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NEWS RELEASE

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FOR RELEASE April 2, 2010 8:00 A.M.

Auditor of State David A. Vaudt today released a report on a special investigation of the Cedar Rapids Community School District (District) for the period July 1, 2002 through August 24, 2009. The special investigation was requested by the District as a result of an alleged misappropriation of funds by an accounting clerk employed in the District Office. A representative of the Cedar Rapids Police Department notified District officials in August 2009 of allegations made by a confidential informant. According to the informant, a number of cash deposits were made by a District employee to her personal bank account. The informant also identified the employee as Jamie May. After making certain admissions to District officials, Ms. May, the District's accounts receivable clerk, was placed on leave on August 24, 2009 and was terminated from employment on September 10, 2009. She passed away on November 1, 2009.

Vaudt reported the special investigation identified \$587,784.07 of misappropriated collections which are summarized in the following table. Complete records were not available for the fees included in the table for the entire period of the investigation. In addition, sufficient records were not available for other types of collections, such as refunds and donations. Vaudt reported it is likely additional misappropriated collections would have been identified if sufficient records had been available.

<b>Fees</b>	<b>Fiscal Years</b>	<b>Misappropriated Collections</b>
Registration <sup>^</sup>	2003 - 2009	\$ 453,454.09
Psychiatric	2007 - 2009	36,352.38
School bus transportation	2008 - 2010*	90,140.00
City bus transportation	2006 - 2009	7,837.60
Total		<u>\$ 587,784.07</u>

<sup>^</sup> - Expected collections were calculated based on enrollment and adjusted for delinquencies.

\* - As of August 24, 2009.

Vaudt reported a significant portion of the \$587,784.07 of misappropriated collections identified was used to replace cash withdrawn from the District's bank account by Ms. May. Between July 1, 2002 and August 4, 2009, she withdrew \$537,907.00 of cash from the District's bank account. The cash withdrawn from the account was replaced primarily by checks which Ms. May did not record in the District's accounting system or properly deposit. The collections were used to substitute for the cash withdrawn from the account and included registration, psychiatric and transportation fees as well as miscellaneous other collections. Bank statements were not readily available prior to July 1, 2002.

Ms. May improperly withdrew cash from the District's bank account by submitting "change requests" to the District's bank. The change requests were to be used when currency and/or coins were needed to make change for a District event, such as a bake sale at an elementary school. The amount withdrawn for the event's change was to be returned to the District's account in cash after the event was completed.

The unauthorized cash withdrawals are summarized in the following table. Vaudt reported if bank statements had been available prior to July 1, 2002, additional improper cash withdrawals may have been identified.

<b>Fiscal Year</b>	<b>Unauthorized Withdrawals</b>
2003	\$ 1,741.00
2004	785.00
2005	326.00
2006	36,028.00
2007	93,610.00
2008	149,094.00
2009	236,613.00
2010*	19,710.00
<b>Total</b>	<b>\$ 537,907.00</b>

\* Through August 24, 2009

The special investigation also identified \$465,013.54 of cash deposits to Jamie May's personal bank accounts between May 13, 2003 and August 24, 2009, as summarized in the following table. Information about deposits to Ms. May's personal accounts prior to May 13, 2003 was not available.

<b>Period</b>	<b>Cash Deposits to Ms. May's Account</b>
05/13/03 – 06/30/03	\$ 520.00
07/01/03 – 06/30/04	8,156.54
07/01/04 – 06/30/05	22,993.00
07/01/05 – 06/30/06	41,563.00
07/01/06 – 06/30/07	88,597.00
07/01/07 – 06/30/08	134,724.00
07/01/08 – 06/30/09	155,960.00
07/01/09 – 08/24/09	12,500.00
Total	<u>\$ 465,013.54</u>

Charges were filed by the Linn County Attorney against Ms. May, but were dismissed after she passed away.

The report includes recommendations to strengthen the District's controls and procedures over financial transactions within the District. Specifically, Vaudt recommended the District implement procedures to ensure access to the District's accounting system be restricted to authorized users through implementation of user logins and passwords. The software used by the District for the accounting system should also track system entries by user. Vaudt also recommended improvements to segregation of duties and District record-keeping practices. District officials have already implemented certain changes to procedures and have hired additional staff to improve segregation of duties and provide additional oversight.

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

# # #

**REPORT ON SPECIAL INVESTIGATION  
OF THE  
CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT  
FOR THE PERIOD  
JULY 1, 2002 THROUGH AUGUST 24, 2009**



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Auditor of State's Report

To the Board of Education of the  
Cedar Rapids Community School District:

At the request of District officials and as a result of an alleged misappropriation of funds, we conducted a special investigation of the Cedar Rapids Community School District (District). We have applied certain tests and procedures to selected financial transactions of the District for the period July 1, 2002 through August 24, 2009. Based on discussions with District officials and 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) Assessed the District's financial accounting operations' policies and procedures to determine their efficiency and effectiveness.
- (3) Using a list of all change requests from the District's bank accounts prepared by District staff, we compared the withdrawals to subsequent deposits to the District's bank accounts and deposits to the personal account of a District employee.
- (4) Confirmed certain payments to the District by the State of Iowa to determine if they were properly recorded and deposited to the District's accounts.
- (5) Confirmed Medicaid payments to the District by Iowa Medicaid Enterprises to ensure they were properly deposited and recorded in the District's accounting system.
- (6) Confirmed payments to the District by schools within the District and other school districts to determine if they were properly recorded and deposited to the District's accounts.
- (7) Compared collections recorded in the District's ledger to remittance advices provided by schools within the District to determine if collections were properly recorded and deposited.
- (8) Compared budgeted information for certain revenue sources to amounts recorded in the District's accounting system to identify any significant variances.
- (9) Reviewed a District employee's personal bank account information (provided to us by the Cedar Rapids Police Department) to determine if deposits to the account could be associated with withdrawals from District accounts.

These procedures identified \$587,784.07 of misappropriated collections which were also not properly recorded in the District's accounting system. Complete records were not available for all of the District's collections or for the entire period of our investigation. If sufficient records had been available, it is likely additional misappropriated collections would have been identified.

Based on the procedures performed, we also determined a portion of the \$587,784.07 of misappropriated collections identified was used to replace cash withdrawn from the District's bank account. Between July 1, 2002 and August 24, 2009, \$537,907.00 of cash was withdrawn from the District's bank account. The cash withdrawn from the account was replaced primarily by checks which were not recorded in the District's accounting system or properly deposited. The withdrawals were replaced primarily with fees collected by the District for registration, psychiatric services, transportation and other miscellaneous collections.

The procedures also identified \$465,013.54 of cash deposits to Ms. May's personal bank accounts between May 13, 2003 and August 24, 2009. Information about deposits to Ms. May's personal accounts prior to May 13, 2003 was not available.

Because of the number of collections processed by the District, the limited supporting documentation and nature of the records maintained by the schools within the District, we were unable to determine if additional collections were not properly deposited. In addition, bank statements were not readily available prior to July 1, 2002. As a result, we are unable to determine if additional improper cash withdrawals occurred prior to this date.

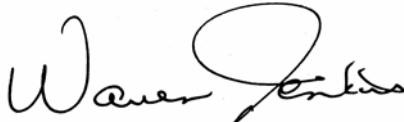
Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **C** of this report. Charges related to the unauthorized withdrawals had been filed against Jamie May, an accounting clerk at the District, but they were dismissed after she passed away on November 1, 2009.

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 Cedar Rapids 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 Cedar Rapids Police Department, the Division of Criminal Investigation, the Linn County Attorney's Office and the Attorney General's Office.

We would like to acknowledge the assistance extended to us by personnel of the Cedar Rapids Community School District and the Cedar Rapids Police Department during the course of our investigation.

  
DAVID A. VAUDT, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

February 22, 2010



Cedar Rapids Community School District  
Investigative Summary

**Background Information**

The Cedar Rapids Community School District (District) serves approximately 17,500 kindergarten through 12<sup>th</sup> grade students residing in the Cedar Rapids area, including the cities of Cedar Rapids, Bertram, Hiawatha, Palo, Robins and portions of Marion, Iowa. The District has 4 high schools, 6 middle schools and 24 elementary schools. The District is governed by a 7 member Board of Directors who are elected on a nonpartisan basis.

The District's general fund budgeted expenditures for the 2008/2009 school year were \$218,034,422. During that year, the District employed 2,540 staff members, including 1,293 teachers, 1,174 support staff and 73 administrative staff.

Ms. Jamie May began employment with the District as an accounts receivable clerk on May 12, 1999. During her employment, Ms. May was responsible for specific duties. While other employees were cross-trained to complete these duties during an extended absence, Ms. May was the only employee with primarily responsibility for the following duties.

- Receipting and depositing all monies received by the District, except for collections associated with food services and activity funds handled by the individual schools.
- Recording collections in the District's accounting system.
- Requesting and processing change funds for certain District events.
- Preparing reports used to determine the amount needed to be transferred between District bank accounts, which were subsequently reviewed by the District's Accounting Manager.
- Preparing journal entries for bank charges and interest.
- Ordering supplies, but not receiving or authorizing payment for the purchases.

District collections are received at individual schools, within certain Departments (such as the Transportation Department) and at the District Office. All collections, regardless of where they were initially received, were routed to Ms. May for recording and depositing, except collections for food services and activity funds.

Funds are also collected at the District Office for events held at Kingston Stadium. According to District staff, a separate bank account is maintained for activities held at the Stadium. The events are staffed by members of the District's Boosters organization. Prior to the event, the Boosters request a certain amount of cash to be used for change. The change is withdrawn from the bank account and provided to the Boosters by a staff member other than Ms. May. After the event, the Boosters provide a statement to the District summarizing the amount of change received, the proceeds from the event, the amount retained by the Boosters, the District's share of the event's proceeds and the change to be redeposited. The District's share and the change are deposited to the bank account. At the end of the year, the balance of the account is distributed among the schools, except for a small amount which is used to keep the account open and start the subsequent year.

According to District staff, prior to taking medical leave in August 2009, Ms. May was never away from work for more than a day or two. On the rare occasions when she was gone for more than a day, other staff would deposit funds to the bank only if a large check was collected. For these instances, staff left Ms. May a notation describing the type, amount and source of the collection so she could properly record it in the accounting system. If a number of small checks were remitted to the District Office during Ms. May's absence, they were placed in a drawer until she returned to work. All staff in the office are cross-trained to some extent to help cover the duties of other staff when they are away from the office for an extended time.

According to District officials, Ms. May scheduled a medical procedure for Friday, August 7, 2009. She worked most of the day on August 6, 2009. After that date, she took medical leave and did not return to the office.

On August 18, 2009, the District received a letter from an officer of the Cedar Rapids Police Department informing the District he had been contacted by a representative of the U.S. Attorney's Office regarding information related "to a Cedar Rapids School District employee who had embezzled a large amount of cash from the school district." A copy of this letter is included in **Appendix 1**. As illustrated by the **Appendix**, the letter also stated an employee had embezzled over \$190,000 between the dates of January 2008 and April 2009 and "all of the deposits were made in \$20 denominations or smaller to Farmers State Bank." Also according to the letter, "there were multiple cash deposits (over 100) made during this time frame." Ms. May was named as the suspect in the letter. She was on medical leave when the letter was received by the District.

Shortly after being informed of the possible embezzlement, the Executive Director of Business Services and the Director of Human Resources met with Ms. May. According to the Executive Director, Ms. May admitted to the information in the letter during the meeting. Specifically, she stated the time period and amount listed in the letter were correct. Ms. May was placed on paid administrative leave on August 24, 2009 and her employment was terminated by the Board on September 10, 2009. A copy of the termination letter is included in **Appendix 2**.

First degree theft charges were filed against Ms. May in early September 2009 by the Linn County Attorney but were dismissed after she passed away on November 1, 2009.

As a result of the allegations in the letter and Ms. May's admissions, District officials requested the Office of Auditor of State review the District's financial management processes. We performed the procedures detailed in the Auditor of State's report for the period July 1, 2002 through August 24, 2009.

### **Detailed Findings**

The procedures identified \$587,784.07 of misappropriated collections which also were not properly recorded in the District's accounting system. Complete records were not available for all of the District's collections or for the entire period of our investigation. If sufficient records had been available, it is likely additional misappropriated collections would have been identified.

Based on the procedures performed, we also determined a significant portion of the \$587,784.07 of misappropriated collections identified was used to replace cash withdrawn from the District's bank account. Between July 1, 2002 and August 24, 2009, \$537,907.00 of cash was withdrawn from the District's bank account. The cash withdrawn from the account was replaced primarily by checks which were not recorded in the District's accounting system or properly deposited. The withdrawals were replaced primarily with fees collected by the District for registration, psychiatric services, transportation and other miscellaneous collections.

The procedures also identified \$465,013.54 of cash deposits to Ms. May's personal bank account between May 13, 2003 and August 24, 2009. Information about deposits to Ms. May's personal accounts prior to May 13, 2003 was not available.

Because of the number of collections processed by the District, the limited supporting documentation and nature of the records maintained by the schools within the District, we were unable to determine if additional collections were not properly recorded or deposited. In addition, bank statements were not readily available prior to July 1, 2002. As a result, we are unable to determine if additional improper cash withdrawals occurred prior to this date.

Our findings are summarized in **Tables** throughout this report and a detailed explanation of each finding follows.

## MISAPPROPRIATED COLLECTIONS

According to the District's Accounting Manager, Department representatives and secretaries at individual schools we spoke with, the District Office receives cash for various fees collected at the schools and by certain Departments, such as the Transportation Department. Staff we spoke with also stated they did not maintain records which documented the composition of the collections between cash and checks. Staff at the individual schools also stated they did not always maintain records showing amounts remitted to the District for deposit.

The Accounting Manager also stated personnel in the District Office did not prepare any reports or receipts which were returned to the schools and Departments to document the amounts and types of collections. As a result, Ms. May was able to withhold cash and checks from the amounts remitted to the District Office for deposit by the schools and Departments.

The lack of controls and limited documentation available for the collections allowed Ms. May to use certain fees and other types of District collections to replace improper cash withdrawals. In addition, the lack of controls and limited documentation available provided Ms. May the opportunity to substitute checks for cash collections and/or not properly record all collections in the District's accounting records. However, because of the limited documentation available, we were unable to determine the amount of additional collections not properly recorded and deposited to the District's accounts. As a result, we compared recorded collections with the amount of collections expected for certain types of fees.

Because of the number of collections processed by the District and the number of fees collected, we reviewed only fees for registration, transportation and psychiatric services. **Table 1** summarizes the amount of misappropriated collections for these fees. As illustrated by the **Table**, records were not available for all types of collections for the entire period of our investigation. However, some records were available for at least a portion of the period of our investigation. Because of the lack of records maintained by the schools, Departments and the District indicating the amounts remitted to the District Office, deposited and breakout of cash versus check, we are unable to determine if additional collections were not properly deposited.

**Table 1**

<b>Fees</b>	<b>Fiscal Years</b>	<b>Table</b>	<b>Expected Collections</b>	<b>Recorded Collections</b>	<b>Difference – Misappropriated Collections</b>
Registration <sup>^</sup>	2003 – 2009	<b>2</b>	\$ 3,502,294.84	3,048,840.75	453,454.09
Psychiatric	2007 – 2009	<b>3</b>	135,408.89	99,056.51	36,352.38
Transportation:					
School bus	2008 – 2010*	<b>4</b>	136,366.89	46,226.89	90,140.00
City bus	2006 – 2009	<b>6</b>	24,773.00	16,935.40	7,837.60
Total			\$ 3,798,843.62	3,211,059.55	587,784.07

<sup>^</sup> - Amount expected was calculated based on enrollment and adjusted for delinquencies.

\* - As of August 24, 2009.

We also identified a number of other types of collections for which no records were available, such as fundraisers, refunds, insurance proceeds and donations to the District. As previously stated, if additional records had been available for the period of our investigation, it is likely we would have identified additional undeposited collections.

Because Ms. May had access to all funds collected by the District, it is likely additional cash and checks received from the schools and Departments were not properly deposited. Our findings are discussed in detail in the following paragraphs.

**Registration Fees** - Each year, the District collects registration fees to assist with the cost of books and consumable supplies. The amount of the registration fee varies for elementary, middle school and high school students. The rate also varies for students eligible for free or reduced price lunch. According to District representatives, the registration fees are typically collected at the individual schools within the District and are then remitted to the District Office.

While each individual school did not maintain support for the fees collected and remitted to the District Office, they were able to provide us the number of students enrolled each school year. Some of the schools were also able to provide the amount of delinquent registration fees. Because each school wasn't able to provide the amount of delinquent fees, we used the information available to calculate a District average.

Using the number of students, applicable registration fees and the average delinquency rate, we calculated the amount which should have been remitted to the District Office by each school. **Table 2** compares the amount calculated to the amount recorded in the District's general ledger and deposited to the District's bank account for all schools.

**Table 2**

<b>Fiscal Year</b>	<b>Calculated based on Enrollment*</b>	<b>Recorded Collections</b>	<b>Difference - Misappropriated Collections</b>
2003	\$ 565,236.05	461,096.59	104,139.46
2004	470,611.25	373,952.26	96,658.99
2005	464,593.95	355,718.86	108,875.09
2006	512,117.87	485,332.15	26,785.72
2007	500,856.44	490,477.78	10,378.66
2008	510,571.04	455,230.02	55,341.02
2009	478,308.24	427,033.09	51,275.15
<b>Total</b>	<b>\$ 3,502,294.84</b>	<b>3,048,840.75</b>	<b>453,454.09</b>

\* - The amount has been adjusted for delinquent accounts at the average District rate of 6%.

As previously stated, not all schools maintained sufficient records to determine the amount of registration fees collected and the delinquent amount by student. While some schools did maintain this information, the collections were not compared to the amounts recorded in the District's accounting system. In addition, the District Office did not have procedures in place to ensure all registration fees were collected and no one compared expected registration fees to the amount recorded in the District's accounting system. As a result, no one readily determined registration fees which had been collected were not properly recorded in the District's accounting records.

