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NEWS RELEASE

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FOR RELEASE September 15, 2008

515/281-5834

Auditor of State David A. Vaudt today released a report on a special investigation of the City of Vinton Parks and Recreation Department (Department) for the period July 19, 2001 through August 30, 2007. The special investigation was requested by City officials as a result of concerns regarding Department checks which were redeemed for cash at a local convenience store. Kari Cantrell, the Department's Administrative Assistant, admitted cashing the checks. She subsequently left the Department's employment effective August 30, 2007.

Vaudt reported the special investigation identified \$65,656.07 of undeposited collections and a \$24.37 improper disbursement. The undeposited collections included \$19,470.15 of amusement and water park ticket sales, \$14,222.50 of registration fees for swimming lessons and \$23,450.10 of collections received at the Recreation Center, the Skate and Activity Center and the Community Swimming Pool which were not subsequently deposited. The improper disbursement was an unauthorized purchase from a local vendor.

Vaudt also reported cash deposits of \$8,315.68 were made to Ms. Cantrell's personal bank accounts between December 14, 2004 and October 2, 2007. Of the cash deposits identified, Vaudt reported 7 deposits agreed with collections recorded but not properly deposited to the Department's bank account. In addition, Vaudt reported not all deposits to Ms. Cantrell's personal accounts were reviewed, so additional cash deposits may have been made but not identified.

The earliest undeposited collections identified were from the summer of 2002. Vaudt reported not all records were available during the period of the special investigation. As a result, additional collections which could not be identified may have been undeposited. Because not all records were readily available, Vaudt also reported it was not possible to determine if additional collections were undeposited prior to July 19, 2001.

The report also includes recommendations to strengthen the Department's internal controls, such as improvements to segregation of duties and independent review of financial information presented to the Parks and Recreation Board. The report also includes recommendations which provide for timely identification of unrecorded and undeposited collections for certain programs.

Copies of the report have been filed with the Vinton Police Department, the Division of Criminal Investigation, the Benton County Attorney's Office and the 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.

REPORT ON SPECIAL INVESTIGATION OF THE CITY OF VINTON PARKS AND RECREATION DEPARTMENT

FOR THE PERIOD JULY 19, 2001 THROUGH AUGUST 31, 2007

Table of Contents

		<u>Page</u>
Auditor of State's Report		3-4
Investigative Summary:		
Background Information		5-8
Detailed Findings		9-24
Recommended Control Procedures		25-26
Exhibits:	<u>Exhibit</u>	
Summary of Findings	Α	29
Undeposited Collections from Amusement and Water Park Ticket Sales	В	30-31
Undeposited Collections from Video Games	C	32-37
Comparison of Rink Receipt Books to Program Receipt Books	D	38-41
Comparison of Pool Receipt Books to Program Receipt Books	\mathbf{E}	42-45
Comparison of Program Receipt Books to Bank Deposits	F	46-53
Certain Cash Deposits to Kari Cantrell's Personal Bank Accounts	G	54
Staff		55
Appendices:	Appendix	
Copies of Checks Redeemed at Local Convenience Store	1	58-59
Copies of Receipts and Check for Chicago Cubs Tickets	2	61
Copies of Summary of Ticket Activity and Check to Iowa Parks		
and Recreation Association	3	62-63
Copies of Financial Transactions Listings and Check for Insurance	4	64-66
Copies of Youth Football Report Summaries	5	68-69
Copies of Checks for Rental Fees	6	71-73
Copies of Rental Contracts	7	74-75
Copies of Undeposited Checks from Redemption Center	8	76-80
Copies of Checks from Redemption Center and Related Receipts	9	82-85
Copies of Certain Receipts for Video Games at the Recreation Center	10	86-87
Copies of Certain Receipts for Video Games at the Skate and Activity Cent	ter 11	88-90
Copies of Certain Rink and Program Receipts	12	92-97
Copies of Deposits to Kari Cantrell's Personal Bank Accounts and		
Related Documents	13	98-104
Copy of Charge Slip	14	105
Copies of Receipt Reports Prepared by Kari Cantrell	15	106-108

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Auditor of State's Report

To the Members of the Vinton Parks and Recreation Board and the City Council:

As a result of alleged improprieties regarding certain collections and at your request, we conducted a special investigation of the City of Vinton Parks and Recreation Department (Department). We have applied certain tests and procedures to selected financial transactions of the Department for the period July 19, 2001 through August 30, 2007. Because not all records were available, we were not able to perform all procedures for the entire period. Based on discussions with Department personnel and a review of relevant information, we performed the following procedures for the period specified:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Using records available from the Department, calculated the amount of fees which should have been collected for services provided by and programs and activities sponsored by the Department. These amounts were compared to the collections recorded in Department receipt books to determine if any collections were not properly recorded.
- (3) Confirmed the number of amusement and park tickets sold on consignment by the Department to determine if all proceeds from ticket sales were properly recorded.
- (4) Confirmed with certain vendors the amount of proceeds remitted to the Department to determine if all amounts were properly recorded.
- (5) Compared the collections recorded in available Department receipt books to deposits made to the Department's bank account to determine if all recorded collections were properly deposited.
- (6) Scanned all checks issued from the Department's checking account and examined documentation for certain payments to determine if payments were approved, were properly supported and were for appropriate purposes.
- (7) Reviewed the Board meeting minutes for meetings held between July 1, 2006 and June 30, 2007 for significant actions.
- (8) Obtained and reviewed the former Administrative Assistant's personal bank statements held at certain financial institutions to identify the source of certain deposits. We also obtained and reviewed certain personal credit card statements to determine if any payments on the accounts were made with City funds.

These procedures identified \$65,656.07 of undeposited collections and a \$24.37 improper disbursement. The earliest undeposited collections identified were from the summer of 2002. Not all records were available during the period of the special investigation. As a result, additional collections which could not be identified may have been undeposited. In addition, because not all records were readily available, it was not possible to determine if additional collections were undeposited prior to July 19, 2001.

The procedures also identified \$8,315.68 of cash deposits to the former Administrative Assistant's personal bank account. Some of the cash deposits identified agree with individual collections recorded but not properly deposited to the Department's bank account. Because not all deposits to the former Administrative Assistant's personal bank accounts were reviewed, additional cash deposits may have been made but not identified.

Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and $\bf Exhibits A$ through $\bf G$ 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 City of Vinton Parks and Recreation Department, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Vinton Police Department, the Division of Criminal Investigation, the Benton 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 City of Vinton Parks and Recreation Department and the City of Vinton Police Department during the course of our investigation.

DAVID A. VAUDT, CPA Auditor of State

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WARREN Of. JENKINS, CPA Chief Deputy Auditor of State

June 24, 2008

City of Vinton Parks and Recreation Department

Investigative Summary

Background Information

The City of Vinton Parks and Recreation Department (Department) is governed by a 7 member Parks and Recreation Board (Board) appointed by the Mayor and approved by the Council. The Board oversees the operations of the Department and makes decisions on the development of leisure time opportunities and facilities in the community.

In addition to maintaining the City's parks, the Department administers a number of programs and services, including fitness classes and activities, youth and adult sports programs and special events and programs. Specific programs and services are listed in **Table 1**.

Table 1

Adult Sports	Youth Sports	Enrichment	Fitness	Special Populations
Volleyball	Basketball	Craft Days	Tae Kwon Do	Tennis
Dodgeball	Baseball	Cheerleading	Indoor Walking	Miniature Golf
Softball	Softball	Jr. Pom Pom	Circuit Training	Bowling
Tennis	Blastball	Tot Lot	Jazzercise	Golf
Disc Golf	T-ball	Playground	Winter Open Swim	Swimming
Basketball Open Gym	Dodgeball Tournament		Low Impact Water Exercise	Skating/Walking
Tournaments:	Floor Hockey		Winter Wellness Week	Casino Day
Volleyball	Golf			Dances
Softball	Soccer			
Golf	Football			
	Tennis			
	Volleyball			
	Track Camp			
	Wrestling			
	Wrestling Tournament			

Most programs are administered from the Vinton Recreation Center or parks within the City. The Recreation Center includes a gymnasium, fitness room, racquetball and walleyball courts, a small meeting room and a snack and game area. The Recreation Center and shelters at the parks may be rented for group or special events. The gymnasium and fitness room are available for use at no charge when the facility is open. The racquetball and walleyball courts may be used after paying a per-hour fee or a punch card may be purchased which allows multiple uses. Cross country skis may also be rented from the Recreation Center.

Discounted amusement and water park tickets may also be purchased at the Recreation Center during the summer months. During the past several years, tickets have been available for Adventureland (Des Moines), Noah's Ark (Wisconsin Dells), Worlds of Fun and Oceans of Fun (Kansas City), Valley Fair (Shakopee, MN), Lost Island (Waterloo), Six Flags – Great America and Six Flags - St. Louis. Tickets for bus trips sponsored by the Department to professional athletic

events, theatrical productions in Chicago or similar events may also be purchased at the Recreation Center.

In addition to the Recreation Center, the Department operates the Vinton Skate and Activity Center and the Vinton Community Swimming Pool. The Vinton Skate and Activity Center provides opportunities for roller skating and miniature golf. The Skate and Activity Center may also be rented for private functions, such as wedding receptions, skate parties, dances, birthday parties, meetings, class reunions and banquets.

The Department also sponsors special events at the Skate and Activity Center, such as an adult/child miniature golf tournament, open skate theme nights, Daddy/Daughter Date Night, sock hops for youth and community dances with live music, supper and dessert. The Skate and Activity Center includes a game room which is open during all skate sessions and when the miniature golf course is open.

In addition to open swimming sessions, the Department sponsors swim lessons at the Community Swimming Pool. The special events sponsored by the Department at the Community Swimming Pool include events such as a luau night, Father's Day swim and a city wide swimming and diving meet. The Community Swimming Pool is also available to rent.

The Department also sponsors a weekly Farmers' Market during the summer months. Vendors participating at the Farmers' Market pay a fee to the Department. The Department also sells food at the market.

<u>Administrative Staff</u> - The Department's administrative staff includes the Director, Assistant Director and Administrative Assistant. The Department also employs individuals responsible for maintaining and operating the parks and other Department facilities.

Kari Cantrell was hired as the Administrative Assistant on July 19, 2001. Prior to that date, she was employed by the Department as a supervisor at the Recreation Center and the Skate and Activity Center. According to the Department's job description for the Administrative Assistant, Ms. Cantrell's primary responsibilities included bookkeeping and secretarial duties for the Department. Specifically, Ms. Cantrell was responsible for:

- 1) Receipts taking reservations and registrations for programs and services administered by the Department, collection of fees and charges, preparation of receipts, posting to financial records and preparation of and/or making bank deposits.
- 2) Disbursements preparation of disbursements for Board approval and mailing to vendors.
- 3) Payroll preparation of payroll summary information to be used by the City Clerk when preparing payroll checks.
- 4) Reporting preparation of monthly reports for presentation to the Board, including financial status, budget, program and facility reports.

<u>Collections</u> - The Department's primary revenue sources include registration fees for classes, special events and programs, admission fees for the swimming pool and skating rink, proceeds from concession sales, miniature golf fees and rental fees. In addition, the Department receives an annual appropriation from the City.

Registration fees for classes and programs are collected at the Recreation Center. Other collections, such as rental fees, may be collected at the Recreation Center. The payments may be made in person, left in the drop box at the Recreation Center or mailed in. As the Administrative Assistant, Ms. Cantrell had primary responsibility for accepting payments and processing the

registration forms. As previously stated, she was also responsible for preparing receipts, posting collections to accounting records and preparing collections for deposit to the bank.

A Program receipt book maintained at the Recreation Center is to include all collections received by the Department. Ms. Cantrell prepared a number of the receipts recorded in the Program receipt books. The receipts were a 2 part document. The yellow copy remained in the bound receipt book. The white copy was often left in the receipt book but it was periodically provided to the individual making a payment. The receipts recorded in the book were often not for individual payments, but documented total collections for things such as concession stand sales or registrations for a particular program. The receipts were prenumbered and issued in numerical sequence.

A separate, smaller receipt book is used for Farmers' Market vendor fees. According to the Director, the fees are collected directly from vendors during the market. The collections are then brought to the Recreation Center where the receipts are totaled and recorded in the Program receipt book in a single lump sum. The fees collected are added to other collections on hand in the Recreation Center.

Ms. Cantrell was also responsible for preparing the deposits for the collections received at the Recreation Center. The checks collected were to be stamped with the Department's "For Deposit Only" stamp. According to the Director, after Ms. Cantrell prepared the deposits, he took the collections to the bank to be deposited to the Department's bank account. However, he did not compare the deposits to the amounts recorded in the receipt books.

Receipt books are also used to record collections received at the Skate and Activity Center (Rink receipt books) and the Community Swimming Pool (Pool receipt books). In addition, cash registers are used at both locations to record sales and admission fees. The tapes from the cash registers are maintained and are used by personnel at the Skate and Activity Center and the pool to record each day's activity in the respective receipt books. The money collected at the Skate and Activity Center and the pool is deposited directly to the Department's bank account each day by an employee from each facility.

The collections recorded in the Rink and Pool receipt books are periodically totaled and recorded in the Program receipt books maintained by Ms. Cantrell at the Recreation Center. As a result, the Program receipt books were to include all collections deposited to the Department's bank account.

<u>Disbursements</u> - Invoices are received directly by the Department. Both the Department Director and Board review and approve the invoices for payment. Once approved, the invoices are given to the City Clerk, who presents them to the Council for its approval. Once the Council approved the invoices, checks prepared by Ms. Cantrell were mailed to the vendor.

The Department's employees are paid on a bi-weekly basis. The payroll information, including the amount of time worked by each employee during the pay period, is summarized by the Director, Assistant Director or Administrative Assistant and provided to the City Clerk after the Director's review and approval. The City Clerk uses the information to calculate each employee's gross pay, withholdings and net pay. All paychecks are prepared by the City Clerk.

Concerns Identified - According the Director, he received a phone call on August 22, 2007 from an employee of a local convenience store. The employee informed him 2 checks payable to the Department had been redeemed for cash at the store the previous evening. According to the Director, the back of the checks had been stamped, but instead of being stamped with the Department's "For Deposit Only" stamp, they had been stamped with the Department's return address stamp. Copies of the redeemed checks are included in **Appendix 1**.

As illustrated by the **Appendix**, the endorsements on the checks include Ms. Cantrell's initials and the 2 checks total \$216.00. They were issued to the Department to purchase tickets for a bus trip to a Chicago Cubs game sponsored by the Department.

According to the Director, he and the Assistant Director met with Ms. Cantrell on August 23, 2007 to discuss the 2 checks. During this meeting, Ms. Cantrell admitted to cashing the 2 checks and said she used the proceeds to pay her personal bills. The Director also stated Ms. Cantrell immediately gave him a total of \$216.00 in cash and a personal check for the 2 Department checks which had been redeemed and he informed her she would be off work the rest of Thursday, August 23, and all day Friday, August 24. The cash and check from Ms. Cantrell were deposited to the Department's bank account. After the meeting, Ms. Cantrell submitted a resignation letter dated August 23, 2007 to the Director which stated her last day with the Department would be September 21, 2007.

According to the Director, Ms. Cantrell returned to her responsibilities at the Recreation Center on Monday, August 27. She worked on August 27 and 28 and then took a scheduled vacation day on Wednesday, August 29. On August 29, the Director was again contacted by an employee of the convenience store who informed him she had talked to 2 other employees who had occasionally cashed checks payable to the Department for Ms. Cantrell during the previous 3 to 4 weeks. According to the employee, the checks totaled approximately \$300.00.

As a result of this information, the Director and the Assistant Director began reviewing the Department's financial records prepared by Ms. Cantrell. Because the convenience store employee indicated the checks had been for sizable amounts, the Director and Assistant Director believed they had likely been paid to the Department for discounted amusement park tickets, so they reviewed the ticket sales program. As a result of the review, the Director and Assistant Director identified approximately \$5,000.00 of tickets sold during May through August of 2007 for which the collections had not been deposited.

According to the Director, he and the Assistant Director met with Ms. Cantrell again when she returned to the Recreation Center on Thursday, August 30, 2007. When they confronted Ms. Cantrell with their findings, the Director stated she admitted to taking more money from the Department, but indicated she "didn't think she took more than a \$1,000.00." The Director stated he and the Assistant Director informed Ms. Cantrell her employment with the Department had ended and she needed to take her personal belongings and leave the Recreation Center.

During a subsequent interview Ms. Cantrell had with an officer of the Vinton Police Department, she discussed her meeting with the Director and Assistant Director on August 30, 2007. According to Ms. Cantrell, the Director told her if she could return the identified \$5,000.00 of undeposited proceeds from ticket sales she would be allowed to quit quietly and the matter would not be referred to anyone outside the Department.

On August 30, 2007, the Director informed the City Coordinator and City Clerk of the concerns identified. The City Coordinator notified the Vinton Police Department. As a result of the discrepancies identified, City officials requested the Office of Auditor of State conduct an investigation of the Department's financial transactions. As a result of that request, we performed the procedures detailed in the Auditor of State's Report for the period July 19, 2001 through August 30, 2007.

Detailed Findings

The procedures we performed identified \$65,656.07, of undeposited collections and a \$24.37 improper disbursement. The undeposited collections include \$19,470.15 of amusement and water park ticket sales, \$14,222.50 of registration fees for swimming lessons and \$23,450.10 of collections received at the Recreation Center, the Skate and Activity Center and the Community Swimming Pool which were not subsequently deposited. The improper disbursement was an unauthorized purchase from a local vendor.

The earliest undeposited collections identified were from the summer of 2002. Because not all records were available during the period of the special investigation, additional collections which could not be identified may have been undeposited. In addition, it was not possible to determine if additional collections were undeposited prior to July 19, 2001.

The procedures also identified \$8,315.68 of cash deposits to the former Administrative Assistant's personal bank accounts. Some of the cash deposits identified agree with individual collections recorded but not properly deposited to the Department's bank account. Because not all deposits to the former Administrative Assistant's personal bank accounts were reviewed, additional cash deposits may have been made but not identified.

All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

UNDEPOSITED COLLECTIONS

As previously stated, the Department's primary revenue sources include registration fees for classes, special events and programs, admission fees for the swimming pool and skating rink, proceeds from concession sales, miniature golf fees and rental fees. While certain documents related to these revenue sources have been maintained by the Department, not all documents were readily available for every revenue source and/or for the entire period of our review.

