriff Gilbert	800.00	-
04/13/06	Mrs. Gilbert	500.00	-
04/14/06	-	-	500.00
04/20/06	-	-	500.00
05/02/06	-	-	500.00
05/10/06	-	-	500.00
	Total	\$ 2,848.38	4,200.00

**Cash Purchases** – In addition to the amounts of cash deposited to the Sheriff’s joint personal accounts, we determined a significant amount of cash purchases and payments were made by the Sheriff and/or Mrs. Gilbert. The cash purchases identified are summarized in **Table 9**. As illustrated by the **Table**, cash purchases of \$13,905.13 were identified. We were unable to identify the source of the cash used to make the purchases and payments. We were also unable to determine if any additional cash purchases or payments were made. Each of the purchases identified are discussed in greater detail in the following paragraphs.

**Table 9**

<b>Cash Purchases Identified</b>	<b>Amount</b>
Down payment of vehicle, 06/28/04	\$ 5,000.00
Cash used to purchase money order for car payment, 10/07/04	447.44
Cash paid to purchase money order for loan payment, 02/18/05	1,000.00
Down payment on vehicle, 12/16/05	1,000.00
Cash receipts recovered by DCI from Sheriff Gilbert’s home, 11/11/05 – 03/16/06	6,457.69
Total	\$ 13,905.13

Sheriff and Mrs. Gilbert purchased a vehicle on June 28, 2004 for \$32,985.60. In addition to a \$5,500 trade-in allowance, a cash payment of \$5,000 was included in the total down payment for the vehicle. The cash payment was confirmed by a DCI agent with a representative of the auto dealer. We reviewed the bank statements for the Sheriff and Mrs. Gilbert’s personal account and could not identify where the \$5,000 payment had been withdrawn from the account. Because both Sheriff and Mrs. Gilbert’s paychecks had been deposited intact to the checking account, it would be expected cash would need to be withdrawn from the account to make the cash payment. Copies of the purchase agreement and related receipt for \$5,000 cash are included in **Appendix 2**.

On October 7, 2004, a \$447.44 postal money order was purchased by Mrs. Gilbert that was subsequently sent to a bank to satisfy a monthly car loan payment. The money order was for \$447.44. Postal money orders must be purchased with cash, a debit card or traveler’s checks.

We did not identify any disbursements near this amount from the Gilbert's personal account in October 2004.

On February 18, 2005, a \$1,000 postal money order was purchased. The money order included the Sheriff's name and was payable to John Deere Credit. We traced the proceeds of the money order to a loan payment for a John Deere zero turn mower purchased in 2004. We did not identify any disbursements near the amount of the money order from the Gilberts' personal account in February 2005.

With assistance from DCI, a \$1,000 cash down payment made on a vehicle by Sheriff and Mrs. Gilbert on December 16, 2005 was also identified. A copy of the purchase agreement is included in **Appendix 2**.

DCI agents served a search warrant at Sheriff Gilbert's home on March 30, 2006. During the search, a number of receipts were found and seized. The receipts obtained from the home included cash purchases made between November 11, 2005 and March 16, 2006. We were provided with copies of the receipts and have included a brief description of each cash purchase in **Exhibit E**. The purchases included clothing, household products, gift cards and a metal sculpture of a palm tree with coconut lights. We obtained a copy of the receipt for the \$2,485.06 sculpture from the vendor and have included a copy in **Appendix 3**. According to the vendor, the sculpture was purchased with cash from their booth at a home show.

Prior to 2005, 2 of the 3 bank accounts we identified for Sheriff and Mrs. Gilbert had been closed. Only their joint checking account at Raccoon Valley Bank remains active. As illustrated by **Exhibit E**, there were 6 days when cash purchases exceeded \$300 for the day. We reviewed the bank statements of Sheriff and Mrs. Gilbert's personal account and did not identify where enough cash had been withdrawn from the account to make the purchases. Because both the Sheriff and Mrs. Gilbert's paychecks had been deposited intact to the checking account, it would be expected cash would need to be withdrawn from the account to make cash purchases.

While we did not identify significant cash withdrawals from Sheriff and Mrs. Gilbert's personal account to make the cash purchases identified on the receipts recovered from the home, we determined additional cash had been deposited to the account during the same period as the cash purchases. **Exhibit D** chronologically lists the cash deposits to Sheriff and Mrs. Gilbert's joint checking accounts. Between November 11, 2005 and March 6, 2006, \$5,820.46 of cash was deposited to the account that remained open. **Table 10** summarizes the cash deposits and cash purchases made during the time period for which the DCI found receipts for cash purchases. We are unable to determine the source(s) of the \$13,278.15 of cash used by Sheriff and Mrs. Gilbert.

<b>Identified Cash Activity from 11/11/05 – 03/16/06</b>	<b>Amount</b>
Cash deposits	\$ 5,820.46
Cash receipts recovered by DCI from Sheriff Gilbert's home 11/11/05 – 03/16/06	6,457.69
Down payment on vehicle, 12/16/05	1,000.00
Total	<u>\$ 13,278.15</u>

As illustrated by **Exhibit E**, the purchase of the washing machine and related materials on March 16, 2006 was paid for with \$800 cash and an \$831.26 check. The purchase was made the day after the vehicle stop that resulted in the initiation of this investigation. The vendor stated a matching dryer was also ordered at the time the washing machine was purchased. However, when the vendor called the Gilberts to set up a delivery time for the dryer, they were told by Mrs. Gilbert that in light of everything, they wanted to cancel the order for the dryer. This happened the day after the story of money missing from the Sheriff's Office was on the news.

## **Recommended Control Procedures**

As part of our investigation, we reviewed the procedures used by the Dallas County Sheriff's Office to process receipts and disbursements. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to further strengthen the Sheriff Office's internal control.

- A. Property and Evidence – During our inventory of the Sheriff's Office Property and Evidence Room and subsequent comparison to supporting documentation, we identified a number of variances, as reported in the Detailed Findings of this report.

Recommendation – Procedures should be implemented to ensure all property in the evidence room is properly documented in the related case files and evidence control sheets and all property recorded in the case files is properly stored in the Property and Evidence Room.

The location or disposition should be clearly documented on the appropriate evidence control sheets. In addition, when cash or other types of property are removed from the Property and Evidence Room, the officer removing the cash or property should sign or initial and date the appropriate evidence control sheet. The evidence control sheets should be periodically reviewed by someone independent of the custody of the Property and Evidence Room.

Periodic inventories should be conducted by someone independent of custody of the Property and Evidence Room and the inventory should compare property to supporting documentation found in case files and the evidence control sheets. The inventory should include the signature of the officer(s) who counted the property.

In addition, cash should be deposited in the Forfeiture Account as soon as possible. Also, weapons with no further evidentiary value should be properly disposed of.

- B. Disclaimed Cash - The Sheriff's Office collected a significant amount of disclaimed cash. In order for cash to be "disclaimed", the individual from whom the cash was seized signs a disclaimer form stating they are not the owner of the property and have no claim for its return. Disclaimed property is deemed to be abandoned and, as a result, becomes the property of the Sheriff's Office.

As stated previously, disclaimer forms were used by the Sheriff's Office without the knowledge of the County Attorney. When he learned of the practice, the County Attorney immediately recommended the Sheriff's Office discontinue the practice. According to discussions with the County Attorney, disclaimed funds could potentially be collected by the Sheriff's Office without the knowledge of officials outside of the Sheriff's Office because court documents are not required to be completed for disclaimed funds.

Disclaimed funds are more advantageous to the Sheriff's Office than forfeited cash. When cash is forfeited a portion must be shared with the County Attorney's and Attorney General's Offices. The Sheriff's Office is not required to, and has not, shared disclaimed property with any other agencies.

Recommendation - Representatives of the Sheriff's Office should consult with the County Attorney to ensure appropriate procedures are developed to maintain integrity if the Sheriff's Office continues the "disclaimer process."

Procedures should be implemented to ensure any disclaimed cash is not subject to forfeiture proceedings. In addition, procedures should be implemented to ensure disclaimed cash is properly recorded and accounted for, deposited in a timely manner and disposed of in accordance with Chapter 809 of the *Code of Iowa*.

- C. Seized Controlled Substances - Section 124.506(1) of the *Code of Iowa* states “the court having jurisdiction shall order such controlled substances forfeited and destroyed. A record of the place where controlled substances were seized, of the kinds and quantities of controlled substances so destroyed, and of the time, place, and manner of destruction, shall be kept, and a return under oath, reporting said destruction, shall be made to the court and to the bureau by the officer who destroys them.”

Court orders are not obtained by the Sheriff’s Office for the destruction of controlled substances. The Sheriff’s Office has not established formal policies and procedures to determine when controlled substances are to be destroyed. The Sheriff’s Office has destroyed controlled substances when the evidence room became full or the related cases were resolved.

Recommendation - Procedures should be implemented to ensure compliance with section 124.506(1) of the *Code of Iowa* and to ensure all controlled substances are disposed of in an appropriate manner that would prohibit their subsequent recovery.

- D. Forfeiture Account - A number of disbursements from the Forfeiture Account for the period January 1, 2002 through June 30, 2006 were identified for items related to training and travel expenses. Reimbursement from the County was subsequently received for the payments. These payments should have been made from the County’s General Fund through the normal disbursement process.

Recommendation – Procedures should be implemented to ensure disbursements from the Forfeiture Account are appropriate and limited to those related only to the disposition of cash or sale proceeds involved with the forfeiture process. Training, travel and other similar disbursements should be paid by the County Auditor from the Sheriff’s Office’s budget in the General Fund.

**SPECIAL INVESTIGATION OF THE  
DALLAS COUNTY SHERIFF'S OFFICE**



## **Exhibits**

Dallas County Sheriff's Office

Summary of Variances

For the period January 1, 2002 through July 5, 2006

<b>Case Number</b>	<b>Property Collected per Supporting Documentation</b>	<b>Property Accounted for</b>
<b>Cases for which the Property and Evidence Custodian's log shows property should be in the Property and Evidence Room:</b>		
06-1194	\$781,724.00 U.S. Currency	\$781,710.00 U.S. Currency
06-0827	Black wallet w/ \$1,970.00	\$1,990.00 U.S. Currency
06-0238	\$63,445 U.S. Currency	\$63,695.00 U.S. Currency
06-0189	\$21,220 U.S. Currency	\$20,740 U.S. Currency
06-0156	Marijuana seed	-
06-0151	HP pavilion AMD Turion	-
06-0151	Canon Rebel XT kit	-
06-0151	2 HP IPAQ HX 2490	-
06-0151	VGA Sapphire/CPU intel/sound card	-
06-0151	Canon EOS 20D	-
06-0151	Panasonic Lumix FZ30	-
06-0151	Canon EOS 10D	-
06-0151	X800 XL-VIDAPT 256 pentium	-
06-0151	Canon EOS 20D/I GB flashcard	-
06-0151	Sony VAIO notebook and headphones	-
06-0151	Canon EOS 20D Kit	-
06-0151	Armani suit	-
06-0151	Canon EOS 20D Kit w/ flashcard	-
06-0151	Apple PB G4	-
06-0151	Sony VPL-CX80 LCD projector	-
06-0151	3.5 carat diamond bracelet	-
06-0151	Burberry 2 tone watch	-
06-0151	Canon rebel XT kit	-
06-0151	Canon power shot Pro 1	-
06-0151	Apple PB G4	-
06-0151	Maxxum 5D	-
06-0151	Olympus EVOLT E-500 kit	-
06-0151	Canon Rebel XT kit w/ flash	-
06-0151	AKAI 20" LCD TV/DVD	-
06-0151	HP pavilion DV8113CL	-
06-0151	Canon EOS 20D/I GB flashcard	-
06-0151	HP IPAQ SX2790	-
06-0151	Mens SS Chrono DTSCH16-SH	-

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**Description of Variance**

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\$14.00  
\$20.00  
\$250.00  
\$480.00  
Marijuana seed  
HP pavilion AMD Turion  
Canon Rebel XT kit  
2 HP IPAQ HX 2490  
VGA Sapphire /CPU intel/sound card  
Canon EOS 20D  
Panasonic Lumix FZ30  
Canon EOS 10D  
X800 XL-VIDAPT 256 pentium  
Canon EOS 20D/1 GB flashcard  
Sony VAIO notebook and headphones  
Canon EOS 20D Kit  
Armani suit  
Canon EOS 20D Kit w/ flashcard  
Apple PB G4  
Sony VPL-CX80 LCD projector  
3.5 carat diamond bracelet  
Burberry 2 tone watch  
Canon rebel XT kit  
Canon power shot Pro 1  
Apple PB G4  
Maxxum 5D  
Olympus EVOLT E-500 kit  
Canon Rebel XT kit w/ flash  
AKAI 20" LCD TV/DVD  
HP pavilion DV8113CL  
Canon EOS 20D/1 GB flashcard  
HP IPAQ SX2790  
Mens SS Chrono DTSCH16-SH

Dallas County Sheriff's Office

Summary of Variances

For the period January 1, 2002 through July 5, 2006

<b>Case Number</b>	<b>Property Collected per Supporting Documentation</b>	<b>Property Accounted for</b>
05-5133	98 grams of marijuana	76 grams of marijuana
05-4965	\$8,500.00 U.S. Currency	\$10,000.00 U.S. Currency
05-4641	\$7,298.00 U.S. Currency	\$7,278.00 U.S. Currency
05-4252	3.50 grams methamphetamine	-
05-4210	\$277.00 U.S. Currency	\$272.00 U.S. Currency
05-1881	-	Marlin Golden .22 Caliber
05-1350	-	26 red pills
05-1350	-	Miscellaneous notes
05-1350	-	Pipe
05-1350	-	Notes on yellow paper
05-1350	-	Blue precision scale
05-1350	-	Uniden scanner
05-1350	-	Empty pill bottle
05-1350	-	Pill bottle with 55 pills
05-1350	-	Kleenex with several unknown pills
05-1350	-	Address book
05-1350	-	Box of unopened cornstarch
05-1350	-	Uniden police radio
05-1350	-	Paper with names and phone numbers
05-1350	-	3 yellow pills
05-1350	-	Notepaper with marijuana residue
05-1350	-	43 .38 bullets
05-1350	-	Small marijuana stem
05-1350	-	Miscellaneous papers
05-1350	-	Envelope with 8 signed checks
05-1350	-	1994 Chrysler registration
05-1350	-	Baggie with glass pipe
05-1350	-	Field drug test kit
04-6036	Fiochi Game load box	-
04-6036	Federal 410 load box	-
04-6036	Muzzleloading supplies	-
04-5646	5 grams marijuana	1 gram marijuana
04-5381	21 pills	Pill bottle with 38 pills
04-4911	Glock 9mm	-
04-4909	Hoover Legacy vacuum	-
04-4909	Coleman 28 quart cooler	-

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**Description of Variance**

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22 grams of marijuana  
\$1,500.00  
\$20.00  
3.50 grams methamphetamine  
\$5.00  
Marlin Golden .22 Caliber  
26 red pills  
Miscellaneous notes  
Pipe  
Notes on yellow paper  
Blue precision scale  
Uniden scanner  
Empty pill bottle  
Pill bottle with 55 pills  
Kleenex with several unknown pills  
Address book  
Box of unopened cornstarch  
Uniden police radio  
Paper with names and phone numbers  
3 yellow pills  
Note paper with marijuana residue  
43 .38 bullets  
Small marijuana stem  
Miscellaneous papers  
Envelope with 8 signed checks  
1994 Chrysler registration  
Baggie with glass pipe  
Field drug test kit  
Fiocchi Game load box  
Federal 410 load box  
Muzzleloading supplies  
4 grams marijuana  
17 pills  
Glock 9 mm  
Hoover Legacy vacuum  
Coleman 28 quart cooler