**Psychiatric Fees** - The District has contracted with a local health services provider for psychiatric services for certain students. Some of the students receiving services are not enrolled in the District. However, the District remits payment to the provider for all students' services. The appropriate districts are later billed by the District based on statements supplied by the provider. However, the billings are not prepared by the Accounting Department and the Accounting Department does not receive a listing of the billings sent to the other districts. When payments are remitted to the District as reimbursement, Ms. May was to deposit the check and record the payment in the accounting system. No one ever compared a listing of bills sent to the payments subsequently received. Because the Accounting Department does not receive a listing of the billings, it was not able to identify unpaid accounts. As a result, no one was able to identify undeposited collections for the billings.

While the District did not maintain a listing of outstanding balances due from other school districts, District personnel were able to provide the billings for fiscal years 2007 through 2009. The District was unable to locate the bills for the years prior to this period and the provider did not maintain the listings prior to 2006.

Using the listings provided by the District, we compared the amount billed to the amount recorded in the District's accounting records and deposited to the District's bank. **Table 3** illustrates this comparison.

**Table 3**

<b>Fiscal Year</b>	<b>Amount Billed</b>	<b>Recorded Collections#</b>	<b>Difference - Misappropriated Collections</b>
2007	\$ 48,433.00	39,693.70	8,739.30
2008	48,925.54	21,432.61	27,492.93
2009	38,050.35	37,930.20	120.15
<b>Total</b>	<b>\$ 135,408.89</b>	<b>99,056.51</b>	<b>36,352.38</b>

# - Because the District did not record a receivable of \$11,344.95 at the end of fiscal year 2008 and recorded the activity in fiscal year 2009 instead, the appropriate adjustment was made to the amounts shown in the **Table** for the 2 fiscal years.

We contacted a number of other school districts and requested confirmation of any payments to the District. Using the confirmations, we were able to trace some payments into the District's accounting system. However, other payments listed in the confirmations were included in deposits Ms. May made to replace the improper cash withdrawals from the District's bank account.

**School Bus Transportation Fees** - The District is required to provide transportation to school for students who live outside a 2-mile radius from their school. Students within a 2-mile radius have the option of riding a District bus or finding alternate transportation, including the City bus service. Students within the 2-mile radius who choose to ride a school bus are charged a fee based on their eligibility for free or reduced price lunch. Students who are eligible for free lunch are not billed. Students who qualify for reduced price lunch are billed at less than the full rate established by the District. Students who do not qualify for free or reduced price lunch are charged the full rate set by the District.

Parents or guardians have several payment options for their transportation bill. They may pay the full year's bill at the beginning of the year or pay the amount billed for a term at the beginning of each term. The District also allows families to pay in installments. The District establishes a payment plan for those who would rather pay in installments.

If a student decides not to ride the bus and the fee has been paid, the Department calculates a refund based on the days remaining in the term. The amount to be refunded is submitted to the District accounts payable office for payment.

When the Transportation Department receives a payment, a 3-part receipt is to be prepared. The receipt is to document the payee, amount and the type of payment received. The receipts are not pre-numbered. A copy of the receipt is provided to the individual making the payment, a copy is maintained in the Transportation Department and the last copy is eventually sent to the District Office along with the payment. The Department periodically prepares an adding machine tape which summarizes a number of collections. Using the total shown on the adding machine tape, a remittance advice is prepared which is sent to the District Office along with the tape, collections and copies of the individual receipts.

When we attempted to compare copies of the receipts maintained by the Transportation Department to the information recorded on the adding machine tapes and the amount of collections submitted to the District Office, we identified several differences. For some remittance advices, we identified amounts on the adding machine tapes for which we were unable to locate a related receipt. We also identified 13 receipts which were not included on any adding machine tapes or remittance advices. As a result, it appears the \$3,117.00 recorded on the 13 receipts were not properly remitted to the District Office.

Because the receipts issued by the Transportation Department were not prenumbered, we were unable to determine how many copies of receipts issued by the Department were not maintained. As previously stated, we determined some copies were not maintained because we found collections recorded on the adding machine tapes for which we were unable to locate the related receipt. Because we did not have a copy of each receipt issued by the Department, we did not attempt to identify all receipts which were not recorded on the adding machine tapes and, as a result, were not properly remitted to the District Office for deposit.

Staff from the Transportation Department were unable to provide an explanation for the differences we identified. When we initially discussed the collection process followed by the Transportation Department, we were told on rare occasions staff may neglect preparing a receipt for a particular family. However, the same individual later told us a receipt is always prepared, even if it is not prepared immediately upon collection of the funds.

Staff from the Transportation Department we spoke with stated copies of the remittance advices and detailed receipts are maintained by the Department only for the current and most recently completed school years. When the funds are sent to the District Office, the Department does not receive any receipt or confirmation of the amount deposited.

When we reviewed the deposits recorded in the District’s accounting system for fiscal years 2003 through 2006, we determined deposits were made on a regular basis, approximately once per month during the school year. For each of these years, the total amount recorded for transportation fees did not vary significantly from the budgeted amount. However, for fiscal year 2007, the amount recorded decreased \$28,117.73 and only 5 significant deposits appear to have been made by the Transportation Department. Also for fiscal year 2007, the amount recorded was approximately 64.5% of the budgeted amount. The budgeted amount was the same for fiscal years 2006 and 2007. Remittance advices and receipts were not available from the Transportation Department for fiscal year 2007 or earlier periods.

The Department was able to locate some remittance advices and detailed receipts for fiscal years 2008 and 2009. In addition, it provided copies of the remittance advices submitted to the District Office for fiscal year 2010 as of August 31, 2009. **Table 4** summarizes the amount collected at the Transportation Department based on the records available compared to the amount recorded in the District’s accounting system and deposited to the District’s bank account. For fiscal year 2008, only 2 remittance advices were available. As a result, the individual receipts prepared by staff in the Transportation Department were used to determine the amount collected by the Department. For fiscal years 2009 and 2010, the Department was able to provide approximately 1 remittance advice for each month of each year.

**Table 4**

<b>Fiscal Year</b>	<b>Budget</b>	<b>Amount Remitted</b>	<b>Amount Recorded</b>	<b>Difference - Misappropriated Collections</b>
2008	\$ 40,000.00	69,809.50	28,645.36	41,164.14
2009	35,000.00	62,921.39	17,581.53	45,339.86
2010*	35,000.00	3,636.00	-	3,636.00
Total	\$ 110,000.00	136,366.89	46,226.89	90,140.00

\* - Through August 31, 2009.

We included the budget information in **Table 4** for comparison purposes. According to District staff, the budget is based on the prior year's actual amounts and adjusted for any factors which would affect the amount collected, such as the flood. As previously stated, the amount collected for fiscal year 2007 was only 64.5% of the amount budgeted. As a result, the budget decreased from \$60,000.00 in fiscal year 2007 to only \$40,000.00 in fiscal year 2008.

We reviewed the budget to actual reports for fiscal years 2004 through 2009 and determined the collections recorded prior to fiscal year 2006 was approximately \$60,000.00 per year. During fiscal year 2006, the revenue spiked at \$66,000.00. The following year, the amount recorded dropped approximately \$28,000.00, or 42% of the prior year collections. When we asked the District about the decrease, we were told it had not been reviewed in detail. Fiscal year 2008 revenue recorded dropped an additional \$15,000.00. If District staff had compared the budget amounts to collections recorded, questions may have been raised which would have lead to the identification of transportation fees which were not properly deposited.

We requested the District Office staff prepare a listing of collections using the receipts issued by the Transportation Department. By reviewing the receipts, we determined most of the receipts indicated if payment was made by cash or check. However, for the limited number of receipts which did not indicate if cash or a check was received, the collection was listed by the District staff as a check. The listing prepared by District staff showed the following amounts of cash collected each year.

**Table 5**

<b>Fiscal Year</b>	<b>Cash Collections</b>	<b>Total Collections</b>
2008	\$ 1,057.50	69,809.50
2009	1,408.00	62,921.39
2010*	-	3,636.00
Total	\$ 2,465.50	136,366.89

\* - Through August 24, 2009.

As illustrated by the **Table**, the listing prepared using Transportation Department receipts shows only \$2,465.50 of the \$136,366.89 collected, or 1.81%, was received in cash. Because only \$46,226.89, or 34%, of the total collections were recorded in the District's accounting system as transportation fees, it is apparent the undeposited collections from the Transportation Department were primarily composed of checks.

**City Bus Transportation Fees** - As previously stated, students may also ride the City bus to and from school. Students who use this form of transportation may purchases passes from the City or from the District. The tickets are sold at each school as a convenience for the students. According to staff in the Learning and Leadership Department, most of the passes are purchased with cash rather than checks. A reconciliation is not prepared between the number of passes purchased by the District to the number sold and the number of passes remaining on hand. In addition, a reconciliation is not performed between the number of passes sold and the amount of sales recorded in the District's accounting system.

Payments for bus passes are made to the Office of Learning and Leadership, which then remits the amount collected to the District Office. According to District staff, reconciliations are not performed between the number of passes sold and the amount of collections remitted. In addition, the sale of the tickets is not tracked in any manner.

The District was able to provide the remittance advices from the Office of Learning and Leadership for fiscal years 2006 through 2009. Remittance advices were not available for the period after June 30, 2009. **Table 6** summarizes this information.

**Table 6**

<b>Fiscal Year</b>	<b>Amount Remitted</b>	<b>Amount Recorded</b>	<b>Difference – Misappropriated Collections</b>
2006	\$ 11,007.00	8,183.40	2,823.60
2007	5,760.00	3,020.00	2,740.00
2008	5,441.00	3,786.00	1,655.00
2009	2,565.00	1,946.00	619.00
<b>Total</b>	<b>\$ 24,773.00</b>	<b>16,935.40</b>	<b>7,837.60</b>

As shown by **Tables 5** and **6**, the amount remitted for transportation exceeded the amount recorded in the District’s accounting system. Because the Transportation Department did not keep adequate records showing the composition of collections between cash and check, we are unable to determine if cash was not properly deposited by Ms. May. Based on discussions with staff, some fees were paid with cash and they would expect the majority of City bus passes to be paid for with cash. Had sufficient records been available, we believe additional undeposited collections would have been identified.

#### **UNAUTHORIZED WITHDRAWALS**

After the notification from the Cedar Rapids Police Department and discussions with representatives of the State Auditor’s Office, the District performed an internal review and identified a method by which they believed Ms. May inappropriately handled District funds. According to District staff, Ms. May submitted a number of unauthorized “change requests” to the District’s bank which allowed her to withdraw cash from the District’s account. The cash withdrawn from the bank was then replaced with various District collections.

Change requests are to be used when currency and/or coins are needed to make change for customers at certain District events, such as a bake sale at an elementary school. Because the high schools and middle schools in the District handle their own activity funds, change requests through the District Office were not needed for athletic or other activities held at those schools.

If an event required change be withdrawn from the District’s account, the event sponsor (a teacher, administrator or school staff member) submitted a form to request the change or contacted Ms. May. A copy of a form is included in **Appendix 3**. As illustrated by the **Appendix**, the forms submitted to Ms. May included the date, sponsor and the amount of change needed by denomination and in total. The form also included a place for the sponsor to place an authorizing signature. Sponsors were also allowed to call Ms. May and provide the same information over the phone, in which case Ms. May was to complete the form.

After the correct amount of change was determined, Ms. May requested the change in the appropriate denominations from the bank. The amount withdrawn for the event’s change was to be returned to the District’s account after the event was completed. The change request forms were to be filed along with a copy of the related bank withdrawal document and documentation for the redeposit of the funds after the event. The District was unable to locate any change request forms.

Prior to June 2008, Ms. May contacted the branch of the District’s bank which was located in downtown Cedar Rapids to process the change requests. Because flooding significantly impacted the downtown Cedar Rapids area during June 2008, the District’s bank temporarily suspended operations from the downtown branch location. After the flooding occurred, Ms. May submitted the change requests to the bank’s Westdale branch location. When Ms. May began submitting the requests to the Westdale branch, she also began making change requests using an automated telephone function rather than the forms previously submitted to the downtown branch.



Prior to June 2008, Ms. May was authorized to withdraw cash only from the downtown branch. That authority was transferred to the Westdale branch after the downtown branch closed. However, she was not authorized to make any other types of withdrawals from the District's account from any branch. Ms. May was not an authorized signer on the account.

According to District officials, after a change request was submitted to either branch of the bank, the currency and/or coins were delivered to the District Office by the District's courier, or Ms. May picked the cash up from the bank the day after the request was submitted.

By reviewing the District's bank statements, we determined the exact amount withdrawn for a change request was redeposited to the District's bank account within several days on a number of occasions. For example, \$500.00 cash was withdrawn from the District's account on March 7, 2003 and \$500.00 was redeposited on March 10, 2003. However, based on the dates the transactions were posted to the District's account by the bank, some of the deposits were made prior to the cash being withdrawn. We also identified cash withdrawn and redeposited on the same day.

The amounts redeposited for change requests should have always been for the amount withdrawn and should have been composed of cash. At our request, the District obtained images of documents from its bank for certain deposits between May 18, 2005 and July 28, 2009. The information requested was limited to the deposits which District staff identified as made by Ms. May to replace funds withdrawn with a change request. Images were not requested for deposits prior to May 18, 2005 because of the bank fees which would have been incurred. The images were obtained to determine the composition of the deposits.

By reviewing the images obtained from the bank, we determined the deposits for which we requested supporting documentation were composed of checks the District received for registration, transportation, psychiatric services and various other District collections. Based on the documentation obtained from the bank, the checks were not related to an event for which change would have been requested. Instead, the checks were used to replace the cash previously withdrawn from the District's account. In addition, the checks included in the deposits should have been recorded in the District's accounting system as revenue. However, because the checks were deposited in place of cash withdrawn through change requests, the collections were not properly recorded in the District's accounting system.

The following transactions are an example of an unauthorized cash withdrawal and the subsequent deposit. As the accounts receivable clerk, Ms. May received an \$11,489.92 check from the Iowa Medicaid Enterprise in late June 2009. On June 30, 2009, she withdrew \$11,500.00 of cash from the District's bank account. On the same day, she deposited the \$11,489.92 check along with \$10.08 of cash to the District's bank account. Because the check was received by the District for students receiving Medicaid-eligible services from the District, it should have been recorded in the District's accounting system as revenue. However, it was not recorded in the accounting system. Because the check was not recorded in the District's accounting system and it was used to offset a cash withdrawal from the District's bank account, the amount in the District's bank account balanced with the amount reflected in the District's accounting records.

By reviewing the District's bank statements, we were able to identify the cash withdrawals from the account. However, because documentation of the authorized change requests was not available at the District Office, we were unable to determine which withdrawals were authorized change requests and which were unauthorized cash withdrawals. As a result, working with District personnel, we reviewed the composition of each related deposit to determine which withdrawals were unauthorized. As previously stated, authorized change requests should have been replaced with cash. However, we found only 1 cash withdrawal which was replaced with cash. While some of the remaining cash withdrawals may have initially been for a legitimate event, the cash that should have been used to redeposit the change was replaced with checks from other sources.

By reviewing the District's bank statements and related deposit information, we identified the unauthorized cash withdrawals summarized in **Table 7** for the period July 1, 2002 through August 24, 2009. Based on documentation available from the bank and the District, the unauthorized cash withdrawals were described as change requests.

The **Table** also illustrates the number of change requests processed by the bank each fiscal year. According to a District official, only 1 change request was submitted during the first semester of the 2009/2010 school year. As shown the **Table**, the amount of change requests processed each year increased significantly from fiscal year 2006 through 2009. The number of change requests also increased significantly from fiscal year 2005 through 2008. The number of requests decreased in fiscal year 2009, but the amount of the requests increased significantly.

**Table 7**

Fiscal Year	Change Orders	
	Number	Amount
2003	7	\$ 1,741.00
2004	6	785.00
2005	3	326.00
2006	57	36,028.00
2007	94	93,610.00
2008	117	149,094.00
2009	91	236,613.00
2010*	9	19,710.00
Total	384	\$ 537,907.00

\* - Through August 24, 2009.

**Exhibit A** lists each of the unauthorized cash withdrawals from the District's account for the period July 1, 2002 through August 24, 2009. As illustrated by the **Exhibit**, the cash withdrawals ranged from \$10.00 to \$11,500.00. Also as illustrated by the **Exhibit**, the last cash withdrawal from the District's account identified was for \$3,000.00 on August 4, 2009. **Appendix 4** includes a copy of a document obtained from the District's bank for the withdrawal. As illustrated by the **Appendix**, the \$3,000.00 withdrawn from the District's account was composed of 20 \$100.00 bills and 50 \$20.00 bills. Based on the denominations withdrawn, the cash would not have been used for change.

As previously stated, Ms. May's last day in the office was August 6, 2009. The **Exhibit** also includes the deposits Ms. May made to replace the cash improperly withdrawn from the District's account. These deposits are discussed in detail in the following section of this report. As illustrated by the **Exhibit**, a deposit was not made for the \$3,000.00 cash withdrawn by Ms. May on August 4, 2009.

**Exhibit A** also identifies 7 additional instances in which the amount of cash withdrawn from the District's bank account did not agree with the amount redeposited. We were unable to determine why the deposits were not for the exact amount of the cash withdrawn. The instances are described as follows:

- A \$200.00 cash withdrawal was posted to the District's account on September 27, 2002. We were unable to find a redeposit to offset this amount. As a result, the net effect to the account was a \$200.00 decrease.
- Between February 1, 2006 and February 7, 2006, 3 cash withdrawals of \$1,000.00 each were posted to the District's bank account. On February 24, 2006, a \$3,500.00 deposit

was posted to the account. As a result, the net effect to the account was a \$500.00 increase.