For the revenue sources for which we were able to review certain documentation, we calculated the expected amount of proceeds from the event and compared the amount calculated to the amount recorded in the Department's receipt books. We also compared the amounts recorded in the receipt books to the amounts actually deposited to the Department's bank account.

Each of the undeposited collections identified are included in **Exhibit A** and are discussed in detail in the following paragraphs.

Bus Trips - The Department periodically sponsors a bus trip to a professional athletic game, theatrical production or other similar event. Typically, the Department purchases a block of tickets to the event and arranges for a charter bus to provide transportation. For an established price per ticket, citizens may sign-up for the event at the Recreation Center. Ms. Cantrell was responsible for collecting the payments, preparing the receipts and recording the collections in the Department's accounting records.

The Department sponsored a bus trip to a Chicago Cubs game on August 20, 2007. Of the 50 tickets purchased by the Department, 48 were sold for \$70.00 each. The remaining 2 tickets were used by the Director and Assistant Director who traveled to the game as representatives of the Department and sponsor of the trip.

Table 2 compares the calculated proceeds to the collections recorded in the Department's Program receipt book as deposited. As illustrated by the **Table**, the undeposited collections for the August 20, 2007 trip to the Chicago Cubs game total \$750.00.

Table 2

Receipt Number	Receipt Date	Reported # of Tickets Sold	Deposited Collections	Total
tickets at \$7	70 each)			\$ 3,360.00
8583	03/08/07	3	\$ 210.00	
8613	03/22/07	2	90.00	
8645	04/04/07	5	350.00	
8660	04/10/07	2	140.00	
8662	04/12/07	3	200.00	
8670	04/16/07	4	290.00	
8672	04/20/07	4	280.00	
8684	04/25/07	7	490.00	
8746	05/07/07	3	210.00	
8779	05/17/07	3	210.00	
4219	07/24/07	2	140.00	2,610.00
3		-		\$ 750.00
	Number tickets at \$7 8583 8613 8645 8660 8662 8670 8672 8684 8746 8779	Number Date tickets at \$70 each) 8583 03/08/07 8613 03/22/07 8645 04/04/07 8660 04/10/07 8670 04/12/07 8672 04/20/07 8684 04/25/07 8746 05/07/07 8779 05/17/07 4219 07/24/07	Receipt Number Receipt Date # of Tickets Sold tickets at \$70 each) \$100 cm \$100 cm 8583 03/08/07 3 8613 03/22/07 2 8645 04/04/07 5 8660 04/10/07 2 8662 04/12/07 3 8670 04/16/07 4 8672 04/20/07 4 8684 04/25/07 7 8746 05/07/07 3 8779 05/17/07 3 4219 07/24/07 2	Receipt Number Receipt Date # of Tickets Sold Deposited Collections tickets at \$70 each) \$210.00 8583 03/08/07 3 \$210.00 8613 03/22/07 2 90.00 8645 04/04/07 5 350.00 8660 04/10/07 2 140.00 8670 04/16/07 4 290.00 8672 04/20/07 4 280.00 8684 04/25/07 7 490.00 8746 05/07/07 3 210.00 8779 05/17/07 3 210.00 4219 07/24/07 2 140.00

As illustrated by the **Table**, only \$90.00 was recorded on receipt number 8613 although 2 tickets were sold. A copy of the receipt is included in **Appendix 2**. As illustrated by the **Appendix**, the receipt was prepared on March 22, 2007 for money received from "Burroughs" and contains Ms. Cantrell's initials. The amount collected is written out in words as \$70.00 and it appears the receipt was initially prepared to show \$70.00 in numbers also. However, the 7 has been written over to show \$90.00 was collected from an individual.

We obtained a copy of check number 6216 issued to the Department by Janet Burroughs on March 22, 2007. A copy of the check has also been included in **Appendix 2**. As illustrated by the **Appendix**, the check was actually issued for \$140.00 rather than the \$70.00 or \$90.00 recorded by Ms. Cantrell. We also determined the \$140.00 check was deposited intact to the Department's bank account.

By comparing the receipts in the Department's receipt book to the actual deposit made to the bank, we determined receipt number 8613 was prepared for \$90.00 so the total for the batch of receipts would agree with the amount deposited to the bank. Because the check was deposited intact for \$140.00, it appears the unrecorded \$50.00 portion of the check was used to substitute for other collections which were recorded but not deposited.

As also illustrated by the **Table**, receipt number 8662 was issued for \$200.00 for 3 tickets to the Cubs game. A copy of the receipt has been included in **Appendix 2**. As illustrated by the **Appendix**, the receipt contains Ms. Cantrell's initials. The amount collected is written out in words as \$210.00 and it appears the receipt was initially prepared to show \$210.00 in numbers also. However, the 1 has been written over to show \$200.00 was collected from an individual.

In addition, the **Table** illustrates receipt number 8670 was issued for \$290.00 for 4 tickets to the Cubs game rather than the correct amount of \$280.00. We are unable to determine if \$290.00 was actually collected from the individual or if the receipt was prepared to show \$290.00 so the amount deposited to the bank would agree with the amount shown in the Department's receipt book.

The Department also sponsored a bus trip to a Chicago Cubs game on August 31, 2007. However, the Department did not sell enough tickets to make the trip profitable. As a result, the Department sold 38 of the 50 tickets purchased for the game to interested citizens for the price paid for the tickets. The remaining 12 tickets were sold by the Assistant Director on E-Bay. All proceeds from the sale of the tickets were properly recorded in the Department's receipt books.

Because of the undeposited collections identified for the August 20, 2007 bus trip, we also compared the calculated proceeds for tickets sold for bus trips in 2004, 2005 and 2006 to the amounts recorded as collected. We did not identify any undeposited collections for 2004. However, undeposited collections were identified for 2005 and 2006. The amounts identified are summarized in **Table 3**. The total undeposited collections of \$1,690.00 have been included in **Exhibit A**. Because Ms. Cantrell repaid the Department \$216.00 for the 2 checks payable to the Department for the Chicago Cubs tickets which she redeemed for cash at the convenience store, the repayment has also been included in the **Exhibit**.

					Table 3
Calendar Year	# of Tickets Sold	Price per Ticket	Calculated Proceeds	Recorded Collections	Undeposited Collections
2005	38	\$ 50.00	1,900.00	1,400.00	500.00
2006	27	55.00	1,485.00	1,045.00	440.00
2007	48	70.00	3,360.00	2,610.00	750.00
Total			\$ 6,745.00	5,055.00	1,690.00

Amusement and Water Park Ticket Sales – As previously stated, discounted amusement and water park tickets may be purchased at the Recreation Center during the summer months. During the past several years, tickets have been available for Adventureland (Des Moines), Noah's Ark (Wisconsin Dells), Worlds of Fun and Oceans of Fun (Kansas City), Valley Fair (Shakopee, MN), Lost Island (Waterloo), Six Flags – Great America and Six Flags (St. Louis).

The Department obtains the tickets from the Iowa Parks and Recreation Association (IPRA) and directly from Adventureland on a consignment basis. Any tickets remaining unsold at the end of the summer season are returned to the vendor and no costs are incurred. Because the tickets are sold on consignment, the Department does not incur any cost for the tickets until after the proceeds from selling the tickets have been collected. Because the discounted tickets are sold by the Department for a marginal amount above its cost (typically less than \$2.00 per ticket), the Department should always realize a profit from selling the tickets.

According to the Director and Assistant Director, it was primarily Ms. Cantrell's responsibility to handle the ticket sales, but any of the employees working in the Department's administrative office could sell tickets. The tickets the Department receives from IPRA and Adventureland are sequentially prenumbered. The ticket numbers are recorded on a spreadsheet by park. Each time a ticket is sold for a particular park, the name of the individual (or, in some cases, a description) making the purchase is recorded on the spreadsheet next to the related ticket numbers. By examining the listing of tickets available for sale each summer, we determined it appeared Ms. Cantrell handled most of the tickets sold.

In addition to recording the sales on the spreadsheet, the amount collected for tickets sales is to be recorded on a receipt. Ms. Cantrell also posted the ticket sales to the Department's accounting records by receipt number.

We confirmed with IPRA and Adventureland the number of tickets provided to the Department at the beginning of each summer, the number sold each month and the number of tickets returned for 2002 through 2007. Using the information confirmed from IPRA and Adventureland, documentation available from the Department and information from the Director and Assistant

Director, we calculated the collections the Department should have received for the tickets sold. We compared this amount to the amount recorded in the receipts and accounting records as deposited. **Exhibit B** summarizes the number of tickets sold for each park during the summers of 2002 through 2007 and compares the calculated proceeds to the collections recorded. The undeposited collections of \$19,470.15 are summarized by year in **Table 4**. This amount has been included in **Exhibit A**.

	Table 4
Calendar Year	Undeposited Collections
2002	\$ 365.00
2003	2,295.00
2004	2,381.00
2005	4,297.50
2006	4,882.65
2007	5,249.00
Total	\$ 19,470.15

Using the confirmation information, we also ensured the Department paid the appropriate amount to IPRA and Adventureland for the tickets sold to individuals. While the amounts paid to IPRA and Adventureland were appropriate, we identified 1 check which was improperly recorded in the summary of ticket activity. The summary listed the financial transactions during the months of July and August 2007. A copy of the listing is included in **Appendix 3**.

As illustrated by the **Appendix**, the summary included transactions which occurred during the months of July and August 2007. As stated previously, because the tickets are sold by the Department on consignment for a marginal amount above their cost, the Department should always realize a profit for selling the tickets.

As **Appendix 3** illustrates, the summary of ticket activity appears to show the Department collected \$7,363.00 but spent only \$6,747.75 for the tickets. However, the activity from May, June and September was not included in the listing. In addition, check number 18453 issued on August 8 was shown on the listing for \$2,750.25, but check number 18453 was actually issued to IPRA for \$3,750.25. If the check had been properly recorded on the summary and if all activity from May through September had been included, the costs would have exceeded the collections. A copy of the check is also included in the **Appendix**.

We also determined check number 18475 was overstated on 2 additional summaries for insurance payments which are included in **Appendix 4**. As illustrated by the **Appendix**, check number 18475 was recorded for a total of \$3,316.00 but the check was actually issued for \$2,316.00. A copy of the check is also included in the **Appendix**.

The \$1,000.00 differences on these 2 checks offset each other. According to the Director, the listings were prepared by Ms. Cantrell. It appears she understated the cost of the tickets and increased the recorded amount of the check for insurance to make it appear as though the Department did not realize a loss on the amusement and water park tickets sold while also recording the total disbursements made by the Department.

Swim Lessons – As previously stated, the Department sponsors group swim lessons at the Community Swimming Pool. Prenumbered applications are to be submitted to the Recreation Center for the lessons. According to the Director and Assistant Director, it is not unusual for the Department to receive in excess of 400 applications for swim lessons each summer.

For most programs administered by the Department, registration fees are to be paid at the time the registration form is submitted. However, because of the number of "no-shows" which occur each year, the Department does not collect payment for swim lessons until lessons start. The fees collected once classes started were to be submitted to Ms. Cantrell at the Recreation Center. The fee structure for the lessons was based on the number of lessons taken and the number of participants in the lesson. The fees for 2004 through 2007 are summarized in **Table 5**. The **Table** also includes the amount the Department paid the instructors for providing the lessons.

			Table 5
# of Students	Description of Lessons	Fee Paid for Student	Amount Paid to Instructor
1	½-hour lesson	\$ 10.00	8.00
1	5 ½-hour lessons	40.00	30.00
2*	½-hour lesson	15.00	10.00
2*	5 ½-hour lessons	50.00	40.00

^{* -} Both students receive lesson at the same time.

Because the Department did not collect a fee for each application submitted for swim lessons, we were not able to use the applications maintained by the Department for 2007 to determine the total fees collected. Instead, we obtained and reviewed a list of students. For each student taking lessons, the list included the:

- Student's name
- Parent's name
- Instructor
- Number assigned to the application
- Dates of class taken
- Level
- Pass/Fail status
- Amount paid

Using the number assigned to the application, we traced the information included in the summary to the original application forms to ensure accuracy. The summary listed 524 applicants. Of that number, it appears the fees for 51 applicants were not paid because they did not participate in lessons. The summary showed \$15,245.00 had been paid to the Department during 2007 for swim lessons. However, only \$12,998.00 was recorded as collected. The difference of \$2,247.00 is the amount of undeposited collections for 2007.

A similar summary sheet and the applications were not readily available for years prior to 2007. However, using the billing sheets submitted by the instructors, the Department was able to tally the number of students who took lessons by the amount paid. Billing sheets prior to 2003 were not readily available.

To determine if the tally sheets were accurate, we used the tally sheets to calculate the total gross pay to the instructors and compared those amounts to the payroll records. We determined the Department had a complete population of instructor billing sheets for 2004, 2005 and 2006 and the tally sheets prepared by the Department were reliable. However, when we examined the actual salary payments to instructors for 2003, we determined the Department's population of instructor billings sheets was not complete. As a result, we used the billing sheets in conjunction with analytical procedures performed on the salary payments to determine the expected amount of proceeds from swim lessons.

Using the tally sheets and salary payments to the instructors to calculate the total expected collections for swim lessons and the collections recorded by the Department, we identified undeposited collections. **Table 6** summarizes the undeposited collections by year. As illustrated

by the **Table**, the undeposited collections for swim lessons total \$14,222.50. This amount has been included in **Exhibit A**.

			Table 6
Calendar Year	Calculated Collections	Recorded Collections	Undeposited Collections
2003	\$ 13,778.00	8,957.50	4,820.50
2004	11,836.00	9,786.00	2,050.00
2005	14,410.00	12,120.00	2,290.00
2006	14,190.00	11,375.00	2,815.00
2007	15,245.00	12,998.00	2,247.00
Total	\$ 69,459.00	55,236.50	14,222.50

Youth Flag Football – Using a list of participants, we determined the fees which should have been received by the Department for the 2006 Youth Flag Football program. Our calculation is summarized in **Table 7**, along with a comparison to the collections recorded for the program's registration fees.

			Table 7
Description	# of Participants	Fee per Participant	Total
3 rd and 4 th Graders	37	\$ 15.00	\$ 555.00
5 th and 6 th Graders	29	20.00	580.00
Total Expected Collections			1,135.00
Less: Collections Deposited			994.00
Undeposited Collections			\$ 141.00

As illustrated by the **Table**, we identified \$141.00 of undeposited collections. In addition to the registration fees for the program, the Department sold mouth guards to participants for \$1.00 each if they were needed. However, the Department did not have any records to document the number of mouth guards sold. In addition, we did not identify any separate collections recorded in the receipt books for the sale of mouth guards. Because the receipts were prepared for several registrations at a time, we are unable to determine what portion, if any, of the recorded receipts were actually for mouth guards rather than registration fees.

We are also unable to determine what portion, if any, of the recorded collections were actually for the \$30.00 late fee assessed to any participant not registering before the deadline. Any collections for mouthguards or late fees included in the receipts would understate the undeposited registration fees calculated in **Table 7**. While it is a conservative amount, the \$141.00 has been included in **Exhibit A**.

Because the undeposited collections identified were less than the amounts identified for other programs, we did not extend testing into previous periods for youth flag football. We also did not test 2007 youth fall football registration collections because Ms. Cantrell was not employed by the Department after August 30, 2007.

During our review of the 2006 youth flag football program, we reviewed the Program Re-cap Report prepared by Ms. Cantrell. A copy of the report is included in **Appendix 5**. As illustrated by the **Appendix**, Ms. Cantrell completed the report on October 10, 2006 and she reported a net profit of \$633.83 for the program. However, when we reviewed the accounting records prepared by Ms. Cantrell for the program, we determined the recorded profit for the program was actually \$439.83. A copy of the related accounting record is also included in **Appendix 5**. The differences between the re-cap report and the accounting records include the following:

- The re-cap report shows revenues of \$1,442.00. However, only \$1,294.00 of revenue was recorded in the Department's receipt books and accounting records.
- The re-cap report shows expenditures of \$808.17. However, that amount does not include check number 18018 for \$46.00 dated October 11, 2006. While it appears the check was prepared 1 day after the re-cap report was prepared, the re-cap report includes check number 18014 which is also dated October 11, 2006 in the accounting records.

It appears Ms. Cantrell prepared the re-cap report to reflect more favorable results from operating the program than actually occurred when the collections actually deposited are considered. If the re-cap report had been properly prepared, it is more likely someone may have questioned why the program did not generate the proceeds expected.

Youth Golf Lessons – Using a list of participants prepared by the Department, we determined the fees which should have been received by the Department for the 2007 Youth Golf program. Our calculation is summarized in **Table 8**, along with a comparison to the collections recorded for the program's registration fees.

	Table 8
Description	Total
Number of Participants	76
x Fee per Participant	\$ 20.00
Total Expected Collections	1,520.00
Less: Collections Deposited	1,222.00
Undeposited Collections	\$ 298.00

As illustrated by the **Table**, we identified \$298.00 of undeposited collections. This amount has been included in **Exhibit A**. Because the undeposited collections identified were less than the amounts identified for other programs, we did not extend testing into previous periods for youth golf lessons.

Blastball, Junior Baseball and Softball – Using a list of participants prepared by the Department for each of the programs, we determined the fees which should have been received by the Department for the 2007 Blastball and junior baseball and softball programs. Our calculation is summarized in **Table 9,** along with a comparison to the collections recorded for the programs' registration fees. Because the receipts prepared for the programs did not distinguish between Blastball and junior baseball and softball, we were unable to determine the amount of undeposited collections for each of the programs individually. Instead, we added the expected registration fees together for the 3 programs and compared them to the recorded receipts.

Table 9

Description	Bl	lastball	Junior Baseball	Junior Softball	Total
Number of Participants		83	35	49	
x Fee per Participant	\$	20.00	20.00	10.00	
Total Expected Collections	\$ 1	1,660.00	700.00	490.00	2,850.00
Less: Collections Deposited					2,505.00
Undeposited Collections					\$ 345.00

As illustrated by the **Table**, we identified \$345.00 of undeposited collections. This amount has been included in **Exhibit A**. Because the undeposited collections identified were less than the amounts identified for other programs, we did not extend testing into previous periods.

<u>T-Shirt Sponsors</u> – Local businesses have sponsored T-shirts for several of the youth sports programs for the past several years. We obtained a listing of sponsors for various youth sports programs and reviewed the Program receipt books to determine if the sponsor fees had been properly recorded and deposited. **Table 10** lists the 2 unrecorded fees identified, which total \$150.00. This amount has been included in **Exhibit A**.

