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NEWS RELEASE

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FOR RELEASE September 23, 2008

Auditor of State David A. Vaudt today released a report on a special investigation of selected transactions at Perry High School for the period July 1, 2005 through November 30, 2007. The special investigation was requested by officials of the Perry Community School District as a result of concerns regarding mishandling of cash collections from an athletic shirt sale by a District employee, Lori Norton. Ms. Norton was the Administrative Assistant at the High School. She was placed on administrative leave by the District on October 31, 2007 and her employment contract for the 2008-2009 school year was not renewed.

Vaudt reported the special investigation identified a number of variances between collections recorded in the High School receipt books and items deposited to the District's bank account. A number of the variances resulted from checks collected at the High School being substituted for other collections which included cash and other checks. Variances also included checks deposited to the bank which were not recorded in the High School's receipts or were recorded for less than the amount actually collected. These variances represent collections received at the High School which were not properly deposited.

Specifically, the procedures identified the following:

- Checks totaling \$1,620.00 were recorded on receipts prepared at the High School but were not deposited with other collections received during the same period. Of the checks identified, \$1,345.00 was subsequently deposited to the District's account as substitutions for other receipts. We were unable to determine if the remaining \$275.00 was subsequently deposited to the District's bank account because we did not review detailed deposit images from the bank for all deposits of High School collections.
- Checks totaling \$941.75 were deposited to the District's bank account but were not recorded on receipts at the High School. Because these checks were not recorded in the receipts but were deposited to the District's bank account, they were used as substitutes for recorded collections which were not deposited.
- Checks were recorded in the High School's receipts for less than the amount the checks were issued for. The total of the receipts was \$301.00 less than the checks.
- Collections from an adult education class were recorded on the High School's receipts for \$60.00 less than the total of the separately maintained adult education receipts.

Vaudt also reported it could not be determined if collections were deposited intact for an additional \$12,944.64 recorded on the High School's receipts because the selected receipts tested lacked the detail necessary to determine the composition of the original collection. In addition, \$1,338.20 of checks not recorded on High School receipts appear to be from High School employees who exchanged personal checks for cash.

Vaudt reported the findings included in the report are based on a sample of High School deposits. It is likely additional findings would have been identified if time and cost restraints had not prohibited examination of all High School deposits and the related documentation. Vaudt also reported it was not possible to determine if additional collections were unrecorded and undeposited because records for concession sales, fundraisers and other cash collections were not adequate.

Vaudt also reported \$2,178.00 of cash was deposited to Ms. Norton's personal bank account between July 1, 2005 and November 26, 2007. However, none of the deposits to Ms. Norton's personal bank account after she was placed on paid administrative leave on October 31, 2007 were composed of cash.

The report includes recommendations to strengthen Perry High School's internal controls and overall operations.

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

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**REPORT ON SPECIAL INVESTIGATION OF
PERRY HIGH SCHOOL
PERRY COMMUNITY SCHOOL DISTRICT

FOR THE PERIOD
JULY 1, 2005 THROUGH NOVEMBER 30, 2007**

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Auditor of State's Report

To the Board of Education of the
Perry Community School District:

As a result of alleged improprieties regarding the handling of certain transactions and at the request of District officials, we conducted a special investigation of selected transactions at Perry High School. We have applied certain tests and procedures to selected transactions processed by the District's High School for the period July 1, 2005 through November 30, 2007 or as otherwise noted. Based on discussions with District personnel and a review of relevant information, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Interviewed District officials about policies and procedures to obtain an understanding of certain transaction cycles.
- (3) Examined receipt and deposit documentation prepared by High School administrative staff and maintained by District administrative staff for all High School deposits to determine if the composition of collections deposited agreed with the receipts.
- (4) Obtained bank images of deposit documents for a sample of deposits and compared them to the High School's receipts and other available supporting documentation to determine if the information agreed.
- (5) Determined if deposits made while the Administrative Assistant was absent were intact.
- (6) Reviewed available supporting documentation for voided receipts to determine if the receipts represent amounts which were actually collected.
- (7) Obtained and reviewed bank statements for the personal bank account of Lori Norton, the former Administrative Assistant at Perry High School, to identify the source of certain deposits.

These procedures identified a number of variances between collections recorded in the High School receipt books and deposits to the District's bank account. A number of the variances resulted from checks collected at the High School being substituted for other collections which included cash and other checks. Variances also included checks deposited to the bank which were not recorded in the High School's receipts or were recorded for less than the amount actually collected. These variances represent collections received at the High School which were not properly deposited. Specifically, the procedures identified the following:

- Checks totaling \$1,620.00 were recorded on receipts prepared at the High School but were not deposited with other collections received during the same period. Of the checks identified, \$1,345.00 was subsequently deposited to the District's bank account as substitutions for other receipts. We were unable to determine if the remaining \$275.00 was subsequently deposited to the District's bank account because we did not review detailed deposit images from the bank for all deposits of High School collections.

- Checks totaling \$941.75 were deposited to the District's bank account but were not recorded on receipts at the High School. Because these checks were not recorded in the receipts but were deposited to the District's bank account, they were used as substitutes for recorded collections which were not deposited.
- Checks were recorded in the High School's receipts for less than the amount the checks were issued for. The total of the receipts was \$301.00 less than the checks.
- Collections from an adult education class were recorded on the High School's receipts for \$60.00 less than the total of the separately maintained adult education receipts.

We were unable to determine if additional collections of \$12,944.64 recorded on the High School's receipts were deposited intact because the selected receipts tested lacked the detail necessary to determine the composition for the original collections. In addition, \$1,338.20 of checks not recorded on High School receipts appear to be from High School employees who exchanged personal checks for cash.

Our findings are based only on the High School deposits we selected for review. It is likely additional findings would have been identified if time and cost restraints had not prohibited examination of all High School deposits. Also, we were unable to determine if additional collections were unrecorded and undeposited because records for concession sales, fundraisers and other cash collections were not adequate.

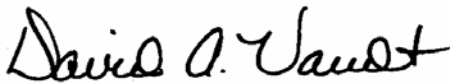
In addition, we identified \$2,178.00 of cash deposits to Ms. Norton's personal bank account between July 1, 2005 and November 26, 2007. We did not identify any cash deposits to Ms. Norton's personal bank account after she was placed on paid administrative leave on October 31, 2007.

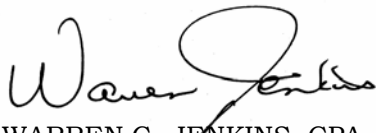
Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **J** of this report.

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 Perry Community School District, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Perry Police Department, the Division of Criminal Investigation, the Dallas 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 personnel of the Perry Community School District and the Perry Police Department during the course of our investigation.


DAVID A. VAUDT, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

July 29, 2008

Report on Special Investigation of
Perry High School
Perry Community School District

Investigation Summary

Background Information

Perry Community School District serves approximately 1,858 students residing in Perry and surrounding areas. The District has a High School, a Middle School and an Elementary School. The High School serves approximately 600 students in grades 9 through 12.

Lori Norton began employment as an Administrative Assistant at Perry High School on August 1, 2002. Ms. Norton's responsibilities included collecting money, preparing receipts for the collections, preparing deposits, taking the deposits to the bank and preparing a reconciliation of receipts collected to funds deposited. Funds collected at the High School office typically consist of student fees, activity and athletic fees, proceeds from concession sales, proceeds from the sale of fundraising items and other miscellaneous collections.

In early October 2007, officials of the Perry Community School District (District) contacted the Office of Auditor of State regarding concerns about a High School athletic shirt sale. When a District employee reconciled High School receipts to a separately maintained spreadsheet documenting the number of shirts ordered from the vendor, she discovered a discrepancy between the number of shirts ordered and the amount recorded as collected for the shirts. Specifically, for 2 students, the spreadsheet showed a total of 5 shirts were ordered, but the receipts showed only 2 shirts were paid for. The cost for each shirt ordered was \$10.00.

The District employee contacted each student's parents to determine how many shirts were purchased. Both parents confirmed the number of shirts shown on the spreadsheet was accurate and stated a check had been provided to the High School for the correct amount.

The District employee obtained a carbon copy of the check from a parent which showed the amount paid to the District was \$20.00. However, when the District employee compared the carbon copy to the High School receipt, she determined the receipt was issued for only \$10.00. The receipts for both students were prepared by Ms. Norton. Copies of these receipts and the related checks have been included in **Appendix 1**.

As a result of the concerns identified by District officials, we performed preliminary procedures at the District office to determine if similar concerns existed for other receipts. We obtained images of certain High School deposit slips and compared the cash and check composition recorded on the High School's receipts to the composition of cash and checks deposited to the District's bank account for the same receipts and identified additional discrepancies.

On October 30, 2007, we discussed our concerns with certain transactions with Ms. Norton and 2 other Administrative Assistants who also work at the High School office. We confirmed during each of the 3 interviews Ms. Norton was primarily responsible for receiving collections, receipt preparation, deposit preparation and taking the deposits to the bank. None of the 3 Administrative Assistants provided us with a reasonable explanation of why the collections deposited to the bank account were not consistent with collections recorded on the receipts. On October 31, 2007, as a result of the deposit inconsistencies, District officials placed Ms. Norton on paid administrative leave. Ms. Norton's employment contract for the 2008-2009 school year was not renewed.

As a result of the concerns identified, the Office of Auditor of State, in cooperation with the Perry Police Department, was requested to conduct an investigation of certain transactions of Perry Community School District. We performed the procedures detailed in the Auditor of State's Report for the period July 1, 2005 through November 30, 2007, or as otherwise noted.

Detailed Findings

The High School uses pre-numbered receipt books to record collections received by the High School office. Each pre-numbered receipt includes 3 copies: white, yellow and pink. The pink copy is retained at the High School, the white copy is provided to the payer and the yellow copy is forwarded to the District office. Deposits for the High School are prepared based on a specified sequence of receipts. For example, receipts 1 through 10 are batched as 1 deposit.

For each deposit, Ms. Norton was to summarize a series of sequential receipts on a form referred to by District officials as the pink sheet. The pink sheets include the total of the batched receipts, which should agree with the bank deposit amount. The pink sheets also subtotal the deposit by type of collection. Types of collections include, but are not limited to, specific athletic teams, certain fees and fundraising events. A copy of a pink sheet has been included as an example in **Appendix 2**.

As illustrated by the **Appendix**, the pink sheets also specify the series of sequential receipts related to the collections deposited to the bank. The pink sheet documents the amount collected for the specified sequence of receipts and provides a subtotal by type of collection for posting to the general ledger account by employees of the District's administrative office.

Ms. Norton provided the pink sheet, the yellow receipt copies and a copy of the validated deposit slip to the District office. Employees of the District office verified the sum of the receipts, the total entered on the pink sheet and the total amount deposited were in agreement and posted the accounting entries to the District's general ledger.

District officials stated Ms. Norton routinely did not provide the pink sheets to the District office in a timely manner. Often, Ms. Norton would turn in several pink sheets at a time. When we asked Ms. Norton why the pink sheets were often late, she stated she does not prepare the pink sheets daily. Ms. Norton stated she bundles the specified sequence of receipts together and places them on her desk until after she makes the deposit and has time available to summarize each bundle of receipts on a pink sheet.

RESULTS OF INTERNAL CONTROL REVIEW

In January 2005, the School's former Business Manager completed an internal control review of the transaction cycles in place at the High School. As a result of the review, the former Business Manager identified a weakness in the receipt process at the High School. Specifically, she determined Ms. Norton had responsibilities for preparing receipts, preparing deposits and taking deposits to the bank. In addition, the Business Manager learned deposits were not taken to the bank on a daily basis.

The Business Manager discussed her concerns with the Superintendent and the High School Principal. According to notes from the former Business Manager, the Principal resisted segregating Ms. Norton's job responsibilities because the other employee available to issue receipts was "too busy with learning her job." We spoke with the Superintendent and the High School Principal who clarified they were not opposed to the change in process, but it was difficult to identify either a High School or District Office employee with sufficient time to independently review Ms. Norton's deposits or otherwise segregate those duties.

In February 2005, the former Business Manager determined the segregation of duties concern remained unresolved and the High School was still not depositing collections on a daily basis. The former Business Manager again discussed her concerns with the Superintendent and, according to the Business Manager's notes, the Superintendent contacted the Principal to "adamantly require immediately" daily deposits. However, based on our review of receipt copies and deposit history, Ms. Norton continued to issue the majority of receipts at the High School, as well as prepare deposits and take the deposits to the bank. In addition, it appears deposits have not been made on a daily basis. According to the Principal and Superintendent, staff from the District Office began independently reviewing Ms. Norton's deposits in October 2007.

In addition, the former Business Manager made the following notation in the notes from her review:

“When <Ms. Norton> opened the safe and showed me the various cash boxes and their amounts, she also opened a compartment that contained a money bag, but quickly shut it saying “I’m not sure what that is.” I took several cash boxes to the conference room to begin counting, planning to look at the money bag when I came back. When I returned to the safe, the money bag had been removed.”

The former Business Manager’s documentation did not specify if any additional follow-up was completed to determine how or why the money bag disappeared from the safe. We also do not know what District collections, if any, might have been in the money bag.

In addition to identifying concerns about the lack of segregated duties and deposits, the former Business Manager also documented concerns the District does not separately account for registration fees collected by the High School.

DEPOSIT INCONSISTENCIES

As previously stated, in early October 2007, District officials voiced concerns regarding a deposit and the related documentation. As a result, we performed procedures to determine if similar concerns existed for additional transactions. For each deposit of collections at the High School, we obtained the related pink sheet which documents the sequence of receipts included in the deposit. We examined images of deposit slips to determine the composition of cash and checks deposited to the District’s bank account and compared the amounts to the composition of collections recorded on the receipts prepared at the High School. We identified several transactions for which the composition of cash and checks deposited to the District’s bank account was not the same composition of cash and checks recorded on the High School’s receipts. For some collections, the receipt did not indicate if the collection was cash or check. As a result, we were unable to compare the composition of the receipts to the composition of the related deposit.

To determine why collections deposited to the District’s account were not the same composition of collections recorded on the receipts at the High School, we selected a sample of deposits and obtained images of cash-in tickets and checks deposited to the District’s bank account for receipts prepared at the High School. When we compared the detailed deposit images obtained from the District’s bank to the High School’s receipts, we identified several differences between what was collected at the High School and what was actually deposited to the District’s bank account. Among the differences, we identified the following examples. This is not an all-inclusive list.

- Checks deposited to the District’s account were not recorded on a receipt at the High School. We determined some of the unrecorded checks were from School employees who exchanged personal checks to the District for cash. Other checks were collections for a school-related activity, such as to purchase an item or pay a fee.
- Checks recorded on a receipt prepared at the High School were not deposited with other collections received during the same period. In other words, the checks were not included in the deposits which corresponded to the pink sheets which specified the series of receipts the collections were recorded on. We identified specific checks which were not deposited to the District’s bank account on the expected day. However, the total deposit agreed with the receipts, which indicates some collections were substituted for others. The checks were subsequently deposited with a different batch of checks.