- A \$1,090.00 withdrawal was posted to the District’s account on December 20, 2006. On December 19, 2006, a \$1,089.09 deposit was posted to the account. As a result, the net effect to the account was a \$.91 decrease.
- On March 28, 2007, a \$2,230.00 cash withdrawal was posted to the District’s account and \$2,238.00 was posted as a deposit. As a result, the net effect to the account was an \$8.00 increase.
- On November 27 and November 30, 2007, cash withdrawals of \$1,200.00 and \$84.00 were posted, respectively. A deposit of \$1,282.00 was posted on November 28, 2007. As a result, the net effect to the account was a \$2.00 decrease.
- Between July 21, 2008 and July 31, 2008, 3 cash withdrawals totaling \$5,730.00 were posted to the District’s bank account. On July 23, 2008 a \$5,830.00 deposit was posted to the account, resulting in a \$100.00 increase.
- On December 5, 2008, a \$2,000.00 withdrawal was posted to the account, but only \$1,900.00 was redeposited on March 10, 2009, resulting in a \$100.00 decrease to the account.

We asked District staff to identify whether any of the withdrawals would be for an event held by the District. District staff we spoke with did not know of any events around the dates included in the **Exhibit** for which change would have been requested. Staff we spoke with stated there were very few events during the year for which the District requested change. The majority of events are held by the Junior and Senior high schools which, as previously stated, maintain their own petty cash funds and accounts. As previously stated, only 1 change request was submitted during the first semester of the 2009/2010 school year, according to a District official.

## REPLACEMENT DEPOSITS

Using the documents obtained from the bank, District staff prepared schedules detailing the composition of the deposits requested. The information is summarized in **Table 8**. The District did not request detail for deposits prior to May 18, 2005 because significant bank fees would have been incurred.

**Table 8**

Period	Number of Deposits	Total Deposit	Amount Deposited	
			Cash	Checks
05/18/05 – 06/30/05	1	\$ 100.00	55.15	44.85
07/01/05 – 06/30/06	57	36,528.00	113.59	36,414.41
07/01/06 – 06/30/07	94	93,617.09	80.79	93,536.30
07/01/07 – 06/30/08	117	149,092.00	74.66	149,017.34
07/01/08 – 06/30/09	91	236,613.00	277.83	236,335.17
07/01/09 – 08/24/09	9	16,710.00	42.45	16,667.55
Subtotal	369	532,660.09	644.47	532,015.62
Prior to 05/18/05	15	2,552.00	Not available	
Total	384	\$ 535,212.09		

As illustrated by the **Table**, \$532,660.09 was deposited to the District's bank account between May 15, 2005 and July 30, 2007 to offset the unauthorized withdrawals identified during that period. Of that amount, only \$644.47, or .12%, was deposited in cash. By reviewing the composition of the deposits, we determined the amount of cash included in individual deposits ranged from \$.03 to \$26.35. It appears when cash was deposited, it was limited to the amount necessary for the deposit to total the amount of the related withdrawal.

The deposits were primarily composed of checks made payable to the District or a school or Department within the District. As stated previously, District staff prepared a detailed listing of the composition of each deposit which appeared related to a change request. The detailed listing for the period January 1, 2009 through August 24, 2009 is included in **Exhibit B**. Because of the voluminous nature of the listing for the period May 15, 2005 through December 31, 2008, we have not included the details for this period in this report.

As illustrated by **Exhibit B**, the deposit made on August 4, 2009 was composed of a single check drawn on the District's bank account. By scanning the listing prepared by District staff, we identified 10 additional checks issued to US Bank from the District's account. The 11 checks total \$1,879.85. According to the District's Accounting Manager, Ms. May periodically requested the District's accounts payable staff prepare a check which was to be used to obtain change. There was no documentation available to support the checks we identified.

By reviewing the composition of the deposits, we determined the following:

- The majority of checks were from parents or guardians for fees collected by the District, including registration, transportation and child care.
- A number of the checks were related to psychiatric services provided or facilitated by the District. The checks included payments from other school districts and the Iowa Medicaid Enterprise.
- Some checks were unusual or infrequent collections, such as insurance proceeds and refunds.

Because Ms. May was the District's accounts receivable clerk, she received a large number of checks issued to the District. As a result, she was able to substitute the checks she received for the cash she improperly withdrew from the District's bank account through change requests or any other cash she was to deposit for the District.

As previously stated, by reviewing documentation obtained from the District's bank, we determined deposits which appeared on the bank statements to replace change withdrawn from the District's account were actually checks the District received for registration, transportation, psychiatric services and various other District collections. As a result, we discussed the procedures followed for remitting funds to the District Office with District officials and personnel.

By attempting to trace certain checks included in the replacement deposits to the District's accounting records, we determined the checks deposited to the District's bank account to replace the unauthorized cash withdrawals were not recorded in the District's accounting system.

#### **DEPOSITS TO JAMIE MAY'S PERSONAL BANK ACCOUNTS**

With the assistance of the Cedar Rapids Police Department, we obtained and reviewed bank statements for personal bank accounts held jointly or individually by Ms. May to determine if a significant amount of cash had been deposited to her personal accounts. Ms. May opened an individual checking account at Farmers State Bank on May 13, 2003. Prior to that date, Ms. May's payroll checks were deposited to a joint checking account held at Linn Area Credit Union. The joint checking account was closed on June 20, 2003. Because the account was closed in 2003, the credit union was not able to provide detail for the deposits to the account. As a result, we are unable to determine if cash was deposited to this account.

The dates and amounts of cash deposits to Ms. May's account at Farmers State Bank are listed in **Exhibit C** and are summarized in **Table 9**. As listed in the **Exhibit**, we identified 467 cash deposits totaling \$465,013.54 to Ms. May's personal bank account from May 13, 2003 through August 24, 2009.

**Table 9**

Period	Cash Deposits to Ms. May's Account
05/13/03 – 06/30/03	\$ 520.00
07/01/03 – 06/30/04	8,156.54
07/01/04 – 06/30/05	22,993.00
07/01/05 – 06/30/06	41,563.00
07/01/06 – 06/30/07	88,597.00
07/01/07 – 06/30/08	134,724.00
07/01/08 – 06/30/09	155,960.00
07/01/09 – 08/24/09	12,500.00
Total	<u>\$ 465,013.54</u>

The individual cash deposits ranged from \$20.00 to \$9,000.00. Of the total cash deposited to Ms. May's personal account, \$297,684.00, or approximately 65%, was deposited between July 1, 2007 and August 24, 2009.

**Exhibit C** also compares the cash deposits to Ms. May's account to the improper cash withdrawals she made from the District's bank account. As illustrated by the **Exhibit**, we identified cash deposits which did not appear to correspond to a change request processed by the District's bank. As a result, it appears a portion of the cash collections Ms. May received at the District Office were also deposited to her personal account along with the cash she withdrew from the District's bank account. As previously stated, Ms. May received all the collections from the schools and Departments in the District, with the exception of food service deposits and activity funds. As a result, if cash was sent to the District Office, Ms. May was able to withhold the cash from the deposit. Because the schools and Departments did not reconcile the amount remitted to the District Office to the amount deposited, there was no established procedure to determine if cash was withheld from the deposits.

There were no cash deposits to Ms. May's personal bank account after August 4, 2009. As previously stated, Ms. May was placed on paid administrative leave from the District on August 24, 2009.

As illustrated by **Table 9**, Ms. May deposited a significant amount of cash to her personal account between July 1, 2008 and August 24, 2009. We scanned the bank statements of Ms. May's account to identify any significant disbursements during this period. We determined a significant portion of the disbursements were made with a debit card as point-of-sale transactions. We also reviewed images of the checks drawn on the account during this period. Ms. May's monthly mortgage payments, which were either \$586.94 or \$590.61, were also made electronically during these 14 months. In addition, Ms. May made extra payments on her mortgage, including an extra payment of \$1,000.00 on March 31, 2009.

The bank records document purchases were routinely made at local businesses such as Hy-Vee, Wal-Mart, Target and JCPenney. Purchases were also made at various clothing and sporting goods stores and gas stations. We also identified a number of transactions at local restaurants and a number of purchases from the Apple Store and iTunes. Purchases from the Apple store and iTunes routinely exceeded \$100.00 per month. The payments also included a \$2,140.00 check

issued to the University of Iowa on March 4, 2009 and a \$1,014.23 check issued to a jeweler on June 5, 2008.

We also identified a number of large checks and electronic payments to Best Buy, Foot Solutions and various appliance and furniture stores. Many of the individual payments exceeded \$1,000.00. For example, on November 6, 2008, a check was issued to Home Appliance for \$4,427.62 and on April 17, 2009, a check was issued to Slumberland for \$3,451.17. In addition, we identified 6 checks issued to Best Buy for amounts exceeding \$1,000.00 during this period, including checks for \$2,796.69, \$3,020.90 and \$3,222.35. Based on the vendors and the number and amount of the payments, it appears Ms. May purchased new appliances and electronics for her home between July 1, 2008 and August 24, 2009. Because we did not request detailed invoices from the vendors, we are unable to determine the specific items purchased. The balance in the account was less than \$500.00 on August 24, 2009.

### **Recommended Control Procedures**

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

- A. Collections at the Schools and Departments – Schools and Departments within the District are responsible for collecting various receipts, but they do not consistently maintain sufficient documentation for the collections, including receipts books and copies of remittance advices submitted to the District Office. In addition, the schools and Departments did not consistently issue receipts for collections.

Recommendation – The District should develop and implement policies and procedures covering the following:

- Issuance of prenumbered receipts for all collections, with the sequence of prenumbered receipts accounted for.
- Preparing and maintaining copies of the remittance advice submitted to the District Office with all deposits.
- The District Office should return a copy of the remittance advice along with the amount deposited and require the schools and Departments to compare the copy received from the District Office to the amount remitted to the District Office. Any variances should be investigated.

- B. District Collections – The District's former accounts receivable clerk was responsible for properly depositing and recording all amounts collected by the District Office. We identified the following concerns regarding the collections at the District Office.

- The schools and Departments did not consistently maintain sufficient documentation for the collections submitted to the District Office.
- Receipts were not issued by the District Office for the amounts collected there.
- An initial listing of collections was not maintained for collections received in the mail.
- Reconciliations were not performed between the amounts remitted to the District Office and the amounts subsequently deposited to the District's bank account.

- A listing of outstanding balances owed to the District was not maintained.
- Detailed collection reports were not prepared by the District Office.

Recommendation – The District should review and implement policies and procedures which should include:

- Maintenance of formal accounting records for all collections, including issuance of prenumbered receipts. The sequence of the prenumbered receipts should also be periodically reviewed to determine completeness by an individual independent of other collection responsibilities.
- Preparation of an initial listing for all receipts received in the mail.
- Periodic comparison of supporting documentation for collections to deposits to the District's bank account by an individual independent of other collection responsibilities.
- Preparation and independent review of reports documenting the amount of collections deposited for all schools and Departments in the District.
- Preparation of detailed monthly financial reports which are provided to the Board for review and approval on a periodic basis.

C. Segregation of Duties – An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. The District's former accounts receivable clerk had both custody of collections and responsibility for recording collections received in the District Office. Specifically, she was responsible for performing the following duties.

- Collecting cash and checks.
- Preparing bank deposits.
- Recording the collections to the District's accounting system.
- Assisting with resolving reconciling items when the District's bank statement was reconciled to the accounting system.

Because sufficient documentation was not prepared and/or reviewed by someone independent of the collections process and the former accounts receivable clerk had both custody of the collections and responsibility for recording the collections in the accounting system, she was able to divert certain collections and not properly record them.

Recommendation – We realize segregation of duties is difficult. However, the duties within each function listed above should be segregated between appropriate office staff. In addition, parties independent of other financial responsibilities should periodically compare supporting documentation to the amounts deposited to the bank and recorded in the accounting system.

D. Psychiatric Billings - The District has contracted with a local health services provider for psychiatric services for certain students. Some of the students receiving services are not enrolled in the Cedar Rapids Community School District. However, the District remits payment to the provider for all students' services and then bills the other districts based on statements supplied by the provider.

The billings sent to the other districts are not prepared by the Accounting Department and the Accounting Department does not receive a listing of the billings sent to the other districts. When payments are remitted to the District as reimbursement, the District's former accounts receivable clerk was to deposit the check and record the payment in the accounting system. No one ever compared a listing of bills sent to the payments

subsequently received. Because the Accounting Department does not receive a listing of the billings, it is not able to identify unpaid accounts.

Recommendation – The District should implement procedures which ensure the Accounting Department is provided a listing of all billings sent by any Department or school on behalf of the District. The listings should be maintained in a centralized manner and periodically reviewed by a party independent of all collection responsibilities. Delinquent or unpaid accounts should be pursued in a timely manner. The District should also implement procedures to ensure uncollectible accounts are not written off prior to approval by appropriate officials.

E. Transportation Collections - The Transportation Department collects school busing fees throughout the year for students who elect to ride the bus. For each payment, Department staff are to prepare a 3 part receipt. When the Department prepares to send collections to the District Office for deposit, staff prepare a remittance advice and an adding machine tape totaling all the collections. The remittance advice, adding machine tape, 1 copy of the individual receipts and the payments collected are placed in a manila envelope and delivered by courier to the District Office. Based on the procedures performed, we identified the following:

- Receipts are not prenumbered.
- The collections are delivered in an unsecured manila envelope.
- Collections are not remitted to the District Office at set intervals (such as weekly), but as the Department feels the need to send the receipts to the District Office.
- The amount deposited by the District Office is not reconciled to the amount the Department remitted to the District Office.
- The remittance advice, adding machine tape and individual receipts were not maintained by the District Office.

We also identified instances in which amounts included on the adding machine tape could not be traced to an individual receipt maintained at the Department and individual receipts at the Department could not be traced to a remittance advice or the adding machine tape.

Recommendation – The District should develop and implement policies and procedures, including:

- Issuance of prenumbered receipts, with the sequence of prenumbered receipts accounted for.
- Maintaining all remittance advices and supporting documentation submitted to the District Office with deposits remitted by the Department.
- Returning a copy of the remittance advice along with the amount deposited to the Department and requiring the Department to reconcile the amount remitted per the Department to the amount deposited. Any variances should be investigated.
- Requiring all deposits be secured in an appropriate manner.

F. Bank Reconciliation – The District’s accounting staff prepares bank reconciliations on a monthly basis for all bank accounts, including the account which includes only activity associated with Kingston Stadium. The bank reconciliations are reviewed by the Accounting Manager monthly. However, the Accounting Manager does not review the statements in detail for any unusual or suspicious activity.



Recommendation – The District should implement procedures to include a detail review of the bank statements for any unusual or suspicious activity. Implementation of such controls will assist in monitoring and identifying possible errors or irregularities.

- G. Petty Cash/Change funds – The District periodically requests change from the bank for various events held at individual schools. The change request forms required to be prepared when change is requested from the bank for a specific activity were not available for our review. As a result, we were unable to identify the events for which change had been withdrawn or determine which withdrawals were initiated as a result of an actual event.

Recommendation – The District should establish appropriate procedures for requesting and redepositing the change funds. Requests should be supported by a form indicating the date of the event, the requesting individual, District approval and information on the date the change was picked up and returned to the District and subsequently redeposited to the bank.

- H. Computer System Controls – Currently, controls over access to computers used in the District Office are not adequate. All District Office personnel have access to the District’s electronic accounting system, Software Unlimited. The accounting system currently does not track user entries and the individual preparing specific transactions cannot be determined. In addition, the software allows users to specify the posting date so the posting date shown in the accounting system can be different than the actual entry date.

Recommendation – The District should implement procedures to ensure access to the accounting system is restricted to authorized users through implementation of user logins and passwords. In addition, the accounting system should track system entries by user and should track actual transaction entry dates as well as posting dates. Implementation of such controls will assist in monitoring and tracking user entries and improve oversight controls.

- I. Budgets – The District prepares an annual budget based on expenditures. A budget to actual report is prepared by District Officials each month and reviewed by the Board. The budget is prepared at a high level and does not provide detail for each revenue category, such as registration fees, transportation fees and psychiatric fees.

By comparing the budget to actual reports for various revenue classes, we determined the amount recorded for certain revenue types was significantly less than budgeted. If the budget shortfalls had been identified in a timely manner by District officials, they may have also identified the misappropriated collections.

Recommendation – The District should implement procedures which ensure budgeted information is periodically reviewed at a detailed level and increases and decreases are explained.