		Table 10
Season/Program	Sponsor	Undeposited Fee Collected
2007 Soccer	Ehlinger's Vinton Express	\$ 75.00
2007 Floor Hockey	RonDaVoo Lounge & Deli	75.00
Total		\$ 150.00

<u>Rental Fees</u> – In addition to the registration fees, the Department collects rental fees from groups or individuals who rent the Skate and Activity Center or Recreation Center for a special event. For each event, a rental agreement was to be completed and submitted to Ms. Cantrell along with a deposit. According to the Director, the remaining portion of the fee was due after the event occurred and was to be paid to Ms. Cantrell.

The Skate and Activity Center is also frequently rented by an organization for radio control racing events. Rental agreements are not completed for the racing events. According to the Director, the rental fee is paid at the Skate and Activity Center at or near the time of the event. However, a payment was periodically made to Ms. Cantrell at the Recreation Center.

We identified 4 events for which rental fees collected were not deposited. In addition, receipts were not prepared for 3 of the events. The events are listed in **Table 11**. Additional information about each event follows the **Table**.

Table 11

Date of Payment	Event	Description of Payment	Amount
a) 11/15/05	Radio control races on 11/19/05 and 11/20/05	Rental fee	\$ 400.00
b) 02/08/07	Wedding Reception on 06/30/07	Deposit	100.00
b) 07/17/07	Wedding Reception on 06/30/07	Balance Due	625.00
c) Unknown	Wedding Reception on 07/07/07	Paid in Full	705.00
d) 07/12/07	Wedding Reception on 06/14/08	Deposit	100.00
	Total		\$ 1,930.00

- a) With the Director's assistance, we obtained and reviewed a copy of the cancelled check for the radio control races. A copy of the check has been included in **Appendix 6**. As illustrated by the **Appendix**, the check was endorsed with the Department's address stamp and contains the Director's name. According to the Director, he did not sign the check. The signature is not similar to his signature shown on other documents we reviewed. Bank coding included on the back of the check (but redacted from the **Appendix**) shows the check was deposited to the account of the local convenience store at which Ms. Cantrell admitted cashing Department checks.
- b) Receipt number 9045 from the Rink receipt book was prepared by Ms. Cantrell for \$725.00 in July 2007 for a wedding reception held on June 30, 2007. However, the receipt was not recorded in the Program receipt book and the \$725.00 was not deposited.

With the Director's assistance, we obtained and reviewed copies of the cancelled checks made payable to the Vinton Parks and Recreation Department for the June 30, 2007 wedding reception. Copies of the checks are included in **Appendix 6**. As illustrated by the **Appendix**, both checks were endorsed with the Department's address stamp. Check number 4002 contains Ms. Cantrell's initials and check number 5006 contains the Director's initials. Also, as illustrated by the **Appendix**, both checks were cashed at a local convenience store. The convenience store is the same as the store at which Ms. Cantrell admitted cashing Department checks.

We reviewed the Director's initials on 2 Department invoices and determined it does not appear the initials on the invoices are similar to those on check number 5006. In addition, according to the Director, he was out of town the weekend the check was redeemed for cash. The Director also stated he did not initial the check.

- c) A copy of the contract for the July 7, 2007 wedding reception has been included in **Appendix 7**. As illustrated by the **Appendix**, the \$705.00 rental fee was stamped "Paid," marked "in full" and initialed by Ms. Cantrell on July 2, 2007. However, we were unable to locate a receipt for the rental fee in the Department's receipt books.
- d) **Appendix 7** also includes a copy of the contract for the June 14, 2008 wedding reception. As illustrated by the copy, a \$100.00 deposit was received by Ms. Cantrell. It appears the payment was received on July 12, 2007, the same date the contract was signed. According to the party with whom the contract was written, the \$100.00 deposit was paid in cash. Because the reception was not scheduled to be held until June 14, 2008, the Department would not expect the remaining portion of the fee until after the period of our investigation.

Due to the nature of the records available, we were unable to determine if there were other undeposited collections of rental fees. The \$1,930.00 of undeposited rental fees has been included in **Exhibit A**.

<u>Can and Bottle Deposits</u> – In August 2006, the Department arranged for a representative of a redemption center from Cedar Rapids to periodically pick up empty cans and bottles from the park shop. Cans and bottles collected at the Skate and Activity Center and the Recreation Center are taken to the park shop by Department employees. In addition, the Department included an invitation in the 2007 Leisure Guide for citizens to drop off redeemable cans and bottles at the park shop or the Recreation Center. The invitation also stated arrangements could be made for the Department to pick up cans and bottles. All proceeds are used to help fund youth programs.

As a result of the arrangement, the Department periodically receives a check from the redemption center. With the Director's assistance, we contacted the redemption center and obtained a listing of the payments made to the Department from August 2006 through September 2007. The payments are summarized in **Table 12**. The **Table** also includes information recorded on the related Department receipt if a receipt could be found in the Department's Program receipt book.

					Table 12
Per Redemp	tion Center	Per Pro	ogram Recei		
Date	Amount	Receipt Number	Date	Amount	Undeposited Collections
09/05/06	\$ 260.60	8123	09/08/06	260.60	-
10/02/06	470.10	8216	10/13/06	370.10	100.00
10/16/06	57.16	8231	10/18/06	57.16	-
10/30/06	158.86	8255	11/01/06	158.86	-
11/13/06	110.82	8286	11/16/06	48.57	62.25
11/27/06	60.90	8314	11/29/06	60.90	-
12/11/06	240.00	8350	12/13/06	240.00	-
01/08/07	155.66	-	-	-	155.66
01/22/07	150.04	8463	01/24/07	150.04	-
03/05/07	215.98	8575	03/07/07	215.98	-
04/02/07	189.06	8643	04/04/07	189.06	-
04/16/07	327.96	-	-	-	327.96
04/30/07	272.06	8725	05/02/07	272.06	-
05/14/07	87.18	8777	05/16/07	87.18	-
05/29/07	231.44	-	-	-	231.44
06/25/07	113.16	4117	06/27/07	113.16	-
07/09/07	152.92	-	-	-	152.92
07/23/07	256.74	-	-	-	256.74
08/20/07	309.73	4323	08/22/07	309.73	-
09/04/27	184.30	4385	09/06/07	184.30	-
10/01/07	196.32	4874	10/03/07	196.32	-
10/15/07	152.96	4918	10/17/07	152.96	-
Total	\$ 4,353.95			3,066.98	1,286.97

As illustrated by the **Table**, 5 payments made to the Department by the redemption center were not recorded in the Department's receipt books. With the Director's assistance, we obtained copies of the front and back of each undeposited check from the redemption center. The copies have been included in **Appendix 8**. By examining the copies, we determined the following:

- Check number 54677 issued to the Department on January 8, 2007 for \$155.66 was stamped with the Department's restrictive endorsement stamp and deposited to the Department's bank account. The Department's bank account number was included in the bank coding on the back of the check but has been redacted from the image included in the **Appendix**. Because the check was included in a deposit to the Department's bank account but not recorded in the receipt book, it appears the check was substituted in the deposit for other collections recorded in the receipt book but not deposited.
- Check number 57843 issued to the Department on April 16, 2007 for \$327.96 was stamped with the Department's return address stamp. As illustrated by the **Appendix**, the back of the check also contained a stamp from a local convenience store. This is the same store Ms. Cantrell admitted cashing other Department checks at. It appears the check was redeemed for cash.
- Check numbers 59417, 60876 and 61420 issued to the Department for \$231.44, \$152.92 and \$256.74, respectively, were stamped with the Department's return address stamp. As illustrated by the **Appendix**, the back of the checks also contained a stamp from a local convenience store and Ms. Cantrell's initials. This is the same store Ms. Cantrell admitted cashing other Department checks at. It appears Ms. Cantrell redeemed the 3 checks for cash.

In addition to the checks which were not recorded at all, we identified 2 checks which were recorded for an incorrect amount. Copies of the checks and the related receipts have been included in **Appendix 9**. The **Appendix** also includes receipts prepared at or near the same time the receipts for the proceeds from the redemption center were recorded. By reviewing the receipts, we determined the following:

- A \$470.10 check was issued to the Department by the redemption center, but the receipt for the collection (receipt number 8216) was prepared for only \$370.10, or \$100.00 less than the collection. According to the notation on the previous receipt (receipt number 8215), \$100.00 start up money was returned. It is likely the start up money was cash. Since the \$470.10 check was deposited intact and the total deposit agrees with the total of the batched receipts, it appears the \$100.00 of start up money was not deposited. As illustrated by the **Appendix**, Ms. Cantrell's initials appear on both receipts.
- A \$110.82 check was issued to the Department by the redemption center, but the receipt for the collection (receipt number 8286) was prepared for only \$48.57, or \$62.25 less than the collection. The previous receipt (receipt number 8285) was prepared for \$62.25, the amount of cash received from the vendor which maintains the video games at the Recreation Center and the Skate and Activity Center. (Additional information about collections from this vendor follows in the next section of this report.) Since the \$110.82 check was deposited intact and the total deposit agrees with the total of the batched receipts, it appears the cash from the video games vendor was not deposited. As illustrated by the Appendix, Ms. Cantrell's initials appear on both receipts.

The \$1,286.97 of undeposited collections has been included in **Exhibit A**.

<u>Video Games</u> – The arcade-style video games operated at the Recreation Center and the Skate and Activity Center are maintained by an outside vendor. The games have locks and only the vendor's employees have keys to them.

A representative of the vendor removes cash from the games at the Skate and Activity Center approximately once each month. From the cash removed from the machines, the representative repays a Rink employee for any refunds issued to players for whom the games malfunctioned. Of the remaining cash removed from the machines, half is given to the Rink employee and half is kept by the vendor. The Rink employee is to prepare a receipt for the proceeds and deposit the cash to the Department's bank account along with the other funds collected at the Skate and Activity Center. If the cash was removed from the games on a day the Skate and Activity Center was not open to the public, the vendor's representative gave the cash to Ms. Cantrell at the Recreation Center. In these instances, Ms. Cantrell was to prepare a receipt in the Rink receipt book and add the cash to other money collected at the Recreation Center.

A representative of the vendor also removes cash from the games at the Recreation Center, although not as frequently as is done at the Skate and Activity Center. After any refunds for malfunctioning machines were repaid to the Department from the cash removed from the machines, half the proceeds were given to Ms. Cantrell for deposit. In addition, Ms. Cantrell was to prepare a receipt in the Program receipt book for the collections.

With the Director's assistance, we contacted the vendor and obtained a listing of the cash amounts remitted to Department employees at the Skate and Activity Center and the Recreation Center from January 1, 2005 through August 31, 2007. Information prior to 2005 was not readily available from the vendor. The cash payments are summarized in **Exhibit C**. For each payment, the **Exhibit** also includes information recorded on the related receipt if a receipt could be found in the Department's receipt books.

As illustrated by the **Exhibit**, the vendor remitted cash to the Department for the games at the Recreation Center on 13 days between January 1, 2005 and August 31, 2007. We were unable to locate a receipt in the Program receipt book for the remittances made on 4 of those dates. In addition, the amount recorded in the Program receipt book did not agree with the amount remitted by the vendor on 6 other dates. Copies of certain receipts have been included in **Appendix 10**. By examining the receipts, we determined receipt number 3801 was issued by Ms. Cantrell on February 23, 2005, a day after the \$177.25 remittance made by the vendor. As illustrated by the **Appendix**, it appears the amount collected was initially written out in words as "one hundred seventy seven." However, the "seventy seven" was written over to read "fifty nine," which agrees with the amount written in numerical form, which also appears to have been changed from \$177.65.

The **Exhibit** also illustrates the vendor remitted cash to the Department for the games at the Skate and Activity Center on 29 days between January 1, 2005 and August 31, 2007. For these collections, we attempted to find receipts in both the Rink and the Program receipt books kept at the Recreation Center.

We were unable to locate a receipt in either the Rink or Program receipt books for the remittances made on 8 of these dates. In addition, the amount recorded in the Rink and Program receipt books did not agree with the amount remitted by the vendor on 20 other dates. Only the remittance made by the vendor on July 8, 2005 was recorded for the proper amount. Copies of selected receipts have been included in **Appendix 11**.

As illustrated by the **Exhibit**, some of the receipts prepared for an amount other than what was remitted by the vendor were for an amount less than the amount actually collected. However, other receipts were prepared for an amount more than the amount actually collected.

The total amount of remittances from the vendor exceeded the amount recorded and deposited by \$2,672.35. This amount has been included in **Exhibit A**.

<u>Differences between Receipt Books</u> – While reviewing the receipts recorded in the Rink and Program receipt books for the remittances made by the video games vendor, we identified a receipt

recorded in the Rink receipt book which was not recorded in the Program receipt book. We also identified a receipt from the Rink receipt book which was recorded for a different amount in the Program receipt book. Because the collections recorded in the Program receipt book are used to prepare the deposit to the bank, all collections recorded in the Rink receipt book were not properly deposited. As a result, we compared all receipts in the Rink and Pool receipt books to the Program receipt book to ensure all collections at the Skate and Activity Center and the Community Swimming Pool were properly recorded and subsequently deposited.

Collections received at the Skate and Activity Center are recorded in the Rink receipt book and consist primarily of admissions to the skating rink and miniature golf course, sales from concessions and video game proceeds. As stated previously, the money collected at the Skate and Activity Center is deposited directly to the bank each night by an employee working at the Center. Each Monday, the Rink receipt book is retrieved from the Skate and Activity Center by the Director and was provided to Ms. Cantrell to record all collections in the Rink receipt book in the Program receipt book as well.

The earliest Rink receipt book available for our review began with November 19, 2001. We were unable to review Rink receipt books prior to this date. We were also unable to determine what amounts, if any, were recorded for receipt numbers 9025 through 9028 during June 2007 because the receipts had been removed from the Rink receipt book. In addition, Program receipt books prior to December 23, 2002 were not available to compare to and to trace to bank deposits. As a result, we are unable to determine if all collections recorded in the Rink receipt books between July 19, 2001 and August 31, 2007 were properly deposited.

The differences we identified between the collections recorded in the Rink receipt books and the Program receipt books are listed in **Exhibit D**. As illustrated by the **Exhibit**, we identified 66 receipts in the Rink receipt book for which the amount recorded was not included in the Program receipt book or was recorded for an incorrect amount. The 66 receipts were issued between March 14, 2003 and March 17, 2007 and total \$7,536.75.

The \$7,536.75 identified has been included in **Exhibit A**. Copies of certain receipts have been included in **Appendix 12**. During our review of the receipts, we identified the following concerns with specific receipts.

- Program receipt number 2042 was prepared on May 10, 2005. As illustrated by the **Appendix**, the receipt was voided. However, we were unable to locate where the collections had been recorded elsewhere in the Program receipt book.
- As illustrated by the **Appendix**, Rink receipt numbers 8908 and 8909 were prepared on March 17, 2007. The \$524.60 batch total of the 2 receipts was noted on receipt number 8909. The amount was also recorded on Program receipt number 8607. However, the amount was changed to \$324.60. As also illustrated by the **Appendix**, Ms. Cantrell prepared Program receipt number 8607.

For some undeposited collections, we were also able to determine which specific receipt(s) within a batch were not deposited. For these receipts, the collections withheld from the deposit were typically cash collections.

Collections received at the pool are recorded in the Pool receipt book and consist primarily of admissions to the pool and the sale of concessions and passes to the pool. As stated previously, the money collected at the pool is deposited directly to the bank by an employee working at the pool. Each week the Pool receipt book is retrieved by the Director and provided to Ms. Cantrell to record all collections from the Pool receipt book in the Program receipt book as well. The pool collections are recorded in the Program receipt book as batch receipts.

The earliest Pool receipt book available for our review began with August 14, 2002. We were unable to review receipts recorded in the Pool receipt books prior to this date. In addition, Program receipt books prior to December 23, 2002 were not available to compare to and to trace to bank deposits. As a result, we are unable to determine if all collections recorded in the Pool receipt books between July 19, 2001 and August 30, 2007 were properly deposited.

The differences we identified between the collections recorded in the Pool receipt books and the Program receipt books are listed in **Exhibit E**. As illustrated by the **Exhibit**, we identified 40 batches of receipts from the Pool receipt books which were not included in the Program receipt books as deposited or were recorded and deposited for an incorrect amount. The variances identified total \$2,659.92 and occurred between May 2003 and August 2007. This amount has been included in **Exhibit A**.

For some undeposited pool collections, we were also able to determine which specific receipt(s) within a batch were not deposited. For these receipts, the collections withheld from the deposit were typically cash collections.

As stated previously, the collections are deposited directly to the bank by the employees at the Skate and Activity Center and the pool. However, because certain collections recorded in the Rink and Pool receipt books were not recorded in the Program receipt book, an offsetting amount of collections recorded in the Program receipt book were not properly deposited to the bank.

<u>Differences between Program Receipt Books and Bank</u> – As stated previously, the collections recorded in the Program receipt book are used to prepare the deposit to the bank. To ensure all recorded collections were properly deposited to the Department's bank account, we traced the totals of the batched receipts recorded in the Program receipt books to deposits. During our testing, we identified several variances. The variances are listed in **Exhibit F** and include the following:

- We determined the total of certain batched receipts was incorrectly calculated. In each of these 102 instances, the batch total recorded in the receipt book was less than the correct batch total. Typically, the amount deposited to the bank agreed with the incorrect batch total.
- We identified 12 receipts recorded in the Program receipt books which were not included in a batch with other receipts. In addition, these receipts were not included in a deposit to the Department's bank account.
- We identified several deposits which were less than the correct amount of the batch total.

We also determined a number of receipts were torn out of the receipt books. We are unable to determine what amount of collections, if any, had been recorded on the receipts. Because we were able to trace all deposits to the bank to receipts, it does not appear any collections recorded on the missing receipts were deposited to the bank.

As illustrated by **Exhibit F**, the total of the undeposited collections identified is \$13,253.43. This amount has been included in **Exhibit A**.

<u>Cash Deposits to Ms. Cantrell's Personal Bank Account</u> – Using bank statements subpoenaed by the Benton County Attorney's Office for Ms. Cantrell's personal accounts, we summarized the deposits made to the accounts for the period December 14, 2004 through October 2, 2007.

After eliminating Ms. Cantrell's payroll amounts from the City of Vinton, her husband's payroll amounts electronically deposited to their joint account, transfers between accounts and reversed bank charges, we determined \$34,819.27 was deposited to Mr. and Ms. Cantrell's joint account between December 14, 2004 and July 20, 2007. Bank statements prior to this period were not readily available and this account was closed on July 20, 2007.