Dallas County Sheriff's Office

Summary of Variances

For the period January 1, 2002 through July 5, 2006

<b>Case Number</b>	<b>Property Collected per Supporting Documentation</b>	<b>Property Accounted for</b>
04-4909	AIWA stereo and speakers	-
04-4909	Black speaker box	-
04-4909	Red handbag	-
04-4909	Black Wilson's leather bag	-
04-4909	Black Samsonite luggage	-
04-4909	Black folding chair	-
04-4909	Last supper picture and frame	-
04-4909	Box of figurines and wall hangings	-
04-4909	Large bolt cutters	-
04-4909	Flat bottom fishing boat	-
04-4909	Mercury Outboard motor	-
04-4909	Escort trailer	-
04-4909	Computer and black bag	-
04-4909	Stanley tool box	-
04-4909	Rubbermaid tool box	-
04-4909	Ryobi cut off saw	-
04-4909	Orange Rigid tool box	-
04-4909	Tappan cooling unit	-
04-4909	Red and Blue Honda 50 Mini bike	-
04-4909	Honda generator	-
04-4909	Pinegar Chevrolet	-
04-4286	\$169.00 U.S. Currency	\$164.00 U.S. Currency
04-4000	1 marijuana pipe	Empty sack labeled pipe
04-3239	1 baggie of marijuana	-
04-2362	1 baggie with 7 marijuana joints	-
04-2192	\$39,060.00 U.S. Currency	-
04-1684	-	-
04-1539	6AA lithium batteries	-
04-1539	Plate with orange liquid	-
04-1539	-	4 total grams methamphetamine in tinfoil
04-1539	-	Sony tape with recording
03-5026	7 pallets of miscellaneous items	-
03-5026	White deep freeze	-
03-5026	Combination for paddlelock	-
03-0995	-	Remington Wingmaster 12 gauge

Description of Variance
AIWA stereo and speakers
Black speaker box
Red handbag
Black Wilson's leather bag
Black Samsonite luggage
Black folding chair
Last supper picture and frame
Box of figurines and wall hangings
Large bolt cutters
Flat bottom fishing boat
Mercury Outboard motor
Escort trailer
Computer and black bag
Stanley tool box
Rubbermaid tool box
Ryobi cut off saw
Orange Rigid tool box
Tappan cooling unit
Red and Blue Honda 50 Mini bike
Honda generator
Pinegar Chevrolet
\$5.00
Pipe
1 baggie of marijuana
7 marijuana joints
\$39,060.00
Unknown
6AA lithium batteries
Plate with orange liquid
4 grams methamphetamine
Sony tape with recording
# 7 pallets of miscellaneous items
# White deep freeze
Combination for paddlelock
Remington Wingmaster 12 gauge

Dallas County Sheriff's Office

Summary of Variances

For the period January 1, 2002 through July 5, 2006

<b>Case Number</b>	<b>Property Collected per Supporting Documentation</b>	<b>Property Accounted for</b>
03-0995	-	Remington 870 Express 12 gauge
03-0995	-	12 gauge barrel shotgun, unknown brand

**Cases for which the Property & Evidence Custodian's log shows the property has been split between the Property & Evidence Room and disposed of:**

04-2857	Purple coin purse with paraphernalia	-
04-2857	Foil with white rock	-
04-2857	Black zipper bag with white foils and powder substance	-
04-2857	35 psuedopherine pills in ziplock	-
04-2857	Safety deposit key	-
04-2857	Prairie Meadow receipts	-
04-2857	Shoe box with unknown contents	-
04-2857	-	Crown Royal in purple case
04-2857	-	W-2 forms
04-2857	-	Stripped batteries
04-2857	-	Box with vacuum sealer
04-2857	-	24 round white pills
04-2857	-	Numerous bindles

**Cases for which the Property & Evidence Custodian's log shows the property has been forfeited, deposited, returned to the owner, disposed to another agency or otherwise disposed:**

06-0710	11 bundles currency \$99,460.00	\$99,960.00 traced to deposit
04-6249	\$201,540.00 U.S. Currency	\$189,420.00 U.S. Currency
04-5800	.5 grams marijuana	-
04-5800	6 marijuana pipes	-
04-4899	1 gram marijuana in baggie	-
04-3007	\$40,015.00 U.S. Currency	\$39,995.00 U.S. Currency
04-2190	-	Panasonic CD player/receiver
04-1539	1 pair binoculars	-
04-1539	Spotlight and charger	-
04-1539	Konica digital camera	-
04-1539	JVC camcorder	-
04-1539	HP laptop and accessories	-
03-2904	Nordstrom merchandise	-
03-2904	Best Buy merchandise	-



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**Description of Variance**

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Remington 870 Express 12 guage  
12 guage barrel shotgun, unknown brand

Purple coin purse with paraphernalia

Foil with white rock

Black zipper bag with white foils and powder substance

35 psuedopherine pills in ziplock

Safety deposit key

Prairie Meadow receipts

Shoe box with unknown contents

Crown Royal in purple case

W-2 forms

Stripped batteries

Box with vacuum sealer

24 round white pills

Numerous bindles

\$500.00

\$12,120.00

0.5 grams marijuana

6 marijuana pipes

1 gram marijuana

\$20.00

Panasonic CD player/receiver

% 1 pair binoculars

% Spotlight and charger

% Konica digital camera

% JVC camcorder

% HP laptop and accessories

Nordstrom merchandise

Best Buy merchandise

Dallas County Sheriff's Office

Summary of Variances

For the period January 1, 2002 through July 5, 2006

<b>Case Number</b>	<b>Property Collected per Supporting Documentation</b>	<b>Property Accounted for</b>
03-2904	Polo merchandise	-
03-2904	Office Max merchandise	-
03-2904	Columbia House merchandise	-
03-0406	\$6,430.00 U.S. Currency	-
03-0220	Misc papers and docs	-
03-0220	Dell Laptop computer	-
03-0220	2 HP scanners	-
03-0220	Laminating machine	-
03-0220	Exacto cutting tool	-
03-0220	HP printer	-
03-0220	Misc computer wires	-
03-0220	2 cell phones	-
03-0220	MN state stamp	-
02-5387	\$303.00 U.S. Currency	-
02-4586	\$134.43 U.S. Currency in black wallet	-
02-4511	\$1,000.00 U.S. Currency	-
02-4511	Rolex watch and studded earring	-
02-4511	Laptop computer and accessories	-
02-4258	\$210.00 U.S. Currency	-
02-1827	\$187.00 U.S. Currency	-
02-1398	3.67 grams methamphetamine and a snort tube	-
02-1252	\$942.00 U.S. Currency	-
02-1184	Mossberg pump action shotgun	-
02-1184	2 empty Winchester X-Pert Steel shot	-
02-1163	\$4,700.00 U.S. Currency	\$2,500.00
02-0494	Pistol .22 caliber	-
02-0494	Winchester rifle .22 caliber	-
02-0494	Winchester rifle	-
02-0494	Browning 9mm	-
02-0494	Winchester .243	-
02-0494	Ruger .357	-
02-0494	Colt 45 with clip and 6 rounds	-
02-0494	SKS Rifle	-
02-0494	Desert Eagle 44	-
02-0494	Winchester	-
02-0494	Mossberg .22 caliber	-

<b>Description of Variance</b>	
	Polo merchandise
	Office Max merchandise
	Columbia House merchandise
	\$6,430.00
	Misc papers and docs
%	Dell Laptop computer
%	2 HP scanners
%	Laminating machine
	Exacto cutting tool
%	HP printer
	Misc computer wires
	2 cell phones
	MN state stamp
	\$303.00
	\$134.43
	\$1,000.00
%	Rolex watch and studded earring
%	Laptop computer and accessories
	\$210.00
	\$187.00
	3.67 grams methamphetamine and a snort tube
	\$942.00
	Mossberg pump action shotgun
	2 empty Winchester X-Pert Steel shot
	\$2,200.00
	Pistol .22 caliber
	Winchester rifle .22 caliber
	Winchester rifle
	Browning 9mm
	Winchester .243
	Ruger .357
	Colt 45 with clip and 6 rounds
	SKS Rifle
	Desert Eagle 44
	Winchester
	Mossberg .22 caliber

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Dallas County Sheriff's Office

Summary of Variances

For the period January 1, 2002 through July 5, 2006

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<b>Case Number</b>	<b>Property Collected per Supporting Documentation</b>	<b>Property Accounted for</b>
02-0494	Tec 9mm with case	-
02-0494	Smith and Wesson Revolver .32 caliber	-
02-0494	Browning 12 gauge	-
02-0494	Browning .22 caliber	-
02-0494	Ithaca 12 gauge	-
02-0494	Mossberg 410	-
02-0494	Smith and Wesson 9mm	-
02-0494	Winchester rifle	-
02-0494	Kamper 20 gauge	-
02-0494	Deutsomeserke .22 caliber	-
02-0116	Sony Handycam video recorder	-

% - Item forfeited to the Sheriff's Office. We did not verify items were present at the Sheriff's Office.

# - Items were noted in evidence control log to have been left in trailer subsequently forfeited to the Sheriff's Office.

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**Description of Variance**

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Tec 9mm with case  
Smith and Wesson Revolver .32 caliber  
Browning 12 gauge  
Browning .22 caliber  
Ithaca 12 gauge  
Mossberg 410  
Smith and Wesson 9mm  
Winchester rifle  
Kamper 20 gauge  
Deutsomeserke .22 caliber  
% Sony Handycam video recorder

**Exhibit B**

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## Dallas County Sheriff's Office

## Property Without a Related Case File

For the period January 1, 2002 through July 5, 2006

<b>Case Number</b>	<b>Description of Items Inventoried</b>
06-2569	Electronique brand scale
06-2569	Orange and yellow pipe
06-2284	Gun case
06-1929	IA license plate 309 LDH Polk Co
06-1454	1 butane lighter
06-1454	1 key ring
06-1454	1 lithium battery
06-1454	1 marijuana roach in wrapper
06-1454	1 silver dollar
06-1454	1 switchblade knife
06-1454	3 AAA batteries
06-1454	4 butane lighters
06-1454	4 Polaroid pictures
06-1454	6 packages of unopened Marlboro cigarettes
06-1454	7 grams of marijuana in a baggie
06-1454	Baggies with rubberbands
06-1454	Blistex lip balm
06-1454	Buttons
06-1454	Cell phone battery
06-1454	Clerk of Court receipt for \$300
06-1454	Keychain flashlight
06-1454	Keys
06-1454	Kmart receipt for battery
06-1454	Miscellaneous business cards
06-1454	Nut pick
06-1454	Pen
06-1454	Pocket size scale in case
06-1454	Scissors
06-1454	Seiko watch
06-1454	Several empty baggies
06-1454	Silver box with straw
06-1454	Spoon
06-1454	Travel pack with q-tips
06-0609	Magna black and red means bicycle
06-0082	12 gauge weapon

## Dallas County Sheriff's Office

## Property Without a Related Case File

For the period January 1, 2002 through July 5, 2006

<b>Case Number</b>	<b>Description of Items Inventoried</b>
06-0082	2 3/4 chamber 12 gauge
06-0082	Clerk Technicians .22 caliber
06-0082	Knife with a green handle
06-0082	Model 60 Micro groove barrel
06-0082	Several rounds of ammo
06-0082	Tasco Scope
06-0082	Various gun shells
05-5190	Morlesmen Repeater BB gun
05-4360	Remington 870
05-4360	Remington gun case
05-3946	Memorex CD with 05-3682 written on it
05-3824	1 Marlboro cigarette butt
05-3623	5 boxes .22 caliber ammo
05-3623	Blue Nylon case
05-3623	D. Wesson 44
05-3623	Lugen .22 caliber
05-2815	Item in video storage
05-2009	\$32,300.00 U.S. Currency released to DEA 9/8/05
05-2009	\$5,868.00 U.S. Currency forfeited 3/31/05
05-2009	\$801.00 U.S. Currency
05-2009	3 cameras
05-2009	3 road atlas maps
05-2009	5 cell phone chargers
05-2009	Cocaine and marijuana released to DEA 5/17/05
05-2009	Keys for Winnebago
05-2009	Miscellaneous papers and receipts
05-2009	Race packet and tickets
05-2009	Vehicle registration, insurance card and plates
05-2009	Wallet
05-2009	Wallet
05-2009	Wallet with \$100.00
05-1063	Black binder with Quick Books printouts
05-1063	CD and cassette
05-1063	Several raffle tickets
05-1063	VHS tape
05-10128	2 DCI sealed bags of marijuana totaling 6 grams

**Exhibit B**

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## Dallas County Sheriff's Office

## Property Without a Related Case File

For the period January 1, 2002 through July 5, 2006

<b>Case Number</b>	<b>Description of Items Inventoried</b>
05-10128	2 red boxes with scale weights
05-10128	Baggie of crystal methamphetamine totaling 15 grams
05-10128	Black DCI sealed case
05-10128	DCI sealed bag marijuana with pipes
05-10128	DCI sealed bag of marijuana totaling 6 grams
05-10128	DCI sealed bag of white crystal substance totaling 4 grams
05-10128	DCI sealed bag of white crystal substance totaling 4 grams
05-10128	DCI sealed bag of white crystal substance totaling 4 grams
05-10128	Empty plastic baggies
05-10128	J-Scale digital scale
05-10128	Miscellaneous papers and an address book
05-10128	Several empty baggies
05-10128	Several glass pipes
04-7643	Empty cardboard box
04-5359	Huglin AV TuPekleri Magnum
04-4514	Ithaca 12 gauge
04-4107	Rueger
04-3479	Reuger
04-3431	1 bag of screws
04-3431	1 Pipe
04-3431	2 biohazard bags with clothing
04-3431	2 boxes of matches
04-3431	4 boxes of ammunition in pouch
04-3431	Bag labeled miscellaneous clothing items
04-3431	Coin purse
04-3431	DCI sealed bag with buck shells
04-3431	DCI sealed bag with H&K 9 mm
04-3431	DCI sealed box with shotgun shells
04-3431	Glasses
04-3431	Handkerchiefs
04-3431	Miscellaneous coins
04-3431	Opened DCI bag with \$14.54 U.S. Currency
04-3431	Pipe tobacco
04-3431	Pistol magazine with bullets
04-3431	Pocket knife
04-3431	Wal-Mart receipt



## Dallas County Sheriff's Office

## Property Without a Related Case File

For the period January 1, 2002 through July 5, 2006

<b>Case Number</b>	<b>Description of Items Inventoried</b>
04-3431	19 beige pills
04-3431	19 white pills
04-3431	2 DCI sealed bags with 40 caliber casings
04-3431	Box of .22 caliber bullets
04-3431	DCI sealed bag labeled gravel rock
04-3431	DCI sealed bag with ammunition
04-3431	DCI sealed bag with bullets
04-3431	DCI sealed bag with bullets
04-3431	DCI sealed bag with casings
04-3431	DCI sealed bag with leatherman
04-3431	DCI sealed bag with magazine with ammo
04-3431	DCI sealed bag with scissors
04-3431	DCI sealed bag with shotcaps
04-3431	DCI sealed bag with shotgun casings
04-3431	DCI sealed envelope (contents unknown)
04-3431	DCI sealed envelope (contents unknown)
04-3431	DCI sealed envelope with pellet
04-3431	DCI sealed envelope with test-fired shells
04-3431	Gun cleaning tools and loose bullets
04-3431	Sony video cassette
04-3431	Wallet
04-2484	U.S.N. Mark knife with case
03-5172	Forfeit/Destroyed
03-3614	Ithaca model 567 Savage Arm with leather case
03-2533	2 photos
03-2533	2 photos
03-2533	2 red address books
03-2533	42 .22 caliber bullets
03-2533	Address book and key
03-2533	Book with drug notes and packaging
03-2533	Brass pipes and baggies
03-2533	Brown leather portfolio and wallet
03-2533	Brown wallet with \$100.00 U.S. Currency
03-2533	Car title and registration
03-2533	DCI sealed bag (seal broken) with 26 grams of marijuana
03-2533	DCI sealed bag (seal broken) with 460 grams marijuana