**Report on Special Investigation of the  
Cedar Rapids Community School District**

## **Exhibits**

Report on Special Investigation of the  
Cedar Rapids Community School District

Unauthorized Withdrawals from the District's Bank Account and Related Deposits  
For the period July 1, 2002 through August 24, 2009

<b>Withdrawals from District's Account</b>		
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>
08/09/02	Coin/Currency Purchased	\$ 260.00
09/25/02	Coin/Currency Purchased	200.00
09/27/02	Coin/Currency Purchased	200.00
10/22/02	Coin/Currency Purchased	100.00
01/17/03	Coin/Currency Purchased	230.00
03/07/03	Coin/Currency Purchased	500.00
04/01/03	Coin/Currency Purchased	251.00
	Subtotal for FY2003	1,741.00
09/08/03	Coin/Currency Purchased	65.00
09/16/03	Coin/Currency Purchased	20.00
10/17/03	Coin/Currency Purchased	50.00
01/07/04	Coin/Currency Purchased	90.00
01/23/04	Coin/Currency Purchased	60.00
03/11/04	Coin/Currency Purchased	500.00
	Subtotal for FY2004	785.00
09/21/04	Coin/Currency Purchased	150.00
10/18/04	Coin/Currency Purchased	76.00
05/19/05	Coin/Currency Purchased	100.00
	Subtotal for FY2005	326.00
07/28/05	Coin/Currency Purchased	75.00
08/04/05	Coin/Currency Purchased	553.00
09/16/05	Coin/Currency Purchased	150.00
09/27/05	Coin/Currency Purchased	520.00
10/06/05	Coin/Currency Purchased	244.00
10/26/05	Coin/Currency Purchased	1,283.00
11/01/05	Coin/Currency Purchased	217.00

Redeposits to District's Account

Deposit Date	Cash	Check	Not Available	Total Deposit	Variance
08/09/02	-	-	260.00	\$ 260.00	-
09/25/02	-	-	200.00	200.00	-
-	-	-	-	-	200.00 ^
10/22/02	-	-	100.00	100.00	-
01/17/03	-	-	230.00	230.00	-
03/10/03	-	-	500.00	500.00	-
04/01/03	-	-	251.00	251.00	-
	-	-	1,541.00	1,541.00	200.00
09/05/03	-	-	65.00	65.00	-
09/15/03	-	-	20.00	20.00	-
10/24/03	-	-	50.00	50.00	-
01/06/04	-	-	90.00	90.00	-
01/22/04	-	-	60.00	60.00	-
03/19/04	-	-	500.00	500.00	-
	-	-	785.00	785.00	-
09/21/04	-	-	150.00	150.00	-
10/15/04	-	-	76.00	76.00	-
05/18/05	55.15	44.85	-	100.00	-
	55.15	44.85	226.00	326.00	-
07/29/05	-	75.00	-	75.00	-
08/04/05	(0.14) *	553.14	-	553.00	-
09/16/05	20.00	130.00	-	150.00	-
09/26/05	-	520.00	-	520.00	-
10/11/05	-	244.00	-	244.00	-
10/26/05	0.86	1,282.14	-	1,283.00	-
11/01/05	0.33	216.67	-	217.00	-

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**Withdrawals from District's Account**

<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>
11/03/05	Coin/Currency Purchased	500.00
11/10/05	Coin/Currency Purchased	200.00
11/15/05	Coin/Currency Purchased	200.00
11/16/05	Coin/Currency Purchased	50.00
12/02/05	Coin/Currency Purchased	1,712.00
12/08/05	Coin/Currency Purchased	1,892.00
01/04/06	Coin/Currency Purchased	2,000.00
01/06/06	Coin/Currency Purchased	10.00
01/10/06	Coin/Currency Purchased	1,500.00
01/13/06	Coin/Currency Purchased	181.00
01/20/06	Coin/Currency Purchased	1,000.00
01/23/06	Coin/Currency Purchased	503.00
01/26/06	Coin/Currency Purchased	245.00
01/26/06	Coin/Currency Purchased	500.00
-	-	-
-	-	-
01/31/06	Coin/Currency Purchased	585.00
02/01/06	Coin/Currency Purchased	1,000.00
02/06/06	Coin/Currency Purchased	1,000.00
02/07/06	Coin/Currency Purchased	1,000.00
02/10/06	Coin/Currency Purchased	500.00
02/14/06	Coin/Currency Purchased	350.00
02/15/06	Coin/Currency Purchased	220.00
02/17/06	Coin/Currency Purchased	1,096.00
02/21/06	Coin/Currency Purchased	330.00
03/01/06	Coin/Currency Purchased	1,010.00
03/06/06	Coin/Currency Purchased	360.00
03/07/06	Coin/Currency Purchased	1,000.00
03/09/06	Coin/Currency Purchased	1,000.00
03/14/06	Coin/Currency Purchased	2,000.00

Redeposits to District's Account

Deposit Date	Cash	Check	Not Available	Total Deposit	Variance
11/04/05	1.00	499.00	-	500.00	-
11/10/05	8.00	192.00	-	200.00	-
11/15/05	1.90	198.10	-	200.00	-
11/16/05	0.05	49.95	-	50.00	-
12/02/05	(0.10) *	1,712.10	-	1,712.00	-
12/08/05	0.80	1,891.20	-	1,892.00	-
02/28/06	3.56	1,996.44	-	2,000.00 #	-
01/06/06	-	10.00	-	10.00	-
01/18/06	3.26	1,496.74	-	1,500.00	-
01/12/06	0.77	180.23	-	181.00	-
01/20/06	0.94	1,502.06	-	1,503.00	-
-	-	-	-	-	-
01/27/06	-	245.00	-	245.00	-
01/26/06	-	250.00	-	250.00	-
01/31/06	-	210.00	-	210.00	-
02/24/06	1.87	38.13	-	40.00 #	-
01/31/06	-	585.00	-	585.00	-
-	-	-	-	-	-
-	-	-	-	-	-
02/24/06	10.19	3,489.81	-	3,500.00	(500.00) ^
02/09/06	2.09	497.91	-	500.00	-
02/13/06	1.57	348.43	-	350.00	-
02/14/06	0.88	219.12	-	220.00	-
02/17/06	0.40	1,095.60	-	1,096.00	-
02/21/06	1.32	328.68	-	330.00	-
03/01/06	0.60	1,009.40	-	1,010.00	-
03/06/06	-	360.00	-	360.00	-
03/08/06	27.05	972.95	-	1,000.00	-
03/14/06	10.00	990.00	-	1,000.00	-
03/14/06	-	2,000.00	-	2,000.00	-

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<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>
03/17/06	Coin/Currency Purchased	100.00
03/21/06	Coin/Currency Purchased	466.00
03/22/06	Coin/Currency Purchased	1,659.00
03/28/06	Coin/Currency Purchased	136.00
03/29/06	Coin/Currency Purchased	309.00
04/04/06	Coin/Currency Purchased	300.00
04/11/06	Coin/Currency Purchased	600.00
04/13/06	Coin/Currency Purchased	300.00
04/19/06	Coin/Currency Purchased	675.00
04/21/06	Coin/Currency Purchased	279.00
04/21/06	Coin/Currency Purchased	340.00
04/27/06	Coin/Currency Purchased	922.00
05/02/06	Coin/Currency Purchased	1,020.00
05/09/06	Coin/Currency Purchased	604.00
05/16/06	Coin/Currency Purchased	298.00
05/26/06	Coin/Currency Purchased	595.00
06/01/06	Coin/Currency Purchased	700.00
06/02/06	Coin/Currency Purchased	159.00
06/06/06	Coin/Currency Purchased	600.00
06/21/06	Coin/Currency Purchased	200.00
06/28/06	Coin/Currency Purchased	680.00
06/30/06	Coin/Currency Purchased	100.00
	Subtotal for FY2006	36,028.00
07/06/06	Coin/Currency Purchased	2,000.00
07/17/06	Coin/Currency Purchased	494.00
07/18/06	Coin/Currency Purchased	302.00
07/25/06	Coin/Currency Purchased	685.00
08/01/06	Coin/Currency Purchased	3,000.00
08/04/06	Coin/Currency Purchased	2,000.00



Redeposits to District's Account

Deposit Date	Cash	Check	Not Available	Total Deposit	Variance
03/17/06	5.83	94.17	-	100.00	-
03/20/06	0.20	465.80	-	466.00	-
03/21/06	-	1,659.00	-	1,659.00	-
03/28/06	-	136.00	-	136.00	-
03/28/06	0.56	308.44	-	309.00	-
04/06/06	1.20	298.80	-	300.00	-
04/12/06	5.00	595.00	-	600.00	-
04/13/06	-	300.00	-	300.00	-
04/18/06	-	675.00	-	675.00	-
04/28/06	-	279.00	-	279.00	-
04/20/06	-	340.00	-	340.00	-
04/26/06	-	922.00	-	922.00	-
05/02/06	-	1,020.00	-	1,020.00	-
05/09/06	0.60	603.40	-	604.00	-
05/23/06	-	298.00	-	298.00	-
05/26/06	-	595.00	-	595.00	-
06/02/06	-	700.00	-	700.00	-
06/05/06	-	159.00	-	159.00	-
06/06/06	-	600.00	-	600.00	-
06/21/06	3.00	197.00	-	200.00	-
06/29/06	-	680.00	-	680.00	-
06/29/06	-	100.00	-	100.00	-
	113.59	36,414.41	-	36,528.00	(500.00)
07/07/06	19.65	1,980.35	-	2,000.00	-
07/17/06	0.98	493.02	-	494.00	-
07/18/06	0.71	301.29	-	302.00	-
07/27/06	0.25	684.75	-	685.00	-
08/14/06	-	3,000.00	-	3,000.00	-
08/24/06	8.00	1,992.00	-	2,000.00	-

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08/09/06	Coin/Currency Purchased	500.00
08/15/06	Coin/Currency Purchased	1,200.00
08/18/06	Coin/Currency Purchased	1,000.00
08/23/06	Coin/Currency Purchased	1,041.00
08/24/06	Coin/Currency Purchased	100.00
08/29/06	Coin/Currency Purchased	500.00
09/06/06	Coin/Currency Purchased	500.00
09/13/06	Coin/Currency Purchased	240.00
09/15/06	Coin/Currency Purchased	312.00
09/19/06	Coin/Currency Purchased	240.00
09/21/06	Coin/Currency Purchased	200.00
09/21/06	Coin/Currency Purchased	312.00
09/22/06	Coin/Currency Purchased	276.00
09/26/06	Coin/Currency Purchased	277.00
09/27/06	Coin/Currency Purchased	600.00
09/29/06	Coin/Currency Purchased	150.00
10/03/06	Coin/Currency Purchased	1,008.00
10/10/06	Coin/Currency Purchased	3,000.00
10/11/06	Coin/Currency Purchased	601.00
10/17/06	Coin/Currency Purchased	500.00
10/24/06	Coin/Currency Purchased	200.00
10/25/06	Coin/Currency Purchased	341.00
10/26/06	Coin/Currency Purchased	348.00
10/30/06	Coin/Currency Purchased	1,043.00
11/03/06	Coin/Currency Purchased	587.00
11/06/06	Coin/Currency Purchased	741.00
11/09/06	Coin/Currency Purchased	385.00
11/10/06	Coin/Currency Purchased	2,000.00
11/15/06	Coin/Currency Purchased	1,000.00
11/21/06	Coin/Currency Purchased	1,500.00

Redeposits to District's Account

Deposit Date	Cash	Check	Not Available	Total Deposit	Variance
08/10/06	-	500.00	-	500.00	-
08/15/06	-	1,200.00	-	1,200.00	-
08/24/06	4.20	995.80	-	1,000.00	-
08/24/06	0.18	1,040.82	-	1,041.00	-
08/24/06	-	100.00	-	100.00	-
08/30/06	-	500.00	-	500.00	-
09/06/06	-	500.00	-	500.00	-
09/14/06	-	240.00	-	240.00	-
09/18/06	-	312.00	-	312.00	-
09/20/06	-	240.00	-	240.00	-
09/22/06	-	200.00	-	200.00	-
09/22/06	-	312.00	-	312.00	-
09/22/06	-	276.00	-	276.00	-
09/25/06	0.60	276.40	-	277.00	-
09/27/06	-	600.00	-	600.00	-
09/29/06	-	150.00	-	150.00	-
10/10/06	2.60	1,005.40	-	1,008.00	-
-	-	-	-	-	-
10/11/06	0.07	3,600.93	-	3,601.00	-
10/17/06	10.00	490.00	-	500.00	-
10/24/06	1.00	199.00	-	200.00	-
10/26/06	0.20	340.80	-	341.00	-
10/26/06	-	348.00	-	348.00	-
10/30/06	0.71	1,042.29	-	1,043.00	-
11/03/06	0.35	586.65	-	587.00	-
11/06/06	0.36	740.64	-	741.00	-
11/10/06	0.70	384.30	-	385.00	-
11/10/06	4.00	1,996.00	-	2,000.00	-
11/21/06	2.17	997.83	-	1,000.00	-
11/21/06	3.00	1,497.00	-	1,500.00	-

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**Withdrawals from District's Account**

<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>
11/27/06	Coin/Currency Purchased	224.00
11/28/06	Coin/Currency Purchased	272.00
11/28/06	Coin/Currency Purchased	1,000.00
12/01/06	Coin/Currency Purchased	2,000.00
12/07/06	Coin/Currency Purchased	600.00
12/08/06	Coin/Currency Purchased	480.00
12/12/06	Coin/Currency Purchased	680.00
12/13/06	Coin/Currency Purchased	340.00
12/19/06	Coin/Currency Purchased	215.00
12/20/06	Coin/Currency Purchased	809.00
12/20/06	Coin/Currency Purchased	1,090.00
01/03/07	Coin/Currency Purchased	1,000.00
01/04/07	Coin/Currency Purchased	1,000.00
01/09/07	Coin/Currency Purchased	600.00
01/12/07	Coin/Currency Purchased	1,080.00
01/17/07	Coin/Currency Purchased	600.00
01/19/07	Coin/Currency Purchased	230.00
01/19/07	Coin/Currency Purchased	752.00
01/23/07	Coin/Currency Purchased	1,427.00
01/24/07	Coin/Currency Purchased	408.00
01/31/07	Coin/Currency Purchased	586.00
02/06/07	Coin/Currency Purchased	600.00
02/08/07	Coin/Currency Purchased	400.00
02/15/07	Coin/Currency Purchased	1,482.00
02/20/07	Coin/Currency Purchased	946.00
02/21/07	Coin/Currency Purchased	1,169.00
03/01/07	Coin/Currency Purchased	1,381.00
03/08/07	Coin/Currency Purchased	2,125.00
03/13/07	Coin/Currency Purchased	2,500.00
03/14/07	Coin/Currency Purchased	1,000.00

Redeposits to District's Account

Deposit Date	Cash	Check	Not Available	Total Deposit	Variance
11/22/06	-	224.00	-	224.00	-
12/06/06	-	272.00	-	272.00	-
11/27/06	-	1,000.00	-	1,000.00	-
12/06/06	1.23	1,998.77	-	2,000.00	-
12/08/06	-	600.00	-	600.00	-
12/11/06	-	480.00	-	480.00	-
12/12/06	0.80	679.20	-	680.00	-
12/13/06	-	340.00	-	340.00	-
12/18/06	0.50	214.50	-	215.00	-
12/19/06	0.15	808.85	-	809.00	-
12/19/06	-	1,089.09	-	1,089.09	0.91 ^
-	-	-	-	-	-
01/09/07	3.00	1,997.00	-	2,000.00	-
01/18/07	1.27	598.73	-	600.00	-
01/12/07	-	1,080.00	-	1,080.00	-
01/18/07	4.00	596.00	-	600.00	-
01/19/07	-	230.00	-	230.00	-
01/19/07	-	752.00	-	752.00	-
01/23/07	-	1,427.00	-	1,427.00	-
01/24/07	-	408.00	-	408.00	-
01/31/07	-	586.00	-	586.00	-
-	-	-	-	-	-
02/13/07	-	1,000.00	-	1,000.00	-
02/15/07	0.90	1,481.10	-	1,482.00	-
02/20/07	0.18	945.82	-	946.00	-
02/20/07	0.91	1,168.09	-	1,169.00	-
03/01/07	0.08	1,380.92	-	1,381.00	-
03/13/07	-	2,125.00	-	2,125.00	-
03/13/07	2.00	2,498.00	-	2,500.00	-
03/14/07	-	1,000.00	-	1,000.00	-

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<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>
03/15/07	Coin/Currency Purchased	228.00
03/20/07	Coin/Currency Purchased	1,000.00
03/23/07	Coin/Currency Purchased	637.00
03/28/07	Coin/Currency Purchased	2,230.00
04/03/07	Coin/Currency Purchased	2,000.00
04/10/07	Coin/Currency Purchased	1,000.00
04/13/07	Coin/Currency Purchased	2,500.00
04/17/07	Coin/Currency Purchased	1,000.00
04/18/07	Coin/Currency Purchased	682.00
04/19/07	Coin/Currency Purchased	975.00
04/20/07	Coin/Currency Purchased	254.00
04/20/07	Coin/Currency Purchased	261.00
04/23/07	Coin/Currency Purchased	2,394.00
04/26/07	Coin/Currency Purchased	1,200.00
05/01/07	Coin/Currency Purchased	2,330.00
05/03/07	Coin/Currency Purchased	1,120.00
05/08/07	Coin/Currency Purchased	2,090.00
05/11/07	Coin/Currency Purchased	959.00
05/17/07	Coin/Currency Purchased	740.00
05/24/07	Coin/Currency Purchased	2,230.00
05/30/07	Coin/Currency Purchased	287.00
05/30/07	Coin/Currency Purchased	2,466.00
06/06/07	Coin/Currency Purchased	250.00
06/06/07	Coin/Currency Purchased	2,535.00
06/07/07	Coin/Currency Purchased	2,220.00
06/21/07	Coin/Currency Purchased	1,200.00
06/26/07	Coin/Currency Purchased	1,500.00
06/28/07	Coin/Currency Purchased	1,143.00
	Subtotal for FY2007	93,610.00

Redeposits to District's Account

Deposit Date	Cash	Check	Not Available	Total Deposit	Variance
03/16/07	-	228.00	-	228.00	-
03/28/07	1.31	998.69	-	1,000.00	-
03/28/07	0.29	636.71	-	637.00	-
03/28/07	0.29	2,237.71	-	2,238.00	(8.00) ^
04/12/07	0.10	1,999.90	-	2,000.00	-
04/12/07	-	1,000.00	-	1,000.00	-
04/17/07	3.00	2,497.00	-	2,500.00	-
04/17/07	-	1,000.00	-	1,000.00	-
04/18/07	0.10	681.90	-	682.00	-
04/18/07	-	975.00	-	975.00	-
04/19/07	0.50	253.50	-	254.00	-
04/20/07	-	261.00	-	261.00	-
04/24/07	-	2,394.00	-	2,394.00	-
04/30/07	-	1,200.00	-	1,200.00	-
05/01/07	-	2,330.00	-	2,330.00	-
05/02/07	-	1,120.00	-	1,120.00	-
05/08/07	-	2,090.00	-	2,090.00	-
05/10/07	0.25	958.75	-	959.00	-
05/16/07	0.35	739.65	-	740.00	-
05/23/07	-	2,230.00	-	2,230.00	-
06/11/07	-	287.00	-	287.00 #	-
05/29/07	0.50	2,465.50	-	2,466.00	-
06/22/07	-	250.00	-	250.00	-
06/05/07	-	2,535.00	-	2,535.00	-
06/11/07	-	2,220.00	-	2,220.00	-
06/20/07	-	1,200.00	-	1,200.00	-
06/26/07	-	1,500.00	-	1,500.00	-
06/27/07	0.33	1,142.67	-	1,143.00	-
	81.77	93,535.32	-	93,617.09	(7.09)