We also determined an additional \$9,217.32 was deposited to a separate personal account Ms. Cantrell opened on June 13, 2007. The deposits were made between June 13, 2007 and October 2, 2007. Of that amount, \$4,288.02 was not from Ms. Cantrell's payroll, transfers or reversed bank charges.

We judgmentally selected 34 deposits which were not identified as payroll, bank transfers or reversed bank charges. For these deposits, we obtained the related bank documents to determine the source of the deposits. The 34 deposits total \$23,451.02. Of the 34 deposits, 26 were composed of only cash. The cash deposits identified are listed in **Exhibit G** and total \$8,315.68. As illustrated by the **Exhibit**, we were able to trace 7 of the cash deposits to amounts recorded in the Department's receipt books but not properly deposited to the Department's bank account. For example, we identified \$1,185.00 was not deposited to the Department's bank account for activity recorded in the Program receipt book in July 2005. However, \$1,185.00 was deposited to Ms. Cantrell's personal bank account on July 8, 2005. Copies of certain receipts and the related bank documentation are included in **Appendix 13**.

IMPROPER DISBURSEMENT

As stated previously, invoices are received directly by the Department. According to the Director, it was Ms. Cantrell's responsibility to open the mail and prepare the invoices for payment. The invoices are reviewed and approved by the Director. They are also reviewed and approved by the Board during its monthly meeting.

Once approved, the invoices are given to the City Clerk, who presents them to the City Council for approval. Once the Council has approved the invoices, Ms. Cantrell mailed the payments to the vendor. During our investigation, we scanned all disbursements from the Department's checking account and did not identify any unusual payments.

However, we identified several payments for which we requested the Director's assistance to determine the propriety of the payments, including a payment made to a local vendor for \$138.32. The payment was for purchases made on several occasions. The payment included a \$24.37 purchase made on August 13, 2007. Because the Department was unable to provide documentation to support the purchase, a copy was obtained from the vendor.

A copy of the charge slip has been included in **Appendix 14**. As illustrated by the **Appendix**, Ms. Cantrell signed for the purchase of an extension cord. However, according to the Director and Assistant Director, Ms. Cantrell was not authorized to charge purchases at the vendor for the Department. In addition, Ms. Cantrell had not received special approval to make this specific purchase. Also according to the Director and Assistant Director, they were unable to locate the extension cord at any of the Department's facilities. Because the item could not be located at the Department and Ms. Cantrell did not have charging authority, the \$24.37 is considered improper and has been included in **Exhibit A**.

OTHER OPERATIONS

Monthly Receipt Reports – According to the Director, Ms. Cantrell provided reports to the City Clerk each month which summarized the Department's financial transactions. As previously stated, she provided a listing of specific disbursements. She also provided listings of receipt numbers and the amount collected. Copies of the reports submitted by Ms. Cantrell for June and July 2007 are included in **Appendix 15**. The City Clerk uses the monthly reports to reconcile the financial transactions to the Department's bank account. The monthly bank statement for the account is delivered directly to the Clerk.

As illustrated by the **Appendix**, the last receipt included in the report for June 2007 was reported to be receipt number 4132 for \$23.01. The **Appendix** also shows the first receipt number included in the report for July 2007 was reported to be receipt number 4135 for \$17.75. By

reviewing only the reports submitted by Ms. Cantrell, it appears receipt numbers 4133 and 4134 were omitted from the summaries. This would allow the amount recorded in the receipt book to be more than the amount deposited to the bank, yet the City Clerk would not be able to identify the variance unless she determined the sequence of receipts had been broken.

However, when we compared the summary reports to the actual receipts, we determined receipt numbers 4133 and 4134 had actually been included in the summaries. Instead, receipt numbers 4124 and 4125 were omitted. **Table 13** compares the information on the reports to the actual receipts.

					Table 13	
	Reported		Correct Receipt # for	Unreported		
Monthly Report	Amount	Receipt Number	Amount Reported	Receipt Number	Amount	
June 2007	\$ 1,126.10	4122	4122			
	400.75	4123	4123			
				4124	\$ 516.00	
				4125	460.00	
	50.00	4124	4126			
	88.75	4125	4127			
	12.00	4126	4128			
	290.00	4127	4129			
	388.87	4128	4130			
	1,030.50	4129	4131			
	496.50	4130	4132			
	71.00	4131	4133			
	26.01	4132	4134			
July 2007	17.75	4135	4135			
	18.00	4136	4136			
Total					\$ 976.00	

Because the amount reported to the City Clerk does not affect the amount actually deposited to the bank, this amount has not been included in **Exhibit A**.

Additional Compensation - According to documentation approved by the Board, the Director and Assistant Director are required to live in Department owned houses. The housing is also considered part of the Director's and Assistant Director's employment packages. The housing arrangement also includes costs for water, sewer and electricity.

In addition, the Director and Assistant Director receive a flat rate for vehicle expenses for vehicles to be used while completing their Department duties. The Department also pays for the Director's gasoline purchases when he travels out of the City for the Department. In addition, the Department provides a cell phone to the Director.

However, according to the Director, the housing and vehicle benefits and the value of cell phone services are not included in his W-2 form as additional compensation. As a result, this additional compensation is not reported to the Internal Revenue Service or Iowa Department of Revenue for the Director and Assistant Director. Because we are unable to readily determine the value of these benefits, we have not included an amount in this report for these benefits.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Vinton Parks and Recreation Department to perform bank reconciliations and process receipts and payroll. An important aspect of internal control is to establish procedures to 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 strengthen the Department's internal controls.

- A. <u>Segregation of Duties</u> An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The former Administrative Assistant had control over each of the following areas for the Department:
 - (1) Receipts collections, posting and deposit preparation.
 - (2) Disbursements preparation, posting and distribution.
 - (3) Financial Reporting preparation of the monthly reports.
 - <u>Recommendation</u> We realize segregation of duties is difficult with a limited number of office employees. However, the duties within each function identified should be segregated to the extent possible among Department staff. In addition, the Director and/or Board members should review financial records, reconciliations and compare the information to supporting documentation on a periodic basis.
- B. <u>Monthly Reconciliations</u> The Department's monthly bank statements were delivered directly to the City Clerk for review and reconciliation. However, the bank statements were reconciled to monthly summary reports prepared by the former Administrative Assistant who had responsibilities for a number of duties which should have been segregated.
 - We identified several misstatements on the monthly summary reports prepared by the former Administrative Assistant. The misstatements did not allow the City Clerk to identify irregularities in a timely manner.
 - We also determined the summary of collections provided to the City Clerk for the months of June and July 2007 appear to have omitted 2 receipts.
 - Recommendation The Department's monthly bank statements should be reconciled to original accounting records rather than summaries prepared by individuals with responsibility for custody of the Department's funds. The reconciliations should also be periodically reviewed by the Director, the Board and/or a representative appointed by the Board.
 - In addition, the City Clerk should sequentially account for all receipts reported by the Department, both within and between months.

- C. <u>Reports to the Board</u> During our review of certain financial reports submitted to the Board, we identified several misstatements which hindered the Board's ability to identify irregularities in a timely manner.
 - <u>Recommendation</u> The financial reports submitted to the Board should periodically be compared to supporting documentation by a party independent of the reports preparation to ensure the information provided is accurate and complete.
- D. <u>Collections Received by the Department</u> For most of the programs administered by the Department, the related fees are collected at the time the participant registers for the program. However, the Department does not collect fees for swim lessons until a later date. We identified a number of fees for swim lessons which were not properly recorded and deposited.
 - <u>Recommendation</u> The Department should implement procedures to ensure all fees collected for swim lessons are properly recorded and deposited. By creating a list of participants by instructor and reconciling the amount collected for each participant to the amount paid to the instructor, the Department can ensure all collections are properly recorded.
- E. <u>Racquetball Passes</u> The Department sells punch cards for use of the racquetball court. During the period of our review, the punch cards were not controlled in a manner which allowed us to determine if all proceeds from the sale of the punch cards were properly deposited.
 - <u>Recommendation</u> The Department should implement procedures to ensure all racquetball punch cards are properly accounted for. The cards should be prenumbered and a reconciliation should be periodically performed between the number sold and the collections recorded and deposited. The reconciliation should be performed by someone independent of the custody of the punch cards and preparation of accounting information.
- F. <u>Unreported Compensation</u> The value of the housing and vehicle benefits and cell phone service were not included in the Director's and Assistant Director's Internal Revenue Service W-2 forms.
 - <u>Recommendation</u> The City should determine which benefits are taxable and implement procedures to ensure all taxable non-monetary benefits provided to all City employees are included in their W-2 forms.

Exhibits

Summary of Findings For the period July 19, 2001 through August 30, 2007

Exhibit/Table/

Description	Page Number	Amount		
Undeposited collections:				
Bus trips	Table 3	\$ 1,690.00		
Amusement and water park ticket sales	Exhibit B, Table 4	19,470.15		
Swim lessons	Table 6	14,222.50		
Youth flag football	Table 7	141.00		
Youth golf lessons	Table 8	298.00		
Blastball, junior baseball and softball	Table 9	345.00		
T-Shirt sponsors	Table 10	150.00		
Rental fees	Table 11	1,930.00		
Can and bottle deposits	Table 12	1,286.97		
Video games	Exhibit C	2,672.35		
Differences between receipt books:				
Rink and Program receipt books	Exhibit D	7,536.75		
Pool and Program receipt books	Exhibit E	2,659.92		
Program receipt books and bank	Exhibit F	13,253.43	_	
Total undeposited collections			\$ 65,656.07	
Improper disbursement	Page 23		24.37	
Total undeposited collections and improper disbursement			65,680.44	
Less: Repayment made by Ms. Cantrell	Page 8		(216.00)	
Total			\$ 65,464.44	

Undeposited Collections from Amusement and Water Park Ticket Sales For the period July 19, 2001 through August 30, 2007

	2002			2003			2004		
	Number of	Price per		Number of	-	A	Number of	Price per	
	Tickts Sold	Ticket	Amount	Tickts Sold	Ticket	Amount	Tickts Sold	Ticket	Amount
Parks:									
Adventureland	99	\$ 20.00	1,980.00	106	\$ 21.00	2,226.00	142	\$ 21.00	2,982.00
Lost Island	379	15.00	5,685.00	500	16.50	8,250.00	336	16.50	5,544.00
Noah's Ark	25	23.00	575.00	5	24.00	120.00	14	24.00	336.00
Oceans of Fun	-	-	-	-	-	-	-	-	-
Six Flags - Great America	9	34.00	306.00	15	33.00	495.00	7	32.50	227.50
Six Flags - St. Louis	10	22.50	225.00	14	26.00	364.00	3	25.75	77.25
Valley Fair	-	-	-	8	24.00	192.00	27	23.50	634.50
Worlds of Fun:									
Regular Passport	-	-	-	8	24.00	192.00	-	-	-
Junior Passport	4	12.95	51.80	-	-	-	-	-	-
Ride and Slide/Super Pass	2	41.00	82.00	3	42.00	126.00	-	-	_
Total Calculated Proceeds			\$8,904.80			11,965.00			9,801.25
Less: Recorded Collections			8,539.80			9,670.00			7,420.25
Undeposited Collections		:	\$ 365.00			2,295.00			2,381.00

	2005		2006				Total		
Number of	Price per		Number of	Price per		Number of	Price per		
Tickts Sold	Ticket	Amount	Tickts Sold	Ticket	Amount	Tickts Sold	Ticket	Amount	Amount
139	\$ 21.00	2,919.00	156	\$ 23.00	3,588.00	196	\$ 23.00	4,508.00	18,203.00
500	16.75	8,375.00	540	17.75	9,585.00	494	17.75	8,768.50	46,207.50
-	-	-	3	25.25	75.75	5	26.25	131.25	1,238.00
-	-	-	8	22.50	180.00	-	-	-	180.00
2	35.00	70.00	11	35.00	385.00	3	35.50	106.50	1,590.00
15	27.00	405.00	2	31.25	62.50	1	31.25	31.25	1,165.00
11	24.00	264.00	38	24.50	931.00	27	25.50	688.50	2,710.00
-	-	-	6	28.00	168.00	-	-	-	360.00
4	18.00	72.00	1	11.00	11.00	-	-	-	134.80
2	40.00	80.00	-		_	-	-	_	288.00
		12,185.00			14,986.25			14,234.00	72,076.30
	_	7,887.50			10,103.60			8,985.00	52,606.15
	_	4,297.50			4,882.65			5,249.00	19,470.15

Undeposited Collections from Video Games For the period July 19, 2001 through August 30, 2007

				<u> </u>		Pe	r Rececipt
]	Per Vendor	•	F	Program Rec	eipt Book	
Source	Date	Amo	ount	Receipt Number	Initials	Date	Amount
Recreation	Center:						
	02/22/05		\$ 177.25	3801	KC	02/23/05	\$ 159.65
	05/20/05		142.75	-		-	-
	07/09/05		65.25	-		-	-
	10/19/05	57.75					
	10/19/05	10.00	67.75	-		-	-
	03/02/06		200.75	5940	KC	03/02/06	181.55
	03/17/06		142.50	5968	KC	03/14/06	142.50
	05/11/06	37.50					
	05/11/06	114.50	152.00	-		-	-
	07/06/06		57.75	6300	KC	07/05/06	60.00
	09/14/06	48.00					
	09/14/06	25.50	73.50	8133	KC	09/14/06	73.50
	11/16/06	43.75					
	11/16/06	18.50	62.25	8285	KC	11/15/06	62.25
	02/21/07	149.50					
	02/21/07	85.00	234.50	8528	KC	02/21/07	148.50
	05/16/07	174.00					
	05/16/07	97.50	271.50	8775	KC	05/16/07	122.75
	07/25/07	18.50					
	07/25/07	49.00	67.50	4220	KC	07/25/07	70.00
Subtota	1	_	1,715.25				1,020.70

Book

F	Rink Receipt Book							
Receipt Number	eceipt ımber Initials		Amount	Unrecorded Collections				
^	^	^	٨	\$	17.60 *			
^	^	^	٨		142.75			
^	^	^	٨		65.25			
^	٨	^	٨		67.75 *			
^	٨	^	٨		19.20			
^	^	^	٨		-			
^	^	^	٨		152.00			
^	^	^	٨		(2.25)			
^	٨	^	٨		-			
^	٨	^	٨		-			
^	^	^	^		86.00 *			
^	٨	^	٨		148.75 *			
^	۸	^	^		(2.50)			
			_		694.55			

Undeposited Collections from Video Games For the period July 19, 2001 through August 30, 2007

						Per	Rececipt		
		Per Vendor		Pro	ogram Rec	eipt Book	ook		
				Receipt					
Source	Date	Amo	unt	Number	Initials	Date	Amount		
Skate and	Activity Cen	ter:							
	01/26/05		304.75	3709	KC	01/31/05	276.00		
	02/23/05		369.50	3829	KC	02/23/05	340.00		
	03/24/05		319.75	-	-	-	-		
	04/16/05		223.25	-	-	-	-		
	05/20/05		160.50	-	-	-	-		
	06/15/05		205.25	2245	KC	06/15/05	211.05		
	07/08/05		188.25	2478	KC	07/14/05	188.25		
	08/25/05		215.75	2701	KC	08/29/05	205.75		
	09/29/05		239.25	-	-	-	-		
	11/04/05		271.50	-	-	-	-		
	12/21/05		411.00	5754	KC	12/21/05	326.75		
	02/02/06		355.75	5895	KC	02/03/06	338.50		
	03/16/06		637.25	5984	KC	03/15/06	626.25		
	04/25/06		345.25	6066	KC	04/26/06	325.25		
	05/24/06		230.00	-	-	-	-		
	06/21/06		188.75	-	-	-	-		
	07/20/06		128.50	-	-	-	-		
	08/16/06		108.00	8081	KC	08/18/06	115.00		
	09/14/06		146.00	8159	KC	09/19/06	165.00		
	10/18/06	71.75							
	10/18/06	145.50	217.25	8242	KC	10/18/06	208.50		
	11/16/06	175.00							
	11/16/06_	114.50	289.50	8297	KC	11/15/06	274.75		
	12/13/06	34.50							
	12/13/06	111.50	146.00	8369	KC	12/18/06	149.50		

Book

	Rink Recei	pt Book		
Receipt Number	Initials	Date	Amount	Unrecorded Collections
1023	DF	01/31/05	276.00	28.75 **
3829	KC	02/23/05	340.00	29.50
1099	KC	03/23/05	325.00	(5.25) ##
-	-	-	-	223.25
-	-	-	-	160.50
2801	KC	06/15/05	211.05	(5.80)
2827	KC	07/14/05	188.25	-
2871	KC	08/29/05	205.75	10.00 ##
-	-	-	-	239.25
-	-	-	-	271.50
3027	KC	12/21/05	326.75	84.25 **
3085	KC	02/03/06	338.50	17.25
3150	DR	03/15/06	626.25	11.00
9604	KC	04/25/06	325.25	20.00
-	-	-	-	230.00
-	-	-	-	188.75
-	-	-	-	128.50
9745	KC	08/16/06	115.00	(7.00)
9786	KC	09/19/06	165.00	(19.00)
9829	KC	10/18/06	208.50	8.75
0.070	V.C	11/15/06	074.75	14.75
9879	KC	11/15/06	274.75	14.75
9932	DR	12/18/06	149.50	(3.50)

Undeposited Collections from Video Games For the period July 19, 2001 through August 30, 2007

Per Rececipt	Per	Rece	cipt
--------------	-----	------	------

		Per Vendo		D.,	D	sint Dool-	
		er venao	r		ogram Rec	етрт воок	
0	D-4-			Receipt	T !4! - 1	D-4-	A 4
Source	Date	Am	ount	Number	Initials	Date	Amount
	02/07/07	54.00					
	02/07/07	143.50	197.50	8537	KC	02/11/07	200.00
	03/07/07	119.50					
	03/07/07_	185.00	304.50	8597	KC	03/08/07	168.25
	04/18/07	129.50					
	04/18/07_	269.00	398.50	8699	KC	04/18/07	412.00
	05/31/07	113.75					
	05/31/07_	54.00	167.75	-	-	-	-
	06/28/07	32.00					
	06/28/07_	74.50	106.50	4170	KC	07/02/07	106.00
	07/25/07	144.00					
	07/25/07_	45.00	189.00	4238	KC	07/30/07	173.25
	08/23/07	155.50					
	08/23/07	4.10	159.60	4365	KC	08/30/07	111.50
Subtotal			7,224.35				4,921.55
Total			\$8,939.60			:	5,942.25

 $^{^{\}wedge}$ - Proceeds from the games at the Recreation Center are not entered into the Rink receipt book.