**Exhibit B**

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## Dallas County Sheriff's Office

## Property Without a Related Case File

For the period January 1, 2002 through July 5, 2006

<b>Case Number</b>	<b>Description of Items Inventoried</b>
03-2533	Digital photos
03-2533	Digital pocket balance
03-2533	Digital scale
03-2533	Diskette
03-2533	Drug ledger
03-2533	Duffel bag with 7 bags of marijuana inside - total weight 2,757 grams
03-2533	Glass pipe with residue
03-2533	Green plastic
03-2533	Inhaler
03-2533	Inositol Powder from GNC
03-2533	Kyocera phone
03-2533	Keys
03-2533	Large green stuffed animal
03-2533	Large plastic bag brown bags inside
03-2533	Luggage tags
03-2533	MCI card
03-2533	Miscellaneous documents
03-2533	Miscellaneous documents
03-2533	Miscellaneous documents and resident alien card
03-2533	Miscellaneous noted
03-2533	Miscellaneous paraphernalia
03-2533	Money order
03-2533	Nokia cell phone
03-2533	Orange plastic sack
03-2533	Photo
03-2533	Photo of male next to marijuana plants
03-2533	Plastic package
03-2533	Plastic packaging
03-2533	Registration for plate number 369 LPL
03-2533	Roll of cellophane
03-2533	Sandwich box
03-2533	Tinfoil with char marks
03-2533	T-Mobile cell phone
03-2533	Wallet with miscellaneous documents
03-2533	White box with broken DCI seal. Contents include 5 DCI sealed bags with marijuana - total weight 1,993 grams
03-2533	Yellow envelope with 35 grams of methamphetamine and 388 grams of marijuana

## Dallas County Sheriff's Office

## Property Without a Related Case File

For the period January 1, 2002 through July 5, 2006

<b>Case Number</b>	<b>Description of Items Inventoried</b>
03-2257	Assault kit
03-10742	Astra CIA pistol .22 caliber
02-4728	Micro cassette tape
02-3533	2 pieces of black trim
02-3533	Brake light
02-3533	Metal trim
02-3499	Ward-Westernfield 410 gauge
02-3345	Box with emerald ring inside
02-3345	Pink jewelry box with 7 rings and a broken earring
02-2858	Unknown
02-2251	Black tool
02-1423	Bicycle tube - GIANT brand
02-1423	Cannondale bicycle bag with first-aid kit
02-0142	\$27.00 U.S. Currency

Dallas County Sheriff's Office

Reconciliation of Cash Collected

For the period January 1, 2002 through July 5, 2006

<b>Collection According to Case Files</b>			<b>Cash Accounted For</b>		
<b>Case Number</b>	<b>Incident Date</b>	<b>Amount of Cash Collected</b>	<b>Cash on Hand#</b>	<b>Cash Deposited @</b>	<b>Cash Returned/ Given to Another Agency</b>
<b><u>Disclaimed</u></b>					
06-1194	03/15/06	\$ 781,724.00	781,710.00	-	-
06-0710	02/14/06	99,460.00	-	99,960.00	-
06-0238	01/14/06	63,445.00	63,695.00	-	-
06-0189	01/11/06	21,220.00	20,740.00	-	-
05-4965	10/04/05	8,500.00	10,000.00	-	-
04-6249	12/31/04	201,540.00	-	189,420.00	-
04-2192	05/11/04	39,060.00	-	-	-
03-4149	09/03/03	186,125.00	-	186,125.00	-
03-3573	08/02/03	98,190.00	-	98,190.00	-
03-2516	06/10/03	32,500.00	-	32,500.00	-
03-0406	01/29/03	6,430.00	-	-	-
02-3980	09/12/02	74,955.45	-	74,955.45	-
Subtotal		1,613,149.45	876,145.00	681,150.45	-
<b><u>Completed Forfeiture</u></b>					
05-6371	12/14/05	300.00	-	300.00	-
05-5496	10/30/05	47,680.00	-	47,680.00	-
05-5496	10/30/05	1,212.00	-	1,212.00	-
05-5063	10/09/05	325.00	325.00	-	-
05-4881	09/29/05	308.00	-	308.00	-
05-4210	08/23/05	277.00	272.00	-	-
05-3462	07/18/05	540.00	542.00	-	-
05-2838	06/16/05	2,496.00	-	2,496.00	-
05-2254	05/18/05	380.00	380.00	-	-
05-2009	MISSING	5,868.00	-	5,788.00	-
05-2009	MISSING	801.00	801.00	-	-
05-1923	04/30/05	182.84	-	182.84	-
04-4911	10/12/04	9,900.00	-	9,900.00	-
04-4656	09/25/04	250.00	-	250.00	-
04-4571	09/20/04	498.90	-	498.90	-
04-4286	09/04/04	269.00	-	269.00	-
04-3007	06/25/04	40,015.00	-	39,995.00	-
04-2857	06/17/04	757.00	757.00	-	-

<b>Total Accounted For</b>	<b>Variance Over (Under)</b>
781,710.00	(14.00)
99,960.00	500.00
63,695.00	250.00
20,740.00	(480.00)
10,000.00	1,500.00
189,420.00	(12,120.00)
-	(39,060.00)
186,125.00	-
98,190.00	-
32,500.00	-
-	(6,430.00)
74,955.45	-
<u>1,557,295.45</u>	<u>(55,854.00)</u>
300.00	-
47,680.00	-
1,212.00	-
325.00	-
308.00	-
272.00	(5.00)
542.00	2.00
2,496.00	-
380.00	-
5,788.00	(80.00)
801.00	-
182.84	-
9,900.00	-
250.00	-
498.90	-
269.00	-
39,995.00	(20.00)
757.00	-

Dallas County Sheriff's Office

Reconciliation of Cash Collected

For the period January 1, 2002 through July 5, 2006

<b>Collection According to Case Files</b>			<b>Cash Accounted For</b>		
<b>Case Number</b>	<b>Incident Date</b>	<b>Amount of Cash Collected</b>	<b>Cash on Hand#</b>	<b>Cash Deposited @</b>	<b>Cash Returned/ Given to Another Agency</b>
04-2857	06/17/04	3,495.00	-	3,495.00	-
04-0309	01/20/04	710.00	-	710.00	-
04-0309	01/20/04	481.00	-	481.00	-
03-5483	11/21/03	4,675.00	-	4,675.00	-
03-5135	10/31/03	9,500.00	-	9,500.00	-
03-4837	10/13/03	806.00	-	806.00	-
03-3329	07/19/03	294.00	-	294.00	-
03-2044	05/16/03	831.00	-	831.00	-
03-1977	05/13/03	2,015.00	-	2,015.00	-
03-1546	04/16/03	4,970.00	-	4,970.00	-
03-1541	04/15/03	200.00	-	200.00	-
02-5387	12/21/02	303.00	-	-	-
02-5172	01/07/03	340.00	-	340.00	-
02-4511	10/17/02	1,000.00	-	-	-
02-4258	09/30/02	210.00	-	-	-
02-2418	06/13/02	2,400.00	-	2,400.00	-
02-1827	05/10/02	187.00	-	-	-
02-1252	04/15/02	942.00	-	-	-
02-1163	04/23/02	4,700.00	-	-	2,500.00
01-2945	Prior to 01/01/02	29.80	29.80	-	-
Subtotal		150,148.54	3,106.80	139,596.74	2,500.00

**Forfeited or Disclaimed Documentation Not on File**

05-4641	09/16/05	7,298.00	7,278.00	-	-
05-4389	09/03/05	355.00	355.00	-	-
05-2881	06/18/05	535.07	535.07	-	-
05-2009	MISSING	-	100.00	-	-
05-1416	04/01/05	430.00	-	-	430.00
05-0724	02/17/05	150.00	150.00	-	-
04-3591	07/27/04	1,284.96	1,284.96	-	-
04-3431	09/27/04	-	14.54	-	-
04-3007	06/25/04	278.00	278.00	-	-
03-4889	10/24/03	465.00	-	-	465.00
03-4837	10/13/03	20.00	20.00	-	-

<b>Total Accounted For</b>	<b>Variance Over (Under)</b>
3,495.00	-
710.00	-
481.00	-
4,675.00	-
9,500.00	-
806.00	-
294.00	-
831.00	-
2,015.00	-
4,970.00	-
200.00	-
-	(303.00)
340.00	-
-	(1,000.00)
-	(210.00)
2,400.00	-
-	(187.00)
-	(942.00)
2,500.00	(2,200.00)
29.80	-
<b>145,203.54</b>	<b>(4,945.00)</b>
7,278.00	(20.00)
355.00	-
535.07	-
100.00	100.00
430.00	-
150.00	-
1,284.96	-
14.54	14.54
278.00	-
465.00	-
20.00	-

Dallas County Sheriff's Office

Reconciliation of Cash Collected

For the period January 1, 2002 through July 5, 2006

<b>Collection According to Case Files</b>			<b>Cash Accounted For</b>		
<b>Case Number</b>	<b>Incident Date</b>	<b>Amount of Cash Collected</b>	<b>Cash on Hand#</b>	<b>Cash Deposited @</b>	<b>Cash Returned/ Given to Another Agency</b>
03-3487	07/29/03	249.00	249.00	-	-
03-0831	02/28/03	20.00	20.00	-	-
02-4586	11/15/02	134.43	-	-	-
02-1564	04/22/02	67,180.00	-	-	-
02-0142	MISSING	-	27.00	-	-
00-4626	Prior to 01/01/02	-	14.64	-	-
Subtotal		78,399.46	10,326.21	-	895.00
<b><u>Failed Forfeiture</u></b>					
05-4135	08/19/05	30,500.00	-	-	30,500.00
04-4286	09/04/04	169.00	164.00	-	-
04-1351	03/19/04	13,955.00	-	-	13,955.00
03-2667	06/18/03	243.00	-	-	243.00
Subtotal		44,867.00	164.00	-	44,698.00
<b><u>Pending Forfeiture</u></b>					
06-2918	06/22/06	11,994.00	11,994.00	-	-
06-2303	05/20/06	12.00	12.00	-	-
06-2080	MISSING	18,000.00	18,000.00	-	-
06-0978	03/02/06	473.00	473.00	-	-
06-0827	02/27/06	1,970.00	1,990.00	-	-
06-0827	02/27/06	300.00	300.00	-	-
06-0553	02/18/06	3,303.00	3,303.00	-	-
Subtotal		36,052.00	36,072.00	-	-
<b><u>Given to Other Agency</u></b>					
05-2009	MISSING	32,300.00	-	-	32,300.00
05-1313	03/25/05	370.92	-	-	370.92
Subtotal		32,670.92	-	-	32,670.92
<b><u>Found Property</u></b>					
04-1770	04/15/04	43.00	-	-	43.00
Subtotal		43.00	-	-	43.00



<b>Total Accounted For</b>	<b>Variance Over (Under)</b>
249.00	-
20.00	-
-	(134.43)
67,180.00	-
27.00	27.00
14.64	14.64
<u>78,401.21</u>	<u>1.75</u>
30,500.00	-
164.00	(5.00)
13,955.00	-
243.00	-
<u>44,862.00</u>	<u>(5.00)</u>
11,994.00	
12.00	-
18,000.00	-
473.00	-
1,990.00	20.00
300.00	-
3,303.00	-
<u>36,072.00</u>	<u>20.00</u>
32,300.00	-
370.92	-
<u>32,670.92</u>	<u>-</u>
43.00	-
<u>43.00</u>	<u>-</u>

Dallas County Sheriff's Office

Reconciliation of Cash Collected

For the period January 1, 2002 through July 5, 2006

<b>Collection According to Case Files</b>			<b>Cash Accounted For</b>		
<b>Case Number</b>	<b>Incident Date</b>	<b>Amount of Cash Collected</b>	<b>Cash on Hand#</b>	<b>Cash Deposited @</b>	<b>Cash Returned/ Given to Another Agency</b>
<b><u>Unmarked Coins in Property Room</u></b>					
N/A		-	17.00	-	-
Subtotal		-	17.00	-	-
	<b>Total</b>	<b>\$ 1,955,330.37</b>	<b>925,831.01</b>	<b>820,747.19</b>	<b>80,806.92</b>

# - Traced to cash located in Dallas County Sheriff's Office Property and Evidence Room.

@ - Traced to Forfeiture Account bank statements obtained from Raccoon Valley Bank.

^ - Proceeds were deposited to the bank on March 17, 2006 in 2 separate deposits.

On March 21, 2006, the bank added \$100.00 to the Forfeiture Account because 1 of the deposits on March 17 was miscounted. We are unable to determine which deposit was miscounted.

<b>Total Accounted For</b>	<b>Variance Over (Under)</b>
17.00	17.00
17.00	17.00
<u>1,894,565.12</u>	<u>(60,765.25)</u>

Dallas County Sheriff's Office

Deposits to Sheriff and Mrs. Gilbert's Personal Bank Accounts

For the period January 1, 2002 through July 5, 2006

**Deposits**

<b>Bank</b>	<b>Date</b>	<b>Description</b>	<b>Cash</b>	<b>Dallas County</b>	<b>Mrs. Gilbert's Employer</b>
RV	01/02/02	Deposit Woodward IA	\$ -	1,378.88	-
WF	01/03/02	Deposit in Branch	-	-	1,079.47
RV	01/07/02	Deposit Woodward IA	-	-	-
RV	01/11/02	Deposit Woodward IA	-	-	-
RV	01/16/02	Deposit Woodward IA	-	1,413.84	-
RV	01/18/02	Deposit Woodward IA	-	-	1,093.98
WF	01/18/02	Deposit in Branch	60.00	-	284.39
RV	01/25/02	Deposit Woodward IA	-	-	-
RV	01/25/02	Ret Ck 2240	-	-	-
RV	01/25/02	Ret Ck 2274	-	-	-
RV	01/25/02	Ret Ck 2253	-	-	-
WF	01/25/02	US Treas. Tax Ref	-	-	-
WF	01/25/02	IA Tax Ref	-	-	-
WF	01/28/02	ATM Deposit	25.00	-	-
RV	02/01/02	Deposit Woodward IA	-	-	1,196.92
WF	02/04/02	ATM Deposit	-	1,307.86	-
RV	02/06/02	Deposit Woodward IA	-	-	-
RV	02/08/02	Deposit Woodward IA	-	-	-
RV	02/11/02	Deposit Woodward IA	-	-	-
RV	02/13/02	Deposit Woodward IA	-	-	-
RV	02/14/02	Deposit Woodward IA	-	-	1,083.30
RV	02/19/02	Deposit Woodward IA	-	1,307.86	-
WF	02/19/02	ATM Deposit	-	-	-
RV	03/01/02	Deposit Woodward IA	-	-	-
RV	03/01/02	Deposit Woodward IA	-	1,392.43	-
WF	03/01/02	ATM Deposit	-	-	1,069.15
RV	03/03/02	Deposit Woodward IA	-	-	-
RV	03/03/02	Deposit Woodward IA	-	-	1,069.15
RV	03/06/02	Deposit Woodward IA	-	-	-
RV	03/08/02	Deposit Woodward IA	-	-	-
RV	03/14/02	Deposit Woodward IA	-	-	953.69