- Checks recorded on receipts for less than the amount for which the checks were issued.

Because the process to match each bank deposit image to the related High School receipt on which it was recorded is time intensive and cost prohibitive, we did not perform this comparison for all High School deposits. **Table 1** compares the total number of deposits for the High School to the number of deposits we reviewed in detail. As illustrated by the **Table**, we selected 73 deposits, or approximately 22% of the 333 deposits made during the period of our review.

Table 1

Period	Number of Deposits		Number of Receipts	
	Total	Tested	Total*	Tested
07/01/05 – 06/30/06	176	31	2,200	438
07/01/06 – 06/30/07	110	26	1,787	379
07/01/07 – 11/30/07	47	16	686	563
Total	333	73	4,673	1,380

* - Approximated based on receipt sequences documented on pink sheets.

For the 73 deposits we examined, we performed a detailed inspection of 1,380 High School receipts. Ms. Norton clearly prepared 667 receipts, or approximately 48%, of the receipts we examined. An additional 10 receipts did not specify the preparer. The number of receipts included in each deposit varied.

Although Ms. Norton did not prepare all receipts for the High School, she routinely prepared and took deposits to the bank. The only times the deposits were prepared and taken to the bank by someone else was when Ms. Norton was not at work.

Table 2 provides a summary of our findings for the deposits we examined. **Exhibit A** summarizes our findings for each deposit we tested. Additional details for each individual deposit have been included in **Exhibits B** through **J** and are discussed in the following paragraphs. Our findings are based only on the deposits we selected for review. It is likely additional findings would have been identified if time and cost constraints had not prohibited us from examining the remaining 260 deposits.

Table 2

Para-graph	Ex-hibit	Description	Amount			
			FY06	FY07	FY08*	Total
1)	B	Unknown composition of cash and checks	\$ 4,482.55	6,538.09	1,924.00	12,944.64
2)	C	Checks not identified to a receipt	688.90	967.98	43.00	1,699.88
3a)	D	Checks deposited from a different receipt sequence	1,706.00	50.00	-	1,756.00
3b)	E	Receipts for checks not deposited with receipt sequence	1,470.00	50.00	100.00	1,620.00
4a)	-	Unrecorded adult education fees	-	60.00	-	60.00
4b)	H	Unrecorded personal checks from High School employees	434.20	434.00	470.00	1,338.20
4c)	I	Unrecorded checks for High School activities	308.75	287.50	345.50	941.75
5)	J	Differences between actual and recorded checks	13.00	103.00	185.00	301.00
6)	-	Check recorded as cash	42.35	20.00	-	62.35
7)	-	Deposit over/(under)	(20.00)	-	0.50	(19.50)

* - July 1, 2007 through November 30, 2007.

Each category in the **Table** should be considered individually. Some amounts identified in the **Table** include collections which may overlap categories, specifically checks deposited from a different sequence and checks recorded but not deposited with its specified sequence per the pink sheet. In addition, we cannot determine the amount of inconsistencies for deposits which we have not tested. As a result, we have not subtotaled all categories by fiscal year for the deposit inconsistencies we identified.

- 1) **Unknown composition of cash and checks** – As illustrated in **Appendix 1**, the High School receipts contain boxes to record if the collection is a check or cash. However, we identified several receipts for which we were unable to determine the portion of the collection which was check and/or cash. The boxes were unmarked for some receipts. On other receipts, both boxes were marked but the receipt did not specify which portion of the collection was cash and which portion was by check.

For some receipts for which the composition was not clearly documented, we were able to match a check with the receipt by determining:

- the name recorded on the receipt was the same as the name on the check image,
- the description of the collection on the receipt was the same as the check payee and/or memo line, and
- the total or individual components of the amount recorded on the receipt were the same as the check amount.

However, we were unable to determine the composition for items recorded on the remaining receipts, which totaled \$12,944.64. Each receipt tested which includes an unknown collection is listed in **Exhibit B**. We determined \$12,944.64 was deposited to the District's account; however, we cannot determine if the collections deposited were the same collections recorded on the receipts.

- 2) **Checks not identified to a receipt** – We identified 72 checks deposited to the District's bank account for which we could not locate a related receipt. Each of the 72 checks is listed in **Exhibit C**.

We cannot determine if any of the 72 checks identified in the **Exhibit** were recorded in the High School's receipt books because the receipts did not provide sufficient details for some collections. As a result, we were unable to determine with certainty if the checks represent unrecorded collections used to substitute for cash withheld from a deposit. Unrecorded collections are discussed in greater detail in a subsequent section of this report.

- 3) **Checks deposited out of receipt sequence** – As previously stated, the High School uses pre-numbered receipt books to record collections. Receipts are to be batched to form a single deposit amount and the series of receipts included in the deposit is to be recorded on the related pink sheet. For each deposit, the corresponding pink sheet, yellow receipt copies and the validated deposit slip are provided to the District office to document the amount of collections recorded on the receipts agrees with the amount deposited. Each check deposited to the District's bank account should be recorded on a receipt number which falls within the specified sequence of receipts for which the deposit is prepared. However, we determined the collections deposited for the receipt sequences tested were not always the same collections recorded in the receipts, which would not be possible if collections had been deposited intact on a daily basis.

We identified checks included in bank deposits which should have been deposited with different receipt sequences. Some of the checks identified were included on receipts issued prior to the receipt sequence reported on the pink sheet. Other checks identified were included on receipts issued after the receipt sequence reported on the pink sheet. These checks are discussed further in paragraph **a** below.

We also identified receipts for checks which should have been included in certain bank deposits but were deposited with a different receipt sequence we examined. These checks are discussed further in paragraph **b** below.

As previously stated Ms. Norton did not prepare the pink sheets and deposits for the bank in a timely manner. As a result, Ms. Norton often had several days' of cash and checks available to her as she prepared multiple deposits and pink sheets simultaneously.

a) Checks included in the bank deposit from a different receipt sequence – As previously stated, the pink sheets prepared by Ms. Norton specify the receipt sequence for each deposit. For selected deposits, we obtained images of items deposited from the bank and matched the items to receipts from the High School. As a result, we identified several checks included in the deposits which were recorded on receipt numbers falling outside the designated deposit receipt sequence identified on the pink sheet. Specifically, we identified 44 checks totaling \$1,756.00 which were deposited out of sequence. The 44 checks are listed in **Exhibit D**. As illustrated by the **Exhibit**, all of the 44 checks were recorded at the High School on a receipt number which was not included in the specified receipt sequence for the deposit.

For example, deposit B in **Table 3** should consist of all collections reported on receipt numbers 11-20, which total \$200.00.

Table 3

Deposit	Receipt Numbers		Amount of Deposit
	From	To	
Deposit A	1	10	\$ 50
Deposit B	11	20	200
Deposit C	21	30	100

However, if items are deposited out of sequence, collections related to receipt numbers 1-10 or 21-30 may be included in Deposit B's \$200.00. For Deposit B to equal \$200.00, some collections recorded on receipt numbers 11-20 may be substituted with the items deposited out of sequence. In other words, some items recorded on receipts 11-20 would have to be excluded from the deposit. The individual preparing the deposit may substitute out of sequence collections to replace collections which should have been deposited.

b) Receipts for checks not deposited with the proper receipt sequence – In addition to checks deposited out of sequence, we also identified checks which were not deposited with their specified receipt sequence. Specifically, we identified 38 receipts for checks totaling \$1,620.00 which should have been included with the deposits we selected for review but were not. The 38 receipts are listed in **Exhibit E**. We determined 32 of the 38 checks, totaling \$1,345.00, were subsequently deposited out of sequence (used to substitute for a collection withheld from another deposit). We cannot determine if the remaining 6 checks were deposited to the School's account because we did not obtain deposit images for all items deposited to the District's bank account.

Exhibits F and G include details from deposits on September 6, 2005 and September 7, 2005, respectively. The **Exhibits** compare items actually deposited to the District's bank account to what we expected to be deposited based on the High School receipts. **Appendices 3 and 4** include the related pink sheets. As illustrated by the **Exhibits** and **Appendices**, the deposit amount for each transaction agrees with the total reported on the pink sheet and the sum of the specified receipt sequence. However, the actual items deposited at the bank were not the items recorded on the respective receipts.

For example, **Exhibit F** shows the deposit posted to the District's account on September 6, 2005 totaled \$1,166.00 and should have included all collections recorded on receipt numbers 47678 to 47708. However, the only collection actually deposited from the receipt sequence listed on the pink sheet was receipt 47696. The remainder of the deposit consisted of collections recorded on other receipt numbers which fell outside the stated sequence. In addition, \$121.00 of cash was collected according to the receipts, but only \$37.00 of cash was deposited.

Exhibit G shows several of the collections which should have been included in the September 6, 2005 deposit were actually deposited on September 7, 2005. Conversely, some of the collections which should have been deposited on September 7, 2005 were in the September 6, 2005 deposit. In addition, the receipts corresponding with the deposit on September 7, 2005 show \$255.00 of cash was collected but \$751.00 was deposited, an overage of \$496.00. We are unable to determine the source of the cash deposited.

This type of collection shifting is traditionally described as a lapping scheme. A lapping scheme is a specific type of fraudulent activity which results when collections from one transaction are used to conceal misappropriated collections from another transaction. In a typical lapping scheme, checks are methodically shifted from one transaction to another to conceal cash withheld from deposit. Often, lapping checks will result in a continuing chain with a start and an end which spans a period of time.

The impact of the lapping scheme at the High School is multiplied because we also identified unrecorded checks deposited to the District's bank account. Periodically depositing unrecorded checks would allow the lapping scheme to regularly start and stop in short time spans because lapped collections could be substituted with unrecorded collections, which would break the chain.

We asked Ms. Norton to explain why some collections were withheld from deposit and substituted with checks from another sequence of receipts. We spent a significant amount of time discussing the deposit on September 7, 2005 with her. Ms. Norton was unable to provide us with a satisfactory explanation. Some of Ms. Norton's comments during our discussion are as follows:

- "But the receipts total the deposits."
- "But these checks got deposited later."
- "Good God, I don't know what I could have done."
- "I'm at a loss."

Ms. Norton repeatedly stressed there should not be a concern because the receipts total the deposits.

- 4) **Unrecorded receipts** – While comparing images of checks deposited to the District’s bank account to receipts, we identified several unrecorded collections. The unrecorded collections are discussed in the following paragraphs.

a) Unrecorded adult education fees – The District offers adult education classes to the public for a fee. Fees for the classes are collected by the adult education instructor and recorded in separately maintained receipt books. The money and copies of the adult education receipts are provided to the High School office for deposit and the amount collected is recorded in the High School receipt books.

We observed some of the adult education receipts attached to the pink sheet provided to the District office. However, the adult education receipts were not always attached to the pink sheets. When adult education receipts were attached to pink sheets we examined, we totaled the adult education receipts and compared the amount collected to the amount recorded on the High School receipts.

The District offered an adult education weightlifting class in November 2006. The adult education receipts prepared by the instructor showed the class fees submitted to the High School totaled \$660.00. However, only \$600.00 was recorded on High School receipt number 52256 prepared by Ms. Norton. The difference of \$60.00 was not recorded in the High School receipt books or deposited to the School’s bank account. Copies of the adult education receipts and High School receipt number 52256 have been included in **Appendix 5**.

b) Unrecorded personal checks from High School employees – As previously stated, we obtained images of deposited items for selected High School deposits. To determine if all items deposited were recorded on a receipt prepared at the High School, we compared the images of the deposited items to the collections recorded on the receipts. We identified several checks included in the deposit for which we could not locate a receipt at the High School.

We discussed these checks with Ms. Norton and she stated the cash drawer is sometimes used to cash checks for employees. Ms. Norton also stated an employee sometimes writes a check to donate to an in-house collection, such as a retirement or flower fund. Ms. Norton allowed employees to issue a check to the School which would be exchanged for cash from the drawer to be used for the collection.

We obtained an employee listing for each school year included in the period of our investigation and compared the employee listing to the checks for which we could not find a receipt at the High School. We identified 64 checks from employees deposited to the School’s bank account. **Exhibit H** lists the 64 checks.

To ensure the integrity of the collections deposited to the District’s account, employees should be prohibited from issuing personal checks in exchange for cash. We did not find any evidence to indicate these 64 checks resulted in undeposited collections.

c) Unrecorded checks for High School activities – We also identified 34 unrecorded checks totaling \$941.75 for items or services which appear consistent with the District’s typical collections. Some of the checks included in this total are from employees of the District. However, the check memo indicates the purpose of the check was something other than to obtain cash or donate to an in-house collection, as previously discussed.

The 34 unrecorded checks are listed in **Exhibit I**. As illustrated by the **Exhibit**, some of the checks include a description on the check memo line. According to a District employee we spoke with, parents were sometimes allowed to write checks for cash during school events. However, according to the written check memo description line, many of the checks identified consisted of collections for class donations, fundraisers, shirt sales, activity passes or pictures.

All checks presented to the High School should be recorded on a receipt, tallied on a pink sheet and properly deposited with its specified sequence of receipts. However, the 34 checks were deposited to the District's account but none were recorded in the High School receipt books. In order for the deposit to include unrecorded collections but the amount deposited agree with a specified series of receipts, other recorded collection(s) would have to be excluded from the deposit. Specifically, the amount of either cash or another check recorded on a receipt must be withheld from the deposit and replaced with an unrecorded check.

The deposits which included unrecorded checks were manipulated because the amount deposited agreed with the total of the receipts, even though items deposited were not recorded on the receipts. As previously stated, Ms. Norton stated she was responsible for preparing the deposits, taking the deposits to the bank and preparing the pink sheets.

d) Cash – The lack of controls which allowed for unrecorded checks, as previously discussed, would also allow for the opportunity to not record all cash collected at the High School office. Because it is not possible to trace the specified components of cash collections from the receipts to specific funds deposited to the bank, we are unable to determine the amount of cash received at the High School which was unrecorded and undeposited, if any.

- 5) **Differences between actual and recorded checks** – According to one of the High School Administrative Assistants we spoke with, a student will occasionally present a check to the High School office for an amount which exceeds the item they wish to purchase, such as a shirt or yearbook. In these situations, the student may request the balance of the check be returned to them in cash to be used for their lunch account. Collections for lunch accounts are not accepted in the High School office. The Administrative Assistant stated a receipt is typically issued for the net amount received by the High School office and a notation is written on the receipt to indicate the student received cash back. For example, if a yearbook costs \$45.00 and the student brought in a check for \$60.00, the receipt would be issued for \$45.00 and include a note \$15.00 was returned to the student in cash and the check for \$60.00 would be placed in the cash drawer.