Initials: KC - Kari Cantrell

DF, DR, JAM - Various Department employees

^{## -} See additional information in **Exhibit D**.

^{* -} Copies of receipts are included in **Appendix 10**.

^{** -} Copies of receipts are included in **Appendix 11**.

Book

	Rink Recei	pt Book		
Receip Numbe		Date	Amount	Unrecorded Collections
8864	DR	02/11/07	200.00	(2.50)
8888	KC	03/08/07	168.25	136.25 **
8953	KC	04/18/07	412.00	(13.50)
-	-	-	-	167.75
9031	DR	07/02/07	106.00	0.50
9062	KC	07/30/07	173.25	15.75
9091	DR	08/29/07		48.10
		•	5,246.55	1,977.80
		:	5,246.55	2,672.35

Comparison of Rink Receipt Books to Program Receipt Books For the period July 19, 2001 through August 30, 2007

Per Rink Receipt Book

Date	Receipt Number	Description	Initials	Amount	Recorded Subtotal	
03/14/03	9816	IROAR (rental)	KC	\$ 350.00	Subtotai	
03/14/03	9817	Admissions	JC	372.00		
03/14/03	9817	Concessions	JC	372.00	995.60	^
					995.00	,,
08/25/03	9926	Pop machines	KC	321.70	656.70	
08/25/03	9927	Jackie Hilton	KC	335.00	656.70	
11/25/03	0865	Camden Amusement	KC	221.75	221.75	
12/10/03	0884	Camden	DR	140.75	140.75	
12/12/03	0885	Admissions	JC	240.00	217.00	
12/12/03	0886	Concessions	JC	77.00	317.00	
01/08/04	0918	Camden	KC	295.50	40= 0=	
01/08/04	0919	Pop \$	KC	201.75	497.25	
04/05/04	1040	Pop \$	KC	220.65	220.65	
05/24/04	1098	Deposit for Rental	KC	100.00		
05/26/04	1099	Concessions	KC	64.15		
05/26/04	1100	Admissions	KC	366.00	530.15	
07/02/04	1139	Mini Golf	DR	92.00	92.00	
07/02/04	1140	Admissions	JC	64.00		
07/02/04	1141	Mini Golf	JA	66.00		
07/02/04	1142	Concessions	JA	43.55	173.55	
07/06/04	1143	Pop \$	KC	143.00	143.00	
08/16/04	1182	FSB Heritage Club	KC	250.00		
08/16/04	1183	Void	-	-		
08/16/04	1184	Camden	KC	186.50	436.50	
08/30/04	0814	Mini Golf	JA	224.00		
08/30/04	0815	Concessions	JA	82.15	306.15	
10/14/04	0885	Camden	KC	271.75	271.75	
10/18/04	0892	Rental	KC	60.00	60.00	
10/29/04	0903	Rent gorilla suit	KC	20.00	20.00	
12/14/04	0962	Admissions for private party	KC	116.00	116.00	
01/03/04	0981	Walking \$	KC	53.00		
01/03/04	0982	Pop \$	KC	262.00	315.00	
03/21/05	1098	Pop \$	KC	304.00	#	
03/23/05	1099	Camden	KC	325.00	# 629.00	
04/18/05	1149	Pop \$	KC	232.90	232.90	
07/29/05	2840	Concessions	KC	128.25	128.25	
07/28/05	2841	Mini Golf	AM	112.00		
07/29/05	2842	Admission from skating	AM	176.00		
07/29/05	2843	Mini Golf	AM	40.00		

Per	Program R	Receipt Bo	ook		
Date	Receipt Number	Initials	Amount	Undeposited Collections	
			_		
03/17/03	3495	KC	995.60	100.00	
-	-	-	-	656.70	*
-	2042		-	221.75	*
12/19/03	2115	KC	100.75	40.00	
12/19/03	2116	KC	297.00	20.00	
-	_	-	-	497.25	
_	-	-	-	220.65	
05/31/04	2708	KC	430.15	100.00	*
-	_	_	_	92.00	
07/13/04	2993	KC	160.55	13.00	
_	-	-	-	143.00	
-	-	-	-	436.50	
-	-	-	-	306.15	
-	-	-	-	271.75	
_	-	-	-	60.00	
_	-	-	-	20.00	
-	_	_	_	116.00	
-	-	-	-	315.00	*,#
_	_	-	_	629.00	*
_	_	_	_	232.90	
_	-	-	-	128.25	

Comparison of Rink Receipt Books to Program Receipt Books For the period July 19, 2001 through August 30, 2007

Per Rink Receipt Book

Date	Receipt Number	Description	Initials	Amount	Recorded Subtotal
07/29/05	2844	Concessions	AM	55.35	383.35
08/29/05	2870	Pop \$	KC	181.00	000.00
08/29/05	2871	Camden \$	KC	205.75	386.75
10/19/05	2940	Spec Pop Dance	KC .	100.00	100.00
12/05/05	3000	Donation Donation	KC	100.00	100.00
03/16/06	3151	Spec Pop Dance	KC .	92.00	92.00
03/28/06	3168	Reception plus Deposit	KC	240.00	52. 00
03/31/06	3169	Walking donations	DR	26.00	
03/31/06	3170	Party	DR	160.00	
03/31/06	3171	Admissions	JC	360.00	
03/31/06	3172	Concessions	JC	83.85	869.85
12/07/06	9907	Tot Lot	KC	75.00	75.00
01/08/07	8810	Happy Time	KC	75.00	
01/11/07	8811	Camden	KC	201.00	
01/11/07	8812	Diane Landrus	KC	100.00	376.00
01/xx/07	8833	Remainder of wedding	KC .	400.00	400.00
01/26/07	8834	Admissions	JA -	506.00	
01/26/07	8835	Walking donations	JA	21.60	
01/26/07	8836	Concessions	JA	155.10	682.70
01/27/07	8837	Tot lot party	KH	75.00	
01/27/07	8838	Skate Party	JA	100.00	
01/27/07	8839	Admissions	JA	288.00	
01/27/07	8840	Concessions	JA	100.05	563.05
02/22/07	8872	Tama concessions	KC	262.65	262.65
03/14/07	8899	Spec Pop Dance	KC	92.00	
03/14/07	8900	Spec Pop Dance	KC	114.00	206.00
03/17/07	8908	2 day rental	KH	400.00	
03/17/07	8909	Concessions	KH	124.60	524.60
Total			-	\$ 11,625.90	11,525.90

^{^ -} Subtotal recorded in receipt book is \$100.00 less than the actual total of receipt numbers 9816, 9817 and 9818. The \$100.00 variance has been included in the undeposited collections.

Initials: KC - Kari Cantrell

AM, DR, JC, JA, KH - Various Department employees

^{# -} Amount agrees with amount deposited to Ms. Cantrell's personal bank account. **Appendix 13** includes copies of the bank documents.

^{* -} Copies of receipts are included in **Appendix 12**.

Per Program Receipt Book	Per Program Receipt Bo	ok
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1 (1	I Togram I	cccipt be	AUK	
Date	Receipt Number	Initials	Amount	Undeposited Collections
-	-	-	-	383.35
08/30/05	2701	KC	336.75	50.00
-	-	-	_	100.00
-	_	_	-	100.00
-	-	-	-	92.00
_	_	-	-	869.85
-	-	-	-	75.00
01/16/07	8444	KC	326.00	50.00
-	-	-	-	400.00 *
01/00/07	0.470	1/0	604.70	70.00
01/30/07	8479	KC	604.70	78.00
01/30/07	8480	KC	513.05	50.00
-	-	-	-	262.65
-	-	-	-	206.00
03/20/07	8607	KC	324.60	200.00 *
		•	4,089.15	7,536.75
		;		

Comparison of Pool Receipt Books to Program Receipt Books For the period July 19, 2001 through August 30, 2007

Per Pool Rec	eipt Book		(A)	Per Pr		ogram Receipt Book		
Receipt Numbers	Recorded	Correct	Undeposited Collections	Doto	Receipt Number	Imitio1-	A	
# #	Subtotal	Subtotal	Collections	Date	Number	initials	Amount	
2609 - 2616	\$ 509.25	509.25	-	05/22/03	3828	KC	\$ 404.25	
2772 - 2781	889.30	915.80	26.50	06/13/03	3938	KC	889.30	
7717 - 7723	225.05	276.80	51.75	07/16/03	1404	KC	225.05	
7745 - 7754 ^	664.10	717.10	53.00	07/22/03	1439	KC	664.10	
7777 - 7781	370.80	396.55	25.75	07/31/03	1514	KC	370.80	
7951 - 7962	939.75	1,023.75	84.00	05/06/04	2622	KC	939.75	
7963 - 2423	4,189.50	4,441.50	252.00	05/14/04	2655	KC	4,189.50	
2585 - 2607	2,022.65	2,022.65	-	06/18/04	2792	KC	1,997.15	
2024 - 2025	-	213.80	213.80	-	-	_	_	
2101 - 2119	1,538.25	1,538.25	-	04/25/05	3967	KC	1,454.25	
2155 - 2163	651.00	651.00	-	05/11/05	2048	KC	614.25	
2164 - 2189	2,021.25	2,020.75	(0.50)	05/13/05	2053	KC	1,937.25	
2224 - 2232	682.50	682.50	-	05/27/05	2086	KC	598.50	
2253 - 2254	1,469.10	1,534.52	65.42	05/31/05	2108	KC	1,469.10	
3381 - 3382	1,028.05	1,028.05	-	07/27/05	2492	KC	985.05	
3487 - 3575	6,305.40	6,389.40	84.00	04/28/06	6065	KC	6,305.40	
9429 - 9430	1,337.50	1,392.94	55.44	06/15/06	6204	KC	1,337.50	
9438 - 9439	1,138.65	1,180.94	42.29	06/15/06	6205	KC	1,138.65	
9474 - 9475	1,277.25	1,334.01	56.76	06/15/06	6208	KC	1,277.25	
9490	1,841.75	1,929.05	87.30	06/15/06	6209	KC	1,841.75	
9495	1,425.75	1,489.95	64.20	06/15/06	6210	KC	1,426.75	
9537 - 9538	1,088.15	1,088.15	-	06/26/06	6250	KC	1,067.15	
9561 - 9562	737.40	758.15	20.75	06/26/06	6253	KC	652.20	
9572 - 9573	561.45	561.45	-	06/26/06	6255	KC	529.45	
9584 - 9585	668.80	691.66	22.86	06/26/06	6257	KC	672.45	
9595 - 9596	678.30	700.80	22.50	06/30/06	6282	KC	678.30	
7609 - 7610	588.50	588.50	-	07/14/06	6324	KC	552.50	
7618 - 7619	583.05	625.05	42.00	07/14/06	6327	KC	583.05	
7634 - 7635	1,123.70	1,163.70	40.00	07/21/06	6354	KC	1,123.70	

(B) Additional Undeposited Collections	(A+B) Total Undeposited Collections
105.00	105.00
-	26.50
-	51.75
-	53.00
-	25.75
-	84.00
-	252.00
25.50	25.50
-	213.80
84.00	84.00
36.75	36.75
84.00	83.50
84.00	84.00
-	65.42
43.00	43.00
-	84.00
-	55.44
-	42.29
-	56.76
-	87.30
(1.00)	63.20
21.00	21.00
85.20	105.95
32.00	32.00
(3.65)	19.21
-	22.50
36.00	36.00
-	42.00
-	40.00

Comparison of Pool Receipt Books to Program Receipt Books For the period July 19, 2001 through August 30, 2007

Per Pool Rec	eipt Book		(A)	Per Program Receipt Book			Book
Receipt	Recorded	Correct	Undeposited		Receipt		
Numbers	Subtotal	Subtotal	Collections	Date	Number	Initials	Amount
7664 - 7665	661.80	661.80	-	07/27/06	6380	KC	641.80
7712 - 7713	163.35	266.35	103.00	08/29/06	8087	KC	163.35
7719 - 7724	-	150.00	150.00	-	-	-	-
7803 - 7810	643.75	643.75	-	04/25/07	8685	KC	590.75
7868 - 7886	1,593.75	1,688.75	95.00	05/16/07	8774	KC	1,593.75
7887 - 7919	2,521.00	2,616.00	95.00	05/18/07	8784	KC	2,521.00
7949 - 7958	876.00	876.00	-	05/25/07	4006	KC	828.00
5383 - 5390	1,132.90	1,174.10	41.20	06/27/07	4122	KC	1,126.10
5484 - 5487	556.80	589.05	32.25	08/17/07	4304	KC	556.80
5504 - 5505	327.95	374.00	46.05	08/17/07	4312	KC	327.95
5512 //	_	28.00	28.00	-	-	-	-
Total	\$45,033.50	46,933.82	1,900.32			·	44,273.90

^{## -} Receipt books are not available prior to August 14, 2002.

^{^ -} Receipt number 7747 was not included in the receipt book. The receipt book contains a note the receipt was voided and accidentally torn out. We are unable to determine the amount for which the receipts was originally issued.

^{// -} Receipt was not included in the batched subtotals preceeding or succeeding it.

(B) Additional Undeposited Collections	(A+B) Total Undeposited Collections
20.00	20.00
-	103.00
-	150.00
53.00	53.00
-	95.00
-	95.00
48.00	48.00
6.80	48.00
-	32.25
-	46.05
	28.00
759.60	2,659.92

gram Receipt	Books		(A)	Per Bank	Statements
Excluded Receipts*	Recorded Subtotal	Correct Subtotal	Undeposited Collections	Date	Amount Deposited
-	\$ 220.30	220.30	-	-	-
-	127.00	127.00	_	-	-
-	5,271.00	5,311.00	40.00	05/13/03	5,311.00
-	981.95	1,081.95	100.00	07/09/03	981.95
1335 - 1341	2,833.15	2,899.15	66.00	07/14/03	2,833.15
-	1,190.00	1,249.50	59.50	07/16/03	1,190.00
1403 - 1408	606.25	655.75	49.50	07/18/03	606.25
-	1,658.00	1,757.00	99.00	07/28/03	1,658.00
1732 - 1735	625.90	725.90	100.00	08/26/03	625.90
-	58,150.35	58,238.35	88.00	09/12/03	58,150.35
-	1,546.77	1,702.12	155.35	09/22/03	1,546.77
-	5,210.00	5,235.00	25.00	09/24/03	5,210.00
1837 - 1844	217.45	432.67	215.22	09/26/03	217.45
-	1,915.00	1,940.00	25.00	09/29/03	1,915.00
-	1,156.75	1,206.75	50.00	10/14/03	1,156.75
1955 - 1958	702.34	747.34	45.00	10/29/03	702.34
1970 - 1972	723.00	740.00	17.00	10/31/03	722.00
-	370.00	451.00	81.00	11/03/03	370.00
-	645.50	734.75	89.25	11/05/03	645.50
-	407.00	507.00	100.00	11/07/03	407.00
-	540.00	593.50	53.50	11/13/03	540.00
2036 - 2038	160.00	236.00	76.00	11/26/03	160.00
-	55,814.75	55,896.75	82.00	12/03/03	55,814.75
-	2,896.00	2,940.00	44.00	12/16/03	2,896.00
2114 - 2118	990.00	1,050.00	60.00	12/22/03	990.00
-	840.25	1,080.25	240.00	01/08/04	840.25
2192 -	3,581.84	3,995.84	414.00	01/13/04	3,581.84
-	758.50	797.50	39.00	01/20/04	758.50
2224 - 2232	449.00	469.00	20.00	01/26/04	449.00
-	1,502.72	1,718.72	216.00	01/30/04	1,502.72
-	283.00	333.00	50.00	02/02/04	283.00
-	464.00	530.00	66.00	02/04/04	464.00
-	264.00	417.00	153.00	02/09/04	264.00
2365 - 2368	545.40	586.40	41.00	02/27/04	545.40
	Excluded Receipts*	Receipts* Subtotal - \$ 220.30 - 127.00 - 5,271.00 - 981.95 1335 - 1341 2,833.15 - 1,190.00 1403 - 1408 606.25 - 1,658.00 1732 - 1735 625.90 1732 - 1735 625.90 1732 - 1844 217.45 - 1,546.77 - 1,915.00 1837 - 1844 217.45 - 1,915.00 1837 - 1958 702.34 1970 - 1972 723.00 1975 - 1958 702.34 1970 - 1972 723.00 2036 - 2038 160.00 2036 - 2038 160.00 2036 - 2038 160.00 2114 - 2118 990.00 2114 - 2118 990.00 21224 - 2232 449.00 2224 - 2232 449.00 283.00 464.00 2645.00	Excluded Receipts** Recorded Subtotal Correct Subtotal - \$ 220.30 220.30 - 127.00 127.00 - 5,271.00 5,311.00 - 981.95 1,081.95 1335 - 1341 2,833.15 2,899.15 - 1,190.00 1,249.50 1403 - 1408 606.25 655.75 - 1,658.00 1,757.00 1732 - 1735 625.90 725.90 1732 - 1735 625.90 725.90 1732 - 1735 625.90 725.90 1732 - 1735 625.90 725.90 1732 - 1735 625.90 725.90 1837 - 1844 217.45 432.67 1,915.03 1,940.00 1,940.00 1837 - 1844 217.45 432.67 1,915.07 1,940.00 1,940.00 1955 - 1958 702.34 747.34 1970 - 1972 723.00 740.00 - 645.50 734.75 - 407.00<	Excluded Receipts** Recorded Subtotal Correct Subtotal Undeposited Collections - \$ 220.30 220.30 - - 127.00 127.00 - - 5,271.00 5,311.00 40.00 - 981.95 1,081.95 100.00 1335 - 1341 2,833.15 2,899.15 66.00 - 1,190.00 1,249.50 59.50 1403 - 1408 606.25 655.75 49.50 - 1,658.00 1,757.00 99.00 1732 - 1735 625.90 725.90 100.00 - 1,546.77 1,702.12 155.35 - 5,210.00 5,235.00 25.00 1837 - 1844 217.45 432.67 215.22 - 1,915.00 1,940.00 25.00 1955 - 1958 702.34 747.34 45.00 1970 - 1972 723.00 740.00 17.00 - 645.50 734.75 89.25 - 407.00	Excluded Receipts* Recorded Subtotal Correct Subtotal Undeposited Collections Date - \$ 220.30 - - - 127.00 127.00 - - - 5.271.00 5.311.00 40.00 05/13/03 - 981.95 1,081.95 100.00 07/09/03 1335 - 1341 2,833.15 2,899.15 66.00 07/14/03 - 1,190.00 1,249.50 59.50 07/16/03 1403 - 1408 606.25 655.75 49.50 07/18/03 - 1,658.00 1,757.00 99.00 07/28/03 1732 - 1735 625.90 725.90 100.00 08/26/03 - 58,150.35 58,238.35 88.00 09/12/03 - 52,10.00 5,235.00 25.00 09/24/03 1837 - 1844 217.45 432.67 215.22 09/26/03 1837 - 1958 702.34 747.34 45.00 10/14/03 1955 - 1958 702.34