<b>Source(s) of Gross Deposit</b>					<b>Less:</b>		
<b>State of Iowa</b>	<b>Tax Refund</b>	<b>Refunds, Credit Adjustments &amp; NSF Checks</b>	<b>Other Sources^^</b>	<b>Unknown Sources#</b>	<b>Cash Withheld from Deposit</b>	<b>Total</b>	
-	-	-	-	-	-	1,378.88	
-	-	-	56.00	-	-	1,135.47	
442.68	-	-	-	125.00	-	567.68	
346.28	-	-	-	-	-	346.28	
-	-	-	-	-	-	1,413.84	
-	-	-	-	-	-	1,093.98	
-	-	-	-	-	-	344.39	
-	-	-	-	1,500.00	-	1,500.00	
-	-	401.70	-	-	-	401.70	
-	-	158.05	-	-	-	158.05	
-	-	100.00	-	-	-	100.00	
-	3,847.00	-	-	-	-	3,847.00	
-	817.00	-	-	-	-	817.00	
-	-	-	-	-	-	25.00	
-	-	-	-	-	-	1,196.92	
-	-	-	-	-	(40.00)	1,267.86	
399.84	-	-	-	115.00	-	514.84	
156.58	-	-	-	300.00	-	456.58	
399.84	-	-	-	-	(60.00)	339.84	
119.34	-	-	-	-	-	119.34	
-	-	-	-	-	-	1,083.30	
-	-	-	-	-	-	1,307.86	
-	-	-	650.00	-	-	650.00	
-	-	-	-	180.31	-	180.31	
-	-	-	-	-	-	1,392.43	
-	-	-	-	-	-	1,069.15	
-	-	-	-	428.40	-	428.40	
-	-	-	-	35.08	-	1,104.23	
442.68	-	-	-	75.00	-	517.68	
347.90	-	-	-	-	-	347.90	
-	-	-	-	-	-	953.69	

Dallas County Sheriff's Office

Deposits to Sheriff and Mrs. Gilbert's Personal Bank Accounts

For the period January 1, 2002 through July 5, 2006

<b>Deposits</b>					
<b>Bank</b>	<b>Date</b>	<b>Description</b>	<b>Cash</b>	<b>Dallas County</b>	<b>Mrs. Gilbert's Employer</b>
WF	03/14/02	Deposit	-	-	237.06
RV	03/18/02	Deposit	-	1,371.05	-
RV	03/27/02	Deposit Woodward IA	-	-	841.57
WF	03/27/02	Deposit	-	-	247.31
RV	04/02/02	Deposit Woodward IA	-	1,307.86	-
WF	04/08/02	Deposit	-	-	-
WF	04/10/02	Deposit	-	-	-
RV	04/11/02	Deposit Woodward IA	-	-	1,192.51
WF	04/11/02	Deposit	-	-	-
RV	04/16/02	Deposit	-	1,413.84	-
WF	04/23/02	Deposit in Branch	200.00	-	-
WF	04/25/02	Deposit in Branch	-	-	1,149.39
WF	05/01/02	Deposit	-	1,349.65	-
RV	05/03/02	Ret Item	-	-	-
RV	05/06/02	Ret Ck 00	-	-	-
RV	05/07/02	Deposit Woodward IA	-	-	1,127.53
WF	05/07/02	Deposit	800.00	-	-
RV	05/10/02	Deposit Woodward IA	-	-	-
CS	05/15/02	Opening Deposit	500.00	-	-
RV	05/16/02	Deposit	-	1,307.86	-
RV	05/21/02	Deposit Woodward IA	-	-	-
RV	05/22/02	Deposit Woodward IA	-	-	1,046.92
RV	05/24/02	Deposit Woodward IA	-	-	-
RV	05/28/02	Credit Adj	-	-	-
RV	06/03/02	Deposit Woodward IA	-	1,307.86	-
RV	06/13/02	Deposit Woodward IA	-	-	278.06
RV	06/17/02	Deposit	-	1,371.05	-
RV	06/19/02	Deposit Woodward IA	-	-	1,182.35
CS	06/21/02	Deposit	370.00	-	-
RV	06/24/02	Deposit Woodward IA	-	-	-
RV	06/25/02	Deposit First Federal Perry	-	-	-
RV	07/01/02	Deposit Woodward IA	-	1,304.91	-
RV	07/02/02	Deposit Woodward IA	-	-	1,400.85
RV	07/08/02	Deposit Woodward IA	-	-	-
RV	07/12/02	Deposit Woodward IA	-	-	-

<b>Source(s) of Gross Deposit</b>						<b>Less:</b>	
<b>State of Iowa</b>	<b>Tax Refund</b>	<b>Refunds, Credit Adjustments &amp; NSF Checks</b>	<b>Other Sources^^</b>	<b>Unknown Sources#</b>	<b>Cash Withheld from Deposit</b>		<b>Total</b>
103.54	-	-	-	-	-	-	340.60
-	-	-	-	-	-	-	1,371.05
-	-	-	-	-	-	-	841.57
99.75	-	-	-	-	-	-	347.06
-	-	-	-	-	-	-	1,307.86
428.40	-	-	550.00	-	-	-	978.40
306.36	-	-	-	-	(50.00)	-	256.36
-	-	-	-	-	-	-	1,192.51
140.40	-	-	-	-	-	-	140.40
-	-	-	-	-	(50.00)	-	1,363.84
-	-	-	110.00	-	-	-	310.00
223.62	-	-	-	-	-	-	1,373.01
-	-	-	-	-	-	-	1,349.65
-	-	39.00	-	-	-	-	39.00
-	-	417.00	-	-	-	-	417.00
442.68	-	-	-	600.00	-	-	2,170.21
-	-	-	-	-	-	-	800.00
323.64	-	-	-	-	-	-	323.64
-	-	-	-	-	-	-	500.00
-	-	-	-	-	-	-	1,307.86
364.53	-	-	-	-	-	-	364.53
-	-	-	-	-	-	-	1,046.92
130.45	-	-	-	-	-	-	130.45
-	-	20.13	-	-	-	-	20.13
-	-	-	-	-	-	-	1,307.86
-	-	-	-	27.23	-	-	305.29
-	-	-	-	-	-	-	1,371.05
-	-	-	-	-	-	-	1,182.35
-	-	-	-	-	-	-	370.00
-	-	-	-	300.00	-	-	300.00
-	-	-	-	280.00	-	-	280.00
-	-	-	-	-	-	-	1,304.91
-	-	-	-	-	-	-	1,400.85
442.68	-	-	-	-	-	-	442.68
351.91	-	50.00	-	-	-	-	401.91

Dallas County Sheriff's Office

Deposits to Sheriff and Mrs. Gilbert's Personal Bank Accounts

For the period January 1, 2002 through July 5, 2006

<b>Deposits</b>					
<b>Bank</b>	<b>Date</b>	<b>Description</b>	<b>Cash</b>	<b>Dallas County</b>	<b>Mrs. Gilbert's Employer</b>
RV	07/16/02	Deposit Woodward IA	-	1,427.54	-
RV	07/16/02	Deposit Woodward IA	-	146.93	-
RV	07/19/02	Deposit Woodward IA	-	-	1,206.19
RV	08/01/02	Deposit Woodward IA	-	2,036.55	-
RV	08/02/02	Deposit	-	-	1,134.08
CS	08/05/02	Deposit	-	-	283.41
CS	08/09/02	Deposit	-	-	442.68
RV	08/13/02	Deposit Woodward IA	-	-	-
CS	08/14/02	Deposit	-	-	995.13
RV	08/14/02	Deposit Woodward IA	-	-	283.41
RV	08/16/02	Deposit Woodward IA	-	1,427.54	-
CS	08/28/02	Deposit	-	-	283.41
RV	08/28/02	Deposit Woodward IA	-	-	853.85
RV	09/03/02	Deposit Woodward IA	-	1,427.54	-
RV	09/04/02	Credit Adj	-	-	-
CS	09/09/02	Deposit	-	-	-
RV	09/09/02	Deposit Woodward IA	-	-	-
RV	09/10/02	Deposit Woodward IA	-	-	-
CS	09/12/02	ATM Deposit Woodward IA	-	-	298.01
RV	09/12/02	Deposit Woodward IA	-	-	1,114.87
RV	09/16/02	Deposit	-	1,497.88	-
CS	09/18/02	Deposit	101.03	-	-
CS	09/23/02	ATM Deposit Woodward IA	-	-	-
RV	09/24/02	Deposit Woodward IA	-	-	1,217.68
RV	10/01/02	Deposit Woodward IA	-	1,497.88	-
RV	10/01/02	Credit Adj	-	-	-
CS	10/04/02	Deposit	-	-	-
CS	10/09/02	Deposit	-	-	298.01
RV	10/09/02	Deposit	-	-	851.05
RV	10/15/02	Deposit	-	-	185.00
RV	10/17/02	Deposit Woodward IA	-	1,427.54	-
RV	10/22/02	Deposit Woodward IA	-	-	885.20
RV	10/22/02	Deposit	-	-	298.01
RV	10/24/02	Deposit	100.00	-	-
RV	10/28/02	Credit Adj	-	-	-



<b>Source(s) of Gross Deposit</b>						<b>Less:</b>	
<b>State of Iowa</b>	<b>Tax Refund</b>	<b>Refunds, Credit Adjustments &amp; NSF Checks</b>	<b>Other Sources^^</b>	<b>Unknown Sources#</b>	<b>Cash Withheld from Deposit</b>	<b>Total</b>	
-	-	-	-	-	-	1,427.54	
-	-	-	-	-	-	146.93	
-	-	-	-	-	-	1,206.19	
-	-	-	-	-	-	2,036.55	
-	-	-	-	-	(34.08)	1,100.00	
-	-	-	-	-	-	283.41	
-	-	-	-	-	-	442.68	
358.45	-	-	-	-	-	358.45	
-	-	-	-	-	(20.00)	975.13	
-	-	-	-	-	-	283.41	
-	-	-	-	-	-	1,427.54	
-	-	-	-	-	-	283.41	
-	-	-	-	-	-	853.85	
-	-	-	-	-	-	1,427.54	
-	-	59.99	-	-	-	59.99	
181.66	-	-	-	-	-	181.66	
428.40	-	-	150.00	-	-	578.40	
309.02	-	-	-	-	-	309.02	
-	-	-	-	-	-	298.01	
-	-	-	-	-	-	1,114.87	
-	-	-	-	-	-	1,497.88	
83.26	-	-	-	-	-	184.29	
274.90	-	-	-	-	-	274.90	
82.51	-	-	-	-	-	1,300.19	
-	-	-	-	-	-	1,497.88	
-	-	47.69	-	-	-	47.69	
442.68	-	-	-	-	-	442.68	
-	-	-	-	-	(20.00)	278.01	
309.02	-	-	-	-	-	1,160.07	
37.84	-	-	-	-	(40.00)	182.84	
-	-	-	-	-	-	1,427.54	
-	-	-	-	-	-	885.20	
-	-	-	-	-	-	298.01	
82.34	-	-	-	-	-	182.34	
-	-	125.08	-	-	-	125.08	

Dallas County Sheriff's Office

Deposits to Sheriff and Mrs. Gilbert's Personal Bank Accounts

For the period January 1, 2002 through July 5, 2006

<b>Deposits</b>					
<b>Bank</b>	<b>Date</b>	<b>Description</b>	<b>Cash</b>	<b>Dallas County</b>	<b>Mrs. Gilbert's Employer</b>
RV	10/28/02	Credit Adj	-	-	-
RV	10/30/02	Deposit Woodward IA	210.00	-	-
RV	10/30/02	Credit Adj	-	-	-
RV	11/04/02	Deposit Woodward IA	-	1,521.67	-
RV	11/06/02	Deposit Woodward IA	-	-	1,202.15
RV	11/06/02	Credit Adj	-	-	-
RV	11/08/02	Deposit Woodward IA	-	-	298.01
CS	11/12/02	Deposit	-	-	-
RV	11/18/02	Deposit Woodward IA	-	-	-
RV	11/18/02	Deposit Woodward IA	-	1,591.01	-
RV	11/18/02	Credit Adj	-	-	-
RV	11/21/02	Deposit Woodward IA	-	-	1,284.27
CS	11/22/02	Deposit	-	-	-
RV	12/02/02	Deposit Woodward IA	-	1,685.13	-
RV	12/05/02	Deposit Woodward IA	-	-	-
RV	12/05/02	Deposit Woodward IA	-	-	1,203.89
RV	12/16/02	Deposit Woodward IA	-	251.20	-
RV	12/16/02	Deposit Woodward IA	-	1,427.54	-
RV	12/19/02	Deposit Woodward IA	-	-	1,272.79
RV	01/02/03	Deposit Woodward IA	-	1,615.41	-
RV	01/02/03	Deposit Woodward IA	-	-	1,151.52
CS	01/03/03	Deposit	-	-	-
RV	01/07/03	Deposit	-	-	-
RV	01/08/03	Victoria's Secret	-	-	-
CS	01/15/03	Deposit	-	-	132.48
RV	01/15/03	Deposit Woodward IA	-	-	1,346.09
RV	01/15/03	Returned Ck 2694	-	-	-
RV	01/15/03	Returned Ck 2695	-	-	-
RV	01/15/03	Returned Ck 2667	-	-	-
RV	01/16/03	Deposit Woodward IA	-	-	-
RV	01/17/03	Deposit	-	1,522.30	-
RV	01/28/03	Deposit Woodward IA	-	-	-
CS	01/31/03	Deposit	-	-	298.01
RV	02/03/03	Deposit Woodward IA	-	1,639.20	-
RV	02/03/03	Deposit Woodward IA	-	-	1,098.80

<b>Source(s) of Gross Deposit</b>					<b>Less:</b>		
<b>State of Iowa</b>	<b>Tax Refund</b>	<b>Refunds, Credit Adjustments &amp; NSF Checks</b>	<b>Other Sources<sup>^^</sup></b>	<b>Unknown Sources#</b>	<b>Cash Withheld from Deposit</b>	<b>Total</b>	
-	-	51.51	-	-	-	51.51	
-	-	-	-	-	-	210.00	
-	-	10.50	-	-	-	10.50	
-	-	-	-	-	-	1,521.67	
-	-	-	-	-	-	1,202.15	
-	-	93.45	-	-	-	93.45	
428.40	-	-	54.89	-	-	781.30	
54.89	-	-	-	-	-	54.89	
309.02	-	-	-	-	-	309.02	
-	-	-	-	-	-	1,591.01	
-	-	82.95	-	-	-	82.95	
-	-	-	-	-	-	1,284.27	
37.84	-	-	5.00	-	-	42.84	
-	-	-	-	-	-	1,685.13	
442.68	-	-	-	-	-	442.68	
82.51	-	-	-	-	-	1,286.40	
37.84	-	-	20.00	-	-	309.04	
-	-	-	-	-	-	1,427.54	
297.77	-	-	-	-	-	1,570.56	
37.84	-	-	25.00	-	-	1,678.25	
-	-	-	-	-	-	1,151.52	
130.59	-	-	-	-	-	130.59	
442.68	-	-	-	-	-	442.68	
-	-	0.03	-	-	-	0.03	
-	-	-	-	-	-	132.48	
-	-	-	120.91	-	-	1,467.00	
-	-	122.77	-	-	-	122.77	
-	-	90.07	-	-	-	90.07	
-	-	69.00	-	-	-	69.00	
292.12	-	-	-	-	-	292.12	
-	-	-	-	-	-	1,522.30	
97.89	-	-	146.29	-	-	244.18	
37.84	-	-	-	-	-	335.85	
-	-	-	-	-	-	1,639.20	
-	-	-	-	-	-	1,098.80	