We identified several checks deposited to the bank which were recorded on the receipts for a different amount. Specifically, we identified 23 checks which resulted in a net under-recording of collections by \$301.00. The checks have been included in **Exhibit J**.

Receipts for 21 of the 23 checks did not include a notation to indicate the student received cash back (in 1 case a single receipt documented 2 collections). For 6 of the 23 checks, we were able to determine cash totaling \$149.00 was likely returned to students based on the check memo descriptions or other documentation. Documentation was not available to determine why the receipt was issued for a different amount than the check for the remaining 17 checks, which resulted in a net under-recording of \$152.00. Ms. Norton prepared receipts for 10 of the 17 checks.

Receipt number 56164 prepared by Ms. Norton originally indicated a student purchased 3 shirts for \$40.00. However, the portion of the receipt which showed 3 shirts were purchased was subsequently crossed out and changed to reflect the purchase of only 1 shirt. A note was added to the receipt which stated "30.00 returned in cash". However, according to the check memo, the check was for "fee school clothes." A copy of receipt number 56164 and the related \$40.00 check have been included in **Appendix 6**.

- 6) **Checks recorded as cash** – We identified 2 checks deposited to the District's bank account which were marked on the High School receipts as cash collections. The receipts prepared for the collections are described in **Table 4**. As illustrated by the **Table**, both receipts were prepared by Ms. Norton.

Table 4

Receipt Date	Receipt Number	Prepared By ^	Receipt Description	Total Amount of Receipt	Amount Improperly Recorded
04/04/06	50345	LN	Golf team shirt order	\$ 329.15	42.35
12/04/06*	52265	LN	Girls basketball gate receipts	597.00	20.00
Total				\$ 926.15	62.35

* - Receipt was not dated but sequenced between other receipts prepared on 12/04/06.

^ - LN is Lori Norton.

Both the cash and check boxes were clearly marked on receipt number 50345. The receipt listed collections from several students. All but 1 name written on the receipt listed a check number next to the student's name. By examining only the receipt, it appears the remaining individual paid cash for a shirt. However, we identified a check for \$42.35 (the amount recorded on the receipt) in the deposit for the student who did not have a check number listed next to his name. We also determined the deposit included checks for the other students listed on the receipt. As a result, we were able to determine cash was not collected for receipt number 50345.

As illustrated by **Table 4**, receipt number 52265 states \$597.00 cash was collected for girls basketball gate receipts, which are typically supported by a gate reconciliation sheet. We observed the gate reconciliation sheet which showed a \$20.00 check was collected at the gate. We determined the \$20.00 check was properly deposited.

We were unable to determine why the cash and check composition was not properly recorded for these High School receipts.

- 7) **Deposit over/under** – We determined the amounts deposited for only 2 of the 73 deposits we reviewed did not agree with the sum of the related receipts. **Table 5** lists the 2 deposits.

Table 5

Deposit Date	Receipt Sequence		Amount Deposited	Amount Collected^	Variance
	From	To			
12/14/05	48854	48864	\$ 1,721.55	1,741.55	(20.00)
10/31/07@	56600	56604	56.45	55.95	.50
Total			\$ 1,778.00	1,797.50	(19.50)

^ - According to a sum of receipts included in the specified receipt sequence.

@ - The first deposit prepared after Ms. Norton was placed on administrative leave.

As illustrated by the **Table**, the December 14, 2005 deposit was \$20.00 less than the amount recorded on the receipts. Because checks recorded on the receipts were properly deposited to the District's account, we believe the undeposited \$20.00 likely consisted of cash.

The October 31, 2007 deposit was \$0.50 long. The deposit was the first after Ms. Norton was placed on administrative leave and was prepared by an employee of the District administrative office.

Deposits during periods of Ms. Norton's absence – According to discussions with the other 2 Administrative Assistants at the High School, collections were usually not deposited when Ms. Norton was absent from work, unless her absence was for an extended period of time. According to Ms. Norton, she made the deposits. We obtained a leave report from the District office to determine periods when Ms. Norton was absent from work. We compared the dates when Ms. Norton was on leave for 3 or more days to the District's bank statements to identify deposits made for the High School when Ms. Norton was not at work. We identified only 1 period of time when Ms. Norton was not at work and High School collections were deposited to the District's bank account.

From October 17, 2005 through November 1, 2005, Ms. Norton was absent for 12 consecutive working days. During the time she was absent, 9 deposits were made to the District's bank account.

We reviewed each of the 9 deposits and determined the composition of the first 4 deposits did not agree with the receipts prepared at the High School. Specifically, 2 deposits included checks exchanged for cash by District employees. A third deposit included 2 checks exchanged for cash by District employees and an unrecorded check from someone other than an employee which was not recorded in the High School's receipt books. As previously stated, parents were sometimes allowed to issue checks to the District for cash during school events. It is unclear if that is why the unrecorded check was included in the deposit. We also determined the deposit did not include a check which was recorded within the sequence of High School receipts which were batched for the deposit. However, the check was included in the next day's deposit, which was the fourth deposit for which we identified a variance.

The number of differences between the receipts and what was deposited to the bank for these 4 deposits are insignificant when compared to the differences we identified for other deposits we tested. In addition, the other items recorded in the receipts for the 4 deposits were deposited intact, unlike other deposits we identified where multiple inconsistencies occurred, such as those illustrated by **Exhibits F and G**.

The remaining 5 of the 9 deposits made during Ms. Norton's absence were made intact. We did not identify any inconsistencies between the cash and checks recorded as collected on the receipts and the cash and checks deposited to the bank. In addition, Ms. Norton was placed on administrative leave on October 31, 2007. We compared the High School's receipts and pink sheets to deposits in the District's bank account for the month of November 2007 to determine if collections were deposited intact. We did not identify any significant discrepancies between the receipts and deposits during the month of November 2007.

OTHER COLLECTIONS

Ms. Norton's responsibilities included preparing receipts for collections from concession sales, fundraisers and pop machines.

Concessions are sold during many High School activities, including sporting events, dances and concerts. Based on our review of receipts for concession sales, the majority of the School's concessions consist of sales during athletic events, many of which are managed by the School's Technology Student Association (TSA).

According to the faculty directors of the TSA, proceeds from concession sales are counted by 2 individuals at the conclusion of an event and are subsequently placed in the High School's safe. The amount counted is recorded on a piece of notepaper and kept separate from the cash but is not retained after the cash is turned over to the High School office.

Ms. Norton reportedly collected concession proceeds from the safe the following school day, counted the cash and provided the TSA with a receipt. The faculty directors stated the receipt prepared by Ms. Norton was compared to the amount written on the notepaper from the TSA cash count and was usually within \$10.00 of the TSA cash count. The comparison is not documented by the TSA.

However, contrary to what was reported to us by representatives of the TSA, the principal of the High School told District officials and a Perry Police Detective concession collections are not always counted before being placed in the safe, particularly if the event ended late in the evening.

If collections are not counted prior to placement in the safe, the TSA cannot complete a reconciliation of the cash collected during the event to the receipt prepared by Ms. Norton. As a result, the TSA would not be able to determine if the cash turned over to the High School was recorded by Ms. Norton for the proper amount.

We reviewed collections recorded in the concession account of the District's general ledger for the fiscal years ended June 30, 2006 and June 30, 2007 to determine if the amounts were comparable for the 2 years. However, after observing entries posted to the account, we determined the types of collections recorded were not consistent from year to year. For example, for the year ended June 30, 2006, the High School recorded collections from vending machines, TSA concession sales and the summer gate box closure to the concession account. For the fiscal year ended June 30, 2007, the High School recorded miscellaneous concession collections and vending sales to the concession account. Because of the inconsistencies between the types of collections recorded in the concession account, we are unable to make a comparison between the 2 years.

We are unable to determine if all concession collections were properly recorded at the High School because the available concession records are not sufficient. In addition, controls over concession collections were not effective because procedures were not consistently followed. Also, activity in the District's general ledger account for concessions was inconsistently recorded.

In addition, records for fundraisers and pop machines were not sufficient for us to determine if any collections were unrecorded and/or undeposited. According to District employees we spoke with, beverages in the High School's pop machine were accessible to some members of the faculty free of charge. As a result, we cannot recalculate expected collections from the pop machine using inventory records for beverages stocked in the machine.

Also, according to Ms. Norton, copies of fundraising records were not retained at the High School office.

VOIDED RECEIPTS

We identified 32 voided High School receipts for the period July 1, 2005 through November 30, 2007. The white, yellow and pink copies from the receipt books were present at the District office for all voided High School receipts.

Based on our examination of the voided receipts, we determined 23 of the 32 receipts did not clearly document the purpose for voiding the receipt. To determine why the receipts were voided and if it was appropriate the receipts were voided, we compared the items recorded on the voided receipts to available documentation.

Of the 32 voided receipts, 9 were cash collections individually totaling less than \$10.00. Because cash transactions cannot be individually traced to bank deposits and/or supporting documentation, we did not complete comparisons for any of the 9 receipts.

In addition, we identified 4 voided receipts for drivers education classes for which we did not find the student's name on a drivers education class listing. According to discussions with District

employees, a student can drop a drivers education course after paying the fee. The District administrative office is responsible for issuing refunds for dropped drivers education courses. However, if the original check given to the High School was not yet deposited, sometimes the receipt was voided and the original check was returned.

We also identified 7 voided receipts totaling \$266.49 for which we were unable to confirm the receipt was properly voided. For each of the receipts, the original payor was not readily available to discuss details of the transaction. The Perry Policy Department obtained copies of deposited items around the dates of the voided receipts and did not identify any of the items recorded on the 7 receipts deposited to the District's account. However, because we were not able to examine all deposited items to the District's account, we cannot determine if any collections recorded on the voided receipts were deposited at a later date to substitute for a recorded collection withheld from deposit.

PERSONAL FINANCIAL INFORMATION

Because of the inconsistencies identified between the deposits and receipts at the High School, we obtained and reviewed bank statements for a personal bank account held by Ms. Norton. The dates and amounts of cash deposits to Ms. Norton's personal bank account have been listed in **Table 6**.

Table 6		
Date	Total Deposit	Cash Portion of Deposit
10/28/05	\$ 250.00	150.00
12/02/05	131.98	88.00
01/10/06	150.00	150.00
01/24/06	70.00	70.00
10/23/06	250.00	250.00
07/11/07	800.00	100.00
07/30/07	200.00	200.00
10/01/07	250.00	250.00
10/10/07	810.00	60.00
10/16/07	700.00	700.00
10/30/07	182.00	160.00
Total	\$ 3,793.98	2,178.00

As illustrated by the **Table**, we identified 11 cash deposits totaling \$2,178.00 to Ms. Norton's personal bank account from July 1, 2005 through November 26, 2007. The individual cash deposits ranged from \$60.00 to \$700.00. Of the total cash deposited to Ms. Norton's personal account, \$1,470.00, more than half the total, was deposited between July 11, 2007 and October 30, 2007.

There were no cash deposits to Ms. Norton's personal bank account between October 31, 2007 and November 30, 2007. As previously stated, Ms. Norton was placed on administrative leave from the District on October 31, 2007.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by Perry Community School District to process collections and disbursements. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from errors 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 District's internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. Ms. Norton had control over receipts for the High School. She collected, deposited and reconciled receipts to the bank deposits.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the duties within the receipt function listed above should be segregated to the extent possible.

According to discussions with District officials, High School collections are currently deposited to the bank by District office employees. In addition, the District office employees compare the checks recorded in the High School receipts to the checks provided for deposit to ensure collections are deposited intact.

- B. Deposits – All receipts were not deposited intact and High School deposits were not always made in a timely manner. In addition, personal checks were cashed from the cash drawer at the High School.

Recommendation – All collections should be deposited intact. The District should monitor and enforce compliance with established policies related to the timeliness of deposits. Also, cashing personal checks from the cash drawer should be prohibited.

- C. Checks without Restrictive Endorsement – We identified several checks deposited to the District's bank account which were not restrictively endorsed.

Recommendation – A restrictive endorsement (for deposit only) should be placed on all checks when received to help provide protection in case of theft or loss.

- D. Cash Collections – Cash from concession sales is not always counted by the individuals who collected the cash prior to being placed in the safe. In addition, count sheets are not prepared and retained to document the amount of cash collected for concessions, fundraisers or vending machine collections.

Recommendation – The High School should implement procedures to require cash counts be completed and documented for all cash collections at the High School. The count sheets should be signed by the individuals counting the cash.

- E. Vending Machines – Cash emptied from the High School's vending machines is not consistently counted simultaneously by 2 individuals. In addition, beverages from the machine were available free of charge to some District employees.

Recommendation – To improve control over vending machine collections when emptied, the cash collections should be counted by 2 individuals simultaneously. The cash collected should be documented on a count sheet and signed by the individuals counting the cash. A reconciliation should be completed to show cash emptied from the machine agrees with the total pop sold multiplied by the purchase price. Also, District employees should not be allowed to obtain vending items free of charge.

- F. Voided Receipts – We identified several voided receipts for which documentation of the purpose for voiding the receipt was not readily available. In addition, we determined for several voided receipts the original collection was returned to the payer.

Recommendation – All voided receipts should clearly state the purpose for voiding the receipt. In addition, collections should not be returned to the payer once receipted by the High School. In cases where refunds are due, payment should be issued by the District.