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<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>
07/05/07	Coin/Currency Purchased	1,200.00
07/06/07	Coin/Currency Purchased	400.00
07/10/07	Coin/Currency Purchased	944.00
07/13/07	Coin/Currency Purchased	713.00
07/18/07	Coin/Currency Purchased	2,347.00
07/20/07	Coin/Currency Purchased	1,400.00
07/24/07	Coin/Currency Purchased	1,112.00
07/27/07	Coin/Currency Purchased	3,077.00
08/02/07	Coin/Currency Purchased	1,500.00
08/06/07	Coin/Currency Purchased	1,518.00
08/07/07	Coin/Currency Purchased	1,800.00
08/10/07	Coin/Currency Purchased	250.00
08/14/07	Coin/Currency Purchased	2,152.00
08/20/07	Coin/Currency Purchased	500.00
08/20/07	Coin/Currency Purchased	1,049.00
08/20/07	Coin/Currency Purchased	1,514.00
08/22/07	Coin/Currency Purchased	648.00
08/22/07	Coin/Currency Purchased	820.00
08/28/07	Coin/Currency Purchased	1,512.00
09/05/07	Coin/Currency Purchased	2,024.00
09/11/07	Coin/Currency Purchased	1,500.00
09/19/07	Coin/Currency Purchased	298.00
09/25/07	Coin/Currency Purchased	467.00
09/25/07	Coin/Currency Purchased	576.00
09/28/07	Coin/Currency Purchased	557.00
10/02/07	Coin/Currency Purchased	600.00
10/02/07	Coin/Currency Purchased	600.00
10/03/07	Coin/Currency Purchased	1,500.00
10/04/07	Coin/Currency Purchased	1,218.00
10/10/07	Coin/Currency Purchased	1,220.00



Redeposits to District's Account

Deposit Date	Cash	Check	Not Available	Total Deposit	Variance
07/17/07	3.42	1,196.58	-	1,200.00	-
07/05/07	-	400.00	-	400.00	-
07/09/07	-	944.00	-	944.00	-
09/24/07	5.00	708.00	-	713.00 #	-
07/17/07	0.40	2,346.60	-	2,347.00	-
07/19/07	3.99	1,396.01	-	1,400.00	-
07/24/07	0.89	1,111.11	-	1,112.00	-
08/02/07	0.08	3,076.92	-	3,077.00 #	-
08/17/07	12.00	1,488.00	-	1,500.00	-
08/03/07	-	1,518.00	-	1,518.00	-
08/06/07	-	1,800.00	-	1,800.00	-
08/17/07	-	250.00	-	250.00	-
08/13/07	0.03	2,151.97	-	2,152.00	-
08/17/07	-	500.00	-	500.00	-
08/17/07	-	1,049.00	-	1,049.00	-
08/17/07	0.75	1,513.25	-	1,514.00	-
08/21/07	-	648.00	-	648.00	-
08/21/07	-	820.00	-	820.00	-
08/28/07	-	1,512.00	-	1,512.00	-
09/04/07	0.89	2,023.11	-	2,024.00	-
09/10/07	-	1,500.00	-	1,500.00	-
09/21/07	-	298.00	-	298.00	-
09/24/07	0.20	466.80	-	467.00	-
09/24/07	-	576.00	-	576.00	-
09/28/07	-	557.00	-	557.00	-
10/01/07	-	600.00	-	600.00	-
10/01/07	-	600.00	-	600.00	-
10/04/07	-	1,500.00	-	1,500.00	-
10/04/07	0.90	1,217.10	-	1,218.00	-
10/10/07	-	1,220.00	-	1,220.00	-

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Report on Special Investigation of the  
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For the period July 1, 2002 through August 24, 2009

**Withdrawals from District's Account**

<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>
10/10/07	Coin/Currency Purchased	1,512.00
10/11/07	Coin/Currency Purchased	1,220.00
10/11/07	Coin/Currency Purchased	1,512.00
10/18/07	Coin/Currency Purchased	780.00
10/18/07	Coin/Currency Purchased	1,048.00
10/18/07	Coin/Currency Purchased	1,114.00
10/23/07	Coin/Currency Purchased	1,726.00
10/29/07	Coin/Currency Purchased	1,325.00
10/29/07	Coin/Currency Purchased	2,831.00
10/31/07	Coin/Currency Purchased	1,500.00
11/06/07	Coin/Currency Purchased	1,365.00
11/08/07	Coin/Currency Purchased	465.00
11/09/07	Coin/Currency Purchased	2,000.00
11/14/07	Coin/Currency Purchased	249.00
11/14/07	Coin/Currency Purchased	1,000.00
11/21/07	Coin/Currency Purchased	600.00
11/27/07	Coin/Currency Purchased	1,200.00
11/30/07	Coin/Currency Purchased	84.00
11/27/07	Coin/Currency Purchased	2,564.00
11/30/07	Coin/Currency Purchased	430.00
12/04/07	Coin/Currency Purchased	367.00
12/05/07	Coin/Currency Purchased	2,125.00
12/11/07	Coin/Currency Purchased	2,500.00
12/14/07	Coin/Currency Purchased	1,216.00
12/17/07	Coin/Currency Purchased	285.00
12/19/07	Coin/Currency Purchased	300.00
12/20/07	Coin/Currency Purchased	3,035.00
12/20/07	Coin/Currency Purchased	3,116.00
12/21/07	Coin/Currency Purchased	1,200.00
01/03/08	Coin/Currency Purchased	1,764.00

Redeposits to District's Account					
Deposit Date	Cash	Check	Not Available	Total Deposit	Variance
10/10/07	-	1,512.00	-	1,512.00	-
10/11/07	-	1,220.00	-	1,220.00	-
10/11/07	-	1,512.00	-	1,512.00	-
10/18/07	-	780.00	-	780.00	-
10/18/07	-	1,048.00	-	1,048.00	-
10/18/07	0.21	1,113.79	-	1,114.00	-
10/22/07	0.26	1,725.74	-	1,726.00	-
10/29/07	0.98	1,324.02	-	1,325.00	-
10/29/07	-	2,831.00	-	2,831.00	-
10/31/07	-	1,500.00	-	1,500.00	-
11/05/07	-	1,365.00	-	1,365.00	-
11/09/07	-	465.00	-	465.00	-
11/09/07	7.50	1,992.50	-	2,000.00	-
11/21/07	-	249.00	-	249.00	-
11/21/07	0.24	999.76	-	1,000.00	-
11/28/07	0.61	599.39	-	600.00	-
-	-	-	-	-	-
11/28/07	-	1,282.00	-	1,282.00	2.00 ^
11/28/07	-	2,564.00	-	2,564.00	-
11/29/07	0.68	429.32	-	430.00	-
12/04/07	0.39	366.61	-	367.00	-
12/07/07	-	2,125.00	-	2,125.00	-
12/13/07	2.00	2,498.00	-	2,500.00	-
12/13/07	-	1,216.00	-	1,216.00	-
01/03/08	-	285.00	-	285.00	-
12/20/07	-	300.00	-	300.00	-
12/20/07	-	3,035.00	-	3,035.00	-
12/20/07	-	3,116.00	-	3,116.00	-
12/20/07	2.79	1,197.21	-	1,200.00	-
01/03/08	0.68	1,763.32	-	1,764.00	-

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Report on Special Investigation of the  
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Unauthorized Withdrawals from the District's Bank Account and Related Deposits  
For the period July 1, 2002 through August 24, 2009

**Withdrawals from District's Account**

<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>
01/04/08	Coin/Currency Purchased	1,000.00
01/09/08	Coin/Currency Purchased	2,009.00
01/14/08	Coin/Currency Purchased	1,104.00
01/17/08	Coin/Currency Purchased	1,198.00
01/23/08	Coin/Currency Purchased	2,500.00
01/29/08	Coin/Currency Purchased	98.00
01/24/08	Coin/Currency Purchased	1,000.00
01/29/08	Coin/Currency Purchased	1,491.00
01/29/08	Coin/Currency Purchased	1,500.00
02/05/08	Coin/Currency Purchased	1,156.00
02/08/08	Coin/Currency Purchased	1,087.00
02/11/08	Coin/Currency Purchased	2,016.00
02/14/08	Coin/Currency Purchased	454.00
02/14/08	Coin/Currency Purchased	1,069.00
02/20/08	Coin/Currency Purchased	1,115.00
02/20/08	Coin/Currency Purchased	1,393.00
02/21/08	Coin/Currency Purchased	1,835.00
02/29/08	Coin/Currency Purchased	1,049.00
03/04/08	Coin/Currency Purchased	2,000.00
03/11/08	Coin/Currency Purchased	263.00
03/19/08	Coin/Currency Purchased	1,500.00
03/21/08	Coin/Currency Purchased	20.00
03/21/08	Coin/Currency Purchased	1,381.00
03/25/08	Coin/Currency Purchased	1,825.00
03/26/08	Coin/Currency Purchased	741.00
03/31/08	Coin/Currency Purchased	2,405.00
04/02/08	Coin/Currency Purchased	580.00
04/03/08	Coin/Currency Purchased	1,500.00
04/03/08	Coin/Currency Purchased	1,500.00
04/11/08	Coin/Currency Purchased	1,500.00

Redeposits to District's Account

Deposit Date	Cash	Check	Not Available	Total Deposit	Variance
01/08/08	-	1,000.00	-	1,000.00	-
01/08/08	-	2,009.00	-	2,009.00	-
01/14/08	0.75	1,103.25	-	1,104.00	-
02/15/08	12.80	1,185.20	-	1,198.00	-
-	-	-	-	-	-
01/28/08	-	2,598.00	-	2,598.00	-
01/31/08	0.32	999.68	-	1,000.00	-
01/29/08	0.61	1,490.39	-	1,491.00	-
02/19/08	0.38	1,499.62	-	1,500.00 #	-
02/08/08	0.43	1,155.57	-	1,156.00	-
02/08/08	-	1,087.00	-	1,087.00	-
02/11/08	-	2,016.00	-	2,016.00	-
02/13/08	0.06	453.94	-	454.00	-
02/13/08	-	1,069.00	-	1,069.00	-
02/19/08	0.22	1,114.78	-	1,115.00	-
02/19/08	0.39	1,392.61	-	1,393.00	-
02/21/08	0.20	1,834.80	-	1,835.00	-
02/28/08	-	1,049.00	-	1,049.00	-
03/18/08	-	2,000.00	-	2,000.00	-
03/21/08	-	263.00	-	263.00	-
-	-	-	-	-	-
03/18/08	-	1,520.00	-	1,520.00	-
03/20/08	0.14	1,380.86	-	1,381.00	-
03/24/08	-	1,825.00	-	1,825.00	-
03/25/08	0.25	740.75	-	741.00	-
03/31/08	-	2,405.00	-	2,405.00	-
04/02/08	-	580.00	-	580.00	-
-	-	-	-	-	-
04/07/08	1.00	2,999.00	-	3,000.00	-
04/16/08	-	1,500.00	-	1,500.00	-

Report on Special Investigation of the  
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**Withdrawals from District's Account**

<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>
04/16/08	Coin/Currency Purchased	701.00
04/17/08	Coin/Currency Purchased	454.00
04/22/08	Coin/Currency Purchased	1,750.00
04/24/08	Coin/Currency Purchased	276.00
04/24/08	Coin/Currency Purchased	1,035.00
04/28/08	Coin/Currency Purchased	1,835.00
05/01/08	Coin/Currency Purchased	1,440.00
05/07/08	Coin/Currency Purchased	1,071.00
05/21/08	Coin/Currency Purchased	1,500.00
05/13/08	Coin/Currency Purchased	2,345.00
05/14/08	Coin/Currency Purchased	1,405.00
05/15/08	Coin/Currency Purchased	832.00
05/16/08	Coin/Currency Purchased	1,050.00
05/16/08	Coin/Currency Purchased	1,080.00
05/20/08	Coin/Currency Purchased	436.00
05/28/08	Coin/Currency Purchased	830.00
05/28/08	Coin/Currency Purchased	1,125.00
05/29/08	Coin/Currency Purchased	1,110.00
05/30/08	Coin/Currency Purchased	1,200.00
05/30/08	Coin/Currency Purchased	1,270.00
06/02/08	Coin/Currency Purchased	1,200.00
06/03/08	Coin/Currency Purchased	861.00
06/03/08	Coin/Currency Purchased	1,800.00
06/06/08	Coin/Currency Purchased	1,450.00
06/10/08	Coin/Currency Purchased	2,000.00
06/23/08	Miscellaneous Withdrawal	2,400.00
06/30/08	Miscellaneous Withdrawal	2,900.00
	Subtotal for FY2008	149,094.00

Redeposits to District's Account

Deposit Date	Cash	Check	Not Available	Total Deposit		Variance
04/15/08	0.94	700.06	-	701.00		-
04/16/08	-	454.00	-	454.00		-
04/21/08	2.92	1,747.08	-	1,750.00		-
05/05/08	-	276.00	-	276.00		-
04/23/08	0.12	1,034.88	-	1,035.00		-
04/28/08	0.44	1,834.56	-	1,835.00		-
05/02/08	-	1,440.00	-	1,440.00		-
-	-	-	-	-	#	-
06/30/08	0.67	2,570.33	-	2,571.00	#	-
05/13/08	-	2,345.00	-	2,345.00		-
05/14/08	-	1,405.00	-	1,405.00		-
05/14/08	-	832.00	-	832.00		-
05/16/08	-	1,050.00	-	1,050.00		-
05/16/08	-	1,080.00	-	1,080.00		-
05/19/08	0.13	435.87	-	436.00		-
05/27/08	-	830.00	-	830.00		-
05/27/08	-	1,125.00	-	1,125.00		-
05/28/08	-	1,110.00	-	1,110.00		-
05/30/08	-	1,200.00	-	1,200.00		-
05/30/08	-	1,270.00	-	1,270.00		-
06/03/08	-	1,200.00	-	1,200.00		-
06/03/08	-	861.00	-	861.00		-
06/23/08	-	1,800.00	-	1,800.00		-
06/09/08	-	1,450.00	-	1,450.00		-
06/30/08	7.00	1,993.00	-	2,000.00		-
06/30/08	-	2,400.00	-	2,400.00		-
06/30/08	-	2,900.00	-	2,900.00		-
	74.66	149,017.34	-	149,092.00		2.00

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Report on Special Investigation of the  
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<b>Withdrawals from District's Account</b>		
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>
07/03/08	Miscellaneous Withdrawal	1,395.00
-	-	-
07/14/08	Customer Withdrawal	987.00
07/07/08	Miscellaneous Withdrawal	1,000.00
07/16/08	Miscellaneous Withdrawal	500.00
07/17/08	Miscellaneous Withdrawal	808.00
07/21/08	Miscellaneous Withdrawal	2,500.00
07/23/08	Miscellaneous Withdrawal	3,030.00
07/31/08	Miscellaneous Withdrawal	200.00
07/29/08	Miscellaneous Withdrawal	2,250.00
08/05/08	Miscellaneous Withdrawal	2,694.00
08/07/08	Miscellaneous Withdrawal	250.00
08/08/08	Miscellaneous Withdrawal	2,000.00
08/12/08	Customer Withdrawal	3,830.00
08/18/08	Miscellaneous Withdrawal	3,830.00
08/20/08	Miscellaneous Withdrawal	2,000.00
08/25/08	Customer Withdrawal	10,000.00
08/28/08	Miscellaneous Withdrawal	2,056.00
08/29/08	Miscellaneous Withdrawal	4,643.00
09/02/02	Miscellaneous Withdrawal	2,500.00
09/08/08	Miscellaneous Withdrawal	3,000.00
09/10/08	Miscellaneous Withdrawal	2,000.00
09/12/08	Miscellaneous Withdrawal	2,000.00
09/15/08	Miscellaneous Withdrawal	2,530.00
09/22/08	Miscellaneous Withdrawal	1,000.00
09/25/08	Miscellaneous Withdrawal	2,022.00
10/01/08	Miscellaneous Withdrawal	1,200.00
10/06/08	Miscellaneous Withdrawal	2,000.00
10/06/08	Miscellaneous Withdrawal	2,500.00
10/09/08	Miscellaneous Withdrawal	2,500.00



Redeposits to District's Account

Deposit Date	Cash	Check	Not Available	Total Deposit	Variance
07/03/08	-	1,145.00	-	1,145.00	-
08/20/08	-	250.00	-	250.00 #	-
07/14/08	0.75	986.25	-	987.00	-
-	-	-	-	-	-
-	-	-	-	-	-
07/17/08	0.40	2,307.60	-	2,308.00	-
-	-	-	-	-	-
-	-	-	-	-	-
07/23/08	-	5,830.00	-	5,830.00	(100.00) ^
07/29/08	-	2,250.00	-	2,250.00	-
08/05/08	1.50	2,692.50	-	2,694.00	-
08/05/08	-	250.00	-	250.00	-
-	-	-	-	-	-
08/20/08	-	5,830.00	-	5,830.00	-
-	-	-	-	-	-
08/20/08	-	5,830.00	-	5,830.00	-
08/27/08	10.56	9,989.44	-	10,000.00	-
08/29/08	0.86	2,055.14	-	2,056.00	-
08/29/08	0.15	4,642.85	-	4,643.00	-
09/08/08	-	2,500.00	-	2,500.00	-
09/15/08	-	3,000.00	-	3,000.00	-
09/15/08	8.00	1,992.00	-	2,000.00	-
09/15/08	8.00	1,992.00	-	2,000.00	-
09/15/08	1.00	2,529.00	-	2,530.00	-
09/22/08	1.00	999.00	-	1,000.00	-
09/25/08	-	2,022.00	-	2,022.00	-
10/14/08	-	1,200.00	-	1,200.00	-
10/14/08	8.00	1,992.00	-	2,000.00	-
10/14/08	4.00	2,496.00	-	2,500.00	-
10/14/08	-	2,500.00	-	2,500.00	-

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**Withdrawals from District's Account**