Dallas County Sheriff's Office

Deposits to Sheriff and Mrs. Gilbert's Personal Bank Accounts

For the period January 1, 2002 through July 5, 2006

<b>Deposits</b>					
<b>Bank</b>	<b>Date</b>	<b>Description</b>	<b>Cash</b>	<b>Dallas County</b>	<b>Mrs. Gilbert's Employer</b>
RV	02/10/03	Deposit Woodward IA	-	-	-
CS	02/12/03	Deposit	-	-	-
RV	02/12/03	Deposit Woodward IA	-	-	1,224.56
RV	02/18/03	Deposit Woodward IA	-	-	-
RV	02/18/03	Deposit Woodward IA	-	1,522.30	-
RV	02/18/03	Deposit Woodward IA	-	-	-
CS	02/24/03	Deposit	-	-	-
RV	02/24/03	IA Tax Ref xxxxxxxxxx	-	-	-
RV	02/24/03	Deposit Woodward IA	-	-	-
RV	02/26/03	Deposit Woodward IA	-	-	1,193.56
RV	03/03/03	Deposit	-	1,615.41	-
RV	03/03/03	Victoria Secret	-	-	-
CS	03/07/03	Deposit	-	-	-
RV	03/07/03	US Treasury Tax Refund 480xxxxxxx	-	-	-
RV	03/10/03	IA Tax Ref 480xxxxxxx	-	-	-
RV	03/11/03	Deposit Woodward IA	-	-	-
RV	03/13/03	Deposit Woodward IA	-	-	1,146.73
RV	03/17/03	Victoria Secret	-	-	-
RV	03/17/03	Victoria Secret	-	-	-
RV	03/18/03	Deposit Woodward IA	-	1,428.17	-
RV	03/21/03	Deposit Woodward IA	-	-	-
RV	03/27/03	Deposit Woodward IA	-	-	1,168.84
RV	03/28/03	Newport News	-	-	-
RV	04/02/03	Deposit Woodward IA	-	1,428.17	-
RV	04/04/03	Deposit Woodward IA	180.00	-	-
RV	04/07/03	Deposit Woodward IA	-	-	-
CS	04/09/03	Deposit	-	-	-
RV	04/11/03	Deposit Woodward IA	-	-	1,146.73
CS	04/14/03	Deposit	-	-	-
RV	04/17/03	Deposit Woodward IA	-	1,474.72	-
CS	04/22/03	Deposit	-	-	225.39
CS	04/23/03	Deposit	-	-	298.01
RV	04/23/03	Deposit	-	-	912.75
CS	04/24/03	Deposit	170.00	-	-
CS	04/28/03	Deposit	-	-	-

<b>Source(s) of Gross Deposit</b>						<b>Less:</b>	
<b>State of Iowa</b>	<b>Tax Refund</b>	<b>Refunds, Credit Adjustments &amp; NSF Checks</b>	<b>Other Sources<sup>^^</sup></b>	<b>Unknown Sources#</b>	<b>Cash Withheld from Deposit</b>	<b>Total</b>	
399.84	-	-	-	-	-	399.84	
309.02	-	-	-	-	-	309.02	
-	-	-	-	-	-	1,224.56	
312.61	-	-	102.38	-	-	414.99	
-	-	-	-	-	-	1,522.30	
-	-	-	593.00	-	-	593.00	
-	-	-	78.45	-	(13.45)	65.00	
-	107.00	-	-	-	-	107.00	
132.16	-	-	-	-	-	132.16	
-	-	-	-	-	-	1,193.56	
-	-	-	-	-	-	1,615.41	
-	-	60.90	-	-	-	60.90	
442.68	-	-	-	-	(20.00)	422.68	
-	176.00	-	-	-	-	176.00	
-	-	-	41.00	-	-	41.00	
204.33	-	-	-	-	-	204.33	
-	-	-	-	-	-	1,146.73	
-	-	106.05	-	-	-	106.05	
-	-	65.10	-	-	-	65.10	
-	-	-	-	-	-	1,428.17	
-	-	-	-	26.71	-	26.71	
260.18	-	-	-	-	-	1,429.02	
-	-	17.99	-	-	-	17.99	
-	-	-	36.48	-	-	1,464.65	
-	-	-	-	-	-	180.00	
428.40	-	-	-	-	-	428.40	
204.33	-	-	-	-	-	204.33	
-	-	-	-	-	-	1,146.73	
75.68	-	-	-	-	-	75.68	
-	-	-	-	-	-	1,474.72	
-	-	-	200.00	-	-	425.39	
75.68	-	-	100.00	-	-	473.69	
-	-	-	-	-	-	912.75	
184.50	-	-	78.59	-	-	433.09	
-	-	-	69.76	-	-	69.76	

Dallas County Sheriff's Office

Deposits to Sheriff and Mrs. Gilbert's Personal Bank Accounts

For the period January 1, 2002 through July 5, 2006

<b>Deposits</b>					
<b>Bank</b>	<b>Date</b>	<b>Description</b>	<b>Cash</b>	<b>Dallas County</b>	<b>Mrs. Gilbert's Employer</b>
RV	05/02/03	Deposit Woodward IA	-	1,474.72	-
CS	05/06/03	Deposit	-	-	848.72
RV	05/06/03	Deposit Woodward IA	-	-	-
RV	05/06/03	Deposit Woodward IA	-	-	298.01
CS	05/08/03	Deposit	240.53	-	-
RV	05/12/03	Deposit Woodward IA	-	-	-
CS	05/14/03	Deposit	300.00	-	-
RV	05/14/03	Deposit Woodward IA	-	-	-
RV	05/16/03	Deposit	-	1,428.17	-
RV	05/20/03	Deposit Raccoon Valley State Bk Dallas Center	100.00	-	1,122.10
RV	05/21/03	Deposit Woodward IA	200.00	-	-
CS	05/22/03	Deposit	-	-	-
RV	05/27/03	Deposit Woodward IA	-	-	-
RV	06/03/03	Deposit	-	1,428.17	-
RV	06/05/03	Deposit Woodward IA	-	-	-
RV	06/05/03	Deposit Woodward IA	-	-	1,124.57
RV	06/17/03	Deposit Woodward IA	-	1,559.10	-
RV	06/18/03	Deposit Woodward IA	-	-	1,171.27
RV	06/26/03	Deposit	-	-	78.19
RV	06/30/03	Deposit Woodward IA	-	-	-
RV	07/02/03	Deposit Woodward IA	-	1,442.29	-
RV	07/02/03	Deposit Woodward IA	-	-	1,188.76
RV	07/07/03	Deposit Woodward IA	-	-	-
RV	07/14/03	Deposit Woodward IA	-	-	-
RV	07/14/03	Deposit Woodward IA	-	-	-
RV	07/16/03	Deposit Woodward IA	-	-	1,256.86
RV	07/25/03	Deposit Woodward IA	-	2,201.08	-
RV	07/28/03	Deposit Woodward IA	-	-	-
RV	07/31/03	Deposit Woodward IA	-	-	1,346.42
RV	08/06/03	Deposit Woodward IA	-	-	-
CS	08/11/03	ATM Deposit Woodward IA	-	-	-
RV	08/11/03	Deposit Liberty Bank Granger	-	1,524.87	-
RV	08/13/03	Deposit Woodward IA	-	-	1,188.76
CS	08/14/03	ATM Deposit Woodward IA	-	-	-
RV	08/22/03	Deposit	-	1,637.56	-

<b>Source(s) of Gross Deposit</b>						<b>Less:</b>	
<b>State of Iowa</b>	<b>Tax Refund</b>	<b>Refunds, Credit Adjustments &amp; NSF Checks</b>	<b>Other Sources<sup>^^</sup></b>	<b>Unknown Sources#</b>	<b>Cash Withheld from Deposit</b>		<b>Total</b>
-	-	-	-	-	-	-	1,474.72
-	-	-	-	-	-	-	848.72
521.55	-	-	-	-	-	-	521.55
-	-	-	-	-	-	-	298.01
75.68	-	-	-	-	-	-	316.21
-	-	-	300.00	-	-	-	300.00
-	-	-	-	-	-	-	300.00
-	-	-	300.00	-	-	-	300.00
-	-	-	172.28	-	(50.00)	-	1,550.45
-	-	-	-	-	-	-	1,222.10
119.31	-	-	-	-	-	-	319.31
75.68	-	-	-	-	(10.00)	-	65.68
-	-	-	485.34	-	-	-	485.34
-	-	-	-	-	-	-	1,428.17
504.08	-	-	-	-	-	-	504.08
-	-	-	-	-	-	-	1,124.57
-	-	-	-	-	-	-	1,559.10
-	-	-	26.55	-	-	-	1,197.82
75.68	-	-	-	50.00	-	-	203.87
204.33	-	-	-	-	-	-	204.33
-	-	-	-	-	-	-	1,442.29
-	-	-	-	-	-	-	1,188.76
518.36	-	-	-	-	-	-	518.36
204.33	-	-	-	-	-	-	204.33
-	-	-	50.00	-	-	-	50.00
75.68	-	-	-	-	-	-	1,332.54
-	-	-	-	-	-	-	2,201.08
102.17	-	-	-	-	-	-	102.17
75.68	-	-	-	-	-	-	1,422.10
442.68	-	-	-	-	-	-	442.68
-	-	-	-	800.00	-	-	800.00
-	-	-	-	-	-	-	1,524.87
-	-	-	-	-	-	-	1,188.76
-	-	-	-	85.15	-	-	85.15
-	-	-	-	-	-	-	1,637.56

Dallas County Sheriff's Office

Deposits to Sheriff and Mrs. Gilbert's Personal Bank Accounts

For the period January 1, 2002 through July 5, 2006

<b>Deposits</b>					
<b>Bank</b>	<b>Date</b>	<b>Description</b>	<b>Cash</b>	<b>Dallas County</b>	<b>Mrs. Gilbert's Employer</b>
RV	08/25/03	Deposit Woodward IA	-	-	-
CS	08/28/03	Deposit	-	-	-
RV	08/28/03	Deposit Woodward IA	-	-	1,191.61
RV	09/05/03	Deposit Woodward IA	-	-	-
RV	09/05/03	Deposit	-	1,677.01	-
RV	09/12/03	Deposit Woodward IA	-	-	1,163.28
RV	09/16/03	Deposit Woodward IA	100.00	-	-
RV	09/19/03	Deposit Woodward IA	-	1,369.74	-
RV	09/23/03	Deposit Woodward IA	-	-	1,393.00
RV	10/02/03	Ret Ck 2984	-	-	-
RV	10/03/03	Deposit Woodward IA	-	1,517.87	-
RV	10/07/03	Deposit Woodward IA	-	-	2,397.34
RV	10/20/03	Deposit Woodward IA	-	1,362.74	161.71
RV	10/27/03	Deposit Woodward IA	-	-	795.16
RV	10/31/03	Deposit	-	1,489.49	843.95
RV	11/06/03	Deposit	-	-	-
RV	11/13/03	Deposit Woodward IA	-	-	843.95
RV	11/14/03	Deposit Woodward IA	-	1,533.34	-
RV	11/17/03	Victoria Secret	-	-	-
RV	11/24/03	Deposit Woodward IA	-	-	308.65
RV	11/26/03	Deposit	-	-	843.96
RV	11/28/03	Deposit Woodward IA	-	1,362.74	-
RV	12/08/03	Deposit Woodward IA	-	-	-
RV	12/08/03	Deposit Woodward IA	-	-	869.39
RV	12/12/03	Deposit	-	-	808.74
RV	12/15/03	Deposit Woodward IA	-	1,362.74	-
CS	12/18/03	Closing Deposit	-	-	-
RV	12/22/03	Deposit	-	-	-
RV	12/23/03	Deposit	-	-	808.73
RV	12/24/03	Deposit Woodward IA	-	1,362.74	-
RV	12/29/03	Deposit Woodward IA	-	-	-
RV	12/30/03	Gap Kids	-	-	-
RV	01/05/04	Deposit Woodward IA	-	-	314.42
RV	01/05/04	Credit Adj Gap WDM	-	-	-
RV	01/05/04	Credit Adj Lady Footlocker	-	-	-



<b>Source(s) of Gross Deposit</b>					<b>Less:</b>		
<b>State of Iowa</b>	<b>Tax Refund</b>	<b>Refunds, Credit Adjustments &amp; NSF Checks</b>	<b>Other Sources<sup>^^</sup></b>	<b>Unknown Sources#</b>	<b>Cash Withheld from Deposit</b>	<b>Total</b>	
49.50	-	-	-	-	-	49.50	
-	-	-	100.00	-	-	100.00	
-	-	-	-	-	-	1,191.61	
428.40	-	-	-	-	-	428.40	
-	-	-	-	-	-	1,677.01	
-	-	-	-	-	-	1,163.28	
-	-	-	100.00	-	-	200.00	
-	-	-	-	-	-	1,369.74	
-	-	-	25.52	-	-	1,418.52	
-	-	58.79	-	-	-	58.79	
-	-	-	-	-	-	1,517.87	
442.68	-	-	-	-	-	2,840.02	
-	-	-	-	-	-	1,524.45	
-	-	-	-	-	-	795.16	
-	-	-	-	-	(100.00)	2,233.44	
428.40	-	-	-	-	-	428.40	
-	-	-	-	-	-	843.95	
-	-	-	-	-	-	1,533.34	
-	-	81.90	-	-	-	81.90	
-	-	-	-	-	-	308.65	
-	-	-	-	-	-	843.96	
-	-	-	-	-	-	1,362.74	
442.68	-	-	-	-	-	442.68	
-	-	-	-	-	-	869.39	
-	-	-	-	-	-	808.74	
-	-	-	-	-	-	1,362.74	
-	-	-	1.65	-	-	1.65	
-	-	-	-	308.65	-	308.65	
-	-	-	-	-	-	808.73	
-	-	-	-	-	-	1,362.74	
-	-	-	120.00	-	-	120.00	
-	-	19.09	-	-	-	19.09	
-	-	-	-	-	-	314.42	
-	-	52.47	-	-	-	52.47	
-	-	25.44	-	-	-	25.44	

Dallas County Sheriff's Office

Deposits to Sheriff and Mrs. Gilbert's Personal Bank Accounts

For the period January 1, 2002 through July 5, 2006

<b>Deposits</b>					
<b>Bank</b>	<b>Date</b>	<b>Description</b>	<b>Cash</b>	<b>Dallas County</b>	<b>Mrs. Gilbert's Employer</b>
RV	01/08/04	Deposit Woodward IA	-	-	-
RV	01/09/04	Deposit Woodward IA	-	1,702.95	-
RV	01/09/04	Deposit Woodward IA	-	-	997.19
RV	01/13/04	Deposit	-	-	-
RV	01/20/04	Deposit Woodward IA	-	-	314.42
RV	01/22/04	Deposit Woodward IA	-	-	935.57
RV	01/22/04	Deposit Woodward IA	-	-	149.99
RV	01/26/04	Deposit	-	1,362.74	-
RV	02/02/04	IA Tax Ref	-	-	-
RV	02/04/04	Deposit Woodward IA	-	-	982.17
RV	02/06/04	Deposit Woodward IA	-	-	-
RV	02/06/04	Deposit	-	1,362.74	-
RV	02/17/04	Deposit Woodward IA	-	-	923.95
RV	02/17/04	Deposit Woodward IA	-	-	314.42
RV	02/23/04	Deposit	-	1,557.16	-
RV	02/26/04	Deposit	-	-	-
RV	03/01/04	Deposit Woodward IA	200.00	-	314.42
RV	03/02/04	Returned item	-	-	-
RV	03/04/04	Deposit Woodward IA	-	-	-
RV	03/04/04	Deposit Woodward IA	-	-	853.03
RV	03/05/04	Deposit	-	1,362.74	-
RV	03/11/04	Deposit	-	-	-
RV	03/16/04	Deposit	-	-	314.42
RV	03/19/04	Deposit	-	-	853.03
RV	03/19/04	Deposit	-	-	-
RV	03/23/04	Deposit	-	1,362.74	-
RV	03/23/04	Deposit	-	-	-
RV	03/29/04	Deposit	-	-	-
RV	04/02/04	Deposit	-	1,362.74	-
RV	04/06/04	Deposit Earlham Savings Bank DeSoto	800.00	-	25.27
RV	04/08/04	Deposit	-	-	-
RV	04/14/04	Deposit Raccoon Valley Bank Adel	-	-	902.57
RV	04/16/04	Deposit	-	1,670.01	-
RV	04/20/04	Deposit	275.00	-	-
RV	04/26/04	Deposit	700.00	-	-