**Report on Special Investigation of
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Exhibits

Report on Special Investigation of
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Summary of Findings
For the period July 1, 2005 through November 30, 2007

Deposit Date	Total Deposit	Unknown Receipts		Checks included in bank deposit from a different receipt sequence	Receipts for checks not deposited with the proper receipt sequence
		Unknown composition of cash and checks	*Checks not identified to a receipt		
08/05/05	\$ 575.00	-	-	-	-
09/01/05	460.00	-	-	-	-
09/06/05	1,166.00	635.00	-	1,049.00	390.00
09/07/05	1,654.00	35.00	-	488.00	1,039.00
09/07/05	4,388.97	-	-	-	-
09/08/05	2,472.33	1,195.75	-	-	-
09/09/05	565.00	-	-	-	-
09/16/05	1,058.16	-	-	-	-
09/26/05	822.20	-	-	-	-
10/13/05	1,828.40	207.00	132.00	-	-
10/17/05	7,683.03	50.00	-	-	-
10/18/05	270.00	-	-	-	10.00
10/19/05	1,611.80	525.80	233.90	10.00	-
10/20/05	418.60	-	-	-	-
10/24/05	295.00	-	-	-	-
10/25/05	1,716.00	-	-	-	-
10/27/05	4,457.40	20.00	-	-	-
10/31/05	72.00	-	-	-	-
11/01/05	412.17	-	-	-	-
11/02/05	511.04	225.00	-	-	-
11/03/05	2,207.00	417.00	112.00	-	-
11/08/05	272.00	-	-	15.00	-
11/09/05	990.48	150.00	-	-	15.00
12/14/05	1,721.55	-	-	-	-
02/10/06	2,822.52	483.00	89.00	-	-
04/04/06	1,839.45	16.00	-	128.00	16.00
04/05/06	1,312.15	6.00	-	16.00	-
05/30/06	3,746.12	24.00	-	-	-
05/31/06	2,513.00	58.00	-	-	-
06/01/06	1,020.00	-	-	-	-
06/02/06	1,841.00	435.00	150.00	-	-
Subtotal for FY06	52,722.37	4,482.55	716.90	1,706.00	1,470.00

Deposit Differences

Unrecorded personal checks from High School employees	Unrecorded checks for High School activities	Differences between actual and recorded checks	Other unrecorded receipts	Check recorded as cash	Check recorded for more than listed on deposit tape	Deposit over/ (under)
-	-	-	-	-	-	-
-	-	3.00	-	-	-	-
30.00	30.00	-	-	-	-	-
-	80.00	10.00	-	-	-	-
-	-	-	-	-	-	-
5.50	136.00	-	-	-	-	-
-	-	-	-	-	-	-
50.00	-	-	-	-	-	-
20.00	-	-	-	-	-	-
-	-	-	-	-	-	-
10.00	-	-	-	-	-	-
20.00	40.00	-	-	-	-	-
-	-	-	-	-	-	-
10.33	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
35.00	-	-	-	-	-	-
15.00	-	-	-	-	-	-
8.37	-	-	-	-	-	-
10.00	-	-	-	-	-	-
40.00	12.75	-	-	-	-	(20.00)
-	-	-	-	-	-	-
20.00	-	-	-	-	-	-
35.00	-	-	-	42.35	-	-
-	10.00	-	-	-	(0.90)	-
65.00	-	-	-	-	-	-
60.00	-	-	-	-	-	-
-	-	-	-	-	-	-
434.20	308.75	13.00	-	42.35	(0.90)	(20.00)

Report on Special Investigation of
Perry High School
Perry Community School District

Summary of Findings
For the period July 1, 2005 through November 30, 2007

Deposit Date	Total Deposit	Unknown Receipts		Checks included in bank deposit from a different receipt sequence	Receipts for checks not deposited with the proper receipt sequence
		Unknown composition of cash and checks	*Checks not identified to a receipt		
09/21/06	2,827.29	443.79	-	-	-
09/26/06	9,337.45	45.00	-	-	-
10/04/06	9,428.30	3,838.30	516.50	50.00	-
10/04/06	577.00	20.00	-	-	50.00
10/05/06	915.94	-	-	-	-
10/18/06	243.00	-	-	-	-
10/24/06	4,258.75	-	-	-	-
11/07/06	692.35	-	-	-	-
11/08/06	391.74	-	-	-	-
11/30/06	1,787.24	702.50	26.00	-	-
12/01/06	2,223.54	-	-	-	-
12/05/06	2,947.30	-	-	-	-
12/05/06	1,447.00	537.00	45.00	-	-
01/24/07	770.00	90.00	-	-	-
01/29/07	2,436.52	-	-	-	-
03/14/07	1,887.25	271.50	112.50	-	-
03/16/07	5,982.50	-	-	-	-
03/27/07	1,198.50	-	-	-	-
05/18/07	1,229.86	550.00	267.98	-	-
05/21/07	432.00	-	-	-	-
05/22/07	1,473.90	-	-	-	-
05/23/07	310.00	-	-	-	-
05/25/07	1,500.45	-	-	-	-
06/04/07	1,781.36	40.00	-	-	-
06/12/07	2,077.53	-	-	-	-
06/14/07	873.49	-	-	-	-
Subtotal for FY07	59,030.26	6,538.09	967.98	50.00	50.00

Deposit Differences

Unrecorded personal checks from High School employees	Unrecorded checks for High School activities	Differences between actual and recorded checks	Other unrecorded receipts	Check recorded as cash	Check recorded for more than listed on deposit tape	Deposit over/ (under)
-	40.00	-	-	-	-	-
40.00	42.50	-	-	-	-	-
-	-	(2.00)	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	50.00	-	-	-	-
55.00	40.00	-	-	-	-	-
-	-	-	-	-	-	-
24.00	90.00	18.00	-	-	-	-
-	-	-	-	-	-	-
10.00	-	-	60.00	-	-	-
-	-	-	-	20.00	-	-
-	-	-	-	-	-	-
70.00	-	-	-	-	-	-
-	-	-	-	-	-	-
40.00	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	45.00	-	-	-	-	-
50.00	-	7.00	-	-	-	-
60.00	30.00	30.00	-	-	-	-
60.00	-	-	-	-	-	-
25.00	-	-	-	-	-	-
-	-	-	-	-	-	-
434.00	287.50	103.00	60.00	20.00	-	-

Report on Special Investigation of
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Summary of Findings
For the period July 1, 2005 through November 30, 2007

Deposit Date	Total Deposit	Unknown Receipts		Checks included in bank deposit from a different receipt sequence	Receipts for checks not deposited with the proper receipt sequence
		Unknown composition of cash and checks	*Checks not identified to a receipt		
08/27/07	3,774.95	-	-	-	80.00
08/28/07	791.00	-	-	-	-
09/05/07	6,321.81	35.00	-	-	-
09/10/07	1,798.29	-	-	-	-
09/21/07	5,838.00	-	-	-	-
10/04/07	3,620.06	-	-	-	-
10/04/07	2,891.95	20.00	-	-	-
10/10/07	2,034.45	30.00	-	-	-
10/15/07	4,683.00	1,719.00	-	-	-
10/15/07	2,008.50	-	-	-	-
10/22/07	6,644.04	-	-	-	-
10/25/07	1,570.00	-	-	-	-
10/30/07	879.25	-	-	-	-
10/31/07	4,895.40	120.00	15.00	-	20.00
10/31/07	1,038.95	-	-	-	-
11/01/07	56.45	-	-	-	-
Subtotal for FY08*	48,846.10	1,924.00	15.00	-	100.00
Total	\$ 160,598.73	12,944.64	1,699.88	1,756.00	1,620.00

* - Through November 30, 2007.

Deposit Differences

Unrecorded personal checks from High School employees	Unrecorded checks for High School activities	Differences between actual and recorded checks	Other unrecorded receipts	Check recorded as cash	Check recorded for more than listed on deposit tape	Deposit over/ (under)
30.00	135.00	132.00	-	-	-	-
20.00	-	-	-	-	-	-
75.00	53.00	47.00	-	-	-	-
-	-	0.50	-	-	-	-
90.00	-	0.50	-	-	-	-
-	-	-	-	-	-	-
-	-	2.00	-	-	-	-
25.00	30.00	-	-	-	-	-
20.00	87.00	(2.00)	-	-	-	-
115.00	-	1.00	-	-	-	-
-	10.50	-	-	-	-	-
25.00	-	4.00	-	-	-	-
-	-	-	-	-	-	-
70.00	30.00	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	0.50
470.00	345.50	185.00	-	-	-	0.50
1,338.20	941.75	301.00	60.00	62.35	(0.90)	(19.50)

Exhibit B

Report on Special Investigation of
Perry High School
Perry Community School District

Receipts With an Unknown Composition of Cash and Checks
For the period July 1, 2005 through November 30, 2007

Receipt Number	Receipt Date	Receipt Description	Box		Total Amount of Receipt	Unknown Portion of Receipt
			Check and Cash	Unmarked		
47680	08/31/05	Swim suit, swim cap	X	-	\$ 50.00	50.00
47690	09/01/05	Two activity ticket, 2003 yearbook	-	X	70.00	70.00
47698	09/01/05	Two adult, one student activity ticket, 2005 yearbook	X	-	220.00	220.00
47708	09/01/05	Homecoming fundraiser	X	-	295.00	295.00
47726	09/02/05	Three cross country shirts	X	-	30.00	30.00
47738	09/02/05	ID replacement	-	X	5.00	5.00
47773	09/07/05	Gate vs ADM	X	-	485.00	485.00
47774	09/07/05	Concessions- football and volleyball	X	-	690.75	690.75
47777	09/07/05	Window painting- Homecoming fund raiser	X	-	120.00	20.00
48507	10/12/05	PSAT- 3 students	X	-	36.00	24.00
48516	10/12/05	Cheerleading fundraiser	X	-	798.00	183.00
48524	10/13/05	Bowling fundraiser	X	-	100.00	50.00
48540	10/18/05	Candle sales fundraiser	X	-	246.80	246.80
48542	10/18/05	Grease ticket sales	X	-	426.00	279.00
48562	10/24/05	Two swimming shirts	X	-	29.00	20.00
48588	11/01/05	16 old football game jerseys	X	-	240.00	225.00
48590	11/01/05	Bowling fundraiser	X	-	150.00	75.00
48594	11/03/05	Drama tickets	X	-	378.00	342.00
48605	11/07/05	Adult ed.- intermediate weight training	X	-	690.00	150.00
50053	02/09/06	SH band trips fruit fundraiser	X	-	505.00	183.00
50057	02/09/06	Concessions	X	-	300.00	300.00
50307	04/03/06	Soccer socks	-	X	8.00	8.00
50312	04/03/06	Skating	-	X	8.00	8.00
50331	04/04/06	Skating	-	X	6.00	6.00
50815	05/26/06	Band cleaning fee	-	X	9.00	9.00
50818	05/26/06	Skates	-	X	6.00	6.00
50822	05/26/06	Band cleaning fee	-	X	9.00	9.00
50886	05/30/06	Names of 3 students with various amounts	X	-	237.00	58.00
50902	06/01/06	Baseball - I-Cub tickets	X	-	715.00	435.00
Subtotal for FY06					6,862.55	4,482.55

Report on Special Investigation of the
Perry Community School District

Receipts With an Unknown Composition of Cash and Checks
For the period July 1, 2005 through November 30, 2007

Receipt Number	Receipt Date	Receipt Description	Box		Total Amount of Receipt	Unknown Portion of Receipt
			Check and Cash	Unmarked		
51331	09/20/06	Concessions Volleyball vs Saydel	X	-	443.79	443.79
51343	09/25/06	Corn shock orders	X	-	45.00	45.00
51355	09/27/06	Volleyball posters	X	-	40.00	25.00
51356	09/27/06	Volleyball posters	X	-	20.00	5.00
51360	09/28/06	Volleyball posters	X	-	160.00	160.00
51368	09/29/06	HS choir trip fundraiser	X	-	1,213.00	741.00
51385	10/02/06	Concessions vs Harlan	X	-	2,905.80	2,905.80
51391	10/02/06	Drama shirts	X	-	36.50	1.50
51404	10/04/06	Volleyball posters	X	-	40.00	20.00
52230	11/28/06	Cookie dough fundraiser	X	-	98.00	98.00
52231	11/28/06	Concessions	X	-	538.50	538.50
52232	11/28/06	Cookie dough fundraiser	X	-	542.00	66.00
52260	12/04/06	Choir offering	X	-	562.00	537.00
52455	01/23/07	Adult ed training	X	-	560.00	90.00
53670	03/13/07	DECA fundraiser	X	-	1,156.50	271.50
53994	05/16/07	Athletic complex donation	X	-	675.00	550.00
55088	None	Choir trip account	X	-	71.75	40.00
Subtotal for FY07					9,107.84	6,538.09
56157	09/04/07	12th man shirt	-	X	10.00	10.00
56173	09/04/07	Drama dept. memorial donation	X	-	100.00	25.00
56353	10/01/07	Window painting fundraiser	-	X	75.00	20.00
56366	10/02/07	Volleyball posters	X	-	30.00	30.00
56434	10/09/07	Concessions at football	X	-	1,709.00	1,709.00
56435	10/09/07	Band t-shirt	-	X	10.00	10.00
56592	10/26/07	HS band trip fundraiser	X	-	165.00	120.00
Subtotal for FY08*					2,099.00	1,924.00
Total					\$ 18,069.39	12,944.64

* - Through November 30, 2007.

**Report on Special Investigation of
Perry High School
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Report on Special Investigation of
Perry High School
Perry Community School District

Checks Not Identified to a Receipt
For the period July 1, 2005 through November 30, 2007

Check Date	Name on Check	Check Number	Check Memo	Check Amount
09/19/05	Sundholm	5887	None	\$ 25.90
09/27/05	McCord	1521	None	24.00
09/30/05	Whitmore	7340	None	10.00
10/03/05	Onnen	2144	None	23.00
10/03/05	Whiton	3609	None	13.00
10/09/05	Fagen	1203	None	10.00
10/10/05	Niebuhr	1587	None	34.00
10/11/05	Griffin	8164	None	13.00
10/11/05	Saemisch	4221	None	40.00
10/12/05	Compton	8280	None	10.00
10/17/05	Larsson	2064	None	14.00
10/17/05	Weishaar	4230	None	87.00
10/17/05	Klise	8680	None	34.00
10/17/05	Wernli	7534	None	15.00
10/18/05	Repp	6316	None	6.00
10/20/05	Peel	5158	None	26.00
10/26/05	Jacobsen	10322	None	15.00
10/27/05	Minerq	1123	None	6.00
11/01/05	Martens	113	None	8.00
11/01/05	Klise	8694	Play tickets drama shirt	21.00
11/02/05	Peitz	3687	None	15.00
12/22/05	Moss	9778	None	16.00
12/23/05	Struyk	3078	None	38.00
02/07/06	Fellom	4883	none	10.00
02/09/06	Sheehy	3011	None	25.00
05/27/06	Burke	10846	None	50.00
06/01/06	Stetzel	3393	None	50.00
06/01/06	Gallatin	1660	None	50.00
Subtotal for FY06				688.90

Exhibit C

Report on Special Investigation of
Perry High School
Perry Community School District

Checks Not Identified to a Receipt
For the period July 1, 2005 through November 30, 2007

Check Date	Name on Check	Check Number	Check Memo	Check Amount
09/01/06	Menz	2722	<i>None</i>	15.00
09/01/06	Johns	6898	<i>None</i>	20.50
09/02/06	Dress	9628	Melanie Woods	7.50
09/02/06	Hiatt	2642	<i>None</i>	27.00
09/02/06	Sun Van Wong Café	11322	<i>None</i>	5.00
09/03/06	Benjamin	550	<i>None</i>	46.00
09/04/06	Bordwell	8672	<i>None</i>	16.00
09/05/06	Butler	4642	<i>None</i>	37.00
09/05/06	Tunink	2360	<i>None</i>	33.00
09/05/06	Pote	9867	<i>None</i>	12.00
09/06/06	Andorf	6201	<i>None</i>	22.00
09/08/06	Hartman	10336	Ali	12.00
09/09/06	Nelsen	1452	<i>None</i>	12.00
09/10/06	Royer	5485	<i>None</i>	7.00
09/10/06	Benjamin	2115	<i>None</i>	12.00
09/10/06	Royer	5484	<i>None</i>	8.00
09/13/06	De-Gonzalez	2614	<i>None</i>	21.50
09/14/06	Hansen	6158	<i>None</i>	63.00
09/14/06	Bronnenberg	2607	<i>None</i>	64.50
09/27/06	Meriwether CPA	12690	<i>None</i>	5.00
09/27/06	Perry Family Dentistry	7122	<i>None</i>	5.00
09/27/06	Stitches in Time	3868	Donation	5.00
09/27/06	Painter	3506	Volleyball	5.00
09/27/06	Perry Chiropractic	1086	<i>None</i>	5.00
09/29/06	Meyer/Martin	5480	<i>Illegible</i>	10.50
10/02/06	Fellom	5409	<i>None</i>	40.00
11/21/06	Fellom	5520	Connie \$12 Mom \$14	26.00

Report on Special Investigation of
Perry High School
Perry Community School District

Checks Not Identified to a Receipt
For the period July 1, 2005 through November 30, 2007

Check Date	Name on Check	Check Number	Check Memo	Check Amount
12/02/06	Lipovac	3333	<i>None</i>	5.00
12/03/06	Svetly	9005	<i>None</i>	10.00
12/03/06	Lowe	8844	<i>None</i>	10.00
12/03/06	Mace	4935	<i>None</i>	20.00
02/22/07	Ballentine	7081	<i>None</i>	37.00
03/12/07	Keifer	7676	<i>None</i>	19.00
03/12/07	Fiscus	3438	<i>None</i>	36.50
03/13/07	Qwenli	7994	<i>None</i>	20.00
05/09/07	Tibbles	5826	<i>None</i>	45.95
05/14/07	Lamont	6327	<i>None</i>	55.45
05/15/07	Finneseth	8161	<i>None</i>	41.90
05/16/07	Glick	4171	<i>None</i>	62.18
05/16/07	Petersen	1800	<i>None</i>	10.00
05/17/07	Delp	3269	<i>None</i>	27.50
05/17/07	Fellom	6054	<i>None</i>	25.00
Subtotal for FY07				<u>967.98</u>
09/05/07	Lamont	1725	<i>None</i>	15.00
10/10/07	Brelsford	5485	<i>None</i>	28.00
Subtotal for FY08*				<u>43.00</u>
Total				<u><u>\$ 1,699.88</u></u>

* - Through November 30, 2007.