<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>
10/14/08	Miscellaneous Withdrawal	1,113.00
10/14/08	Miscellaneous Withdrawal	1,920.00
10/15/08	Miscellaneous Withdrawal	2,520.00
10/17/08	Miscellaneous Withdrawal	2,520.00
10/20/08	Miscellaneous Withdrawal	3,000.00
10/21/08	Miscellaneous Withdrawal	3,000.00
10/23/08	Miscellaneous Withdrawal	1,530.00
10/23/08	Miscellaneous Withdrawal	1,728.00
11/03/08	Miscellaneous Withdrawal	3,000.00
11/10/08	Miscellaneous Withdrawal	1,825.00
11/12/08	Miscellaneous Withdrawal	2,425.00
11/14/08	Miscellaneous Withdrawal	1,107.00
11/14/08	Miscellaneous Withdrawal	1,707.00
11/17/08	Miscellaneous Withdrawal	3,000.00
11/19/08	Miscellaneous Withdrawal	1,012.00
11/25/08	Miscellaneous Withdrawal	2,760.00
11/25/08	Customer Withdrawal	920.00
12/02/08	Miscellaneous Withdrawal	1,000.00
12/05/08	Miscellaneous Withdrawal	2,000.00
12/08/08	Miscellaneous Withdrawal	3,000.00
12/12/08	Miscellaneous Withdrawal	2,000.00
12/17/08	Coin/Currency Purchased	2,000.00
12/22/08	Miscellaneous Withdrawal	4,221.00
12/23/08	Customer Withdrawal	2,400.00
12/29/08	Miscellaneous Withdrawal	5,326.00
-	-	-
01/06/09	Miscellaneous Withdrawal	2,265.00
01/15/09	Miscellaneous Withdrawal	2,000.00
01/21/09	Miscellaneous Withdrawal	3,000.00
01/26/09	Miscellaneous Withdrawal	2,681.00

Redeposits to District's Account

Deposit Date	Cash	Check	Not Available	Total Deposit	Variance
10/14/08	0.80	1,112.20	-	1,113.00	-
10/14/08	-	1,920.00	-	1,920.00	-
10/21/08	-	2,520.00	-	2,520.00	-
10/21/08	-	2,520.00	-	2,520.00	-
10/21/08	-	3,000.00	-	3,000.00	-
10/21/08	-	3,000.00	-	3,000.00	-
10/23/08	-	1,530.00	-	1,530.00	-
10/23/08	-	1,728.00	-	1,728.00	-
11/12/08	2.37	2,997.63	-	3,000.00	-
11/10/08	1.00	1,824.00	-	1,825.00	-
11/12/08	0.25	2,424.75	-	2,425.00	-
11/14/08	0.78	1,106.22	-	1,107.00	-
11/14/08	0.98	1,706.02	-	1,707.00	-
11/25/08	7.37	2,992.63	-	3,000.00	-
11/19/08	-	1,012.00	-	1,012.00	-
11/25/08	4.41	2,755.59	-	2,760.00	-
11/25/08	1.47	918.53	-	920.00	-
12/10/08	6.00	994.00	-	1,000.00	-
03/10/09	10.43	1,889.57	-	1,900.00 #	100.00 ^
12/10/08	3.00	2,997.00	-	3,000.00	-
-	-	-	-	-	-
12/23/08	11.90	3,988.10	-	4,000.00	-
12/22/08	0.49	4,220.51	-	4,221.00	-
12/29/08	0.15	2,399.85	-	2,400.00	-
12/29/08	0.58	3,281.42	-	3,282.00	-
12/29/08	0.97	2,043.03	-	2,044.00	-
01/09/09	-	2,265.00	-	2,265.00	-
01/22/09	8.71	1,991.29	-	2,000.00	-
01/22/09	0.50	2,999.50	-	3,000.00	-
01/26/09	0.53	2,680.47	-	2,681.00	-

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Report on Special Investigation of the  
Cedar Rapids Community School District

Unauthorized Withdrawals from the District's Bank Account and Related Deposits  
For the period July 1, 2002 through August 24, 2009

**Withdrawals from District's Account**

<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>
01/29/09	Miscellaneous Withdrawal	3,420.00
02/04/09	Miscellaneous Withdrawal	2,000.00
02/09/09	Miscellaneous Withdrawal	2,000.00
02/12/09	Miscellaneous Withdrawal	2,000.00
02/18/09	Miscellaneous Withdrawal	1,000.00
02/18/09	Coin/Currency Purchased	1,000.00
02/23/09	Miscellaneous Withdrawal	1,950.00
02/27/09	Miscellaneous Withdrawal	3,110.00
03/05/09	Miscellaneous Withdrawal	3,000.00
03/09/09	Miscellaneous Withdrawal	4,800.00
03/10/09	Miscellaneous Withdrawal	2,300.00
03/12/09	Miscellaneous Withdrawal	2,570.00
03/17/09	Miscellaneous Withdrawal	4,803.00
03/30/09	Miscellaneous Withdrawal	2,000.00
04/03/09	Miscellaneous Withdrawal	2,300.00
04/08/09	Coin/Currency Purchased	420.00
04/09/09	Miscellaneous Withdrawal	2,000.00
04/16/09	Miscellaneous Withdrawal	5,000.00
04/20/09	Miscellaneous Withdrawal	2,000.00
04/22/09	Miscellaneous Withdrawal	1,710.00
04/27/09	Miscellaneous Withdrawal	2,450.00
05/04/09	Miscellaneous Withdrawal	3,000.00
05/14/09	Miscellaneous Withdrawal	3,040.00
05/20/09	Miscellaneous Withdrawal	4,200.00
05/26/09	Miscellaneous Withdrawal	4,320.00
06/01/09	Miscellaneous Withdrawal	4,620.00
06/05/09	Miscellaneous Withdrawal	3,100.00
06/15/09	Miscellaneous Withdrawal	3,000.00
06/18/09	Miscellaneous Withdrawal	4,000.00
06/22/09	Miscellaneous Withdrawal	4,120.00

Redeposits to District's Account

Deposit Date	Cash	Check	Not Available	Total Deposit	Variance
02/02/09	0.09	3,419.91	-	3,420.00 #	-
02/12/09	1.16	1,998.84	-	2,000.00	-
02/12/09	0.16	1,999.84	-	2,000.00	-
02/20/09	5.28	1,994.72	-	2,000.00	-
02/20/09	3.50	996.50	-	1,000.00	-
02/20/09	-	1,000.00	-	1,000.00	-
02/23/09	0.20	1,949.80	-	1,950.00	-
02/27/09	2.00	3,108.00	-	3,110.00	-
03/10/09	17.70	2,982.30	-	3,000.00	-
03/09/09	-	4,800.00	-	4,800.00	-
03/10/09	5.00	2,295.00	-	2,300.00	-
03/13/09	1.52	2,568.48	-	2,570.00	-
03/17/09	0.15	4,802.85	-	4,803.00	-
04/07/09	-	2,000.00	-	2,000.00 #	-
04/03/09	5.00	2,295.00	-	2,300.00	-
04/09/09	-	420.00	-	420.00	-
04/16/09	0.50	1,999.50	-	2,000.00	-
04/22/09	2.50	4,997.50	-	5,000.00	-
04/24/09	10.00	1,990.00	-	2,000.00	-
04/22/09	6.35	1,703.65	-	1,710.00	-
04/27/09	3.32	2,446.68	-	2,450.00	-
05/15/09	11.43	2,988.57	-	3,000.00	-
05/15/09	-	3,040.00	-	3,040.00	-
05/20/09	9.84	4,190.16	-	4,200.00	-
05/26/09	6.60	4,313.40	-	4,320.00	-
06/01/09	9.61	4,610.39	-	4,620.00	-
06/05/09	19.00	3,081.00	-	3,100.00	-
06/19/09	10.00	2,990.00	-	3,000.00	-
06/25/09	10.00	3,990.00	-	4,000.00	-
06/22/09	18.25	4,101.75	-	4,120.00	-

Report on Special Investigation of the  
Cedar Rapids Community School District

Unauthorized Withdrawals from the District's Bank Account and Related Deposits  
For the period July 1, 2002 through August 24, 2009

<b>Withdrawals from District's Account</b>		
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>
06/26/09	Miscellaneous Withdrawal	4,000.00
06/29/09	Miscellaneous Withdrawal	1,675.00
06/30/09	Miscellaneous Withdrawal	11,500.00
	Subtotal for FY2009	236,613.00
07/06/09	<i>None</i>	3,000.00
07/09/09	<i>None</i>	200.00
07/10/09	<i>None</i>	2,320.00
07/16/09	<i>None</i>	3,200.00
07/21/09	<i>None</i>	2,240.00
07/23/09	<i>None</i>	2,000.00
07/27/09	<i>None</i>	3,500.00
07/31/09	<i>None</i>	250.00
08/04/09	<i>None</i>	3,000.00
	Subtotal for FY2010	19,710.00
	Total	\$ 537,907.00

# - Per District official, this transaction was listed as a reconciling item on the the previous months' bank statements.

^ - The District is unable to determine why the amount deposited did not agree with the amount withdrawn.

\* - The deposit slip prepared by Ms. May was for an even dollar amount and included a single check. However, the check deposited was not for an even dollar amount. The difference between the amount of the check and the amount Ms. May recorded on the deposit slip was shown as a negative adjustment by the bank and labeled as "Correction \$30 or under."

Redeposits to District's Account

<b>Deposit Date</b>	<b>Cash</b>	<b>Check</b>	<b>Not Available</b>	<b>Total Deposit</b>	<b>Variance</b>
06/30/09	0.40	3,999.60	-	4,000.00	-
06/29/09	1.28	1,673.72	-	1,675.00	-
06/30/09	10.08	11,489.92	-	11,500.00	-
	277.83	236,335.17	-	236,613.00	-
07/21/09	2.00	2,998.00	-	3,000.00	-
07/28/09	-	200.00	-	200.00	-
07/13/09	9.70	2,310.30	-	2,320.00	-
07/21/09	-	3,200.00	-	3,200.00	-
07/21/09	2.50	2,237.50	-	2,240.00	-
07/23/09	26.35	1,973.65	-	2,000.00	-
07/28/09	1.90	3,498.10	-	3,500.00	-
08/04/09	-	250.00	-	250.00 #	-
-	-	-	-	-	3,000.00
	42.45	16,667.55	-	16,710.00	3,000.00
	645.45	532,014.64	2,552.00	535,212.09	2,694.91

Report on Special Investigation of the  
Cedar Rapids Community School District

Detail of Certain Deposits  
For the period July 1, 2002 through August 24, 2009

Transsction Number	Deposit Date	Deposit Amount	Amount Deposited	
			Cash	Check
1	01/09/09	\$ 2,265.00	-	2,265.00
2	01/22/09	2,000.00	-	137.00
			-	61.62
			-	13.00
			-	274.00
			-	205.00
			-	215.67
			-	25.00
			-	137.00
			-	50.00
			-	411.00
			-	138.00
			-	13.00
			-	161.00
			-	137.00
			-	13.00
			8.71	-
3	01/22/09	3,000.00	-	137.00
			-	50.00
			-	274.00
			-	469.00
			-	18.00
			-	69.00
			-	34.50



Source	Description	
	Payee	Per Check Memo
I Wireless	<i>none</i>	<i>none</i>
Amy J. Homan	CR Busing? ( <i>Check unreadable</i> )	Homan
Gladbrook-Reinbeck CS	CRSD	<i>none</i>
Maria L. Taylor/Matthew R. Taylor	Cedar Rapids Schools	<i>none</i>
Steven L. Boyer/Jillian M. Boyer	CRCS	Grant Wood Elem AM/PM
Susan K. or William B. Sutton	CRCS's	David & Richard Sutton PM only
Grinnell-Newburg CSD	CRCS's	<i>none</i>
Edward J. Moyer	Transportation Center	<i>none</i>
William A. Divis/Rebecca M. Divis	Transportation Center	Taft Amand PM Ethan Divis
Myron P. or Janyce E. Gilbert	CRCS	<i>none</i>
Mitchell or Tamara Lyman	CRCS's	Brendon & Madison Nixon AM/PM
Chad R Gein/Darla K. Gein	CRCS's	Ashton Gein
Sabahudin Heder/Emira Heder	CRCS's	Ella H
The Mother Mosque of America	CRCS's	<i>xxxxxxx</i>
Rickey A. Lacey	CR Schools	CR Tansportation Center Peter Lacey
Cassandra McSpadden	Harrison School	Ryan's Lunch
General Ledger Department Cash Debit	-	-
Jeremy & Amber Von Thun	CRCS's	Bus
Warren H. Waggener	Transportation Center	<i>none</i>
Jeffrey A. Blair/Theresa C. H. Blair	CRCS's	Lindsay Blair-LaSalle
Phillip J. Huber	CRCS	<i>none</i>
Jennifer Miranda Perez	<i>none</i>	(2) Bus Pass
Patrick J. Kalb/Pamela S. Kalb	Transportation Center	Parker Kalb
Amber Elliff	CRCS's	Kiley Elliff Viola Gibson

Report on Special Investigation of the  
Cedar Rapids Community School District

Detail of Certain Deposits  
For the period July 1, 2002 through August 24, 2009

<b>Transsction Number</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>	<b>Amount Deposited</b>	
			<b>Cash</b>	<b>Check</b>
			-	274.00
			-	61.00
			-	274.00
			-	137.00
			-	68.00
			-	69.00
			-	206.00
			-	9.00
			-	9.00
			-	273.00
			-	137.00
			-	137.00
			-	135.00
			-	109.00
			-	50.00
			0.50	-
4	01/26/09	2,681.00	-	123.24
			-	184.86
			-	647.01
			-	1,016.73
			-	184.86
			-	215.67

Source	Description	
	Payee	Per Check Memo
Michael W. Vosdingh/Mary Vosdingh	CR Schools Transportation Center	Austin Busing
Cathy J. Ryder	Transportation Center	Caleb Ryder
Debra Kay Hicks	CRCS's	Ashley Bus 2 & 3 am
Darrell S. Long	CR Transportation Center	Mason, Truman Day & Night Bus
Tina S. Kea/David C. Kea	CRCS	Logan Kea School Bus Van Buren
Stephanie L. Law	Transportation Department CR School's	James O'Dell Harding 1 way afternoon
Steven M. Bjornsen	CR Transportation Center	none
Lua D. Vick Chris Vick	Washington High School	Bus Pass
Lua D. Vick Chris Vick	Washington High School	Bus Pass
Constance S. Ripley/Richard M. Ripley	CRCS'D Transportation	Macy Ripley Busing
Darren L. Graves	Transportation Department	Ian Johnson-Taft P M Bus
Dawn M. Aten	Transportation	Gabrielle Gielstein Taft
Aseem Nigam	CRCS	Bus Fees for Nov/Dec 08/Jan 09
Jenny A. Poole	Transportation Dept.	Courtney Hernandez Grant Wood
Richard Wolfe/Melissa Wolfe	CR Transportation Center	Sarah Wolfe Van Buren Both
General Ledger Department Cash Debit	-	-
Mount Vernon CSD	CRCS'D	none
Mediapolis CSD	CRCS'D	none
Mt. Pleasant CS's	CRCS'D	none
Chariton CSD	CRCS's	none
Sigourney CSD	CRCS'D	none
Ottumwa CSD	CRCS'D	none

Report on Special Investigation of the  
Cedar Rapids Community School District

Detail of Certain Deposits  
For the period July 1, 2002 through August 24, 2009

<b>Transsction Number</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>	<b>Amount Deposited</b>	
			<b>Cash</b>	<b>Check</b>
			-	308.10
			0.53	-
5	02/02/09	3,420.00	-	955.11
			-	308.10
			-	1,694.55
			-	462.15
			0.09	-
6	02/12/09	2,000.00	-	92.43
			-	30.81
			-	92.43
			-	61.62
			-	123.24
			-	61.62
			-	184.86
			-	431.34
			-	184.86
			-	61.62
			-	184.86
			-	92.43
			-	123.24
			-	30.81
			-	61.62
			-	9.00

<b>Description</b>			
<b>Source</b>	<b>Payee</b>	<b>Per Check</b>	<b>Memo</b>
Muscatine CSD	CRCS	none	
General Ledger Department Cash Debit	-	-	
Vinton-Shellsburg CS	CRCS	none	
Central City CS	CRSD	none	
Linn-Mar CS	CRCS	none	
Anamosa CSD	CRCS's	none	
General Ledger Department Cash Debit	-	-	
West Liberty CSD	CRCS's	none	
Edgewood-Colesburg CSD	CRCS's	none	
Saydel CSD	CRCS's	none	
South Tama CSD	CRCS's	none	
Charles City Community Schools	CRCS's	none	
Independent SD of West Burlington	CRSD	none	
Des Moines Public Schools	CRCS	none	
North Cedar CS	CRCS	none	
West Delaware	CRCS	none	
Eddyville-Blakesburg CSD	CRCS	none	
Colvax-Mingo CSD	CRCS's	none	
Brooklyn-Guernsey-Malcom CSD	CRCS	none	
Fort Madison CSD	CRCS	none	
Independence CSD	CRCS	none	
Southeast Polk CS's	CRCS	none	
Eric Smith	CR Transportation	none	

Report on Special Investigation of the  
Cedar Rapids Community School District

Detail of Certain Deposits  
For the period July 1, 2002 through August 24, 2009

<b>Transsction Number</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>	<b>Amount Deposited</b>	
			<b>Cash</b>	<b>Check</b>
			-	10.00
			-	9.00
			-	92.43
			-	61.62
			0.16	-
<hr/>			<hr/>	
7	02/12/09	2,000.00	-	184.86
			-	831.87
			-	523.77
			-	277.29
			-	154.05
			-	18.00
			-	9.00
			1.16	-
<hr/>			<hr/>	
8	02/20/09	1,000.00	-	140.00
			-	60.00
			-	60.00
			-	140.00
			-	100.00
			-	100.00
			-	100.00
			-	200.00
			-	100.00