<b>Source(s) of Gross Deposit</b>						<b>Less:</b>	
<b>State of Iowa</b>	<b>Tax Refund</b>	<b>Refunds, Credit Adjustments &amp; NSF Checks</b>	<b>Other Sources<sup>^^</sup></b>	<b>Unknown Sources#</b>	<b>Cash Withheld from Deposit</b>		<b>Total</b>
442.68	-	-	-	-	-	-	442.68
-	-	-	-	-	-	-	1,702.95
-	-	-	-	-	-	-	997.19
-	-	-	150.00	-	-	-	150.00 ##
-	-	-	-	-	-	-	314.42
-	-	-	-	-	-	-	935.57
-	-	-	-	-	-	-	149.99
-	-	-	-	-	-	-	1,362.74
-	144.00	-	-	-	-	-	144.00
-	-	-	-	-	-	-	982.17
414.12	-	-	-	-	-	-	414.12
-	-	-	1.45	-	-	-	1,364.19
-	-	-	-	-	-	-	923.95
-	-	-	-	-	-	-	314.42
-	-	-	-	-	-	-	1,557.16
-	-	-	662.72	-	-	-	662.72 ^
-	-	-	-	-	-	-	514.42
-	-	1,076.99	-	-	-	-	1,076.99
442.68	-	-	-	-	-	-	442.68
-	-	-	-	-	-	-	853.03
-	-	-	-	-	(20.00)	-	1,342.74
-	-	-	31,176.34	-	(2,000.00)	-	29,176.34
-	-	-	-	-	-	-	314.42
-	-	-	-	-	-	-	853.03
-	-	-	200.00	-	-	-	200.00
-	-	-	-	-	-	-	1,362.74
-	-	-	228.62	-	-	-	228.62
-	-	-	2,918.30	-	-	-	2,918.30
-	-	-	11.00	-	-	-	1,373.74
-	-	-	-	-	-	-	825.27
-	-	-	163.19	-	-	-	163.19
-	-	-	-	-	-	-	902.57
-	-	-	-	-	-	-	1,670.01
-	-	-	-	-	-	-	275.00
-	-	-	-	-	-	-	700.00

Dallas County Sheriff's Office

Deposits to Sheriff and Mrs. Gilbert's Personal Bank Accounts

For the period January 1, 2002 through July 5, 2006

<b>Deposits</b>					
<b>Bank</b>	<b>Date</b>	<b>Description</b>	<b>Cash</b>	<b>Dallas County</b>	<b>Mrs. Gilbert's Employer</b>
RV	04/28/04	Deposit	-	-	-
RV	04/30/04	Deposit	-	1,948.94	-
RV	04/30/04	Deposit	-	-	1,006.55
RV	05/12/04	Deposit Raccoon Valley Bank Adel	-	-	-
RV	05/14/04	Deposit	-	1,362.74	-
RV	05/17/04	Deposit	-	-	866.62
RV	05/18/04	Deposit	-	-	-
RV	05/27/04	Deposit	-	-	853.03
RV	06/01/04	Deposit	-	1,459.96	-
RV	06/09/04	Deposit	-	-	-
RV	06/10/04	Deposit	-	-	853.03
RV	06/11/04	Deposit	-	1,362.74	-
RV	06/11/04	Deposit	-	155.13	-
RV	06/25/04	Deposit	-	1,411.35	-
RV	06/25/04	Deposit	-	-	853.27
RV	07/09/04	Deposit	-	-	-
RV	07/09/04	Deposit	-	1,517.87	-
RV	07/09/04	Deposit	-	-	885.88
RV	07/22/04	Deposit	-	-	1,339.07
RV	07/26/04	Deposit	-	1,927.92	-
RV	08/06/04	Deposit	-	1,690.34	-
RV	08/06/04	Deposit	-	-	1,016.09
RV	08/09/04	Deposit	-	-	-
RV	08/23/04	Deposit Raccoon Valley Bank Adel	78.00	-	1,108.66
RV	08/23/04	Deposit	-	1,237.01	-
RV	09/03/04	Deposit	-	1,306.33	-
RV	09/03/04	Deposit	-	-	1,063.90
RV	09/08/04	Deposit	-	-	-
RV	09/16/04	Deposit	-	-	926.59
RV	09/20/04	Deposit	-	1,306.33	-
RV	09/30/04	Deposit	-	-	908.28
RV	10/01/04	Deposit	-	1,308.81	-
RV	10/08/04	Deposit Raccoon Valley Bank Adel	-	-	-
RV	10/13/04	Deposit Raccoon Valley Bank Adel	-	-	1,000.83
RV	10/18/04	Deposit	-	1,733.14	-

<b>Source(s) of Gross Deposit</b>						<b>Less:</b>	
<b>State of Iowa</b>	<b>Tax Refund</b>	<b>Refunds, Credit Adjustments &amp; NSF Checks</b>	<b>Other Sources^^</b>	<b>Unknown Sources#</b>	<b>Cash Withheld from Deposit</b>		<b>Total</b>
452.10	-	-	-	-	-	-	452.10
-	-	-	-	-	-	-	1,948.94
-	-	-	-	-	-	-	1,006.55
467.17	-	-	-	-	-	-	467.17
-	-	-	-	-	-	-	1,362.74
-	-	-	-	-	-	-	866.62
-	-	-	1,506.82	-	-	-	1,506.82
-	-	-	-	-	-	-	853.03
-	-	-	-	-	-	-	1,459.96
452.10	-	-	-	-	-	-	452.10
-	-	-	26.94	-	-	-	879.97
-	-	-	-	-	-	-	1,362.74
-	-	-	-	-	-	-	155.13
-	-	-	-	-	-	-	1,411.35
-	-	-	-	-	-	-	853.27
467.17	-	-	-	-	(17.17)	-	450.00
-	-	-	10.52	-	-	-	1,528.39
-	-	-	-	-	-	-	885.88
-	-	-	-	-	-	-	1,339.07
-	-	-	-	-	-	-	1,927.92
-	-	-	-	-	-	-	1,690.34
-	-	-	78.00	-	-	-	1,094.09
467.17	-	-	200.00	-	-	-	667.17
-	-	-	128.48	-	-	-	1,315.14
-	-	-	-	-	-	-	1,237.01
-	-	-	-	-	(50.00)	-	1,256.33
-	-	-	-	-	-	-	1,063.90
452.10	-	-	-	-	(50.00)	-	402.10
-	-	-	9.76	-	-	-	936.35
-	-	-	-	-	-	-	1,306.33
-	-	-	-	-	(20.00)	-	888.28
-	-	-	-	-	-	-	1,308.81
467.17	-	-	-	-	-	-	467.17
-	-	-	-	-	-	-	1,000.83
-	-	-	-	-	-	-	1,733.14

Dallas County Sheriff's Office

Deposits to Sheriff and Mrs. Gilbert's Personal Bank Accounts

For the period January 1, 2002 through July 5, 2006

<b>Deposits</b>					
<b>Bank</b>	<b>Date</b>	<b>Description</b>	<b>Cash</b>	<b>Dallas County</b>	<b>Mrs. Gilbert's Employer</b>
RV	10/28/04	Return Ck 3487	-	-	-
RV	10/29/04	Deposit	-	1,538.00	97.20
RV	10/29/04	Deposit	-	-	885.88
RV	11/08/04	Deposit Earlham Savings Bank DeSoto	-	-	-
RV	11/12/04	Deposit	-	-	885.88
RV	11/12/04	Deposit	-	1,308.81	-
RV	11/26/04	Deposit	-	1,528.95	974.40
RV	12/06/04	Deposit Earlham Savings Bank DeSoto	-	-	-
RV	12/08/04	Deposit	182.67	-	-
RV	12/09/04	Deposit Raccoon Valley Bank Adel	-	-	908.28
RV	12/13/04	Deposit Raccoon Valley Bank Adel	-	1,308.81	-
RV	12/20/04	Deposit Raccoon Valley Bank Adel	200.00	-	-
RV	12/21/04	Returned Ck 3534	-	-	-
RV	12/22/04	Returned Ck 3535	-	-	-
RV	12/24/04	Deposit Raccoon Valley Bank Adel	-	1,463.95	897.10
RV	01/04/05	Credit	-	-	-
RV	01/07/05	Deposit	-	1,563.16	-
RV	01/07/05	Deposit	-	-	886.04
RV	01/12/05	Returned item	-	-	-
RV	01/13/05	Deposit	-	-	-
RV	01/20/05	Deposit Raccoon Valley Bank Adel IA	-	-	821.26
RV	01/21/05	Deposit	-	3,869.89	-
RV	02/07/05	Deposit	-	1,530.33	-
RV	02/07/05	Deposit	-	-	853.83
RV	02/15/05	Deposit	480.00	-	-
RV	02/18/05	Deposit Raccoon Valley Bank Adel IA	-	1,530.33	-
RV	02/18/05	Deposit	-	-	853.83
RV	02/23/05	Deposit Raccoon Valley Bank Adel IA	250.00	-	-
RV	03/01/05	Returned Check	-	-	-
RV	03/01/05	Returned Check	-	-	-
RV	03/01/05	Returned Check	-	-	-
RV	03/01/05	Returned Check	-	-	-
RV	03/02/05	Returned Check	-	-	-
RV	03/04/05	Deposit Raccoon Valley Bank Adel IA	-	1,530.33	-
RV	03/04/05	Deposit	-	-	853.83

<b>Source(s) of Gross Deposit</b>					<b>Less:</b>	
<b>State of Iowa</b>	<b>Tax Refund</b>	<b>Refunds, Credit Adjustments &amp; NSF Checks</b>	<b>Other Sources<sup>^^</sup></b>	<b>Unknown Sources#</b>	<b>Cash Withheld from Deposit</b>	<b>Total</b>
-	-	107.82	-	-	-	107.82
-	-	-	-	-	-	1,635.20
-	-	-	-	-	-	885.88
452.10	-	-	-	-	-	452.10
-	-	-	-	-	(35.00)	850.88
-	-	-	-	-	-	1,308.81
-	-	-	-	-	-	2,503.35
467.17	-	-	-	-	-	467.17
-	-	-	-	-	-	182.67
-	-	-	-	-	-	908.28
-	-	-	-	-	-	1,308.81
-	-	-	-	-	-	200.00
-	-	110.38	-	-	-	110.38
-	-	162.14	-	-	-	162.14
-	-	-	-	-	-	2,361.05
-	-	77.35	-	-	-	77.35
-	-	-	-	-	-	1,563.16
-	-	-	-	-	-	886.04
-	-	1,504.91	-	-	-	1,504.91
467.17	-	-	-	-	-	467.17
-	-	-	72.10	-	-	893.36
-	-	-	-	-	-	3,869.89
-	-	-	-	-	-	1,530.33
-	-	-	-	-	-	853.83
-	-	-	-	-	-	480.00
-	-	-	-	-	-	1,530.33
-	-	-	-	-	-	853.83
-	-	-	-	-	-	250.00
-	-	180.73	-	-	-	180.73
-	-	121.24	-	-	-	121.24
-	-	50.00	-	-	-	50.00
-	-	40.00	-	-	-	40.00
-	-	179.94	-	-	-	179.94
-	-	-	-	-	-	1,530.33
-	-	-	-	-	-	853.83

Dallas County Sheriff's Office

Deposits to Sheriff and Mrs. Gilbert's Personal Bank Accounts

For the period January 1, 2002 through July 5, 2006

<b>Deposits</b>					
<b>Bank</b>	<b>Date</b>	<b>Description</b>	<b>Cash</b>	<b>Dallas County</b>	<b>Mrs. Gilbert's Employer</b>
RV	03/07/05	Deposit Raccoon Valley Bank Adel IA	-	-	-
RV	03/11/05	Deposit	-	-	-
RV	03/18/05	Deposit Raccoon Valley Bank Adel IA	-	1,945.59	-
RV	03/21/05	Deposit Raccoon Valley Bank Adel IA	-	-	954.53
RV	03/31/05	Deposit	1,200.00	-	-
RV	04/01/05	Deposit	1,000.00	1,544.33	944.23
RV	04/04/05	IA Tax Ref	-	-	-
RV	04/08/05	US Treasury Tax Refund	-	-	-
RV	04/08/05	Deposit Raccoon Valley Bank Adel IA	-	-	-
RV	04/13/05	Deposit	-	-	1,368.15
RV	04/15/05	Deposit	-	1,544.33	-
RV	04/25/05	Deposit	150.00	-	-
RV	04/25/05	Xfer Junior Savings on 4/25 at 09:59	-	-	-
RV	04/29/05	Deposit Raccoon Valley Bank Adel IA	400.00	1,777.61	1,164.56
RV	05/09/05	Deposit Raccoon Valley Bank Adel IA	-	-	-
RV	05/13/05	Deposit Earlham Savings Bank De Soto	-	1,544.33	1,082.44
RV	05/17/05	Return Check 3649	-	-	-
RV	05/20/05	Deposit Raccoon Valley Bank Adel IA	550.00	-	-
RV	05/20/05	Xfer Junior Savings on 5/20 at 3:46	-	-	-
RV	05/26/05	Deposit	-	1,544.33	-
RV	05/26/05	Deposit	-	-	1,311.13
RV	06/06/05	Deposit Raccoon Valley Bank Adel IA	-	-	-
RV	06/09/05	Deposit	-	-	993.31
RV	06/10/05	Deposit	-	1,699.46	-
RV	06/13/05	Xfer Junior Savings on 6/13 at 9:47	-	-	-
RV	06/17/05	Return Ck 00	-	-	-
RV	06/17/05	Return Ck 3673	-	-	-
RV	06/20/05	Return item	-	-	-
RV	06/21/05	Return Ck 3674	-	-	-
RV	06/21/05	Return Ck 00	-	-	-
RV	06/24/05	Deposit Raccoon Valley Bank Adel IA	-	-	1,128.33
RV	06/27/05	Deposit Raccoon Valley Bank Adel IA	-	1,699.46	-
RV	07/07/05	Deposit Raccoon Valley Bank Adel IA	-	-	1,196.11
RV	07/08/05	Deposit Raccoon Valley Bank Adel IA	-	1,540.39	-
RV	07/12/05	Deposit Raccoon Valley Bank Adel IA	200.00	-	-



<b>Source(s) of Gross Deposit</b>					<b>Less:</b>		
<b>State of Iowa</b>	<b>Tax Refund</b>	<b>Refunds, Credit Adjustments &amp; NSF Checks</b>	<b>Other Sources^^</b>	<b>Unknown Sources#</b>	<b>Cash Withheld from Deposit</b>	<b>Total</b>	
2,620.00	-	-	-	-	-	2,620.00	
467.17	-	-	-	-	(50.00)	417.17	
421.96	-	-	-	-	-	2,367.55	
-	-	-	-	-	-	954.53	
-	-	-	99.00	-	-	1,299.00	
-	-	-	-	-	-	3,488.56	
-	1,804.00	-	-	-	-	1,804.00	
-	4,318.00	-	-	-	-	4,318.00	
452.10	-	-	-	-	-	452.10	
-	-	-	-	-	-	1,368.15	
-	-	-	-	-	-	1,544.33	
-	-	-	-	-	-	150.00	
-	-	-	190.00	-	-	190.00	
-	-	-	487.82	-	-	3,829.99	
467.17	-	-	-	-	-	467.17	
-	-	-	-	-	-	2,626.77	
-	-	432.44	-	-	-	432.44	
-	-	-	-	-	-	550.00	
-	-	-	50.00	-	-	50.00	
-	-	-	-	-	-	1,544.33	
-	-	-	-	-	-	1,311.13	
452.10	-	-	-	-	-	452.10	
-	-	-	-	-	-	993.31	
-	-	-	-	-	-	1,699.46	
-	-	-	600.00	-	-	600.00	
-	-	30.74	-	-	-	30.74	
-	-	28.09	-	-	-	28.09	
-	-	122.34	-	-	-	122.34	
-	-	186.57	-	-	-	186.57	
-	-	30.74	-	-	-	30.74	
-	-	-	-	-	-	1,128.33	
-	-	-	-	-	-	1,699.46	
-	-	-	34.98	-	-	1,231.09	
-	-	-	-	-	-	1,540.39	
482.98	-	-	-	-	-	682.98	