Exhibit D

Report on Special Investigation of
Perry High School
Perry Community School District

Checks Included in Bank Deposit From a Different Receipt Sequence
For the period July 1, 2005 through November 30, 2007

Per Receipt		Receipt Sequence per Pink Sheet				Per Check			
Receipt Number	Receipt Date	From	To	And	And	Check Date	Name on Check	Check Number	Check Amount
47679	08/31/05	47709	47745	-	-	08/30/05	Bindel	3745	\$ 20.00
47680	08/31/05	47709	47745	-	-	08/31/05	Van Gundy	7747	8.00
47681	08/31/05	47709	47745	-	-	08/31/05	Nichols	1951	50.00
47682	08/31/05	47709	47745	-	-	08/30/05	Hawbaker	6057	10.00
47683	08/31/05	47709	47745	-	-	08/31/05	De-Gonzalez	2256	10.00
47684	08/31/05	47709	47745	-	-	08/31/05	Halling	4983	50.00
47686	08/31/05	47709	47745	-	-	08/31/05	Kuttler	2359	20.00
47687	09/01/05	47709	47745	-	-	08/30/05	Haymond	6634	20.00
47687	09/01/05	47709	47745	-	-	08/30/05	Haymond	6635	25.00
47690	09/01/05	47709	47745	-	-	09/01/05	Mundt	5474	70.00
47691	09/01/05	47709	47745	-	-	09/01/05	Chayet	3451	10.00
47692	09/01/05	47709	47745	-	-	08/31/05	Haaland	1555	40.00
47694	09/01/05	47709	47745	-	-	09/01/05	Barlean-Leber	170	20.00
47697	09/01/05	47709	47745	-	-	09/01/05	Bronnenberg	10767	20.00
47698	09/01/05	47709	47745	-	-	09/01/05	Morman	665	20.00
47699	09/01/05	47709	47745	-	-	09/01/05	Bales	3187	20.00
47700	09/01/05	47709	47745	-	-	09/01/05	Pentico	3756	20.00
47702	09/01/05	47709	47745	-	-	09/01/05	Halling	4986	25.00
47704	09/01/05	47709	47745	-	-	09/01/05	Stout	23258	30.00
47719	09/02/05	47678	47708	-	-	09/02/05	McCarty	4513	25.00
47720	09/02/05	47678	47708	-	-	09/01/05	Landals	6766	25.00
47721	09/02/05	47678	47708	-	-	09/02/05	Marburger	8316	50.00
47722	09/02/05	47678	47708	-	-	09/02/05	Gittins	3266	50.00
47726	09/02/05	47678	47708	-	-	09/02/05	Long	1170	10.00
47727	09/02/05	47678	47708	-	-	09/01/05	Renze	15994	20.00

Report on Special Investigation of
Perry High School
Perry Community School District

Checks Included in Bank Deposit From a Different Receipt Sequence
For the period July 1, 2005 through November 30, 2007

Per Receipt		Receipt Sequence per Pink Sheet				Per Check			
Receipt Number	Receipt Date	From	To	And	And	Check Date	Name on Check	Check Number	Check Amount
47730	09/02/05	47678	47708	-	-	09/02/05	Royer	4213	150.00
47731	09/02/05	47678	47708	-	-	09/02/05	Royer	4214	50.00
47732	09/02/05	47678	47708	-	-	09/01/05	Landals	6765	50.00
47734	09/02/05	47678	47708	-	-	09/02/05	Lipovac	2810	145.00
47735	09/02/05	47678	47708	-	-	09/02/05	Coons	7319	225.00
47736	09/02/05	47678	47708	-	-	09/02/05	Pote	9313	20.00
47737	09/02/05	47678	47708	-	-	09/02/05	Fellom	4539	25.00
47741	09/02/05	47678	47708	-	-	08/31/05	Feltz	11782	35.00
47742	09/02/05	47678	47708	-	-	09/02/05	Wright	5632	35.00
47743	09/02/05	47678	47708	-	-	09/02/05	Randolph	502	39.00
47745	09/02/05	47678	47708	-	-	09/02/05	Finneseth	3221	95.00
48537	10/17/05	48539	48546	-	-	10/13/05	Graney	4898	10.00
48601	11/04/05	48606	48608	-	-	11/03/05	Coleman	5491	15.00
50264	03/30/06 ^	50306	50328	50333	50340-50341	03/29/06	Sloss	1003	32.00
50265	03/30/06 ^	50306	50328	50333	50340-50341	03/29/06	Enriquez	569	32.00
50290	03/31/06 ^	50306	50328	50333	50340-50341	03/30/06	Nichols	2285	37.00
50292	03/31/06 ^	50306	50328	50333	50340-50341	03/30/06	Cooper	8236	27.00
50333	04/04/06	50329	50332	50334-50339	50342-50345	04/03/06	Stafford	6539	16.00
Subtotal for FY06									1,706.00
51397	10/02/06	51355	51396			10/02/06	Hegstrom	5431	50.00
Subtotal for FY07									50.00
Total									<u>\$ 1,756.00</u>

^ - Date of pink sheet.

Exhibit E

Report on Special Investigation of
Perry High School
Perry Community School District

Receipts for Checks Not Deposited With the Proper Receipt Sequence
For the period July 1, 2005 through November 30, 2007

Receipt Date	Receipt Number	Check Number	Receipt Description	Amount
08/31/05	47679	3745	@ cross country Shorts, check #3745	\$ 20.00 x
08/31/05	47681	-	@ activity ticket * 2	50.00 x
08/31/05	47682	-	@ cross country t-shirt	10.00 x
08/31/05	47683	2256	@ cross country t-shirt, check #2256	10.00 x
08/31/05	47684	-	@ activity ticket * 2	50.00 x
08/31/05	47686	2359	@ 2002/2003 yearbook, check #2359	20.00 x
09/01/05	47687	-	@ activity ticket, 2003 yearbook	45.00 x
09/01/05	47691	3451	@ xc shirt, check #3451	10.00 x
09/01/05	47692	-	@ 2003 yearbook * 2	40.00 x
09/01/05	47694	170	@ 2003 yearbook, check #170	20.00 x
09/01/05	47697	-	@ 2003 yearbook	20.00 x
09/01/05	47699	3187	@ 2003 yearbook, check #3187	20.00 x
09/01/05	47700	3756	@ 2003 yearbook, check #3756	20.00 x
09/01/05	47702	-	@ activity ticket	25.00 x
09/01/05	47704	-	@ xc shirts	30.00 x
09/02/05*	47711	-	@ activity ticket	25.00
09/02/05	47719	-	@ activity ticket	25.00 x
09/02/05	47721	-	@ activity ticket * 2	50.00 x
09/02/05	47722	-	@ activity ticket * 2	50.00 x
09/02/05	47727	-	@ 2003 yearbook	20.00 x
09/02/05	47730	-	@ activity ticket * 2	150.00 x
09/02/05	47731	-	Cross Country, @ donation tent	50.00 x

Report on Special Investigation of
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Receipts for Checks Not Deposited With the Proper Receipt Sequence
For the period July 1, 2005 through November 30, 2007

Receipt Date	Receipt Number	Check Number	Receipt Description	Amount
09/02/05*	47733	-	@ activity ticket * 2	50.00
09/02/05	47734	2810	Tom Lipovac@	145.00 x
09/02/05	47735	-	@ activity ticket * 3	225.00 x
09/02/05	47736	9313	@ 2003 yearbook, check #9313	20.00 x
09/02/05	47737	-	@ activity ticket	25.00 x
09/02/05	47741	11782	@ cross country shirts, check #11782	35.00 x
09/02/05	47742	5632	@ cross country shirts, check #5632	35.00 x
09/02/05	47743	502	@ cross country shirts and name, check #502	39.00 x
09/02/05	47745	-	@	95.00 x
10/17/05	48537	4898	Drama Tshirt @, check #4898	10.00 x
11/04/05	48601	5491	Football Jersey @, check #5491	15.00 x
04/04/06	50333	6539	@ soccer socks, check #6539	16.00 x
Subtotal for FY06				<u>1,470.00</u>
10/02/06	51397	5431	@ 2006 yearbook, check #5431	<u>50.00</u>
Subtotal for FY07				<u>50.00</u>
08/21/07	55392	-	@ book fees	40.00
08/22/07	55403	-	@ book fees "given cash back for lunch"	40.00
08/23/07*	56596	-	Football gate receipts	<u>20.00</u>
Subtotal for FY08^				<u>100.00</u>
Total				<u><u>\$ 1,620.00</u></u>

@ - Name withheld to protect privacy.

x - 32 checks totaling \$1,345.00 were subsequently traced to deposit. As a result, these checks are also listed in **Exhibit D**.

* - The receipt date was approximated based on the date of the corresponding Pink Sheet.

^ - Through November 30, 2007.

Report on Special Investigation of
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Comparison of Receipts to Deposited Items for September 6, 2005
For the period July 1, 2005 through November 30, 2007

Pink Sheet Sequence 47678-47708	What Should Have Been Deposited					
	Per Receipts					
	Receipt Date*	Check Number	Check	Cash	Unknown	Total
47678	08/31/05	-	\$ -	20.00	-	20.00
47679	08/31/05	3745	20.00	-	-	20.00
47680	08/31/05	-	-	-	50.00	50.00
47681	08/31/05	Not listed	50.00	-	-	50.00
47682	08/31/05	Not listed	10.00	-	-	10.00
47683	08/31/05	2256	10.00	-	-	10.00
47684	08/31/05	Not listed	50.00	-	-	50.00
47685	08/31/05	-	-	10.00	-	10.00
47686	08/31/05	2359	20.00	-	-	20.00
47687	09/01/05	Not listed	45.00	-	-	45.00
47688	09/01/05	-	-	12.00	-	12.00
47689	09/01/05	-	-	12.00	-	12.00
47690	09/01/05	-	-	-	70.00	70.00
47691	09/01/05	3451	10.00	-	-	10.00
47692	09/01/05	Not listed	40.00	-	-	40.00
47693	09/01/05	-	-	12.00	-	12.00
47694	09/01/05	170	20.00	-	-	20.00
47695	09/01/05	-	-	5.00	-	5.00
47696	09/01/05	1496	20.00	-	-	20.00
47697	09/01/05	Not listed	20.00	-	-	20.00
47698	09/01/05	-	-	-	220.00	220.00
47699	09/01/05	3187	20.00	-	-	20.00
47700	09/01/05	3756	20.00	-	-	20.00
47701	09/01/05	-	-	10.00	-	10.00
47702	09/01/05	Not listed	25.00	-	-	25.00
47703	09/01/05	-	-	10.00	-	10.00
47704	09/01/05	Not listed	30.00	-	-	30.00
47705	09/01/05	-	-	10.00	-	10.00
47706	09/01/05	-	-	10.00	-	10.00

What Was Deposited			
Per Bank Records			
Check Number	Check	Cash	Total
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
1496	20.00	-	20.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

Report on Special Investigation of
Perry High School
Perry Community School District

Comparison of Receipts to Deposited Items for September 6, 2005
For the period July 1, 2005 through November 30, 2007

Pink Sheet Sequence 47678-47708	What Should Have Been Deposited					
	Per Receipts					
	Receipt Date*	Check Number	Check	Cash	Unknown	Total
47707	09/01/05	-	-	10.00	-	10.00
47708	09/01/05	-	-	-	295.00	295.00
Not recorded	-	-	-	-	-	-
Not recorded	-	-	-	-	-	-
Not recorded	-	-	-	-	-	-
Not recorded	-	-	-	-	-	-
47711	09/02/05	-	-	-	-	-
47719	09/02/05	-	-	-	-	-
47721	09/02/05	-	-	-	-	-
47722	09/02/05	-	-	-	-	-
47726	09/02/05	-	-	-	-	-
47727	09/02/05	-	-	-	-	-
47730	09/02/05	-	-	-	-	-
47731	09/02/05	-	-	-	-	-
47732	09/02/05	-	-	-	-	-
47734	09/02/05	-	-	-	-	-
47735	09/02/05	-	-	-	-	-
47736	09/02/05	-	-	-	-	-
47737	09/02/05	-	-	-	-	-
47741	09/02/05	-	-	-	-	-
47742	09/02/05	-	-	-	-	-
47743	09/02/05	-	-	-	-	-
47745	09/02/05	-	-	-	-	-
Cash, Unknown composition of receipts						
Total			\$ 410.00	121.00	635.00	1,166.00

* - The deposit slip is dated 09/01/05, yet the actual deposit contains several collections for which the receipts were dated after 09/01/05. The deposit was posted to the District's bank account on 09/06/05.