(B) Additional Undeposited Collections	(A+B) Total Undeposited Collections
220.30	220.30
127.00	127.00
(40.00)	-
-	100.00
-	66.00
-	59.50
-	49.50
-	99.00
-	100.00
-	88.00
-	155.35
-	25.00
-	215.22
-	25.00
-	50.00
-	45.00
1.00	18.00
-	81.00
-	89.25
-	100.00
-	53.50
-	76.00
-	82.00
-	44.00
-	60.00
-	240.00
-	414.00
-	39.00
-	20.00
-	216.00
-	50.00
-	66.00
-	153.00
-	41.00

Per Program Receipt Books			(A)	Per Bank Statements		
Receipt Numbers	Excluded Receipts*	Recorded Subtotal	Correct Subtotal	Undeposited Collections	Date	Amount Deposited
2377 - 2386	-	1,761.50	1,781.50	20.00	03/02/04	1,761.50
2387 - 2399	-	2,547.00	2,597.00	50.00	03/03/04	2,547.00
2419 - 2426	-	1,085.30	1,099.30	14.00	03/10/04	1,085.30
2482 - 2491	-	360.00	428.00	68.00	03/31/07	360.00
2642 - 2660	-	13,175.50	13,361.50	186.00	05/14/04	13,261.50
2677 - 2682	-	975.00	1,021.00	46.00	05/24/04	975.00
2722 - 2734	-	1,703.25	1,784.25	81.00	06/02/04	1,703.25
2738 - 2742	-	2,209.30	2,309.30	100.00	06/08/04	2,209.30
2763 - 2786	-	1,465.77	1,615.77	150.00	06/21/04	1,465.77
2829 - 2854	2839 - 2851	2,192.90	2,242.90	50.00	06/28/04	2,192.90
2855 - 2894	2871 - 2882	4,389.00	4,472.00	83.00	06/30/04	4,389.00
2896 - 2920	-	1,715.45	1,989.81	274.36	07/02/04	1,715.45
2948 - 2952	-	949.95	1,083.95	134.00	07/09/04	408.95
2993	-	160.55	163.55	3.00	-	-
3099 - 3109	-	678.00	758.00	80.00	07/29/04	678.00
3139 - 3158	-	1,201.00	1,205.00	4.00	08/03/04	1,201.00
3159 - 3175	-	782.50	815.50	33.00	08/05/04	782.50
3246 - 3253	-	594.65	654.65	60.00	08/20/04	594.65
3290 - 3293	-	146.00	198.00	52.00	08/27/04	146.00
3317	-	226.90	266.90	40.00	08/30/04	226.90
3332 - 3342	-	294.00	314.00	20.00	09/08/04	294.00
3366	-	2,471.00	2,477.00	6.00	09/20/04	2,471.00
3399 - 3404	-	955.00	1,148.00	193.00	10/04/04	955.00
3409 - 3433	-	1,400.50	1,430.50	30.00	10/08/04	1,400.50
3434 - 3444	-	1,096.00	1,146.00	50.00	10/12/04	1,096.00
3475	-	555.40	556.40	1.00	10/25/04	555.40
3487 - 3499	-	436.00	518.00	82.00	11/03/04	436.00
3500 - 3511	-	882.50	912.50	30.00	11/08/04	882.50
3512 - 3525	-	1,290.30	1,356.30	66.00	11/15/04	1,290.30
3575 - 3580	-	31,251.54	31,281.04	29.50	12/10/04	31,251.54
3638 - 3642	-	311.00	386.00	75.00	01/14/05	311.00
3664 - 3671	-	337.77	377.77	40.00	01/25/05	337.77
3672 - 3678	-	744.00	764.00	20.00	01/27/05	744.00
3688 - 3691	-	432.00	453.00	21.00	01/31/05	432.00
3711 - 3728	-	512.00	546.00	34.00	02/02/05	512.00

(B) Additional	(A+B) Total
Undeposited	Undeposited
Collections	Collections
	20.00
-	50.00
-	14.00
-	68.00
(86.00)	100.00
-	46.00
-	81.00
-	100.00
-	150.00
-	50.00
-	83.00
-	274.36
541.00	675.00
160.55	163.55
-	80.00
-	4.00
-	33.00
-	60.00
-	52.00
-	40.00
-	20.00
-	6.00
-	193.00
-	30.00
-	50.00
-	1.00
-	82.00
-	30.00
-	66.00
-	29.50
-	75.00
-	40.00
-	20.00
-	21.00
-	34.00

Per Program Receipt Books			(A)	Per Bank Statements		
Receipt Numbers	Excluded Receipts*	Recorded Subtotal	Correct Subtotal	Undeposited Collections	Date	Amount Deposited
3738 - 3742	-	690.00	740.00	50.00	02/08/05	690.00
3743 - 3764	-	2,236.35	2,366.35	130.00	02/14/05	2,236.35
3849 - 3858	-	1,048.25	1,068.25	20.00	03/08/05	1,048.25
3912	-	182.00	182.00	-	-	-
2017 - 2030	-	3,695.65	3,795.65	100.00	05/06/05	3,695.65
2119 - 2133	-	7,955.45	8,025.45	70.00	06/03/05	7,955.45
2149 - 2150	-	314.00	314.00	-	-	-
2237 - 2259	2239 - 2250	531.00	531.00	-	06/30/05	531.00
2260 - 2303	2270 - 2297	1,193.90	1,181.90	(12.00)	06/30/05	1,193.90
2312 - 2329	-	1,386.25	1,406.25	20.00	07/05/05	1,386.25
2330 - 2347	-	1,660.00	1,710.00	50.00	07/07/05	1,660.00
2348 - 2364	-	1,901.25	1,902.50	1.25	07/08/05	716.25
2397 - 2416	-	23,843.88	23,937.88	94.00	07/18/05	23,843.88
2585 - 2604	-	1,278.00	1,330.00	52.00	08/05/05	1,278.00
2673 - 2675	-	446.40	636.40	190.00	08/25/05	446.40
2709 - 2714	-	6,126.37	6,207.37	81.00	09/02/05	6,126.37
2745 - 2768	2746 - 2759	338.50	513.50	175.00	09/30/07	328.50
2770 - 2786	-	1,999.60	2,089.60	90.00	10/05/05	1,999.60
5617 - 5628	-	987.50	1,002.50	15.00	10/12/05	987.50
5629 - 5634	-	22,951.83	23,006.83	55.00	10/14/05	22,951.83
5661 - 5676	-	457.00	477.00	20.00	11/04/05	457.00
5689	-	305.00	305.00	-	-	-
5715 - 5718	-	421.00	421.00	-	-	-
5756	-	310.00	310.00	-	-	-
5891 - 5909	5895 - 5901	1,531.45	1,671.45	140.00	02/21/06	1,531.45
5969 - 5970	-	753.00	753.00	-	03/17/06	582.00
6025 - 6044	6030 - 6036	291.50	351.50	60.00	04/17/06	291.50
6068 - 6087	-	1,847.80	1,897.80	50.00	05/04/06	1,847.80
6088 - 6101	-	3,519.20	3,845.30	326.10	05/05/06	3,519.20
6115 - 6123	-	537.60	549.60	12.00	05/19/06	537.60
6236 - 6242	-	2,828.95	3,028.95	200.00	06/27/06	2,828.95
8150 - 8165	8152 - 8161	1,804.50	1,867.50	63.00	09/29/06	1,804.50
8451 - 8460	-	671.00	721.00	50.00	01/22/07	671.00
8461 - 8470	-	500.04	500.04	-	01/29/07	450.04
8471 - 8486	8475 - 8482	295.50	393.50	98.00	01/31/07	295.50

(B) Additional Undeposited Collections	(A+B) Total Undeposited Collections
-	50.00
-	130.00
-	20.00
182.00	182.00
-	100.00
-	70.00
314.00 ^	314.00
-	-
-	(12.00)
-	20.00
-	50.00
1,185.00 ^	1,186.25
-	94.00
-	52.00
-	190.00
-	81.00
10.00	185.00
-	90.00
-	15.00
-	55.00
-	20.00
305.00 ^	305.00
421.00	421.00
310.00 ^	310.00
171.00	140.00
171.00	171.00
-	60.00
-	50.00
-	326.10 12.00
-	200.00
-	63.00
_	50.00
50.00	50.00
-	98.00
	20.00

Per Program Receipt Books			(A)	Per Bank	Statements	
Receipt	Excluded	Recorded	Correct	Undeposited		Amount
Numbers	Receipts*	Subtotal	Subtotal	Collections	Date	Deposited
8480	-	513.05	513.05	-	01/29/07	563.05
8512 - 8516	-	331.00	361.00	30.00	02/15/07	331.00
8517 - 8524	-	510.00	579.00	69.00	02/20/07	510.00
8583 - 8588	-	26,290.96	26,490.96	200.00	03/12/07	26,290.96
8589 - 8602	8593 - 8601	487.25	508.25	21.00	03/20/07	487.25
8616 - 8629	8618 - 8621	502.68	682.53	179.85	03/30/07	502.68
8648 - 8655	-	2,949.00	2,949.00	-	04/10/07	2,931.00
8688	-	165.90	165.90	-	-	-
8690	-	255.50	255.50	-	-	-
8691	-	44.00	44.00	-	-	-
8748 - 8756	-	2,336.00	2,346.00	10.00	05/10/07	2,336.00
8767 - 8775	-	3,179.50	3,249.50	70.00	05/16/07	3,179.50
4122	-	1,126.10	1,132.90	6.80	06/27/07	1,126.10
4124	-	516.00	516.00	-	-	-
4125	-	460.00	460.00		-	<u>-</u>
Total		\$371,442.36	379,414.54	7,972.18		366,161.11

^{* -} Excluded receipts were batched separately from the rest of the receipt range shown. These receipts were traced to a separate bank deposit.

^{^ -} Amount agrees with the amount deposited to Ms. Cantrell's personal bank account. **Appendix 13** includes copies of the bank documents.

(B) Additional	(A+B) Total
Undeposited	Undeposited
Collections	Collections
(50.00)	(50.00)
-	30.00
-	69.00
-	200.00
-	21.00
-	179.85
18.00	18.00
165.90	165.90
255.50	255.50
44.00	44.00
-	10.00
-	70.00
-	6.80
516.00	516.00
460.00	460.00
5,281.25	13,253.43

Certain Cash Deposits to Kari Cantrell's Personal Bank Accounts For the period July 19, 2001 through August 30, 2007

Deposit Date	Cash Deposit				
**	_				
01/03/05	\$ 315.00	#			
01/04/05	315.00				
03/21/05	304.00	#			
03/24/05	325.00	#			
04/13/05	115.00				
04/15/05	100.00				
06/10/05	314.00	^			
06/13/05	400.00				
07/08/05	1,185.00	^			
08/11/05	150.00				
08/15/05	180.00				
09/15/05	200.00				
11/03/05	305.00	^			
12/30/05	310.00	^			
09/19/06	1,000.00				
09/29/06	200.00				
01/29/07	400.00				
06/04/07	300.00				
06/05/07	300.00				
06/13/07	20.00				
06/15/07	35.00				
07/23/07	200.00				
08/06/07	200.00				
08/06/07	500.00				
09/07/07	142.68				
10/02/07	500.00				
Total	\$8,315.68				

^{** -} Information prior to December 14, 2004 is not readily available.

^{# -} Undeposited collection for the same amount is included in **Exhibit D**.

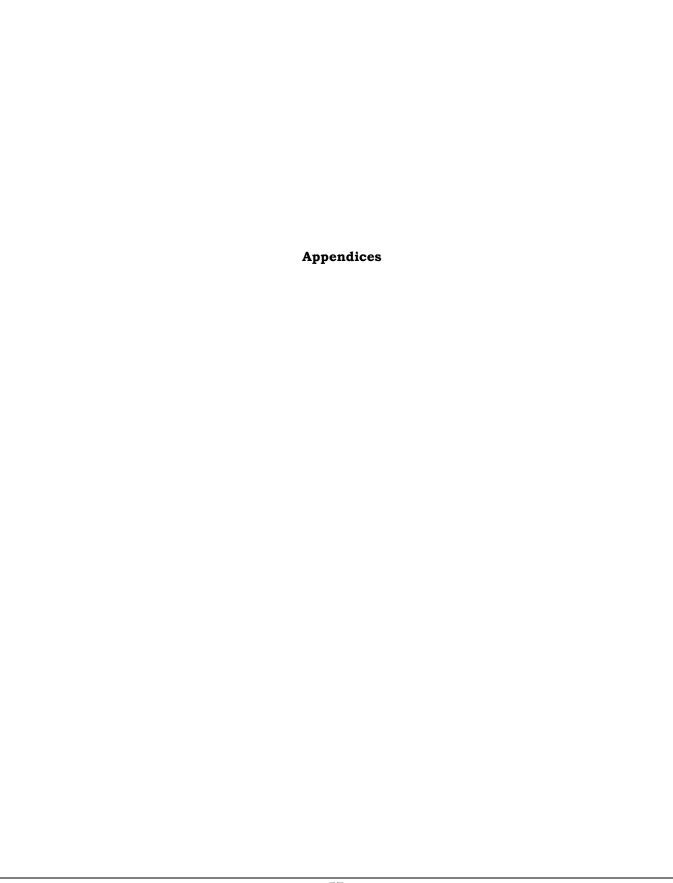
 $^{^{\}wedge}$ - Undeposited collection for the same amount is included in Exhibit~F.

Staff

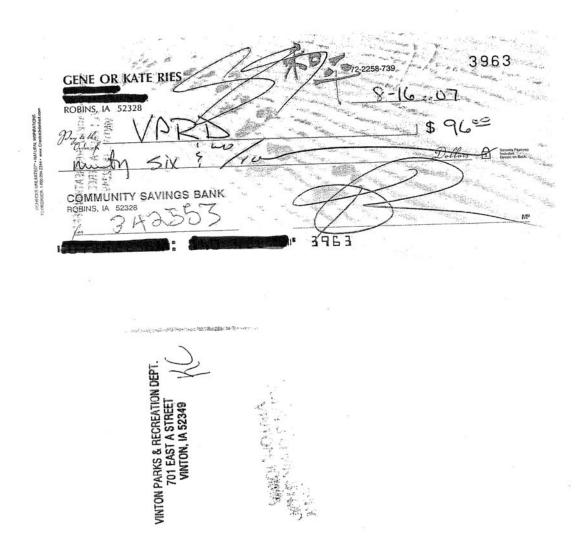
This special investigation was performed by:

Annette K. Campbell, CPA, Director John G. Vanis, Senior Auditor Melissa J. Knoll-Speer, Staff Auditor

> Tamera & Kuscan Tamera S. Kusian, CPA Deputy Auditor of State



Copies of Checks Redeemed at Local Convenience Store



Copies of Checks Redeemed at Local Convenience Store

KELLY K. KLAHN CHICAGO, IL 60618			2-250/710 7010081713 DATE 8	0/04	1400
PAYTO-VPRI THE ORDER OF WALLANDES CORUS) and two	ents del	llut for	\$ 12 DOLL	ARS 1 Security Featurests reduced for Basis.
Memo O O S CHICAGO, IL	BANK	B11 11	100	Cal	MP SPECIALTY GRAV
	AN STATE				
est of a topology, established the month	p.a -		d.		
ATION DEPT.					
NTON PARKS & RECREATION DEPT 701 EAST A STREET VINTON, IA 52349	4 2	i.	ii.		
PA NOTI	* 6				

Copies of Receipts and Check for Chicago Cubs Tickets

- 2	_	10% 1000
Prept.	o 0	RECEIPT DATE 3-22-07 NO. 8613 RECEIVED FROM BUTTONGIAS
Schelatifon Dept	Vinton, IA 52349	Deventy and notice Dollars \$ 90.00
	Vinto	AMT. OF ACCOUNT HOW PAID AMT. OF ACCOUNT CASH AMT. PAID CHECK BALANCE DUE MONEY ORDER BY
		BALANCE DUE MONEY ORDER BY
Z American	Par Or	REGIONS A BANK BANK 140.00 \$140.00 \$140.00 \$140.00
PS Eatling Dept.	Vinton, IA 52349	RECEIPT RECEIVED FROM COVY FOSS ADDRESS ADDRESS FOR COVY FOSS DOLLARS \$ 200.00 TO ACCOUNT ACCOUNT ACCOUNT AMT. PAID CHECK BALANCE DUE MONEY ORDER BY KC

Copies of Summary of Ticket Activity and Check to Iowa Parks and Recreation Association

2007-2008 Budget Year

	Ticket Sales Progra	am			
Date	Item/Description		Check/Reciept #	Expenditure	Revenue
		Budgeted		\$9,500.00	\$10,000.00
July		3		40,000.00	Ψ10,000.00
2	Craig Walker - lost island		4135		\$17.75
2	Heidi Kirchner - adventureland		4137		\$69.00
2	Vicky Schwenker - noahs ark		4141		\$78.75
2	Haisman - valley fair		4142		\$153.00
2 3 5	Knaap - adventureland		4145		\$69.00
	Tickets Sold		4148		\$395.75
6	Aldridge - adventureland		4155		\$23.00
7	Ron Neve - adventureland		4157		\$46.00
11	Tickets Sold		4168		\$337.25
16	Tickets Sold		4175		\$379.25
16	Tickets Sold		4179		\$184.50
17	Tickets Sold		4183		\$35.00
19	Tickets Sold		4205		\$135.25
11	Adventureland - ticket sales		18385	\$748.00	Ψ100.20
11	IPRA - ticket sales		18404	\$1,643.50	
20	Tickets Sold		4209	ψ1,040.00	\$53.50
24	Tickets Sold		4216		\$106.50
26	Tickets Sold		4222		\$671.75
27	Sandy Hamilton - six flags		4225		\$106.50
30	Tickets Sold		4231		\$100.50
		July	1201	\$2,391.50	\$2,963.75
August		,		\$2,391.50	\$2,963.75
1	Tickets Sold		4258	Ψ2,091.00	\$618.50
2	Tickets Sold		4259		
3	Tickets Sold		4261		\$367.00
3	Tickets Sold		4265		\$230.75 \$124.25
8	Adventureland - ticket sales		18437	\$1,606.00	\$124.25
8	IPRA - ticket sales		18453	\$2,750.25	
7	Tickets Sold		4268	Ψ2,730.23	¢204.75
9	Tickets Sold		4272		\$321.75
9	Tickets Sold		4276		\$388.00
13	Tickets Sold		4285		\$993.50
15	Tickets Sold		4294		\$319.50
17	Tickets Sold		4302		\$614.75
28	Horst - tickets sales		4344		\$329.25
	_	August	4044	TA 256 25	\$92.00
		, lagast		\$4,356.25	\$4,399.25
				\$6.747.75	\$7.363.00