Source	Description	
	Payee	Per Check Memo
Clinton O. Hollandsworth/Carrie L. Hollandsworth	McKinley Middle School	none
Lua D. Vick Chris Vick	Washington High School	none
Area Education Agency 287	CRCS	none
University of Northern Iowa	CRCS	none
General Ledger Department Cash Debit	-	-
Center Point-Urbana CSD	CRCS	none
Eagle Grove CS	Cedar Rapids Schools	none
Belle Plaine CS	CRCS's	none
Ankeny CS	CRCS	none
Olin Consolidated Independent SD	CRCS	none
Michael J. or Kimberly S. Entringer	Washington High School	Bus Tickets
Lua D. Vick Chris Vick	Washington High School	none
General Ledger Department Cash Debit	-	-
Tyson L. Short/Nikki R. Short	CR Early Learning	Chloey
Tyson L. Short/Nikki R. Short	CR Early Learning	none
Tyson L. Short/Nikki R. Short	CR Early Learning	Chloey
Todd A. or Tracy J. Slaughter	CR Early Learning Program	Daycare x 7 days
Todd A. or Tracy J. Slaughter	CR Early Learning Program	none
Daniel W. Grissom Jr./Christina Grissom	CR Early Learning	Bryce's
Brian Hamed	CR Early Learning	none
Brian Hamed	CR Early Learning	none
Brian Hamed	CR Early Learning	none

Report on Special Investigation of the  
Cedar Rapids Community School District

Detail of Certain Deposits  
For the period July 1, 2002 through August 24, 2009

<b>Transsction Number</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>	<b>Amount Deposited</b>	
			<b>Cash</b>	<b>Check</b>
9	02/20/09	1,000.00	3.50	-
			-	10.00
			-	11.50
			-	100.00
			-	100.00
			-	175.00
			-	200.00
			-	200.00
			-	200.00
10	02/20/09	2,000.00	-	123.24
			-	30.81
			-	180.00
			-	100.00
			-	137.00
			-	215.67
			-	9.00
			-	9.00
			-	9.00
			-	1,094.00
			-	9.00
			-	18.00
			-	60.00
			5.28	-



<b>Description</b>			
<b>Source</b>	<b>Payee</b>	<b>Per Check</b>	<b>Memo</b>
General Ledger Department Cash Debit	-	-	
Alter Metal Recycling	Cedar Rapids School	<i>none</i>	
Alter Metal Recycling	Cedar Rapids School	<i>none</i>	
Bradley J. Bex	Cedar Rapids Early Learning	<i>none</i>	
Christina Grissom	CR Early Learning	<i>none</i>	
Rchel A. Hansen/Zebulyn C. Bowser	Metro Parent Child Center	<i>none</i>	
Christina Grissom	CR Early Learning	<i>none</i>	
Sarah Montgomery	Early Learning	1/19-1/30 (09)	
Sarah Montgomery	Early Learning	1/5-1/16 (09)	
Davis County CSD	Cedar Rapids CSD	<i>none</i>	
Janesville Consolidated SD	CRCS's	<i>none</i>	
Eric R. Butkofer/Charlotte L. Butkofer	Metro High School	<i>none</i>	
Rachel A. Hansen/Zebulyn C. Bowser	Metro Parent Child Center	Caleb Daycare	
Craig E. Cardis	Dept. of Transportation	<i>none</i>	
New Hampton CSD	CRCS's Accounting Department	<i>none</i>	
Judd T. or Kendra L. Malcolm	McKinley	Bus pass	
Sara A. Logan	5 Seasons Transportation	<i>none</i>	
James or Elizabeth Eken	5 Seasons Transportation	<i>none</i>	
Jefferson High School Activities Fund		<i>none</i>	
Jean K. or David J. Parks	McKinley Middle School	Bus Ticket - Tanner	
John V. Gregory Laura K. Gregory	Five Seasons Transport	Bus passes	
Money Order: Amy Welsh	Metro High School	Amanda Daycare	
General Ledger Department Cash Debit	-	-	

Report on Special Investigation of the  
Cedar Rapids Community School District

Detail of Certain Deposits  
For the period July 1, 2002 through August 24, 2009

<b>Transsction Number</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>	<b>Amount Deposited</b>	
			<b>Cash</b>	<b>Check</b>
11	02/23/09	1,950.00	-	130.00
			-	5.25
			0.20	-
			-	503.19
			-	503.19
			-	415.51
			-	300.26
			-	7.20
			-	23.08
			-	48.32
			-	13.80
12	02/27/09	3,110.00	-	180.00
			-	330.00
			-	576.00
			-	220.00
			-	110.00
			-	110.00
			-	110.00
			-	72.00
			-	330.00
			-	220.00
			-	80.00
			-	770.00
			2.00	-

Source	Description	
	Payee	Per Check Memo
Craig Bex/Olga Bex	CR Early Learning	Kameran Bex (wrap around)
Mark W. or Stephanie C. Johnson	CRCSD	Valentine
Cedar Rapids Westdale Cash In Debit	-	-
EMC Insurance Companies/Larry Cope	CRCSD	Claim
EMC Insurance Companies/Larry Cope	CRCSD	Claim
EMC Insurance Companies/Tina Rusbult	CRCSD	Claim
EMC Insurance Companies/Lynne R. Marzen	CRCSD	Claim
H R Accounts Inc.	Harrison Elementary	none
H R Accounts Inc.	Jefferson High School	none
H R Accounts Inc.	Kennedy High School	none
H R Accounts Inc.	McKinley Middle School	none
Eric R. Butkofer/Charlotte L. Butkofer	Metro High School	none
Jennifer Carrillo	Early Learning	none
Matthew C. Tonelli Jr./Shalome M. Tonelli	Metro Parent Child Center	none
Chad Greenlee/Renee Greenlee	Pierce Elementary	none
Chad Greenlee/Renee Greenlee	Pierce Elementary	Julia 2/16-2/20
Marnie L. Presler/Jason L. Presler	Nixon	Lauren Tuition
Marnie L. Presler/Jason L. Presler	Nixon	Lauren Tuition
Lisa M. Welsh	Metro Parent Child Center	none
Jason M. Kleopfer/Kelly M. Kleopfer	Pierce Elementary School	none
Jason M. Kleopfer/Kelly M. Kleopfer	Pierce Elementary School	none
Amy Welsh	Metro High School	none
Tracy L. or Richard A. Pratt	CRSC	Kyle pre school
General Ledger Department Cash Debit	-	-

Report on Special Investigation of the  
Cedar Rapids Community School District

Detail of Certain Deposits  
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<b>Transsction Number</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>	<b>Amount Deposited</b>	
			<b>Cash</b>	<b>Check</b>
13	03/09/09	4,800.00	-	4,800.00
14	03/10/09	1,900.00	-	190.00
			10.43	-
			-	503.19
			-	503.19
			-	503.19
			-	190.00
15	03/10/09	2,300.00	-	2,295.00
			5.00	-
16	03/10/09	3,000.00	17.70	-
			-	486.58
			-	458.76
			-	443.20
			-	443.20
			-	415.51
			-	415.51
			-	159.77
			-	159.77
17	03/13/09	2,570.00	-	190.00
			-	486.58

Source	Description	
	Payee	Per Check Memo
Linn County Agricultural Extension	CRCSD	<i>none</i>
D.J. Ernst/M.A. Kiliper-Ernst	CRCSD	Lucy Ernst Disc. School
Cedar Rapids Westdale Cash In Debit	-	-
EMC Insurance Companies/Larry Cope	CRCSD	Claim
EMC Insurance Companies/Larry Cope	CRCSD	Claim
EMC Insurance Companies/Larry Cope	CRCSD	Claim
Michael G. Coleman/Suzanne M. Coleman	CRCSD	Discover School & T Shirt
I Wireless	CRCSD	<i>none</i>
Cedar Rapids Westdale Cash In Debit	-	-
Cedar Rapids Westdale Cash In Debit		
EMC Insurance Companies/Albert J. Lauderdale	CRCSD	Claim
EMC Insurance Companies/Deanna Ortberg	CRCSD	Claim
EMC Insurance Companies/Tina Rusbult	CRCSD	Claim
EMC Insurance Companies/Tina Rusbult	CRCSD	Claim
EMC Insurance Companies/Tina Rusbult	CRCSD	Claim
EMC Insurance Companies/Tina Rusbult	CRCSD	Claim
EMC Insurance Companies/Margaret M. Kruser	CRCSD	Claim
EMC Insurance Companies/Margaret M. Kruser	CRCSD	Claim
Jeffrey M. Nassif, M.D./Heidi C. Nassif	Discover Summer School	SS & T Shirt for Nick Nassif
EMC Insurance Companies/Albert J. Lauderdale	CRCSD	Claim

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Detail of Certain Deposits  
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<b>Transsction Number</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>	<b>Amount Deposited</b>	
			<b>Cash</b>	<b>Check</b>
			-	486.58
			-	355.30
			-	251.17
			-	159.77
			-	159.77
			-	159.77
			-	159.77
			-	159.77
			1.52	-
18	03/17/09	4,803.00	-	689.45
			-	689.45
			-	689.45
			-	503.19
			-	503.19
			-	415.51
			-	277.84
			-	229.38

Source	Description		Per Check	Memo
	Payee			
EMC Insurance Companies/Albert J. Lauderdale	CRCSD		Claim	
EMC Insurance Companies/Suzanne Claypool	CRCSD		Claim	
EMC Insurance Companies/Nadine M. Haddy	CRCSD		Claim	
EMC Insurance Companies/Margaret M. Kruser	CRCSD		Claim	
EMC Insurance Companies/Margaret M. Kruser	CRCSD		Claim	
EMC Insurance Companies/Margaret M. Kruser	CRCSD		Claim	
EMC Insurance Companies/Margaret M. Kruser	CRCSD		Claim	
EMC Insurance Companies/Margaret M. Kruser	CRCSD		Claim	
General Ledger Department Cash Debit	-		-	
EMC Insurance Companies/Marsha A O'Connell	CRCSD		Claim	
EMC Insurance Companies/Marsha A O'Connell	CRCSD		Claim	
EMC Insurance Companies/Marsha A O'Connell	CRCSD		Claim	
EMC Insurance Companies/Larry Cope	CRCSD		Claim	
EMC Insurance Companies/Larry Cope	CRCSD		Claim	
EMC Insurance Companies/Tina Rusbult	CRCSD		Claim	
EMC Insurance Companies/Albert J. Lauderdale	CRCSD		Claim	
EMC Insurance Companies/Deanna Ortberg	CRCSD		Claim	

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			<b>Cash</b>	<b>Check</b>
			-	215.41
			-	212.25
			-	194.98
			-	182.75
			0.15	-
19	04/03/09	2,300.00	-	2,295.00
			5.00	-
20	04/07/09	2,000.00	-	190.00
			-	180.00
			-	180.00
			-	180.00
			-	180.00
			-	180.00
			-	180.00
			-	180.00
			-	180.00
			-	180.00
			-	180.00
21	04/09/09	420.00	-	10.00
			-	10.00



Source	Description	
	Payee	Per Check Memo
EMC Insurance Companies/Donna Miller	CRCS	Claim
EMC Insurance Companies/Donna Miller	CRCS	Claim
EMC Insurance Companies/Donna Miller	CRCS	Claim
EMC Insurance Companies/Kenneth E. Pobuda	CRCS	Claim
General Ledger Department Cash Debit	-	-
I Wireless	CRCS	none
General Ledger Department Cash Debit	-	-
Shawn L. Pfremmer	CRCS	none
Mark E. Krob/Erin K. Krob	CRCS	Aleck Krob-Summer Camp
Maria L. Taylor/Matthew R. Taylor	CRCS	Davin Thomas Tuition
Erin Yanga	CRCS's	none
Ronald W. Curfman/Katherine J. Curfman	CRCS	none
Joseph E. Zeadow/Marcy J. Zeadow	CR Community School	none
Rob L. or Kay L. Staudacher	CRCS	Kyle Summer School
David M. Freund/Carrie L. Freund	CRCS	Summer School
Mausumi Moharar	CRCS	Shrija Moharar
Shelly R. Ehler	CRCS	Andrew Ehler Discover Summer School
Michael or Kristin Walker	CRCS	Discover School-Hannah Waler
David A. Bennett/Janet M. Bennet	Discover Summer School	none
Mark E. Krob/Erin K. Krob	Discover Summer School	T shirt for Aleck Krob

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			<b>Cash</b>	<b>Check</b>
			-	90.00
			-	90.00
			-	90.00
			-	10.00
			-	20.00
			-	10.00
			-	90.00
			-	34.50
			-	200.00
			-	615.00
			-	850.00
			-	300.00
			0.50	-
22	04/16/09	2,000.00	-	34.50
			-	200.00
			-	615.00
			-	850.00
			-	300.00
			0.50	-
23	04/22/09	1,710.00	6.35	-
			-	150.00
			-	150.00
			-	171.50
			-	68.00
			-	274.00
			-	68.50
			-	69.00
			-	68.00
			-	68.00

<b>Description</b>		
<b>Source</b>	<b>Payee</b>	<b>Per Check Memo</b>
Anthony D. Wolf/Ann M. Wolf	CRCS's	Discovery School Deposit
S.A. McCollum/E.W. McCollum	CRCS'D	Aurora Discover
David H. or Rachel J. Tegeler	CRCS'D	Isaac Tegeler Discover Summer School
David M. Freund/Carrie L. Freund	Discover Summer School	T Shirt
Susan Forinash	Discover Summer School	<i>none</i>
Mausumi Moharar	Discover Summer School	Shrija Moharar
John P. Lemos/Laura J. Lemos	CRCS's	Pact Deposit
Amber Elliff	CRCS's	<i>none</i>
Tina M. Burnett	Van Buren Transportation Center	Matthew & Bethany's bus
Lura E. McBride/Ryan P. McBride	CRCS	Parks & Mark McBride
Robert F. Cataldo/Stacy L. Cataldo	Transportation Center	Bus Fees 08-09
Suellen C. Menzer	CR Transportation (School Bus)	Olivia Menzer Waypoint to Grant Wood
General Ledger Department Cash Debit	-	-
Cedar Rapids Westdale Cash In Debit	-	-
Dhirajual A. Govani/Julie D. Govani	CRCS	Summer School 09
Ann or Martin Klees	CRCS's	<i>none</i>
Amy J. Homan	CR Transportation	Haman-Olsen AN/1/2 PM
Doris Pfister	CRCS's	AJ Wickham Bus Van Buren PM only
Sarah L. Thompson	Transportation Center	Hannah Thompson Taft Mid Sch.
Rod T. Schulte	CRCS'D	Van Buren Elementary Cal Schulte
John or Cyndi Hemesath	CR School/Transport	Franklin Audrey PM
Debra Kay Hicks	CR schools	Ashley Hicks
Tina S. Kea/David C. Kea	CRCS's	School bus Logan Kea Van Buren

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			<b>Cash</b>	<b>Check</b>
			-	53.04
			-	69.00
			-	65.16
			-	69.00
			-	75.00
			-	75.00
			-	150.00
			-	60.45
24	04/22/09	5,000.00	2.50	-
			-	175.00
			-	175.00
			-	2,666.50
			-	150.00
			-	175.00
			-	175.00
			-	175.00
			-	175.00
			-	350.00
			-	175.00
			-	150.00
			-	175.00
			-	75.00
			-	206.00

<b>Description</b>		
<b>Source</b>	<b>Payee</b>	<b>Per Check</b>
		<b>Memo</b>
Karsin L. Lederle	Transportation Center	<i>none</i>
Andrea Albert	Transportation Center	Allie Goodell PM Viola Gibson
Caroline M. Ridenour	Transportation Center	Jefferson HS PM only end of year
Marilyn K. Struchen	Cedar Rapids Schools	<i>none</i>
Angela M. Breemeersch	CR Community School	<i>none</i>
Jeffrey F. Breemeersch	CR Community School	<i>none</i>
Berrye Bolden	Elementary Academy	<i>none</i>
James E. Seely/Erin R. Seely	CRCS's	Carter Seely #7750
<hr/>		
General Ledger Department Cash Debit	-	-
Lantz K. Sievert/Catherine M. Sievert	CRCS'D	Blake Sievert
Lantz K. Sievert/Catherine M. Sievert	CRCS'D	Alexa Sievert
Clear Creek-Amana CSD	CRCS'D ccounting Department	<i>none</i>
J. Nolan Doolin Jr.	CRCS'D	<i>none</i>
Julie or Mark A. Potter	CRCS's	Elem Acad inc. bus fees Nolan Potter
David or Elizabeth Posekany	CRCS's	Summer School Lindsay
Pamela K. Woldruff	CRCS's	Peyton summer school
Pamela K. Woldruff	CRCS's	Avery summer school
H.M. Stufflebeam/Karen A. Stufflebeam	CRCS's	Michael & Gale summer school
Tressa A. Scott	CRCS's	Elementary Academy
Milad Tony El-Orm Erm Weibe	CRCS's	Natasha R. Summer School
Collins Comm. MO/Waukima Berg	CRCS's	<i>none</i>
Suah V. Borsay	CRCS's	Summer School
Eric N. Schultz	CRCS's	Summer School T Victor V. Victor

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<b>Transsction Number</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>	<b>Amount Deposited</b>	
			<b>Cash</b>	<b>Check</b>
25	04/24/09	2,000.00	10.00	-
			-	200.00
			-	200.00
			-	200.00
			-	110.00
			-	100.00
			-	100.00
			-	110.00
			-	200.00
			-	110.00
			-	110.00
			-	440.00
26	04/27/09	2,450.00	3.32	-
			-	2,446.68
27	05/15/09	3,000.00	11.43	-
			-	30.81
			-	2,957.76
28	05/15/09	3,040.00	-	200.00
			-	200.00
			-	550.00
			-	330.00