Dallas County Sheriff's Office

Deposits to Sheriff and Mrs. Gilbert's Personal Bank Accounts

For the period January 1, 2002 through July 5, 2006

<b>Deposits</b>			<b>Cash</b>	<b>Dallas County</b>	<b>Mrs. Gilbert's Employer</b>
<b>Bank</b>	<b>Date</b>	<b>Description</b>			
RV	07/18/05	Return Ck 00	-	-	-
RV	07/19/05	Deposit	-	-	1,158.32
RV	07/25/05	Deposit Raccoon Valley Bank Adel IA	-	1,588.09	-
RV	07/25/05	Credit Adj	-	-	-
RV	07/28/05	Deposit Raccoon Valley Bank Adel IA	-	-	-
RV	08/01/05	Transfer Junior Savings on 7/28 at 20:27	-	-	-
RV	08/02/05	Transfer Junior Savings on 8/2 at 7:55	-	-	-
RV	08/03/05	Credit Adj	-	-	-
RV	08/03/05	Credit Adj	-	-	-
RV	08/05/05	Deposit Raccoon Valley Bank Adel IA	-	-	-
RV	08/05/05	Deposit Raccoon Valley Bank Adel IA	-	-	1,424.69
RV	08/08/05	Deposit Raccoon Valley Bank Adel IA	-	1,608.99	-
RV	08/15/05	Transfer Junior Savings on 8/15 at 8:38	-	-	-
RV	08/18/05	Deposit	-	-	1,152.99
RV	08/22/05	Deposit	-	1,957.13	-
RV	08/25/05	Deposit	-	-	144.72
RV	08/31/05	Deposit Raccoon Valley Bank Adel IA	-	-	1,029.49
RV	09/06/05	Deposit Raccoon Valley Bank Adel IA	-	1,608.99	-
RV	09/06/05	Deposit Raccoon Valley Bank Adel IA	-	-	110.00
RV	09/08/05	Deposit	-	-	-
RV	09/13/05	Deposit Raccoon Valley Bank Adel IA	-	-	1,029.48
RV	09/16/05	Depsoit	-	2,159.05	-
RV	09/28/05	Deposit Raccoon Valley Bank Adel IA	-	-	1,066.04
RV	09/30/05	Deposit Raccoon Valley Bank Adel IA	-	1,697.63	-
RV	09/30/05	Deposit Raccoon Valley Bank Adel IA	-	487.37	-
RV	10/07/05	Deposit	-	-	-
RV	10/11/05	Deposit Raccoon Valley Bank Adel IA	-	-	1,057.15
RV	10/12/05	Returned item	-	-	-
RV	10/14/05	Deposit Raccoon Valley Bank Adel IA	-	1,606.19	-
RV	10/20/05	Credit Adj	-	-	-
RV	10/26/05	Deposit Raccoon Valley Bank Adel IA	-	-	1,088.77
RV	10/28/05	Deposit Raccoon Valley Bank Adel IA	-	2,176.98	-
RV	11/07/05	Deposit Raccoon Valley Bank Adel IA	-	-	-
RV	11/07/05	Deposit Raccoon Valley Bank Adel IA	-	-	1,029.48
RV	11/10/05	Deposit	-	1,606.19	-

<b>Source(s) of Gross Deposit</b>					<b>Less:</b>		
<b>State of Iowa</b>	<b>Tax Refund</b>	<b>Refunds, Credit Adjustments &amp; NSF Checks</b>	<b>Other Sources<sup>^^</sup></b>	<b>Unknown Sources#</b>	<b>Cash Withheld from Deposit</b>	<b>Total</b>	
-	-	30.74	-	-	-	30.74	
-	-	-	-	-	-	1,158.32	
-	-	-	-	-	-	1,588.09	
-	-	134.62	-	-	-	134.62	
1,646.00	-	-	-	-	-	1,646.00	
-	-	-	800.00	-	-	800.00	
-	-	-	300.00	-	-	300.00	
-	-	51.19	-	-	-	51.19	
-	-	47.69	-	-	-	47.69	
482.98	-	-	-	-	-	482.98	
-	-	-	-	-	-	1,424.69	
-	-	-	-	-	-	1,608.99	
-	-	-	400.00	-	-	400.00	
-	-	-	-	-	-	1,152.99	
-	-	-	-	-	-	1,957.13	
-	-	-	-	-	-	144.72	
-	-	-	-	-	-	1,029.49	
-	-	-	-	-	-	1,608.99	
-	-	-	-	-	-	110.00	
467.40	-	-	-	-	-	467.40	
-	-	-	-	-	-	1,029.48	
-	-	-	-	-	-	2,159.05	
-	-	-	-	-	-	1,066.04	
-	-	-	-	-	-	1,697.63	
-	-	-	-	-	-	487.37	
482.98	-	-	-	-	-	482.98	
-	-	-	-	-	-	1,057.15	
-	-	1,504.91	-	-	-	1,504.91	
-	-	-	-	-	-	1,606.19	
-	-	42.39	-	-	-	42.39	
-	-	-	-	-	-	1,088.77	
-	-	-	540.66	-	-	2,717.64	
467.40	-	-	-	-	-	467.40	
-	-	-	-	-	-	1,029.48	
-	-	-	-	-	-	1,606.19	

Dallas County Sheriff's Office

Deposits to Sheriff and Mrs. Gilbert's Personal Bank Accounts

For the period January 1, 2002 through July 5, 2006

<b>Deposits</b>					
<b>Bank</b>	<b>Date</b>	<b>Description</b>	<b>Cash</b>	<b>Dallas County</b>	<b>Mrs. Gilbert's Employer</b>
RV	11/15/05	Deposit Raccoon Valley Bank Adel IA	360.00	-	-
RV	11/17/05	Deposit Raccoon Valley Bank Adel IA	140.00	-	-
RV	11/22/05	Deposit Raccoon Valley Bank Adel IA	-	-	1,029.48
RV	11/23/05	Deposit	-	1,606.20	-
RV	11/29/05	Returned Ck 3789	-	-	-
RV	11/30/05	Deposit	500.00	-	-
RV	12/06/05	Deposit	-	-	-
RV	12/06/05	Deposit	-	-	1,748.13
RV	12/09/05	Deposit	903.00	-	-
RV	12/09/05	Deposit	-	1,606.19	-
RV	12/13/05	Deposit	-	-	-
RV	12/14/05	Deposit	537.46	-	-
RV	12/15/05	Deposit Raccoon Valley Bank Adel IA	-	-	90.00
RV	12/19/05	Deposit Raccoon Valley Bank Adel IA	-	-	1,069.98
RV	12/27/05	Deposit Raccoon Valley Bank Adel IA	-	1,606.20	-
RV	01/03/06	Credit Youngers	-	-	-
RV	01/04/06	Deposit Raccoon Valley Bank Adel IA	-	-	1,076.09
RV	01/05/06	Credit Adj	-	-	-
RV	01/06/06	Deposit Raccoon Valley Bank Adel IA	-	-	-
RV	01/09/06	Deposit	-	1,607.94	-
RV	01/18/06	Deposit Raccoon Valley Bank Adel IA	-	-	1,030.64
RV	01/20/06	Deposit	-	1,607.95	-
RV	01/25/06	Deposit	1,080.00	-	-
RV	01/31/06	Deposit Raccoon Valley Bank Adel IA	-	-	1,346.60
RV	02/03/06	Deposit	-	1,607.94	-
RV	02/07/06	Deposit	-	-	-
RV	02/09/06	Credit Adj	-	-	-
RV	02/10/06	Deposit	2,300.00	-	-
RV	02/16/06	Deposit Raccoon Valley Bank Adel IA	-	-	1,227.27
RV	02/17/06	Deposit Raccoon Valley Bank Adel IA	-	1,860.59	-
RV	02/27/06	IA Tax Refund	-	-	-
RV	02/27/06	Deposit Raccoon Valley Bank Adel IA	-	-	1,194.65
RV	03/03/06	US Tax Refund	-	-	-
RV	03/06/06	Deposit Raccoon Valley Bank Adel IA	-	-	-
RV	03/06/06	Deposit	-	1,956.07	-

<b>Source(s) of Gross Deposit</b>					<b>Less:</b>		
<b>State of Iowa</b>	<b>Tax Refund</b>	<b>Refunds, Credit Adjustments &amp; NSF Checks</b>	<b>Other Sources^^</b>	<b>Unknown Sources#</b>	<b>Cash Withheld from Deposit</b>	<b>Total</b>	
-	-	-	-	-	-	360.00	
-	-	-	-	-	-	140.00	
-	-	-	-	-	-	1,029.48	
-	-	-	-	-	-	1,606.20	
-	-	234.76	-	-	-	234.76	
-	-	-	-	-	-	500.00	
482.98	-	-	-	-	-	482.98	
-	-	-	-	-	-	1,748.13	
-	-	-	-	-	-	903.00	
-	-	-	-	-	-	1,606.19	
-	-	-	1,000.00	-	-	1,000.00	
-	-	-	-	-	-	537.46	
-	-	-	-	-	-	90.00	
-	-	-	-	-	-	1,069.98	
-	-	-	-	-	-	1,606.20	
-	-	43.78	-	-	-	43.78	
-	-	-	-	-	-	1,076.09	
-	-	9.04	-	-	-	9.04	
482.98	-	-	-	-	-	482.98	
-	-	-	-	-	-	1,607.94	
-	-	-	-	-	-	1,030.64	
-	-	-	-	-	-	1,607.95	
-	-	-	-	-	-	1,080.00	
-	-	-	-	-	-	1,346.60	
46.00	-	4.27	-	-	-	1,658.21	
436.24	-	-	-	-	-	436.24	
-	-	26.98	-	-	-	26.98	
-	-	-	-	-	-	2,300.00	
-	-	-	-	-	-	1,227.27	
-	-	-	-	-	-	1,860.59	
-	1,150.00	-	-	-	-	1,150.00	
-	-	-	-	-	-	1,194.65	
-	3,576.00	-	-	-	-	3,576.00	
482.98	-	-	-	-	-	482.98	
-	-	-	-	-	-	1,956.07	

Dallas County Sheriff's Office

Deposits to Sheriff and Mrs. Gilbert's Personal Bank Accounts

For the period January 1, 2002 through July 5, 2006

<b>Deposits</b>					
<b>Bank</b>	<b>Date</b>	<b>Description</b>	<b>Cash</b>	<b>Dallas County</b>	<b>Mrs. Gilbert's Employer</b>
RV	03/15/06	Deposit	-	-	1,030.64
RV	03/17/06	Deposit	-	2,138.04	-
RV	03/27/06	Deposit	-	-	-
RV	03/28/06	Deposit	-	-	1,030.64
		Subtotal for 01/01/02 - 03/31/06	16,142.69	168,459.50	127,923.54
RV	04/03/06	Deposit	-	1,698.38	-
RV	04/05/06	Deposit	200.00	-	-
RV	04/10/06	Deposit Raccoon Valley Bank Adel IA	300.00	-	-
RV	04/11/06	Deposit	1,700.00	-	-
RV	04/13/06	Deposit	-	1,609.94	-
RV	04/13/06	Deposit	-	-	1,031.64
RV	04/14/06	Deposit	500.00	-	-
RV	04/20/06	Deposit	500.00	-	-
RV	04/25/06	Deposit	-	-	1,031.64
RV	04/28/06	Deposit	-	1,609.95	-
RV	05/02/06	Deposit	500.00	-	-
RV	05/08/06	Deposit	-	-	-
RV	05/10/06	Deposit	500.00	-	1,031.64
RV	05/12/06	Deposit	-	1,609.94	-
		Subtotal for 04/01/06 - 05/21/06	4,200.00	6,528.21	3,094.92
RV	05/24/06	Deposit	-	-	1,031.64
RV	05/26/06	Deposit	-	1,609.95	-
RV	05/30/06	Deposit	170.00	-	-
RV	06/02/06	Credit Adj Redoute Return	-	-	-
RV	06/06/06	Deposit Raccoon Valley Bank Adel IA	-	-	1,031.64
RV	06/08/06	Deposit	-	-	-
RV	06/09/06	Deposit Raccoon Valley Bank Adel IA	-	1,609.94	-
RV	06/12/06	Deposit Raccoon Valley Bank Adel IA	-	-	498.96
RV	06/19/06	Deposit Raccoon Valley Bank Adel IA	-	-	1,031.64
RV	06/23/06	Deposit	-	1,609.95	-
RV	06/28/06	Credit Adj XM Satelilite Radio	-	-	-
RV	07/03/06	Deposit Raccoon Valley Bank Adel IA	-	-	-
RV	07/03/06	Credit Adj Younkers #0437 Des Moines IA	-	-	-

<b>Source(s) of Gross Deposit</b>						<b>Less:</b>	
<b>State of Iowa</b>	<b>Tax Refund</b>	<b>Refunds, Credit Adjustments &amp; NSF Checks</b>	<b>Other Sources^^</b>	<b>Unknown Sources#</b>	<b>Cash Withheld from Deposit</b>		<b>Total</b>
-	-	-	-	-	-	-	1,030.64
-	-	-	-	-	-	-	2,138.04
-	-	-	122.00	-	-	-	122.00
-	-	-	-	-	-	-	1,030.64
35,901.69	15,939.00	8,999.44	47,037.79	5,236.53	(2,749.70)		422,890.48
-	-	-	-	-	(1,548.38)		150.00
-	-	-	-	-	-		200.00
-	-	-	-	-	-		300.00
-	-	-	-	-	-		1,700.00
-	-	-	-	-	(800.00)		809.94
-	-	-	-	-	(500.00)		531.64
-	-	-	-	-	-		500.00
-	-	-	-	-	-		500.00
-	-	-	-	-	-		1,031.64
-	-	-	-	-	-		1,609.95
-	-	-	-	-	-		500.00
482.98	-	-	-	-	-		482.98
-	-	-	-	-	-		1,531.64
-	-	-	-	-	-		1,609.94
482.98	-	-	-	-	(2,848.38)		11,457.73
-	-	-	-	-	-		1,031.64
-	-	-	-	-	-		1,609.95
-	-	-	-	-	-		170.00
-	-	-	50.48	-	-		50.48
-	-	-	-	-	-		1,031.64
467.40	-	-	-	-	-		467.40
-	-	-	-	-	-		1,609.94
-	-	-	-	-	-		498.96
-	-	-	-	-	-		1,031.64
-	-	-	-	-	-		1,609.95
-	-	-	1.32	-	-		1.32
-	-	-	72.85	-	-		72.85
-	-	-	37.09	-	-		37.09

Dallas County Sheriff's Office

Deposits to Sheriff and Mrs. Gilbert's Personal Bank Accounts

For the period January 1, 2002 through July 5, 2006

**Deposits**

<b>Bank</b>	<b>Date</b>	<b>Description</b>	<b>Cash</b>	<b>Dallas County</b>	<b>Mrs. Gilbert's Employer</b>
RV	07/03/06	Credit Adj Younkers #0437 Des Moines IA	-	-	-
RV	07/05/06	Deposit Raccoon Valley Bank Adel IA	-	-	1,388.57
RV	07/07/06	Deposit	-	1,759.53	-
RV	07/10/06	Deposit	-	-	-
RV	07/18/06	Deposit Raccoon Valley Bank Adel IA	-	-	1,069.40
RV	07/21/06	Deposit Raccoon Valley Bank Adel IA	-	1,978.74	-
RV	08/01/06	Deposit	-	-	1,005.11
RV	08/03/06	Deposit	-	-	-
RV	08/04/06	Deposit Raccoon Valley Bank Adel IA	-	1,882.79	-
RV	08/07/06	Deposit Raccoon Valley Bank Adel IA	-	-	-
RV	08/14/06	Deposit	-	-	759.15
Subtotal for 05/22/06 - 08/14/06			170.00	10,450.90	7,816.11
Total			\$ 20,512.69	185,438.61	138,834.57

- ^^ - Other Sources includes proceeds from the sale of a home and checks from insurance companies, reimbursements from other than employers, checks from family members, etc.  
# - The bank was unable to provide sufficient documentation to determine the origin of the funds deposited.  
## - Check from an individual payable to "Brian Gilbert for Sheriff".  
^ - Check from "Brian Gilbert for Sheriff" acct at Raccoon Valley Bank.