Copies of Summary of Ticket Activity and Check to Iowa Parks and Recreation Association

-	VINTON PARKS AND RECREATION FAST A STREET PH (319) 472-41 VINTON, IA 12349	154	153
	PAY 10 THE TPRA	DATE 8-8-07 33.54	. 1
	thirty seven hundred fifty (US bank.	and 25/100 00LLARS &	
	FOR CONEAGO MENT + Wet Sales	»'0000 3 7 50	25,5
1	18453 Aug. 20	3,750.25); E

Copies of Financial Transactions Listings and Check for Insurance

2007-2008	Budget	Year
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Date	Liability Insurance Item/Description		Check/Reciept #	Expenditure
August	2	Budgeted		\$8,500.00
8	Wilson Hite Ins - changes		18475	\$1,519.00
		August		\$1,519.00
				\$1.519.00

Copies of Financial Transactions Listings and Check for Insurance

2007-2008 Budget Year

Workmen's Comp Insurance

	trement o comp moura	1100		
Date	Item/Description		Check/Reciept #	Expenditure
August		Budgeted		\$12,188.00
8	Wilson Hite Ins - changes		18475	\$1,797.00
		August		\$1,797.00
				\$1.797.00

Copies of Financial Transactions Listings and Check for Insurance

VINTON PARKS AND RECREATION DEPT. TO LAST A STREET PH. (310) 472-4164 VINTON, IA 52349 DATE 8-8-07 SI-54-730 PAYOR DO LARS & SI-54-730 TO HOLD TO LARS & SI-54-730 TO HOLD TO LARS & SI-54-730 FOR SI-54-730 FOR SI-54-730 DATE 8-8-07 SI-54-730 FOR SI-54-730 DOLLARS & SI-54-730 DOLLARS & SI-54-730 FOR SI-54-730 DOLLARS &
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18475

Aug. 16

2,316.00

Copies of Youth Football Report Summaries

VINTON PARKS & RECREATION DEPT PROGRAM RE-CAP

Report Date	October 10, 2006		
Program	Youth Flag Football		
Dates Held	Tues, Thurs & Sat in September		
Instructor/Supervisor	Doug Foley	Cory Foss	
	Scott Meyer	Blake Hanson	
	Garrett Marlow		
Financial			
Revenues			
1	Participant Fees & Mouthguards	\$1,142.00	
2	3/4 graders 36 & 5/6 graders 29	-	
3	Shirt Sponsorships	\$300.00	
4			
5			
6			
7			
8		-	
9			
10			64 440 00
		Total Revenues	\$1,442.00
Expenditures	40 00 00 00 00 V		
1	Iowa Spts Supply - ftballs & mouth guards	\$77.30	
2	Scott Meyer - instructor	\$100.00	
3	Garrett Marlow - instructor	\$124.00	
4	Blake Hanson - instructor	\$40.00	
5	Alco - prizes	\$64.37	
6	Tharp Design - shirts	\$362.50	
7	Cory Foss - instructor	\$40.00	
8			
9			
10			#000 47
		Total Expenditures	\$808.17
		Total Net Profit / Loss	\$633.83
Decarem Highlighte/	Concerns or Reccomendations		
Program riiginigitis/	John Strategorian Carlotte		

Copies of Youth Football Report Summaries

2006-2007 Budget Year

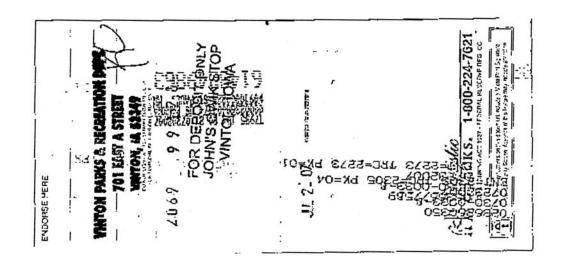
	Youth Flag Football	a. 1/2		Revenue
Date	Item/Description	Check/Reciept #	Expenditure \$350.00	\$850.00
	Budge	eted	\$350.00	φ050.00
Sept	T	0105		\$75.00
1	Roy's Grocery - sponsorship for shirts	8105		\$614.00
5	Fees	8107		\$346.00
7	Fees	8117		\$19.00
8	Becky Shaw - fees	8120		
8	Jennifer Slouha - fees	8121		\$15.00
13	John's Qwik Stop - sponsorship for shirts	8131		\$75.00
13	Iowa Sports Supply - footballs & mouth guards	17986	\$77.30	
13	Tharp Design - shirts	17999	\$362.50	
	Junge Ford - sponsorship for shirts	8136		\$75.00
15	US Bank - shirt sponsorship	8139		\$75.00
18	Septer	mber	\$439.80	\$1,294.00
0.1	33511		\$439.80	\$1,294.00
Oct	Ocatt Mayor instructor	18008	\$100.00	
4	Scott Meyer - instructor	18009	\$124.00	
4	Garrett Marlow - instructor	18010	\$40.00	
4	Blake Hanson - instructor	18011	\$40.00	
4	Cory Foss - instructor	18014	\$64.37	
11	Alco - prizes		\$46.00	
11	Central Iowa Distributing - field paint	18018		
	Oc	tober	\$414.37	
			\$854.17	

Copies of Checks for Rental Fees

SE CEDAR RAPIDS, IA 52402-5149	1163 Nov/5,2005 33-60/30 8323
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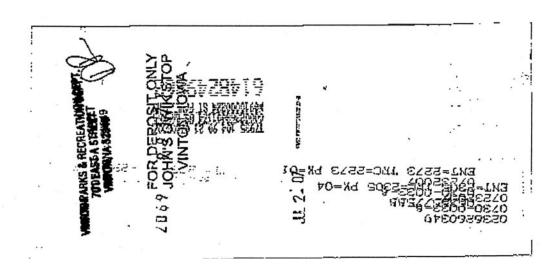
Copies of Checks for Rental Fees

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MONTICELLO, IA 52310	b 4002
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Payto the UNTON PACKS & RECREATION (NEXTUNDRET) & OD/100	\$100.00
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Copies of Checks for Rental Fees

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Copies of Rental Contracts

Vinton Skate & Activity Center Wedding, Get-Together or Reception Contract

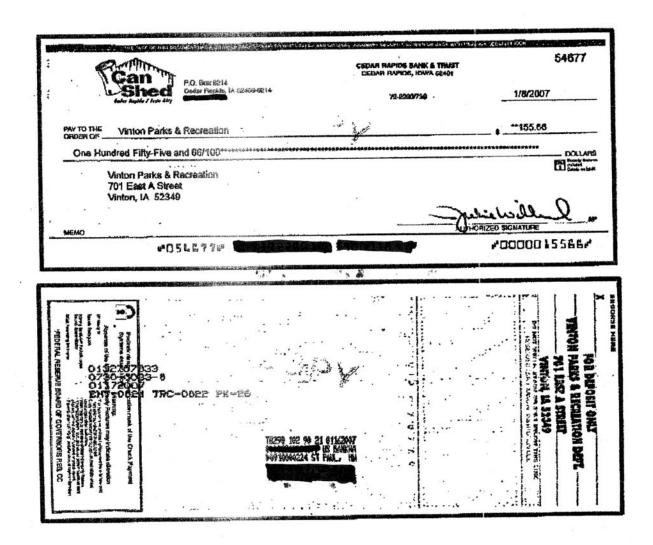
5 hour Wedding, Get-Together or Reception - \$100.00 deposit due at time of reservation (refundable if all rules & requirements are met, if not met or if reception is cancelled the deposit becomes non-refundable.) Groups will be allowed a courtesy time which they can use for set up, decorating, tear down, etc. this will not count towards the 5 hour rental time.

	101102433	Non-Alcohol	Alcohol	V360
Rental Fee	0-200 people	\$300.00 \$350.00	\$350.00	V81)
Deposit (in addition to the rental fee)	201 + people \$100.00	\$330.00	\$400.00	150
Each additional hour (needs to be set ahead of tin		0.00		150
(Sound & DJ per hour (optional)	\$ 25.00 7:	00-12:00	.00 pd	ACON ST
VPRD Set-up (optional)	\$ 40.00	3900	. 00	3680.00
VPRD Clean-up (optional)	\$ 60.00			V125.00
VPRD Clean-up for alcohol receptions (optional	\$ 80.00			105.00
Alcohol Reception Requirement	<u>s</u>		, i	
Security Guards (we will arrange)	- Price to be dete	rmined #2	0.00 hr =	150
Start of Alcohol Serving Time If beer or wine products is being served se	m400;)0 0 0 1 11	W.
				he recognion.
Names of adults (must be 21 or older)	whom will be serv	ing beer or wine produc	cts	1
David + Carrie D	x las			1
200.0	CA 161,			My
	_			10 011
NO HARD LIQUOR			1	
We do have tables & chairs available for use with	the rental. We have	e approximately 28-8 i	foot tables, 5-6 foo	t tables, 10 round
tables (60 inches in diameter, sit 8) & 240 chairs.				
Set Up Times: (This is courtesy time not counted				
We will allow no more than 4 hours for set up. The	his includes deliver	ies (cakes, catering, etc.	.)	
9-11 tri night	**			
F. 3 0				
5.00 Sat night				
Clean Up: Clean up must be done the same night. A	ll personal items wil	need to be removed fro	m the building also. I	f vou would like us
to do the clean up this can be done for the fee listed	above, although you	will still need to remove	personal items.	
All questions and concerns regarding a rental for	the Vinton Skate &	Activity Center need to	o be made to the Dir	ector, Assistant
Director of Parks and Recreation or Administrativ	ve Assistant at (319	472-4164.		
•			_	72
Reservation Day: Saturday	Date:)(ely 1.0	7 Time:	7:00-12
1		()		
Organization/Event/Activity facility will be u	used for: (1)	odding 1	oce ption	~
			•	
Contact Person: Heather ber	nern	1	Est. # of guest	200
Salar management and a second	7			
Address: Address:	City:)ysart	Zip Code:	50024
		J		•
Day Phone:	Nigh	Phone: SAM	3	
C II DI		- 		
Cell Phone:	Email Ad	dress:		
The above policies have been send and I common the common in the Co. d.				
The above policies have been read and I assume the responsibility for the individuals to monitor. I also assume all responsibility for everyone in a	ttendance at our function. I	anderstand as part of our agreeme	ent for skating parties that we	served I will provide are liable for cost up to
minimum amount that we have made reservations for.				
11-04-100	5	1100		
Signature of Contact Person	Date	11-0/		
Signature of Contact Ferson				
1 ay Carrell	5-1	3-01		
Signature of VPRD Personnel	Date			

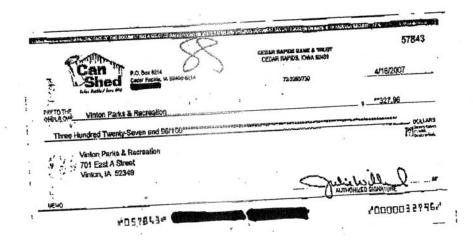
Copies of Rental Contracts

Vinton Skate & Activity Center Wedding, Get-Together or Reception Contract

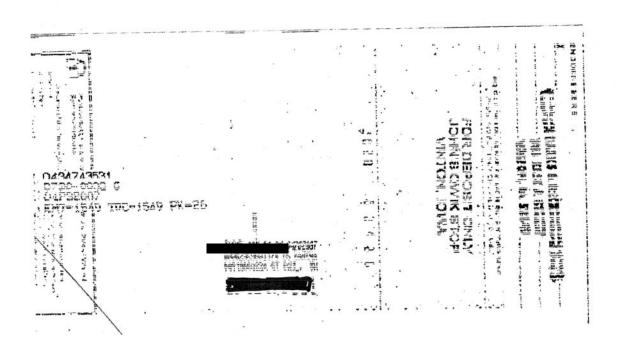
5 hour Wedding, Get-Together or Reception - \$ met, if not met or if reception is cancelled the deposit bed	5100.00 deposit due at time of reservation (refundable if all rules & requirements are comes non-refundable.) Groups will be allowed a courtesy time which they can use for
set up, decorating, tear down, etc. this will not count tow	
	Non-Alcohol (Alcohol)
	-200 people
	01 + people \$350.00 \$400.00
Deposit (in addition to the rental fee)	\$100.00 \$50.00 \$25.00
Each additional hour (needs to be set ahead of time)	\$ 50.00
Sound & DJ per hour (optional)	\$ 25,00
VPRD Set-up (optional)	\$ 40.00
VPRD Clean-up (optional)	\$ 60.00
VPRD Clean-up for alcohol receptions (optional)	(\$ 80.00)
Alcohol Reception Requirements Security Guards (we will arrange) - F Start of Alcohol Serving Time If beer or wine products is being served secur Names of adults (must be 21 or older) wh	rity guards must be present from the start of serving to the end of the reception.
NO HARD LIQUOR	
TO IE EED EIQUOR	
to do the clean up this can be done for the fee listed above	ersonal items will need to be removed from the building also. If you would like us
Director of Parks and Recreation or Administrative A	ssistant at (319) 472-4164.
Reservation Day: \\AUY AUY	Date: 14, 7008 Time:
Organization/Event/Activity facility will be used	for: Wedding reception
Contact Person: HOIL OHO / NIA	the Erickson Est. # of guest 300
Address:	City: Van toin zip Code: 52346
Day Phone:	Night Phone:
Cell Phone: W	Email Address:
The above policies have been read and I assume the responsibility for the use of dividuals to monitor. I also assume all responsibility for everyone in attenda minimum amount that we have made reservations for.	of the Vinton Skate & Activity Center for the rental time activity. If alcohol is being served I will provide ince at our function. I understand as part of our agreement for skating parties that we are liable for cost up to
Hally OHO	7/17/07
Signature of Contact Person	Date
signature of VPRD Personnel	Date

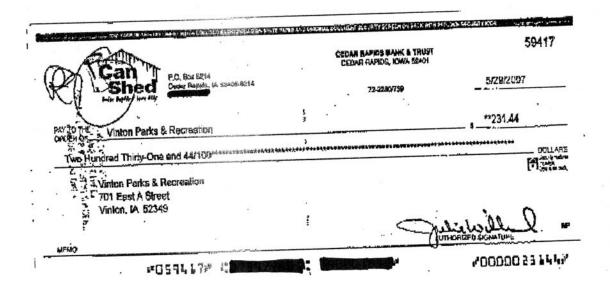


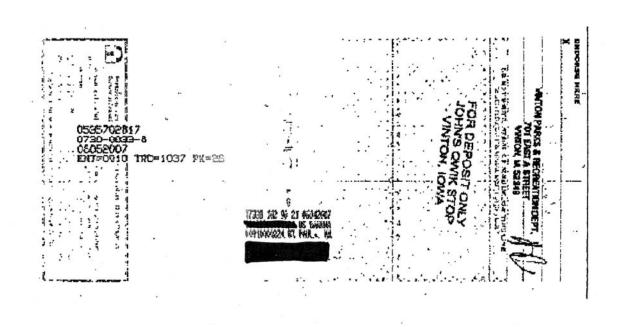
Copies of Undeposited Checks from Redemption Center



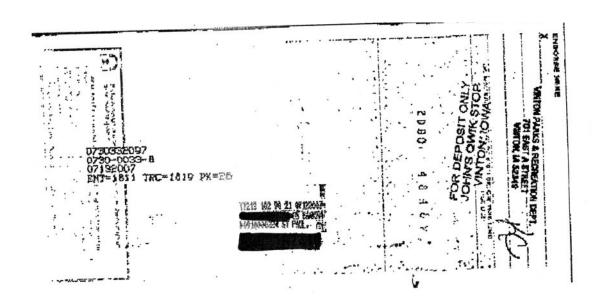
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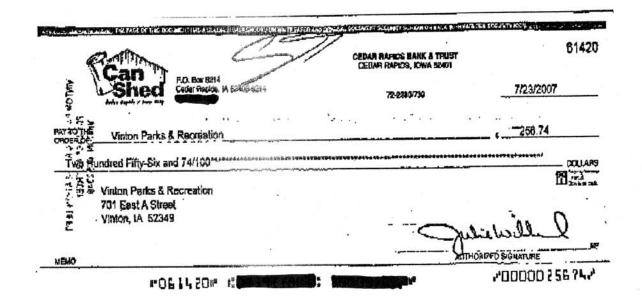


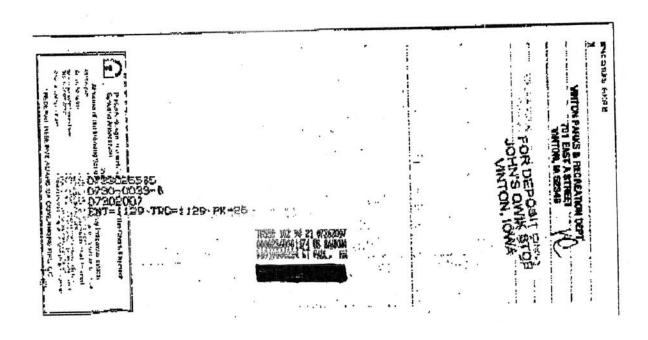




_ <	S. Thirty	CEDAR RAPIDS BANK & TRUST CEDAR RAPIDS, IOWA 52404	60876
M)	Shed Coder Rounds, IA 62408-8214	72-2280/738	7/9/2007
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. **			*****
	indred Fifty-Two and 92/100	фіфератам в вереком в технектиму размена оборожно	DCLLAR Particular publication
One	Vinton Parks & Recreation	фойтентата татаста терествена таком по досей объекта объекта.	DOLLAR DOLLAR TOLLAR TOLLAR DOLLAR DOLLAR
One la	Vinton Parks & Recreation 701 East A Street	фойтентата татаста честачество у досучество до общество	DOLLAR Princip into
One la	Vinton Parks & Recreation	The state of the s	DOLLAR FORM AND THE STATE OF TH