What Was Deposited			
Per Bank Records			
Check Number	Check	Cash	Total
-	-	-	-
-	-	-	-
0622	10.00	-	10.00
2863	20.00	-	20.00
1577	10.00	-	10.00
12146	20.00	-	20.00
6766	25.00	-	25.00
4513	25.00	-	25.00
8316	50.00	-	50.00
3266	50.00	-	50.00
1170	10.00	-	10.00
15994	20.00	-	20.00
4213	150.00	-	150.00
4214	50.00	-	50.00
6765	50.00	-	50.00
2810	145.00	-	145.00
7319	225.00	-	225.00
9313	20.00	-	20.00
4539	25.00	-	25.00
11782	35.00	-	35.00
5632	35.00	-	35.00
502	39.00	-	39.00
3221	95.00	-	95.00
	-	37.00	37.00
	1,129.00	37.00	1,166.00

Report on Special Investigation of
Perry High School
Perry Community School District

Comparison of Receipts to Deposited Items for September 7, 2005
For the period July 1, 2005 through November 30, 2007

Pink Sheet Sequence 47709-47745	What Should Have Been Deposited					
	Per Receipts					
	Receipt Date	Check Number	Check	Cash	Unknown	Total
47709	09/02/05	-	\$ -	25.00	-	25.00
47710	09/02/05	Not listed	25.00	-	-	25.00
47711	09/02/05	Not listed	25.00	-	-	25.00
47712	09/02/05	Not listed	25.00	-	-	25.00
47713	09/02/05	Not listed	25.00	-	-	25.00
47714	09/02/05	Not listed	110.00	-	-	110.00
47715	09/02/05	-	-	20.00	-	20.00
47716	09/02/05	Not listed	25.00	-	-	25.00
47717	09/02/05	Not listed	20.00	-	-	20.00
47718	09/02/05	-	-	-	50.00	50.00
47719	09/02/05	Not listed	25.00	-	-	25.00
47720	09/02/05	Not listed	45.00	-	-	45.00
47721	09/02/05	Not listed	50.00	-	-	50.00
47722	09/02/05	Not listed	50.00	-	-	50.00
47723	09/02/05	-	-	25.00	-	25.00
47724	09/02/05	-	-	10.00	-	10.00
47725	09/02/05	-	-	25.00	-	25.00
47726	09/02/05	-	-	-	30.00	30.00
47727	09/02/05	Not listed	20.00	-	-	20.00
47728	09/02/05	-	-	35.00	-	35.00
47729	09/02/05	-	-	40.00	-	40.00
47730	09/02/05	Not listed	150.00	-	-	150.00
47731	09/02/05	Not listed	50.00	-	-	50.00
47732	09/02/05	-	-	25.00	-	25.00
47733	09/02/05	-	50.00	-	-	50.00
47734	09/02/05	2810	145.00	-	-	145.00
47735	09/02/05	-	225.00	-	-	225.00
47736	09/02/05	9313	20.00	-	-	20.00
47737	09/02/05	-	25.00	-	-	25.00
47738	09/02/05	-	-	-	5.00	5.00
47739	09/02/05	-	-	20.00	-	20.00

Report on Special Investigation of
Perry High School
Perry Community School District

Comparison of Receipts to Deposited Items for September 7, 2005
For the period July 1, 2005 through November 30, 2007

Pink Sheet Sequence 47709-47745	What Should Have Been Deposited					
	Per Receipts					
	Receipt Date	Check Number	Check	Cash	Unknown	Total
47740	09/02/05	-	-	20.00	-	20.00
47741	09/02/05	Not listed	35.00	-	-	35.00
47742	09/02/05	Not listed	35.00	-	-	35.00
47743	09/02/05	502	39.00	-	-	39.00
47744	09/02/05	-	-	10.00	-	10.00
47745	09/02/05	Not listed	95.00	-	-	95.00
Not recorded	-	-	-	-	-	-
Not recorded	-	-	-	-	-	-
Not recorded	-	-	-	-	-	-
Not recorded	-	-	-	-	-	-
47679	08/31/05	-	-	-	-	-
47680	08/31/05	-	-	-	-	-
47680	08/31/05	-	-	-	-	-
47681	08/31/05	-	-	-	-	-
47683	08/31/05	-	-	-	-	-
47684	08/31/05	-	-	-	-	-
47686	08/31/05	-	-	-	-	-
47687	08/31/05	-	-	-	-	-
47687	08/31/05	-	-	-	-	-
47690	08/31/05	-	-	-	-	-
47691	08/31/05	-	-	-	-	-
47692	08/31/05	-	-	-	-	-
47694	08/31/05	-	-	-	-	-
47697	08/31/05	-	-	-	-	-
47698	08/31/05	-	-	-	-	-
47699	08/31/05	-	-	-	-	-
47700	08/31/05	-	-	-	-	-
47702	08/31/05	-	-	-	-	-
47704	08/31/05	-	-	-	-	-
Cash, Unknown composition of receipts						
Total			\$ 1,314.00	255.00	85.00	1,654.00

What Was Deposited			
Per Bank Records			
Check Number	Check	Cash	Total
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
8172	20.00	-	20.00
6187	20.00	-	20.00
1843	20.00	-	20.00
8726	20.00	-	20.00
3745	20.00	-	20.00
6057	10.00	-	10.00
7747	8.00	-	8.00
1951	50.00	-	50.00
2256	10.00	-	10.00
4983	50.00	-	50.00
2359	20.00	-	20.00
6634	20.00	-	20.00
6635	25.00	-	25.00
5474	70.00	-	70.00
3451	10.00	-	10.00
1555	40.00	-	40.00
170	20.00	-	20.00
10767	20.00	-	20.00
655	20.00	-	20.00
3187	20.00	-	20.00
3756	20.00	-	20.00
4986	25.00	-	25.00
23258	30.00	-	30.00
-	-	751.00	751.00
	903.00	751.00	1,654.00

Exhibit H

Report on Special Investigation of
Perry High School
Perry Community School District

Unrecorded Personal Checks from High School Employees
For the period July 1, 2005 through November 30, 2007

Check Date	Name on Check	Check Number	Check Memo	Check Amount
08/21/05	*Ellenberger	2258	happy birthday	\$ 50.00
08/29/05	*STN	-	None	10.00
09/02/05	Norton	1577	None	10.00
09/02/05	Lansing	6481	None	5.50
09/02/05	Gittins	2863	None	20.00
09/15/05	*Qwest	1939477	None	10.33
09/23/05	Fellom	4588	None	20.00
10/13/05	Finn	9017	None	10.00
10/17/05	Fellom	4632	None	10.00
10/17/05	Golighty	1654	None	10.00
10/17/05	*SRI Prevention	232722	None	25.00
11/01/05	*John Deere	613138	None	8.37
11/03/05	Fellom	4674	None	15.00
11/03/05	Erickson	3336	cash	10.00
12/13/05	*Perry CSD	29783	None	40.00
04/03/06	Fellom	5014	None	25.00
04/04/06	Whiton	3653	None	10.00
04/06/06	Blum	4506	None	20.00
05/04/06	Kaufman	5853	None	15.00
05/05/06	Schumacher	5101	None	15.00
05/07/06	Stone	4993	None	15.00
05/11/06	Cook	5894	Staff pictures	20.00
05/25/06	Lage	1814	None	15.00
05/26/06	McCord	0453	None	15.00

Report on Special Investigation of
Perry High School
Perry Community School District

Unrecorded Personal Checks from High School Employees
For the period July 1, 2005 through November 30, 2007

Check Date	Name on Check	Check Number	Check Memo	Check Amount
05/30/06	Valline	5611	<i>None</i>	15.00
05/30/06	Meinecke	8893	retirement	15.00
	Subtotal for FY06			434.20
none	Norton	1808	flower fund	40.00
11/03/06	Schumacher	5288	<i>None</i>	5.00
11/03/06	Fellom	5498	<i>None</i>	20.00
11/06/06	Norton	1844	<i>None</i>	30.00
11/27/06	Blum	4709	<i>None</i>	20.00
11/28/06	Walker	1303	<i>None</i>	4.00
12/01/06	Munoz	3305	<i>None</i>	10.00
01/24/07	Sheehy	3359	<i>None</i>	25.00
01/25/07	Lansing	7602	<i>None</i>	20.00
01/25/07	Fellom	5654	<i>None</i>	25.00
03/15/07	Fellom	5759	<i>None</i>	40.00
05/22/07	Garber	5951	<i>None</i>	50.00
05/23/07	Sheehy	3703	<i>None</i>	25.00
05/25/07	Sheehy	3702	<i>None</i>	25.00
05/25/07	Stone	5712	<i>None</i>	10.00
05/30/07	Schumacher	5504	Dale's gift	10.00
05/31/07	Finn	11092	<i>None</i>	40.00
06/01/07	Bullhoefer	3605	<i>None</i>	10.00
06/08/07	Sheehy	3713	<i>None</i>	25.00
	Subtotal for FY07			434.00
08/23/07	Lansing	8863	<i>None</i>	20.00
08/24/07	Sheehy	3838	<i>None</i>	30.00

Exhibit H

Report on Special Investigation of
Perry High School
Perry Community School District

Unrecorded Personal Checks from High School Employees
For the period July 1, 2005 through November 30, 2007

Check Date	Name on Check	Check Number	Check Memo	Check Amount
08/31/07	Sheehy	3849	<i>None</i>	25.00
08/31/07	Norton	2082	<i>None</i>	50.00
08/25/07	*Draper	3329	happy birthday	10.00
09/17/07	Sheehy	3769	<i>None</i>	25.00
09/18/07	Fellom	6175	<i>None</i>	30.00
09/20/07	Fellom	6183	<i>None</i>	25.00
10/03/07	Sheehy	3785	<i>None</i>	25.00
10/09/07	Schumacher	5608	<i>None</i>	10.00
10/08/07	Valline	5840	flowerfund	10.00
10/10/07	Fellom	6218	<i>None</i>	15.00
10/10/07	Lansing	8959	<i>None</i>	30.00
10/11/07	Lansing	7907	<i>None</i>	30.00
10/12/07	Fellom	6232	<i>None</i>	40.00
10/16/07	Sheehy	3807	<i>None</i>	25.00
10/24/07	Sheehy	3816	<i>None</i>	25.00
10/26/07	Sheehy	3817	<i>None</i>	25.00
10/26/07	Fellom	6255	<i>None</i>	20.00
Subtotal for FY08^				<u>470.00</u>
Total				<u><u>\$ 1,338.20</u></u>

* - Check was payable to an employee of the High School and signed over to the District.

^ - Through November 30, 2007.

**Report on Special Investigation of
Perry High School
Perry Community School District**

Exhibit I

Report on Special Investigation of
Perry High School
Perry Community School District

Unrecorded Checks for High School Activities
For the period July 1, 2005 through November 30, 2007

Check Date	Name on Check	Check Number	Check Memo	Check Amount
08/06/05	Friesth	10890	<i>None</i>	\$ 36.00
08/30/05	Brant	6187	cheerleaders	20.00
08/30/05	Lisa's Pub	1843	homecoming donation	20.00
08/30/05	Market	8172	<i>None</i>	20.00
08/30/05	Meriwether CPA	12146	<i>None</i>	20.00
08/31/05	Coleman	8726	<i>None</i>	20.00
09/02/05	Kautzky	0622	xc t shirt	10.00
09/06/05	Farley	3053	activity pass	100.00
10/17/05	Heldt	5837	<i>None</i>	40.00
12/06/05	Kinney	178	<i>None</i>	2.75
12/13/05	Miner	1130	<i>None</i>	10.00
05/26/06	Whitfield	2158	Junior class picture	10.00
	Subtotal for FY06			<u>308.75</u>
09/18/06	Thomason	2377	@- lunch	10.00
09/19/06	Nichols	2084	<i>None</i>	20.00
09/19/06	Thomason	2376	@@, lunch	10.00
09/20/06	Cornejo	527	<i>None</i>	8.00
09/21/06	Fellom	5386	donation- junior class	20.00
09/22/06	Cornejo	529	<i>None</i>	1.50
09/22/06	Summerson	3429	<i>None</i>	13.00
11/XX/06	Baumgartner	3271	<i>None</i>	10.00
11/XX/06	Jamison	2573	<i>None</i>	40.00
11/06/06	Gonzales	2691	@'s lunch	40.00

Report on Special Investigation of
Perry High School
Perry Community School District

Unrecorded Checks for High School Activities
For the period July 1, 2005 through November 30, 2007

Check Date	Name on Check	Check Number	Check Memo	Check Amount
11/21/06	Wood	7154	<i>None</i>	40.00
04/05/07	Stone	5618	<i>illegible' milk</i>	30.00
04/24/07	McCaulley	3942	<i>None</i>	45.00
	Subtotal for FY07			287.50
08/21/07	Jahnke	6830	@ \$15 lunch \$5 shirt	20.00
08/22/07	Secrist	2302	<i>None</i>	115.00
08/31/07	Lansing	8872	season passes	53.00
09/17/07	Martens	3768	bluejay card	30.00
09/21/07	Fellom	6187	Fundraiser	12.00
09/26/07	Styles Unlimited	1060	Team pic volleyball	5.00
09/26/07	Starling	149	<i>None</i>	10.50
10/03/07	Gilmore	4336	<i>None</i>	25.00
10/05/07	McLaughlin	5183	@ activity ticket	75.00
	Subtotal for FY08*			345.50
	Total			\$ 941.75

@ - Name withheld to protect privacy.

* - Through November 30, 2007.

Report on Special Investigation of
Perry High School
Perry Community School District

Differences Between Actual and Recorded Checks
For the period July 1, 2005 through November 30, 2007

Per Check Image				
Check Date	Name on Check	Check Number	Check Memo	Check Amount
08/29/05	Keenan-Ally	7277	gym uniform	\$ 15.00
09/01/05	Schnirring	4041	2002/03 yearbook	100.00
09/01/05	Schnirring	4042	2 yearbooks (04/05 yr)	20.00
	Subtotal for FY06			135.00
10/02/06	Townsend	7449	None	95.00
10/23/06	Lansing	7753	None	80.00
11/27/06	Crane	3347	None	35.00
05/18/07	Eide	6796	@	30.00
05/21/07	Sass	1336	Calculator and lunch	107.00
05/23/07	Mabley	1057	None	20.00
	Subtotal for FY07			367.00
08/21/07	Warnock	5725	40 @, 20 Lunch/40 @, 20 Lunch	120.00
08/21/07	Etcheverry	1626	Registration and lunch	80.00
08/22/07	Roberts	8659	40 @ registration, 40 @, 26 @ and 26 @ lunch account	132.00
08/28/07	Miner	3795	None	10.00
08/30/07	Mabley	1158	@ PE	12.00
08/31/07	Bender	5791	illegible	30.00
09/01/07	Harris	2079	Fee school clothes	40.00
09/04/07	Zagar	5648	@ T-shirt	15.00
09/05/07	Studer	3306	Sewing class	15.75
09/18/07	Golay	7050	Hooded oxford grey sweatshirt	30.00
09/25/07	Martens	3773	None	16.00
10/04/07	Beeler	1168	@ PE Uniform	10.00
10/11/07	Seeman	2951	Band shirt	12.00
10/17/07	Mitchell	12092	PSAT- @	17.00
	Subtotal for FY08*			539.75
	Total			\$ 1,041.75

^ - Checks 4041 and 4042 were both recorded on receipt number 47714.