RV - Raccoon Valley Bank  
WF - Wells Fargo Bank  
CS - City State Bank



<b>Source(s) of Gross Deposit</b>					<b>Less:</b>		
<b>State of Iowa</b>	<b>Tax Refund</b>	<b>Refunds, Credit Adjustments &amp; NSF Checks</b>	<b>Other Sources^^</b>	<b>Unknown Sources#</b>	<b>Cash Withheld from Deposit</b>	<b>Total</b>	
-	-	-	19.08	-	-	19.08	
-	-	-	-	-	-	1,388.57	
-	-	-	-	-	-	1,759.53	
495.69	-	-	-	-	-	495.69	
-	-	-	-	-	-	1,069.40	
-	-	-	-	-	-	1,978.74	
-	-	-	-	-	-	1,005.11	
-	-	-	2,000.00	-	-	2,000.00	
-	-	-	-	-	-	1,882.79	
495.69	-	-	-	-	-	495.69	
-	-	-	-	-	-	759.15	
1,458.78	-	-	2,180.82	-	-	22,076.61	
37,843.45	15,939.00	8,999.44	49,218.61	5,236.53	(5,598.08)	456,424.82	

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Dallas County Sheriff's Office

Receipts Obtained by DCI for Cash Purchases  
Made Between November 11, 2005 and March 16, 2006

For the period January 1, 2002 through July 5, 2006

<b>Date of Purchase</b>	<b>Vendor</b>	<b>Description of Purchase</b>
11/11/05	Jos. A. Bank Clothiers	Clothing
11/19/05	Target	Pet food, health and beauty aids, magazine
11/25/05	Toys R Us	Games and toys
11/25/05	Menards	Gift card, rope lights and holiday items
11/25/05	Limited Too	Clothing
11/25/05	Things Remembered	Engraved gift
11/25/05	Target	Gift cards, toys, CD, pop
11/25/05	Coach House Gifts	Various items
11/25/05	Victoria's Secret	Gift card and perfume
11/27/05	Bed, Bath and Beyond	Bar Master Deluxe, Diffuser refill, 2 Bistol 3 packs
11/27/05	Younkers	Clothing
11/27/05	Target	Kitchen appliance and items, food, itunes cards, CD Memorex MMP, CP, deer whistles
11/27/05	Gordmans	Shoes, household furnishings
11/27/05	Jos. A. Bank Clothiers	Clothing and alterations
01/16/06	Pacific Sunwear	Clothing and sneakers
01/29/06	Target	Cothing, candles, candy, pop, health and beauty aids
02/05/06	Target	Cothing, candles, candy, health and beauty aids
02/12/06	Younkers	Clothing
02/14/06	Dillard's	Clothing
02/14/06	Scheels All Sports	Snorkel combo packs, clothing and golf supplies
02/19/06	Von Maur	Clothing, leather good
02/19/06	JC Penney	Clothing
02/19/06	Younkers	Clothing
02/19/06	JC Penney	Clothing
02/19/06	Kohl's	Clothing

<b>Amount of Cash Purchases</b>	<b>Subtotal for Day</b>
\$ 301.70	301.70
<hr/>	
71.02	71.02
<hr/>	
117.55	
83.25	
34.45	
21.89	
126.43	
26.67	
56.40	466.64
<hr/>	
36.00	
42.39	
315.67	
150.34	
139.50	683.90
<hr/>	
186.01	186.01
<hr/>	
85.67	85.67
<hr/>	
44.45	44.45
<hr/>	
65.60	65.60
<hr/>	
74.20	
190.73	264.93
<hr/>	
192.39	
71.17	
94.31	
84.78	
126.52	569.17
<hr/>	

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Dallas County Sheriff's Office

Receipts Obtained by DCI for Cash Purchases  
Made Between November 11, 2005 and March 16, 2006

For the period January 1, 2002 through July 5, 2006

<b>Date of Purchase</b>	<b>Vendor</b>	<b>Description of Purchase</b>
02/20/06	Designer Palms, Inc.	Metal sculpture of a palm tree with coconut lights
02/25/06	Victoria's Secret	Lingerie
02/25/06	Younkers	Shoes
02/25/06	Younkers	Clothing
03/16/06	Adel & Winterset Appliance	Washing machine and related materials
	Total	

^ - An additional \$831.26 was paid with a check drawn on Sheriff and Mrs. Gilbert's personal account.

<b>Amount of Cash Purchases</b>	<b>Subtotal for Day</b>
<u>2,485.06</u>	2,485.06
107.06	
156.88	
<u>169.60</u>	433.54
800.00 ^	800.00
<u>\$ 6,457.69</u>	<u>6,457.69</u>

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Dallas County Sheriff's Office

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
Corinne M. Johnson, CPA, Staff Auditor  
Jim Cunningham, CPA, Senior Auditor II  
Tim D. Houlette, CPA, Senior Auditor  
Melissa Knoll, Assistant Auditor



Tamera S. Kusian, CPA  
Deputy Auditor of State

## **Appendices**

**Dallas County Sheriff's Office**



Dallas County Sheriff's Office

Copy of Disclaimer Form



DALLAS COUNTY SHERIFF'S OFFICE

DISCLAIMER OF OWNERSHIP OF ASSETS & WAIVER OF RIGHTS TO NOTICE OF SEIZURE

Name: \_\_\_\_\_ Phone: \_\_\_\_\_ ID # \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Date: \_\_\_\_\_ Time: \_\_\_\_\_ Location: \_\_\_\_\_

- 1. I acknowledge that the following described assets were seized from me by officers of \_\_\_\_\_
2. I hereby state that I am not the owner of the listed assets and have no claim for its' return to me.
3. The name and address of the owner of the assets is:
4. The assets came into my possession under the following circumstances:
5. I further state that no promises, threats, force, or physical or mental coercion of any kind whatsoever have been used against me to get me to sign this form.
6. I understand that I have the right to refuse to sign this form.
7. I have been advised and understand that by signing this disclaimer of ownership of assets I am waiving my right to a notice of seizure of the assets and that I do not have a right to file a petition or claim for return of the assets since it does not belong to me.

Signature of Property Holder: \_\_\_\_\_


Signature of Seizing Officer: \_\_\_\_\_

Signature of Witnessing Officer: \_\_\_\_\_



Dallas County Sheriff's Office

Copy of Vehicle Purchase Agreements and Related Receipt



**BEVEVENTI CHEVROLET, INC.**  
 5035 Highway 141 Diagonal Telephone 800-2575  
 www.beveventi.com  
 GRANGER, IOWA 50109

63187

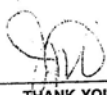
RECEIPT NO.

DATE 6/28/04

RECEIVED OF Brian Lindert

\$ 5000.00 DOLLARS

DETAIL	ACCOUNT	NOTE	HOW PAID	BY
AMOUNT DUE			CASH	 THANK YOU
AMOUNT PAID			CHECK	
			CREDIT CARD	
			DRAFT	
BALANCE DUE			MONEY ORDER	

ACCOUNT	ACCT. NO.	AMOUNT	KEY
ACCT. REC.	220		-
CASH SALES	225		-
INSURANCE INCOME	807		-
ACCT. REC. VEH.	220A	5000.00	-
OTHER INCOME	905		-
BANK DEPOSIT	202		+

CUST. (CTL) NO. 12016 STOCK NO. \_\_\_\_\_ CASH REC. JOURNAL SOURCE 50(0)

ADP-138NC (2/99)

Dallas County Sheriff's Office

Copy of Vehicle Purchase Agreements and Related Receipt

1101 S.E. ORALABOR ROAD  
ANKENY, IOWA 50021  
www.karlchevrolet.com

**KARL**  
Chevrolet

PHONE (515) 964-4255  
TOLL FREE 1-800-622-8264  
FAX (515) 964-0845

DATE 12/15/05

BUYER FIRST NAME <b>BRIAN DEAN GILBERT</b>		LAST NAME <b>GILBERT</b>		CO-BUYER FIRST NAME <b>TINA ANN GILBERT</b>		LAST NAME <b>GILBERT</b>		HOME PHONE [REDACTED]	
STREET ADDRESS [REDACTED]		CITY <b>ADEL DALLAS</b>		STATE <b>IA</b>		ZIP CODE <b>500038114</b>		CELL PHONE [REDACTED]	
YEAR <b>2005</b>	NEW/USED <b>USED</b>	MAKE <b>CHEVROLET</b>	MODEL <b>TAHOE</b>	EXTERIOR COLOR <b>SUMMIT WHITE</b>	MILEAGE <b>1926</b>	BUYER WORK PHONE [REDACTED]	CO-BUYER WORK PHONE [REDACTED]	STOCK NO <b>45506A</b>	
SERIAL NUMBER [REDACTED]		CAR DEAL # <b>117414</b>		CUSTOMER # <b>28414</b>		INVOICE NO <b>28717</b>		STOCK NO <b>45506A</b>	
MSRP <b>34500.00</b>		PURCHASE PRICE <b>34500.00</b>		SOURCES 100 <input type="checkbox"/> 120 <input type="checkbox"/> 200 <input type="checkbox"/>		KEY <b>C 40</b>		SALE <b>1</b>	
NEW CAR RETAIL		NEW TRUCK		PROT PLAN		INVENTORY NEW CAR		INVENTORY NEW TRUCK	
REMOTE START <b>400.00</b>		PIN STRIPE <b>35.00</b>		USED RETAIL CAR OR TRUCK <b>3216</b>		USED WHOLE CAR OR TRUCK <b>2388</b>		USED TRUCKS RETAIL <b>21000.00</b>	
CASH SALE PRICE OF VEHICLE <b>34925.00</b>		USED VEHICLE ALLOWANCE <b>22925.00</b>		CASH ON DELIVERY <b>321</b>		PAY OFF BALANCE <b>300B</b>		CREDIT LIFE INS <b>322</b>	
2ND TRADE: 2001 FIREBIRD 2G2FS32K212148613		CASH ON DELIVERY <b>321</b>		PAY OFF BALANCE <b>300B</b>		CREDIT LIFE INS <b>322</b>		CREDIT LIFE INS <b>261C</b>	
CASH DEPOSIT <b>N/A</b>		CASH ON DELIVERY <b>1000.00</b>		AMOUNT DUE <b>38307.61</b>		BUYER'S TRADE-IN CERTIFICATION		000.00	

**BUYER'S TRADE-IN CERTIFICATION**

If you are trading in a vehicle, you certify the following:

- That there is no salvage or repair history on the vehicle title that would affect the value of the vehicle. If there is salvage or repair history on the title, you agree that the dealer may cancel this sale.
- That to the best of your knowledge, the vehicle was never on a salvage, rebuilt or flood title in this or any other state.
- That while you have owned the trade-in, its odometer has not been repaired, replaced, tampered with or altered with in any way. That the odometer statement, damage disclosure statement and prior vehicle history which you provided us for your trade-in is true and correct.
- That the original emission control system (including the catalytic converter) is intact. That the engine and transmission have not been changed from the manufacturer's original specifications. That the trade-in does not have a cracked or defective head, block, powertrain or frame.

**DISCLAIMER OF WARRANTY**  
IF THERE IS A MANUFACTURER'S WARRANTY ON THE VEHICLE YOU ARE BUYING, THE DEALER IS NOT A PARTY TO IT AND IT IS NOT A PART OF THIS CONTRACT. IF WE ARE AUTHORIZED BY THE MANUFACTURER TO PERFORM WARRANTY WORK ON YOUR VEHICLE, WE HOPE THAT YOU ASK US TO PERFORM THE WORK. HOWEVER, THE MANUFACTURER'S WARRANTY IS BETWEEN YOU AND THE MANUFACTURER AS FAR AS THE DEALER IS CONCERNED. YOU UNDERSTAND THAT THE VEHICLE IS SOLD "AS IS" WITH ALL FAULTS AND THAT WE MAKE NO WARRANTY OF THE MERCHANTABILITY AND NO WARRANTY THAT THE VEHICLE IS FIT FOR ANY PARTICULAR PURPOSES. (There is additional information on (2) on the back of this contract.)

You understand that this agreement (including the terms on the back) is an offer to purchase the vehicle described which will become a binding contract once the dealer has signed it. This document represents the complete agreement between you and the dealer regardless of any other oral, written or prior agreements or representations. However, if you are buying a used vehicle, the information you see on the window form for this vehicle is part of the contract and the information on the window form overrides any contrary provisions in this contract.

Iowa law requires us to give you the following notice: You understand that liability insurance coverage which would protect you under the Iowa Motor Vehicle and Safety Responsibility Act IS NOT INCLUDED in your purchase of this motor vehicle.

By signing this contract, you are certifying that you are at least 18 years old (if there are two buyers, that at least one of you is 18 years old), that you have read this contract front and back, and agree to its terms, and that you have received a copy of it.

**COMPLETE DEAL. NOTHING ELSE OWE TO CUSTOMER.**

Plate No. If Applicable \_\_\_\_\_  
 Birth Month **JAN**  
 Dealer's Authorized Representative \_\_\_\_\_  
 Buyer's Signature \_\_\_\_\_ Date of Birth \_\_\_\_\_  
 Dealer's License or FID No. & Exp. Date \_\_\_\_\_  
 Co-Buyer's Signature \_\_\_\_\_ Date of Birth \_\_\_\_\_  
 Co-Buyer's Driver's License or FID No. & Exp. Date \_\_\_\_\_

099428

Dallas County Sheriff's Office  
 Copy of Receipt for Metal Sculpture

Designer Palms, Inc.®

Date: <u>2-18-06</u>	12631 SW Frontier Trail
Name: <u>Brian Chubb</u>	Andover, Ks 67002
Address:	Phone: 316-733-2284 Fax: 316-733-1616
City: <u>Adel</u>	Cell #: 316-204-3200
St: <u>EA</u> Zip Code: <u>50003</u>	designerpalms@aol.com
Phone #:	www.designerpalms.com
Cell #:	U. S. Patent 6596353

PALM DESCRIPTION	FRONDS	CUSTOM DESIGN	QTY	ITEM PRICE	TOTAL
ft. Trunk C - DC - WS - CZ - S - L	XS REG XL				<del>2485.00</del>
ft. Trunk C - DC - WS - CZ - S - L	XS REG XL				
ft. Trunk C - DC - WS - CZ - S - L	XS REG XL				
ft. Trunk C - DC - WS - CZ - S - L	XS REG XL				
ft. Trunk C - DC - WS - CZ - S - L	XS REG XL				
ft. Trunk C - DC - WS - CZ - S - L	XS REG XL				

PALM DESCRIPTION	BASE				
Standard BSS/PSS/Copper	Barbados Key West	2485.00	1	2485.00	1787.40
Standard BSS/PSS/Copper	Barbados Key West				
Bar Table - 8 ft. CZ					
ACCESSORIES	Coconut Lights	5m	595.00	1	476.00
	Coconut Lights				
	Transformer / timer / remote control / cable		102.00	1	81.00
	Indoor low transformer / remote control / cable				
	Monkey				
	Fogger (pump, filter, high pressure tubing, fittings, & flex extender)				

SET UP ON YOUR CONCRETE PAD

SHIPPING & HANDLING Under 10ft - approximate Delivered 2/20/06

FOB ANDOVER, KS Over 10ft - approximate Sold out of stock

SPECIAL INSTRUCTIONS Plan # 2006/22 Pd. C 191  
Delivered 2/20/06  
also Bk

Signature: [Signature]