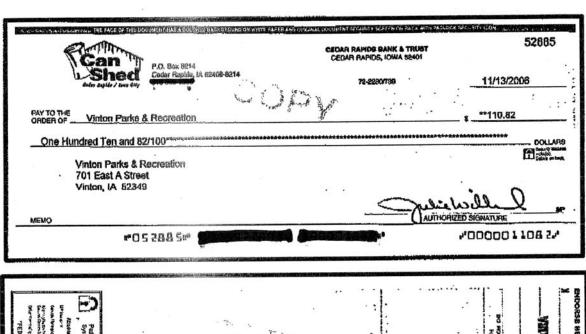


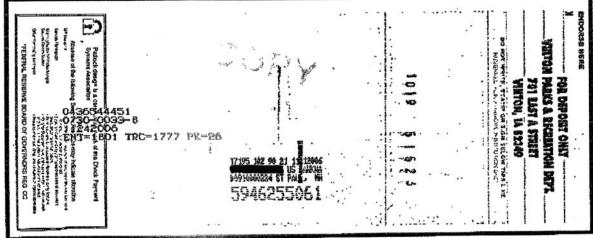


	1
Opperention Dept. Of East A Street Vinton, IA 52349 (319) 472-4164	RECEIPT DATE 10/13/04 NO. 82/15 RECEIVED FROM CONCESSION BY (Ruc) NO. 82/15 ADDRESS AND NUMBER OF THE SPORT SPOR
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Copies of Certain Receipts for Video Games at the Recreation Center

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Copies of Certain Receipts for Video Games at the Recreation Center

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Copies of Certain Receipts for Video Games at the Skate and Activity Center

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Copies of Certain Receipts for Video Games at the Skate and Activity Center

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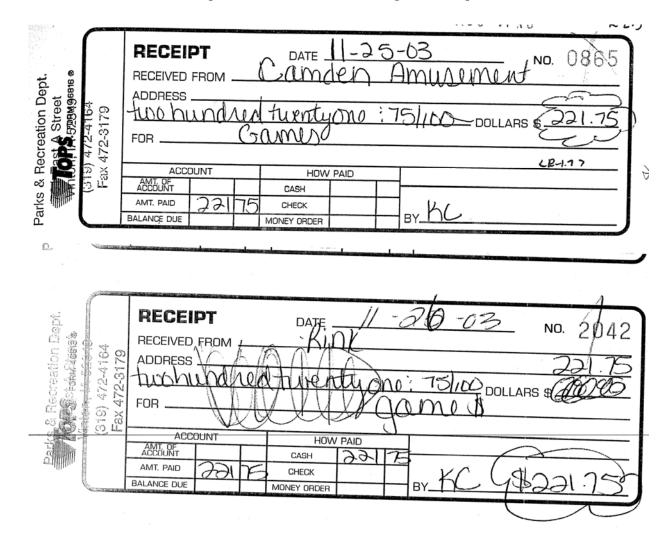
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Copies of Certain Receipts for Video Games at the Skate and Activity Center

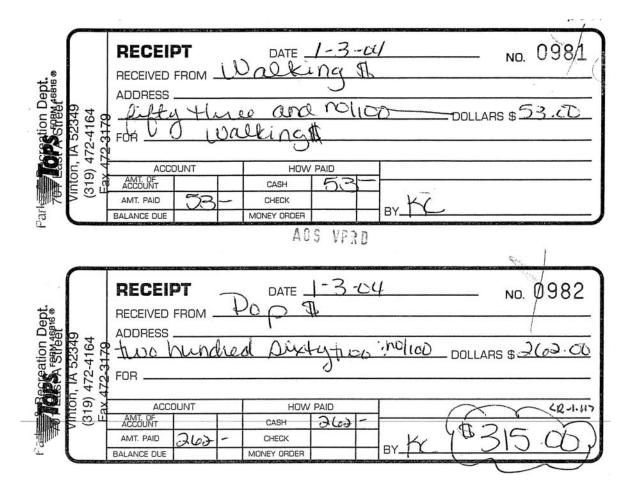
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Vinton, IA 52349	

Copies of Deposits to Kari Cantrell's Personal Bank Accounts and Related Documents

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Copies of Deposits to Kari Cantrell's Personal Bank Accounts and Related Documents

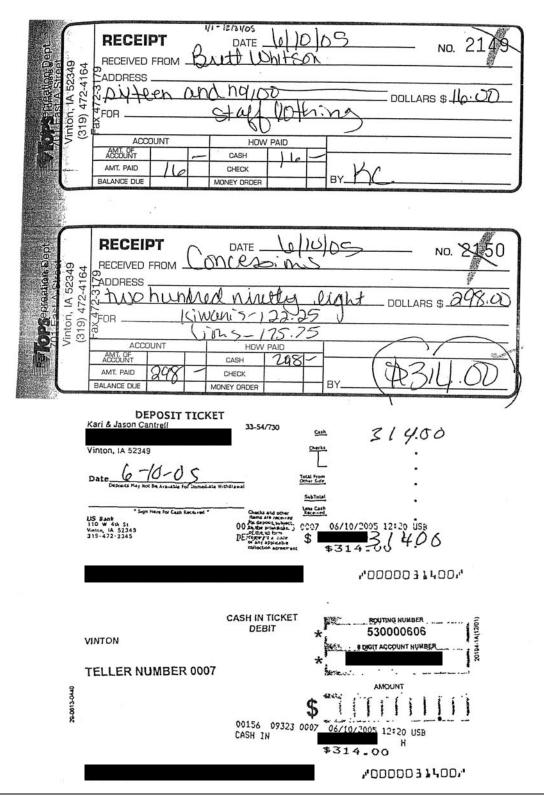
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Copies of Deposits to Kari Cantrell's Personal Bank Accounts and Related Documents

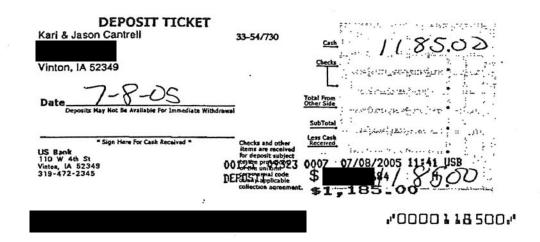
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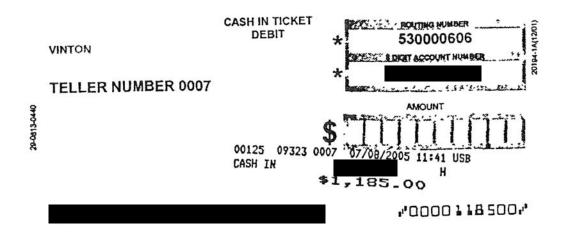
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Copies of Deposits to Kari Cantrell's Personal Bank Accounts and Related Documents

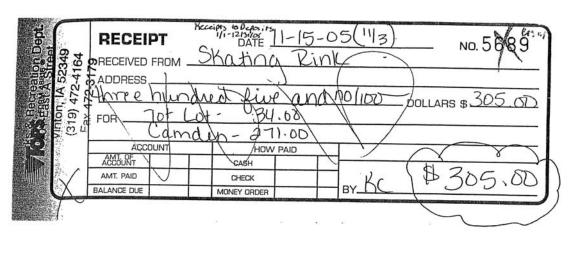


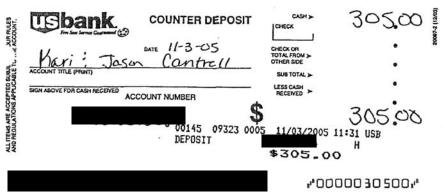
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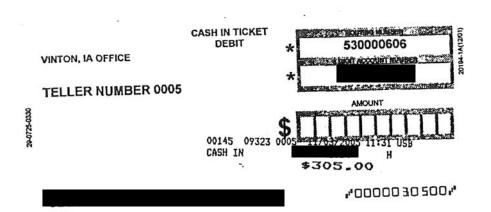




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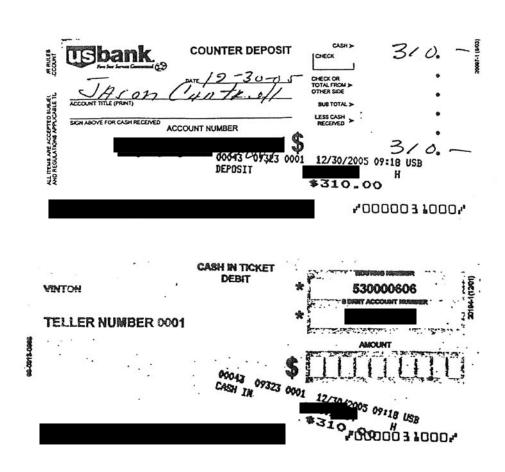






Copies of Deposits to Kari Cantrell's Personal Bank Accounts and Related Documents

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Copy of Charge Slip

Alco Discount Store 911 South K Ave Vinton IA 52349 319-472-3243

CUSTOMER ID:3713

VINTON PARK & REC.

1@22.99

1618917 EXT CORD

22.99 T

TAX ID # 42-6005303

INVOICE #235-00837

22.99

SUBTOTAL TAX TABLE 1

1.38 24.37

TOTAL CUST CHG

(24.37)

Tran Code: 09J 0CD1 001 0581

09J0CD10010581

I HEREBY ACKNOWLEDE RECEIPT OF THIS MERCHANDISE AND AGREE TO PAY ON THE CREDIT TERMS ESTABLISHED BY DUCKWALL-ALCO STORES, INC.

SIGNATURE

9796

968 # 128

Register:REG1

Aug 13 2007 6:19 PM

Returns/exchanges must have original receipt w/in 90 days of purchase. Thank you for shopping ALCO !

Copies of Receipt Reports Prepared by Kari Cantrell

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or. nanations ry	. TKD park donation	ross lessons	thje - 6 flag tickets mel - shelter donation	ms-Bower-shelter	Pool	5	+	T	helter reserv	CAN	Summer Programs Greta Gelken - PIP donation	Casey Cooling - TKD	Sports Concessions	Reed - lost Island tickets Owens - lost island tickets	Emrich - lost island tickets	Kelly Williams - shelter reserv	Swim S	Players fees Summer Programs	Swim \$	ales	Seeman - adventureland	Farmers Market	Vinton Com Find - swim & passes	City of Vinton - monthly	Rink	Rink	Skating Rink	reland ticket	Connie Herderson - lost island	Varderheizen - bad check	Private Swim \$	Schneider - bad check	and										g Rink	Skating Rink Kathy Jordan - shelter reserv	Werning Trust - slide for pool	Salas	Sports Concessions PIP Concessions Sales	Farmers Market	
Notation. of Le	Becky Ker State Farm	O CPU - red Sports Co	Dawn Rai Kyle Hum	Larry Ada 5 Pool	Pool	- 1			П	\top	Т	П	T	T		T	П	T	П	5 Lost Island Tcket Sales	П	Т	$\overline{}$			1 1		Т	1	1	П							3.60 Pool	\top	\neg	7.00 Pool		1 1						
Amount \$46.00	\$10.00	\$3,840.00	\$3125	\$2,699.25	\$365.00	\$318,35	\$40.00	\$1000	\$20.00	\$45.00	\$910.00	\$10.00	\$337.00	\$71.00	\$17.75	\$71.00	\$120.0	\$20.00	\$90.00	\$53.2	\$92.00	\$370.00	\$1,500.00	\$25,435.84	\$250.85	\$100.0	\$159.0	\$23.0	\$124.25	\$20.0	\$80.00	\$40.00	\$106.	\$1,324	\$556.	\$936.30	\$653.	\$1,290	\$1,90	\$1,339	\$1,087	\$707.75	\$149	\$106	\$3,493.68	\$282.00	\$78	\$69.00	-

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Skate	Conc/Equip								I		Ī				-	27.701													\$ 2,072.05		\$18,530.04	\$20,802.09
+	Revenues														-	\$ 229.23													\$ 1,219.29		\$38,614.20	6234 BE 6208 020 CD 8 19 287 ED \$4 095 65 \$5 578 53 \$1438 78 \$39 833 49 \$20 602 09
	Misc																												\$ 60.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$1,378.78	\$1,438.78
Sales	Tax									4000	41 07	40.04	10.01	20.12	1	\$ 13.77		1	\$ 0.68			\$ 44.36	\$ 18.67						\$1,170.01		\$4,408.52	\$5 578.53
Utility	Contrbtn					1	-	1																					\$ 524.97		\$3,570.68	\$4 095 85
Contrbtms	Donations																												\$ 3,621.92		\$15,665.68	\$ 19 287 60
Monthly	Transfer		1		1	1				1	-		1							0.000									\$ 24,910.87		\$274,019.13	208 020 00
	Interest			1	1	1	1				1	-											l	1	.000	\$ 23.01	Ħ		\$ 23.01	+	\$211.64	30 700 4
Park	Revenue			0000	20.00				\$ 25.00	-							N. C.								-				\$ 315.00		\$1,717.37	100000
Rec Cntr	Revenue				1	\$ 127.50												\$ 88.75	\$ 11.32					1	2 71.00				\$ 148432		\$12,073.36	
Travel	and Tour		1	1	1					1		1	1														T					
Pool	2	т	1	320.00			\$ 80.00				\$ 7.00		\$ 1.25		\$ 45.25		\$ 50.00			\$ 290.00		20.50	30.00	8 6.00					27 729 75	1,160.10	\$15,414.11	
Pool	Conc	2	1								288.20	299.65										П		\$ 160.75					C KARR 21	0,000,0	\$ 9,544.91	
Pool	Adm	1000	1								337.26	697.88	276.89									200 000	/38.38	\$ 311.08		1			e 40 E 43 88	+	\$35,516.06	-
Rec	Denorations	LIOSIGNIS	00.611					\$ 68.00																					20 00 00 00		\$17,774.95	
Youth	Coods	Sports								\$ 113.16												1							-	\$ 235.16	\$19,717.41	
Adult	The state of	Sports								-											400000	20000			M-1c	M-Ic			20 000 0	\$ 2,429.07	\$15,735.81	
-	+	4	-	25	25	-	27	+-	27	27	27	27	\vdash	Н	⊹	+-	+	+	300	+	+	+	-	58	29	30	\parallel	I	T f	1	+	
Raciant	Uerren		4110	4111	4112	4113	4114	4115	4118	4117	4118	4119	4120	4121	4122	4123	4424	4126	44.26	4150	4121	4128	4129	4130	4131	4132			1	en!		
Mototione and Evaluinations	Notations and Explainations	of Ledger Entries	Disc Golf Tournament	Car Pac - swim lessons donation	Luann Burns - shelter reservation	Diano Braco - valley fair tickets	Drivata Swim S	David Canaday - TKD	Brandon Area Club - shelter resv	Can Shed - Can S	Pool	Pool	Pool	Cod	100	Pool	OKAUIN MIIN	Karen Chin - private lessons	Cindi Stueck - IOSt Island uckeus	Racquetball	Private Swim 5	Sports Concessions	Pool	Pool	Lost Island	Interest from Checking				\$ 72,543.36	Totals Brought Forward	Year To Date
100	Jan-0/	Amount	\$119.00	\$320.00	\$20.00	£127 EO	00000	688.00	\$25.00	\$113.18		-	Г	e752 85	9702.00	51,120.10	\$400.00	\$50.00	\$88.75	7 \$12.00	\$290.00	✓ \$388.87	V\$1,030.50	C4498 50	V \$71.00	V \$23.01				\$72,543.36		

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Transfer																																																																										
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Tax																															ш	ш	\$ 6.16	1											-	1	\$ 14.49		ı	П	П	- 1	- 1	1	1	1	1	1				1												_
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and Tour																																																														L												
Programs Programs				\$ 160.00	- 1		\$ 290.00			\$ 37.00							\$ 40.00								П	\$ 450.00			0000	9									5 220,00						- 1		8.00		, ,		50	un	60		\$ 4.50					\$ 12.00								11	\$ 130.00	- 1	\$ 290.00	- 1		
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Youth																																																																										
Sports																		\$ 167.25															-					\$ 700.06							\$ 90.00					-	-																			\$ 142.50				
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voted and Explainations of Ledger Entries	Craig Walker - lost Island tickets	Debbie Ducharme - TKD	Heidi Kirchner - adventurerand tickets	Private Swirm Lessons	Private Swim Lessons	Vicky Schwenker - roahs ark tickets	Haisman's - valleyfair tickets	Private Swim Lessons	Money - advanturation tickets	Joseph Demonstrates - suits & whiches	TKO - canford cooling & shifts	Ticket Rales	Francis Market	December Contection	Denise Major - TKD	Dixie Wyckoff - shelter reservation	Joy McGowan - private swim	Sports Concessions	Aldridge - adventureland ticket	Jansson - shelter reservation	Ron Neve - adventure and uckers	Patty Pheips - shetter reservation	TVORNE AUDI BY - Jacket Class	Palaca Thantra - movie screen	Urbana Little League - shelter reservation	Private Swim Lessons	TKD - clingman, O'Connel & Basye	TKD - nederhoff, bergen	Sue Holst - shelter reservation	Karen Knaap - private swirn	Ticket Sales	Skating Rink	Oxening Kink	Skation Rick	Farmers Market	City of Vinton - monthly transfer & fuel refund	Ticket Sales	Sports Concessions	Marcine Bean - private swim	Private Swim Lessons	Ticket Sales	Macab - sheller reservation	Shallar antals - Horak Jones & Kearns	Ticket Sales	Players Fees - sb	Private Swim Lessons	Pool	Pool	Pool	Pool	1000	Pool	Pool	Pool	Pool	Pool	Pool	Pool	Pool	Pool	Pool	Pool	Pool	Viola Merchant - sherrer reservation	Figure Disney shallow securities	Jessica Poppel - snattar reservation	Noren - shelter reservation	Ticket Sales	Private Swim Lessons	Sports Concessions	Private Swim Lessons	Private Swim Lessons	Kim Bruss - shelter reservation	The same of the sa
	\$17.75	Т	Т	т	\$210.00 P	П	П	Т	т	т	т	т	т	Т	Т	Т	Т	П	\$23.03 A	Т	7	\neg	т	┰	\$20.00	т	П			\$40.00	\$337.76	\$145.60	2388.00	SAR ON S	\$135.00		\$379.25		П	T	\$184.30	T	Т	Т	\$90.00	П	\$441.45	\$419.95	Т	т	T	Т	Т	\$554.50	ш		\$678.10	П	7	Т	\$604.85	Т	Т	Т	\$135.25	Т	Т	\$53.50	П					