@ - Name withheld to protect privacy.

* - Through November 30, 2007.

Receipt Number	Prepared By	Per Receipt			Over (Under)	Reasonable	Unsupported	
		Receipt Notation	Collection Type	Recorded Amount			Ms. Norton	Other Employee
47676	LN	None	PE Uniform	\$ 12.00	(3.00)	-	(3.00)	-
47714	LN	None	Yearbook	110.00	(10.00)	(10.00)	-	-
^	^	^	^	^	^	^	-	-
				122.00	(13.00)	(10.00)	(3.00)	-
51387	CS	None	DECA and Hotel	97.00	2.00	-	-	2.00
52063	CS	None	FCCLA Fundraiser	30.00	(50.00)	-	-	(50.00)
52222	LN	None	Healthy foods, PE uniform	17.00	(18.00)	-	(18.00)	-
55029	LN	None	Softball t-shirt	10.00	(20.00)	-	(20.00)	-
55017	CS	None	Math calculator	100.00	(7.00)	(7.00)	-	-
55064	LN	None	Softball	10.00	(10.00)	-	(10.00)	-
				264.00	(103.00)	(7.00)	(48.00)	(48.00)
55417	LN	X 2	Book fees	80.00	(40.00)	(40.00)	-	-
55409	LN	Cash back for lunch	Book fees	40.00	(40.00)	(40.00)	-	-
55405	LN	X 2	Book fees	80.00	(52.00)	(52.00)	-	-
56114	CF	None	12th Man Shirt	5.00	(5.00)	-	-	(5.00)
56139	LN	None	12th Man	10.00	(2.00)	-	(2.00)	-
56117	LN	None	Activity Ticket	25.00	(5.00)	-	(5.00)	-
56164	LN	\$30 change given	12th Man Shirt	10.00	(30.00)	-	(30.00)	-
56159	CF	None	12th Man T-shirt	10.00	(5.00)	-	-	(5.00)
56185	LN	None	Sewing	15.25	(0.50)	-	(0.50)	-
56272	CF	None	Football shirts	29.50	(0.50)	-	-	(0.50)
56336	LN	None	Flag shirt	14.00	(2.00)	-	(2.00)	-
56388	CS	None	PE Uniform	12.00	2.00	-	-	2.00
56472	CF	None	Band shirt	11.00	(1.00)	-	-	(1.00)
56559	LN	None	PSAT	13.00	(4.00)	-	(4.00)	-
				354.75	(185.00)	(132.00)	(43.50)	(9.50)
				\$ 740.75	(301.00)	(149.00)	(94.50)	(57.50)

Report on Special Investigation of
Perry High School
Perry Community School District

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Marlys K. Gaston, CPA, Manager
Corinne M. Johnson, CPA, Senior Auditor II
James S. Cunningham, CPA, Senior Auditor II



Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Report on Special Investigation of
Perry High School
Perry Community School District

Copies of Selected Documentation for Athletic Shirt Sale
For the period July 1, 2005 through November 30, 2007

PEF COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

Received of Eide
Grade _____ Date 5-23-07

Paid By: ☒ Check ☐ Cash
6796

FOR	AMOUNT
Activity Ticket	
Agenda/Yearbook	
Band/Choir	
Book Fees	
Calendar	
Driver's Education	
Ind. Education	
Living Skills	
Padlock Fees	
P.E. Uniform	
Sofball + shirt	10.00
TOTAL RECEIVED	10.00

Received by 55029 Lock

THE HOME OFFICE - BOONE, IA 50036 31101669 PC-2

Report on Special Investigation of
Perry High School
Perry Community School District

Copies of Selected Documentation for Athletic Shirt Sale
For the period July 1, 2005 through November 30, 2007

Rena M. Eide
Robert E. Eide 99

72-7636/2739 6796

Date 5-18-07

Pay to the Order of DHS \$ 30.00

Thirty dollars and 00/100 Dollars

VERIDIAN CREDIT UNION
P.O. BOX 6000
WATERLOO, IA 50704

Memo ESS Eide Rena M Eide

6796 0000003000

HERSHEY'S BEST #215 © 2004 The Stylus Check Company T-800-356-0353 www.styluscheck.com DHERSHEY FOODS CORPORATION

Transit - 05/29/2007

RACCOON VALLEY BANK - PERRY, IA
⑆0739-26887⑆ 05/29/07 08

ENDORSE HERE

PAY TO THE ORDER OF
RACCOON VALLEY BANK
MEMBERS ONLY

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

Transit - 05/29/2007

Report on Special Investigation of
Perry High School
Perry Community School District

Copies of Selected Documentation for Athletic Shirt Sale
For the period July 1, 2005 through November 30, 2007

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

Received of Sellers

Grade _____ Date 5/25/07

Paid By: ☒ Check ☐ Cash
1057

FOR	AMOUNT
Activity Ticket	
Agenda/Yearbook	
Band/Choir	
Book Fees	
Calendar	
Driver's Education	
Ind. Education	
Living Skills	
Padlock Fees	
P.E. Uniform	
<u>Softball</u>	<u>10 00</u>
TOTAL RECEIVED	10 00

Received by [Signature]
55064

THE HOME OFFICE - BOONE, IA 50036 31101669 PC-2

Report on Special Investigation of
Perry High School
Perry Community School District

Copies of Selected Documentation for Athletic Shirt Sale
For the period July 1, 2005 through November 30, 2007

ANGELIQUE D MABLEY
PERRY, IA 50220-1754

1057

5-23-07 Date 33-22/730 2704 7733016617

Pay to the Order of Perry Schools \$ 20.00

Twenty 00/100 Dollars

WELLS FARGO Wells Fargo Bank, N.A. Iowa wells Fargo.com

For [Redacted]

Angie Mabley AP

01057 0000002000

Transit - 05/29/2007

RACCOON VALLEY BANK - PERRY, IA

**PAY TO THE ORDER OF
RACCOON VALLEY BANK
FOR DEPOSIT ONLY
PERRY COMM SCHOOL DISTRICT
SENIOR HIGH**

Transit - 05/29/2007

Ms. Mabley is the parent of student Sellers, identified on receipt number 55064.

Report on Special Investigation of
Perry High School
Perry Community School District

Copies of Selected Documentation for Athletic Shirt Sale
For the period July 1, 2005 through November 30, 2007

PERRY HIGH SCHOOL
Sport Softball
Order#

NAME	YS	YM	S	M	L	XL	XXL	XXXL	PAID
01									
02									
03									
04									
05									
06									
07									
08									
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10									
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62									
63									
64									
65									
66									
67									
68									
69									
TOTALS	1	1	25	24	7	10	1	0	69

NAME OF STUDENTS
REDACTED

4309

5/30/2007

Report on Special Investigation of
Perry High School
Perry Community School District

Copy of Example Pink Sheet
For the period July 1, 2005 through November 30, 2007

HIGH SCHOOL CASH REMITTANCE REPORT TO THE BUSINESS OFFICE

1	DECA dues 21-0109-7105-1999	\$	51.00
2	Football Gate 10/20/06 21-0011-6000-1710	\$	2,197.10
3	Swimming SEfolk entry 21-0109-4870-1999	\$	55.00
4	FCCLA Corn stock 21-0109-7118-1999	\$	30.00
5	TSA Concessions 21-0109-7200-1999	\$	1,925.65
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
		total \$	4,258.75
	Receipts 52061-52067		18798
	Date: 10-23-2006		

SIGNED Lori Norton

Appendix 3

Report on Special Investigation of Perry High School Perry Community School District

Copies of Documents for September 6, 2005 Deposit
For the period July 1, 2005 through November 30, 2007

HIGH SCHOOL CASH REMITTANCE REPORT TO THE BUSINESS OFFICE

1	Cheerleading Fundraiser	2010 295.00 21-3210-1990-450-640	\$ 315.00
2	Activity tickets	21-3210-1710-000-6000	\$ 375.00
3	Swim Team Resale	21-3210-1990-420-1870	\$ 50.00
4	Yearbook	21-3210-1990-450-7120	\$ 245.00
5	PE	10-0000-1740-000-0000	\$ 36.00
6	Agenda		\$ 5.00
7			
8	Cross Country	21-3210-1990-420-665	\$ 140.00
9			
10			
11			
12			
13			
Total			\$ 1,166.00
Receipts 47678-47708 September 1, 2005			

SIGNED Lori Norton

16764

Report on Special Investigation of
Perry High School
Perry Community School District

Copies of Documents for September 6, 2005 Deposit
For the period July 1, 2005 through November 30, 2007

DEPOSIT TICKET
FOR CLEAR COPY, PRESS FIRMLY

DATE: 9-1-05

CURRENCY		COINS		CHECKS		TOTAL	
DOLLARS	CENTS						
37	00						
CASH				1129 00			
TOTAL				1166 00			

PERRY COMMUNITY SCHOOL DISTRICT
GENERAL FUND
1219 WARFORD ST.
PERRY, IA 50220

Raccoon Valley Bank
www.raccoonvalleybank.com

\$ 1166.00

20 0000116600

72-2088/739 01

TOTAL ITEMS

CHECKS AND OTHER ITEMS ARE PRESENTED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT. DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL.

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED

DDA Credits - 09/06/2005

09/06/05-01-0

THIS SIDE FOR BANK USE ONLY

08:14 SPLIT CHECK

CHECK 08:14

LESS DEPOSIT

CASH RETURNED \$1,166.00

RACCOON VALLEY BANK
117 4
DDA Deposit
Acct: 976053
09/03/05

COIN

CURRENCY

CHECKS

TOTAL

COUPONS

COIN

CURRENCY

CHECKS

TOTAL

COUPONS

COIN

CURRENCY

CHECKS

TOTAL

COUPONS


DDA Credits - 09/06/2005

Appendix 3

Report on Special Investigation of
Perry High School
Perry Community School District

Copies of Documents for September 6, 2005 Deposit
For the period July 1, 2005 through November 30, 2007

PROFORMA MILLENNIUM GRAPHICS Y31F8467

CASH IN	RACCOON VALLEY BANK	TELLER NUMBER 17
	117 4 08:15 09/03/05 RE 37.00 Cash In Ticket	
		701 0000003700

GL Debits - 09/06/2005

09/06/05-03-01	10001001433
----------------	-------------

GL Debits - 09/06/2005

Report on Special Investigation of
Perry High School
Perry Community School District

Copies of Documents for September 7, 2005 Deposit
For the period July 1, 2005 through November 30, 2007

ProForma Millennium Graphics	RACCOON VALLEY BANK	CT-1 1318310G7CCT104W TELLER NUMBER
CASH IN		104
	104 23 08:08 09/07/05 Cash In Ticket	751.00
		70 1 0000075100

GL Debits - 09/07/2005

09/07/05 03 01	10006005453
----------------	-------------

GL Debits - 09/07/2005

**Report on Special Investigation of
Perry High School
Perry Community School District**

Report on Special Investigation of
Perry High School
Perry Community School District

Copies of Selected Documents for Undeposited Weightlifting Receipts
For the period July 1, 2005 through November 30, 2007

PERRY COMMUNITY SCHOOL DISTRICT

PERRY, IOWA

Received of Adult Education

Grade _____ Date 12-01-06

Paid By: ☒ Check ☒ Cash

FOR	AMOUNT	
Activity Ticket		
Agenda/Yearbook		
Band/Choir		
Book Fees		
Calendar		
Driver's Education		
Ind. Education		
Living Skills		
Padlock Fees		
P.E. Uniform		
<u>Wt Training</u>	<u>600</u>	<u>00</u>
TOTAL RECEIVED	<u>600</u>	<u>00</u>

Received by _____

52256

THE HOME OFFICE - BOONE, IA 50036 31101669 PC-2

Report on Special Investigation of
Perry High School
Perry Community School District

Copies of Selected Documents for Undeposited Weightlifting Receipts
For the period July 1, 2005 through November 30, 2007

OPERATING	
ACTIVITY	
SCHOOL NUTRITION	
AGENCY	
INT. SERVICE	
SCHOLARSHIP	

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017500

DATE 11/29/06

RECEIVED OF: KAREN FINCK \$ 30.00
~~THIRTY~~ THIRTY DOLLARS
FOR: WEIGHT TRAINING CLASS

ACCOUNT _____	AMOUNT _____
ACCOUNT _____	AMOUNT _____
ACCOUNT _____	AMOUNT _____

CHECK CASH

BY Walter Schumacher

Report on Special Investigation of
Perry High School
Perry Community School District

Copies of Selected Documents for Undeposited Weightlifting Receipts
For the period July 1, 2005 through November 30, 2007

OPERATING	
ACTIVITY	
SCHOOL NUTRITION	
AGENCY	
INT. SERVICE	
SCHOLARSHIP	

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017501

DATE 11/29/06

RECEIVED OF: ELAINE STOKLEY \$ 30.00
THIRTY DOLLARS
FOR: WEIGHT TRAINING

ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____

CHECK

CASH

BY *[Signature]*

OPERATING	
ACTIVITY	
SCHOOL NUTRITION	
AGENCY	
INT. SERVICE	
SCHOLARSHIP	

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017502

DATE 11/29/06

RECEIVED OF: MARJEAN GRIES \$ 30.00
THIRTY DOLLARS
FOR: WEIGHT TRAINING CLASS

ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____

CHECK

CASH

BY *[Signature]*

OPERATING	
ACTIVITY	
SCHOOL NUTRITION	
AGENCY	
INT. SERVICE	
SCHOLARSHIP	

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017503

DATE 11/29/06

RECEIVED OF: NANCY GRANEY \$ 30.00
THIRTY DOLLARS
FOR: WEIGHT TRAINING

ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____

CHECK

CASH

BY *[Signature]*

OPERATING	
ACTIVITY	
SCHOOL NUTRITION	
AGENCY	
INT. SERVICE	
SCHOLARSHIP	

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017504

DATE 11/29/06

RECEIVED OF: JANN HARMILENK \$ 30.00
THIRTY DOLLARS
FOR: WEIGHT TRAINING

ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____

CHECK

CASH

BY *[Signature]*

Report on Special Investigation of
Perry High School
Perry Community School District

Copies of Selected Documents for Undeposited Weightlifting Receipts
For the period July 1, 2005 through November 30, 2007

OPERATING	
ACTIVITY	
SCHOOL NUTRITION	
AGENCY	
INT. SERVICE	
SCHOLARSHIP	

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017505

DATE 11/29/06

RECEIVED OF: ELLIE SAEMISCH \$ 30.00

THIRTY DOLLARS

FOR: WEIGHT TRAINING

ACCOUNT _____ AMOUNT _____

ACCOUNT _____ AMOUNT _____

ACCOUNT _____ AMOUNT _____

☒ CHECK CASH BY Alma Delamater

OPERATING	
ACTIVITY	
SCHOOL NUTRITION	
AGENCY	
INT. SERVICE	
SCHOLARSHIP	

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017506

DATE 11/29/06

RECEIVED OF: KATHERINE HELDT \$ 30.00

THIRTY DOLLARS

FOR: WEIGHT TRAINING

ACCOUNT _____ AMOUNT _____

ACCOUNT _____ AMOUNT _____

ACCOUNT _____ AMOUNT _____

☒ CHECK CASH BY Alma Delamater

OPERATING	
ACTIVITY	
SCHOOL NUTRITION	
AGENCY	
INT. SERVICE	
SCHOLARSHIP	

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017507

DATE 11/29/06

RECEIVED OF: KATHY HOSKINSON \$ 30.00

THIRTY DOLLARS

FOR: WEIGHT TRAINING

ACCOUNT _____ AMOUNT _____

ACCOUNT _____ AMOUNT _____

ACCOUNT _____ AMOUNT _____

☒ CHECK CASH BY Alma Delamater

OPERATING	
ACTIVITY	
SCHOOL NUTRITION	
AGENCY	
INT. SERVICE	
SCHOLARSHIP	

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017508

DATE 11/29/06

RECEIVED OF: MICHELE THOMPSON \$ 30.00

THIRTY DOLLARS

FOR: WEIGHT TRAINING

ACCOUNT _____ AMOUNT _____

ACCOUNT _____ AMOUNT _____

ACCOUNT _____ AMOUNT _____

☒ CHECK CASH BY Alma Delamater

Report on Special Investigation of
Perry High School
Perry Community School District

Copies of Selected Documents for Undeposited Weightlifting Receipts
For the period July 1, 2005 through November 30, 2007

To transfer call: PFCofema Minimums Compliance 888-814-3747

OPERATING	
ACTIVITY	
SCHOOL NUTRITION	
AGENCY	
INT. SERVICE	
SCHOLARSHIP	

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017509

DATE 11/29/06

RECEIVED OF: KIM WRIGHT \$ 50.00

FIFTY DOLLARS
FOR: WEIGHT TRAINING CLASS + PART OF LAST CLASS

ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____

CHECK CASH

BY *[Signature]*

To transfer call: PFCofema Minimums Compliance 888-814-3747

OPERATING	
ACTIVITY	
SCHOOL NUTRITION	
AGENCY	
INT. SERVICE	
SCHOLARSHIP	

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017510

DATE 11/29/06

RECEIVED OF: STACY VAUGHN \$ 15.00

FIFTEEN DOLLARS
FOR: WEIGHT TRAINING

ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____

CHECK CASH

BY *[Signature]*

To transfer call: PFCofema Minimums Compliance 888-814-3747

OPERATING	
ACTIVITY	
SCHOOL NUTRITION	
AGENCY	
INT. SERVICE	
SCHOLARSHIP	

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017511

DATE 11/29/06

RECEIVED OF: BETSY PETERSON \$ 15.00

FIFTEEN DOLLARS
FOR: WEIGHT TRAINING

ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____

CHECK CASH

BY *[Signature]*

To transfer call: PFCofema Minimums Compliance 888-814-3747

OPERATING	
ACTIVITY	
SCHOOL NUTRITION	
AGENCY	
INT. SERVICE	
SCHOLARSHIP	

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017512

DATE 11/29/06

RECEIVED OF: ANGLE BEAUDET \$ 30.00

THIRTY DOLLARS
FOR: WEIGHT TRAINING

ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____

CHECK CASH

BY *[Signature]*

Report on Special Investigation of
Perry High School
Perry Community School District

Copies of Selected Documents for Undeposited Weightlifting Receipts
For the period July 1, 2005 through November 30, 2007

OPERATING
ACTIVITY
SCHOOL NUTRITION
AGENCY
INT. SERVICE
SCHOLARSHIP

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017513
DATE 11/29/06
RECEIVED OF: MEGHAN CRANEY \$ 30.00
THIRTY DOLLARS
FOR: WEIGHT TRAINING

ACCOUNT AMOUNT
ACCOUNT AMOUNT
ACCOUNT AMOUNT

CHECK CASH BY *[Signature]*

OPERATING
ACTIVITY
SCHOOL NUTRITION
AGENCY
INT. SERVICE
SCHOLARSHIP

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017514
DATE 11/29/06
RECEIVED OF: DABIEL McNAMARA \$ 30.00
THIRTY DOLLARS
FOR: WEIGHT TRAINING

ACCOUNT AMOUNT
ACCOUNT AMOUNT
ACCOUNT AMOUNT

CHECK CASH BY *[Signature]*

OPERATING
ACTIVITY
SCHOOL NUTRITION
AGENCY
INT. SERVICE
SCHOLARSHIP

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017515
DATE 11/29/06
RECEIVED OF: JACKIE MARCHES \$ 30.00
THIRTY DOLLARS
FOR: WEIGHT TRAINING

ACCOUNT AMOUNT
ACCOUNT AMOUNT
ACCOUNT AMOUNT

CHECK CASH BY *[Signature]*

OPERATING
ACTIVITY
SCHOOL NUTRITION
AGENCY
INT. SERVICE
SCHOLARSHIP

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017516
DATE 11/29/06
RECEIVED OF: CHERIE SCHEIB \$ 30.00
THIRTY DOLLARS
FOR: WEIGHT TRAINING

ACCOUNT AMOUNT
ACCOUNT AMOUNT
ACCOUNT AMOUNT

CHECK CASH BY *[Signature]*

Report on Special Investigation of
Perry High School
Perry Community School District

Copies of Selected Documents for Undeposited Weightlifting Receipts
For the period July 1, 2005 through November 30, 2007

To reader call: PFC/Olson Millwright Copies 888-814-5747

OPERATING	
ACTIVITY	
SCHOOL NUTRITION	
AGENCY	
INT. SERVICE	
SCHOLARSHIP	

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017517

DATE 11/29/06

RECEIVED OF: RUTH HARTMAN \$ 30.00

THIRTY DOLLARS

FOR: WEIGHT TRAINING

ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____

☒ CHECK CASH

BY Alvin Schumacher

To reader call: PFC/Olson Millwright Copies 888-814-5747

OPERATING	
ACTIVITY	
SCHOOL NUTRITION	
AGENCY	
INT. SERVICE	
SCHOLARSHIP	

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017518

DATE 11/29/06

RECEIVED OF: SHERI MILLER \$ 30.00

THIRTY DOLLARS

FOR: WEIGHT TRAINING

ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____

☒ CHECK CASH

BY Alvin Schumacher

To reader call: PFC/Olson Millwright Copies 888-814-5747

OPERATING	
ACTIVITY	
SCHOOL NUTRITION	
AGENCY	
INT. SERVICE	
SCHOLARSHIP	

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017519

DATE 11/29/06

RECEIVED OF: PAULA ROBERTS \$ 15.00

FIFTEEN DOLLARS

FOR: WEIGHT TRAINING

ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____

CHECK ☒ CASH

BY Alvin Schumacher

To reader call: PFC/Olson Millwright Copies 888-814-5747

OPERATING	
ACTIVITY	
SCHOOL NUTRITION	
AGENCY	
INT. SERVICE	
SCHOLARSHIP	

PERRY COMMUNITY SCHOOL DISTRICT
PERRY, IOWA

No. 017520

DATE 11/29/06

RECEIVED OF: SARA BULLOCK \$ 30.00

THIRTY DOLLARS

FOR: WEIGHT TRAINING

ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____
ACCOUNT _____ AMOUNT _____

☒ CHECK CASH

BY Alvin Schumacher

Report on Special Investigation of
Perry High School
Perry Community School District

Copies of Selected Documents for Undeposited Weightlifting Receipts
For the period July 1, 2005 through November 30, 2007

<table border="1"> <tr><td>PERATING</td><td></td></tr> <tr><td>CTIVITY</td><td></td></tr> <tr><td>SCHOOL NUTRITION</td><td></td></tr> <tr><td>AGENCY</td><td></td></tr> <tr><td>NT. SERVICE</td><td></td></tr> <tr><td>SCHOLARSHIP</td><td></td></tr> </table>	PERATING		CTIVITY		SCHOOL NUTRITION		AGENCY		NT. SERVICE		SCHOLARSHIP		<p>PERRY COMMUNITY SCHOOL DISTRICT PERRY, IOWA</p> <p>DATE <u>11/29/06</u></p> <p>RECEIVED OF: <u>GRETCHEN WILHELM</u> \$ <u>30.00</u></p> <p><u>THIRTY</u> DOLLARS</p> <p>FOR: <u>WEIGHT TRAINING</u></p> <p>ACCOUNT _____ AMOUNT _____</p> <p>ACCOUNT _____ AMOUNT _____</p> <p>ACCOUNT _____ AMOUNT _____</p> <p><input checked="" type="checkbox"/> CHECK CASH BY <u>Alex S. [Signature]</u></p>
PERATING													
CTIVITY													
SCHOOL NUTRITION													
AGENCY													
NT. SERVICE													
SCHOLARSHIP													

<table border="1"> <tr><td>PERATING</td><td></td></tr> <tr><td>CTIVITY</td><td></td></tr> <tr><td>SCHOOL NUTRITION</td><td></td></tr> <tr><td>AGENCY</td><td></td></tr> <tr><td>NT. SERVICE</td><td></td></tr> <tr><td>SCHOLARSHIP</td><td></td></tr> </table>	PERATING		CTIVITY		SCHOOL NUTRITION		AGENCY		NT. SERVICE		SCHOLARSHIP		<p>PERRY COMMUNITY SCHOOL DISTRICT PERRY, IOWA</p> <p>No. 017522</p> <p>DATE <u>11/29/06</u></p> <p>RECEIVED OF: <u>TIFFANY OLEJNIOZAK</u> \$ <u>25.00</u></p> <p><u>TWENTY FIVE</u> DOLLARS</p> <p>FOR: <u>WEIGHT TRAINING</u></p> <p>ACCOUNT _____ AMOUNT _____</p> <p>ACCOUNT _____ AMOUNT _____</p> <p>ACCOUNT _____ AMOUNT _____</p> <p><input checked="" type="checkbox"/> CHECK CASH BY <u>Alex S. [Signature]</u></p>
PERATING													
CTIVITY													
SCHOOL NUTRITION													
AGENCY													
NT. SERVICE													
SCHOLARSHIP													

<table border="1"> <tr><td>PERATING</td><td></td></tr> <tr><td>CTIVITY</td><td></td></tr> <tr><td>SCHOOL NUTRITION</td><td></td></tr> <tr><td>AGENCY</td><td></td></tr> <tr><td>NT. SERVICE</td><td></td></tr> <tr><td>SCHOLARSHIP</td><td></td></tr> </table>	PERATING		CTIVITY		SCHOOL NUTRITION		AGENCY		NT. SERVICE		SCHOLARSHIP		<p>PERRY COMMUNITY SCHOOL DISTRICT PERRY, IOWA</p> <p>No. 017523</p> <p>DATE _____</p> <p>RECEIVED OF: _____ \$ _____</p> <p>_____ DOLLARS</p> <p>FOR: _____</p> <p>ACCOUNT _____ AMOUNT _____</p> <p>ACCOUNT _____ AMOUNT _____</p> <p>ACCOUNT _____ AMOUNT _____</p> <p><input type="checkbox"/> CHECK CASH BY _____</p>
PERATING													
CTIVITY													
SCHOOL NUTRITION													
AGENCY													
NT. SERVICE													
SCHOLARSHIP													

<table border="1"> <tr><td>PERATING</td><td></td></tr> <tr><td>CTIVITY</td><td></td></tr> <tr><td>SCHOOL NUTRITION</td><td></td></tr> <tr><td>AGENCY</td><td></td></tr> <tr><td>NT. SERVICE</td><td></td></tr> <tr><td>SCHOLARSHIP</td><td></td></tr> </table>	PERATING		CTIVITY		SCHOOL NUTRITION		AGENCY		NT. SERVICE		SCHOLARSHIP		<p>PERRY COMMUNITY SCHOOL DISTRICT PERRY, IOWA</p> <p>No. 017524</p> <p>DATE _____</p> <p>RECEIVED OF: _____ \$ _____</p> <p>_____ DOLLARS</p> <p>FOR: _____</p> <p>ACCOUNT _____ AMOUNT _____</p> <p>ACCOUNT _____ AMOUNT _____</p> <p>ACCOUNT _____ AMOUNT _____</p> <p><input type="checkbox"/> CHECK CASH BY _____</p>
PERATING													
CTIVITY													
SCHOOL NUTRITION													
AGENCY													
NT. SERVICE													
SCHOLARSHIP													

Report on Special Investigation of
Perry High School
Perry Community School District

Copy of Receipt and Check for School Clothing Purchase
For the period July 1, 2005 through November 30, 2007

PERRY COMMUNITY SCHOOL DISTRICT

PERRY, IOWA

Received of Tiffany Harris

Grade _____ Date 9-4-07

Paid By: ☒ Check ☐ Cash

2079

FOR	AMOUNT
Activity Ticket	
Agenda/Yearbook	
Band/Choir	
Book Fees	
Calendar	
Driver's Education	
Ind. Education	
Living Skills	
Padlock Fees	
P.E. Uniform	
XC Shirt VOID	30.00
12th Man Shirt	10.00
TOTAL RECEIVED	40.00

\$30
change given

Received by: Shout

56164

THE HOME OFFICE - BOONE, IA 50036 31101689 PC-2

Report on Special Investigation of
Perry High School
Perry Community School District

Copy of Receipt and Check for School Clothing Purchase
For the period July 1, 2005 through November 30, 2007

KARL J HARRIS
1236 O AVE
BOUTON, IA 50039-6032

2079
72-1921/739

DATE 9-11-07

PAY TO THE ORDER OF Perry High School \$ 400.00

Four hundred DOLLARS

PEOPLES
Trust & Savings Bank
people first banking

MEMO Tee School clothes

2079 0000004000

Security features included. Details on back.

MP

MAIN STREET CHECKS - TRADITIONAL BLUE

ENDORSE HERE

PAY TO THE ORDER OF
X RACCOON VALLEY BANK
FOR DEPOSIT ONLY
PERRY COMM SCHOOL DISTRICT
SENIOR HIGH

DO NOT WRITE STAMP OR SIGN BELOW THIS LINE
ALL OTHERS WILL BE VOID

VALLEY BANK - PERRY, IA
09/05/07

Security features listed below, as well as those
of checked industry guidelines.

1. Microprint
2. Security Features
3. Color
4. Watermark
5. Security Features
6. Security Features
7. Security Features
8. Security Features
9. Security Features
10. Security Features

FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

Transit - 09/05/2007