<b>Description</b>		
<b>Source</b>	<b>Payee</b>	<b>Per Check</b>
<b>Source</b>	<b>Payee</b>	<b>Memo</b>
General Ledger Department Cash Debit	-	-
Brian Hamed	CR Early Learning	<i>none</i>
Jamie Bomington (sp)	CR Early Learning	Kameian Box
Sarah Montgomery	CR Early Learning	4/20-5/1 (09)
Chad Greenlee/Renee Greenlee	Pierce Elementary	4/13-4/17
Todd A. or Tracy J. Slaughter	CR Early Learning	Weekly Tuition
Jason M. Pimlott	CR Early Learning	Caleb Wrap Around
Marnie L. Presler/Jason L. Presler	Nixon	Lauren tuition
Community 1st Cashier's Check	Wrap Around	AM for Allen Brown
Adrian J. Carrington or Kathleen J. Carrington	CR Early Learning	Meg preschool
Adrian J. Carrington or Kathleen J. Carrington	CR Early Learning	Meg preschool
Adrian J. Carrington or Kathleen J. Carrington	CR Early Learning	Meg preschool 4/9 + 27th
Tracy L. or Richard A. Pratt	CR School Dist.	Tuition apr 6-May 1
General Ledger Department Cash Debit	-	-
Iowa Medicaid Enterprise	CRCS's Special Services	Medicaid Payment
General Ledger Department Cash Debit	-	-
Winfield-Mt. Union CSD	CRCS's Accounting Dep.	<i>none</i>
Central (Clinton) CSD	CRCS's Accounting Dep.	<i>none</i>
Brian Hamed	CR Early Learning	<i>none</i>
Jamie Bomington (sp)	CR Early Learning	Kameian Box
Jennifer Carrillo	Early Learning	Gaberiel School
Jennifer Carrillo	Early Learning	<i>none</i>

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<b>Transsction Number</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>	<b>Amount Deposited</b>	
			<b>Cash</b>	<b>Check</b>
			-	200.00
			-	200.00
			-	110.00
			-	100.00
			-	100.00
			-	100.00
			-	100.00
			-	200.00
			-	100.00
			-	110.00
			-	440.00
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
29	05/20/09	4,200.00	9.84	-
			-	4,190.16
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
30	05/26/09	4,320.00	6.60	-
			-	3,974.49
			-	338.91
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
31	06/01/09	4,620.00	9.61	-
			-	273.00
			-	120.00
			-	138.00
			-	621.00
			-	84.00
			-	70.00
			-	67.00



Source	Description	
	Payee	Per Check Memo
Julie E. Brown	Wrap Around	Allen Brown
Sarah Montgomery	Early Leaning	5/4-5/15(09)
Chad Greenlee	Pierce Elementary	Tuition 4/20-4/24
Tyson L. Short/Nikki R. Short	CR Early Leaning	none
Tyson L. Short/Nikki R. Short	CR Early Leaning	none
Todd A. or Tracy J. Slaughter	CR Early Leaning	none
Todd A. or Tracy J. Slaughter	CR Early Leaning	none
Daniel W. Grissom Jr./Christina Grissom	CR Early Leaning	none
Jason M. Pimlott	Cedar Rapids Early Learning	Wrap Around
Marnie L. Presler/Jason L. Presler	Nixon	Lauren Tuition
Jason M. Kleopfer/Kelly M. Kleopfer	Pierce Elementary School	none
Cedar Rapids Westdale Cash In Debit	-	-
Brooklyn-Guernsey-Malcom CSD	CRCS	none
Cedar Rapids Westdale Cash In Debit	-	-
Valley CSD	CRSD	none
West Delaware	CRCS Accounting Department	none
General Ledger Department Cash Debit	-	-
Matthew Kluber	Transportation Center	Jackson Klumber GrantWood AM & PM
Aseem Nigam	CRCS	3rd Qtr
Jeremy & Amber Von Thun	CRCS's	none
Warren H. Waggener	CRCS's	Bus Fee
Heather Maloney	CR Transportation	none
Jamie Zaspal	CRCS's	none
Jamie Zaspal	CRCS's	Balance of busing fee

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			<b>Cash</b>	<b>Check</b>
-			-	69.00
-			-	137.00
-			-	50.00
-			-	76.00
-			-	70.00
-			-	60.00
-			-	61.91
-			-	137.00
-			-	136.00
-			-	250.00
-			-	64.38
-			-	34.50
-			-	137.00
-			-	211.00
-			-	151.10
-			-	274.00
-			-	34.50
-			-	271.00
-			-	147.00
-			-	137.00
-			-	206.00
-			-	273.00
-			-	103.00
-			-	50.00
-			-	50.00
-			-	47.00

<b>Description</b>			
<b>Source</b>	<b>Payee</b>	<b>Per Check</b>	<b>Memo</b>
Patrick J. Kalb/Pamela S. Kalb	Transportation Center	Parker	
Robin S. Hynek/Dennis J. Hynek	CR Transportation	Gage Farmer	Viola Gibson
Amanda Anderson	Transportation Dept.	Dylan Anderson	
Rod T. Schulte (Online Banking)	CRCS D	Cal's Busing	
Tami McIntyre (Online Banking)	Transportation Dept.	<i>none</i>	
Rod T. Schulte (Online Banking)	CRCS D	Cal's Busing	
John H. Sohn/Barbara J. Sohn	CR Schools	Taylor Sohn	
Joan Merryman	Transportation Center	Nathan Merryman	Viola Gibson AM&PM
Darrell S. Long	CR Transportation	<i>none</i>	
Karsin L. Lederle	Transportation Center	<i>none</i>	
Chris Knox	Transportation Center	For Lauren Knox	
Kathy A. Benefield	Transportation Center	School Bus Transp.	David Phelps
Steven J. Juhl/Ranae S. Juhl	Transportation Center	PM only	Alexa
Tina M. Burnett	CRCS's	Bus	
Chad R. Gein/Darla K. Gein	Transportation Center	<i>none</i>	
Erik Barnhill/Melissa Barnhill	CRCS's Transp.	Olivia Barnhill-Kenwood	
Sherilyn S. Kosman	CR Schools Transportation Dept.	Donovan Kosman	Taft PM only
Wells Fargo Money Order	Transportation Center	<i>none</i>	
Iris Trevino	Transportation Center	Grant Wood I.	Butte
Rickey A. Lacey	Transportation Center	Peter Lacey	
Cynthia Loudenback	CRCS's	Jasmine Jacobsen	Jackson Elementary
Gregory P. or Kristine K. Schares	CRCS's	<i>none</i>	
Scott R. Hauser	CRCS's Transp.	<i>none</i>	
Richard Wolfe/Melissa Wolfe	CR Transportation	Sarah Wolfe	Van Buren Both
Richard Wolfe/Melissa Wolfe	CR Transportation	Sarah Wolfe	Van Buren Both
Richard Wolfe/Melissa Wolfe	CR Transportation	Sarah Wolfe	Van Buren Both Paid in full

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			<b>Cash</b>	<b>Check</b>
32	06/05/09	3,100.00	19.00	-
			-	369.72
			-	61.62
			-	123.24
			-	308.10
			-	61.62
			-	1,941.03
			-	92.43
			-	123.24
33	06/19/09	3,000.00	10.00	-
			-	180.00
			-	100.00
			-	75.00
			-	80.00
			-	150.00
			-	300.00
			-	30.00
			-	50.00
			-	30.00
			-	30.00
			-	150.00
			-	30.00
			-	30.00
			-	150.00

<b>Description</b>			
<b>Source</b>	<b>Per Check</b>		<b>Memo</b>
<b>Source</b>	<b>Payee</b>		
General Ledger Department Cash Debit	-	-	
Waterloo CSD	CRCS's		<i>none</i>
Gladbrook-Reinbeck CS	CRCS		<i>none</i>
Albia SD	Accounting Dept CRCS		<i>none</i>
Fort Madison CSD	CRCS's		<i>none</i>
Western Dubuque CSD	CRCS's		<i>none</i>
Davenport CSD	CRCS's		<i>none</i>
A-H-S-T Community School	CRCS		<i>none</i>
Cedar Falls Community Schools	CRCS's		<i>none</i>
General Ledger Department Cash Debit	-	-	
Gay D. Rasmussen	CRCS		Summer School/Amber
Roger J. Jansen/Jennifer Jansen	CRCS		Alisha Summer School
Wilson Middle School	CRCS		<i>none</i>
Marian L. Carter	<i>none</i>		Summer School
Kevin G. or Kimberly A. Hutchins	CRCS's		<i>none</i>
Kimberly A. Grier/Joel B. Grier	CRCS		#161325 Z Summer School Classes
Ryan Maresh/Jennifer Maresh	Wilson School		Band
Ronda M. Smith	CRCS		Algebra Class-Summer
Marcia L. Larson	CRCS's		Hanna McMurrin Band
Ian S. Robinson Lisa A. Robinson	CRCS		<i>none</i>
Patricia M. Wessels/Richard A. Wessels	CRCS		Leslie Summer School
Brian or Wendi Cigrand	CRCS		<i>none</i>
Brian or Susan Siefken	Taft		<i>none</i>
David A. Bassett/Theresa L. Francis	CRCS		Nikole Franc's Summer School

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			<b>Cash</b>	<b>Check</b>
			-	150.00
			-	150.00
			-	300.00
			-	30.00
			-	80.00
			-	30.00
			-	150.00
			-	30.00
			-	300.00
			-	225.00
			-	30.00
			-	30.00
			-	100.00
34	06/22/09	4,120.00	18.25	-
			-	27.60
			-	2,933.15
			-	345.00
			-	234.00
			-	102.00
			-	48.00
			-	24.00
			-	334.00
			-	54.00

Source	Description	
	Payee	Per Check Memo
Mark A. or Amy A. Michalec	CRCS	Summer Class
David J. or Mary Nefzger	Jefferson High School	<i>none</i>
Paula S. Gunter or Kirk A. Gunter	CRCS	<i>none</i>
Felicia White-Carson/Garrett Carson	CRCS	R. Carson
Alta L. Black	CRCS	<i>none</i>
R.D. Martin S.R. Martin	CRCS's	<i>none</i>
Tonette M. Lewis/Andrea L. Ryan	CRCS	Zach's summer school
Chris Knox	CR Comm School	Katie band lessons
David Eberle Amy J. Eberle	CRCS	<i>none</i>
Elizabeth E. Klasson	Washington High School	Brooke's summer school
Nathan Lykkegaard/Stephany Lykkegaard	CRCS	Alysha Band Lessons
Carolynn D. Gesling	Wilson School	Band (Summer)
Western Union Money Order	CRCS	<i>none</i>
<hr/>		
General Ledger Department Cash Debit	-	-
Alter Metal Recycling	CRCS's	<i>none</i>
Springville CSD	CRCS	<i>none</i>
Seth A. Moomey	Metro	Daycare
Eric R. Buttkofer/Charlotte L. Buttkofer	Metro High School	<i>none</i>
Rachel A. Hansen/Zebulyn C. Bowser	Metro Parent Child Center	<i>none</i>
Duane Fleming	CRCS's	School Fees
Salah J. Al-Yassiri/Kristen Mae Al-Yassiri	Truman Elementary	Book Fees
Amy L. Welsh	Metro High School	Amaya Day Care
Heather L. or Erik J. Trilk	Metro High School	<i>none</i>

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			<b>Cash</b>	<b>Check</b>
35	06/25/09	4,000.00	10.00	-
			-	200.00
			-	60.00
			-	50.00
			-	50.00
			-	50.00
			-	50.00
			-	90.00
			-	100.00
			-	180.00
			-	300.00
			-	300.00
			-	300.00
			-	300.00
			-	300.00
			-	300.00
			-	150.00
			-	150.00
			-	150.00
			-	150.00
			-	150.00
			-	150.00
			-	150.00
			-	150.00
			-	150.00
			-	160.00
			-	150.00
			-	150.00



<b>Description</b>		
<b>Source</b>	<b>Payee</b>	<b>Per Check Memo</b>
General Ledger Department Cash Debit	-	-
Jim Boyington	CR Early Learning	Kameron Box
Brian Hamed	CR Early Learning	<i>none</i>
Dorothy V. Knoke	Kennedy	Summer School
Dorothy V. Knoke	Kennedy	Summer School
John Mangold/Heidi Mangold	CRCSD	Lucas Madison Summer School
Roberta J. Bergstad	CRCSD	Jamie Summer School
David R. Treptow/Dian Treptow	CRCS	Summer School
Penelope L. Pope	CRCSD	Keegan Pope Summer School
Rachel R. Smith	CRCSD	<i>none</i>
Donald E. Thomas/Donna S. Thomas	(Not readable)	Randy Henkrickson Biology/Geo
Nelson Baethke	CRCSD	Summer School Lucas
Patrick T. Harrison/Christina M. Harrison	CRCSD	Theron Harrison
Erma Sadikovic	CRCSD	<i>none</i>
Sam H Aosse or Tammy S. Aosse	CRCS's	Sammy Summer School
Eugene S. or Tina M. Pinney	CRCSD	<i>none</i>
Steven L. Schrim	CRCSD	Jimmy Summer School
Angela L. Allebach	CRCSD	<i>none</i>
Kristin A. Prouty	CRCSD	<i>none</i>
Sherilyn S. Kosman	CRCS's	<i>none</i>
John V. Gregory/Laura K. Gregory	CRCSD	John Gregory WHS
James or Deborah Smith	CRCSD	Nathan Smith SS
Dawn M. Ewoldt	CRCSD	Marissa Meier 245726
Area Payee Services	Washington High School	Alex & Monesha Kenner Summer School
WU Money Order	CRCS's	<i>none</i>
Bank of The West Money Order	CRCSD	<i>none</i>

Report on Special Investigation of the  
Cedar Rapids Community School District

Detail of Certain Deposits  
For the period July 1, 2002 through August 24, 2009

<b>Transsction Number</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>	<b>Amount Deposited</b>	
			<b>Cash</b>	<b>Check</b>
36	06/29/09	1,675.00	1.28	-
			-	160.00
			-	160.00
			-	160.00
			-	176.00
			-	277.29
			-	397.88
				54.63
			-	287.92
37	06/30/09	4,000.00	0.40	-
			-	50.00
			-	50.00
			-	50.00
			-	50.00
			-	50.00
			-	3,720.20
			-	29.40
38	06/30/09	11,500.00	10.08	-
			-	11,489.92
39	07/13/09	2,320.00	9.70	-
			-	2,310.30

		Description	
Source	Payee	Per Check	Memo
General Ledger Department Cash Debit	-	-	
Tyson L. Short/Nikki R. Short	CR Early Learning	<i>none</i>	
Julie E. Brown	CR Early Learning	<i>none</i>	
Todd A. or Tracy J. Slaughter	CR Wrap Around Program	<i>none</i>	
Chad Greenlee/Renee Greenlee	Pierce Elementary	6/1-6/11	
Fort Madison CSD	CRCS's	<i>none</i>	
EMC Insurance Companies	Susan J. Pettit	Claim	
EMC Insurance Companies	Deanna M. Jancks	Claim	
EMC Insurance Companies	Barbara J. Knockel	Claim	
Cedar Rapids Westdale Cash In Debit	-	-	
Tracy Davison	CRCS	<i>none</i>	
Christina J. Tryon/William E. Tryon	Wilson School	<i>none</i>	
Richard D. Butler	CRCS's	<i>none</i>	
Lori A. Menge/Charles W. Menge	CRCS	Alton Sax Rental 1 Yr	
Calvin B. or Sokreth M. Luongvan	Wilson School	<i>none</i>	
Taft Middle School Activities Fund	CRCS	<i>none</i>	
Alter Metal Recycling	CRCS's	<i>none</i>	
Cedar Rapids Westdale Cash In Debit	-	-	
Iowa Medicaid Enterprise	CRCS Special Services	Medicaid Payment	
General Ledger Department Cash Debit	-	-	
I Wireless	CRCS	<i>none</i>	

Report on Special Investigation of the  
Cedar Rapids Community School District

Detail of Certain Deposits  
For the period July 1, 2002 through August 24, 2009

<b>Transsction Number</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>	<b>Amount Deposited</b>	
			<b>Cash</b>	<b>Check</b>
40	07/21/09	2,240.00	2.50	-
			-	34.50
			-	207.00
			-	136.00
			-	125.00
			-	136.00
			-	206.00
			-	147.00
			-	821.00
			-	65.00
			-	21.00
			-	47.00
			-	20.00
			-	69.00
			-	50.00
			-	153.00
41	07/21/09	3,000.00	2.00	-
			-	69.00
			-	125.00
			-	273.00
			-	410.00
			-	521.00
			-	1,600.00
42	07/21/09	3,200.00	-	3,200.00

Description		
Source	Payee	Per Check Memo
General Ledger Department Cash Debit	-	-
Sherilyn S. Kosman	Transportation Center	Donovan K. Taft
Adam D. Willfong	CRCS	Gabrielle Willfong VB
Angela M. Allison	CR Transportation	Sarah Allison McKinley MS
Steven L. Boyer/Jillian M. Boyer	Transportation Center	Delana Boyer School Bus
Holly Albright/Mark Allbright	Transportation Center	Jordan Teale Viola Gibson
Brenda McClelland	Transportation Center	<i>none</i>
Angelia Maiers	CRCS	Busing fee - Abbey Maiers
Dennis R. Hasenbank Jr.	CRCS	2008-2009
Tami A. or John A. McIntyre	Transportation Center	<i>none</i>
Kathy A. Benefield	Transportation Center	David Phelps School Bus Fee
Suellen C. Menzer	CRCS	Olivia Menzer Bus
Phillip J. Huber	CRCSchools/Transportation	PM Busing
Pay Technologies/James G. Melsh	CRCS	Transportation payment
Cathy J. Ryder	Transportation Center	(Online Banking)
Cathy J. Ryder	Transportation Center	(Online Banking)
General Ledger Department Cash Debit	-	-
Travis and Naomi Thompson	CRCS	<i>none</i>
Steven L. Boyer/Jillian M. Boyer	Transportation Center	Delana Boyer/GW Bus
Steven D. Melsha	CR Transportation	<i>none</i>
Mitchell or Tamara Lyman	CRCS	Nixon AM/PM
Tony Lombardi/Kari Lombardi	Transportation CRCS	Michael/Beau
Linn County Agricultural Extension	CRCS	#0012364
Linn County Agricultural Extension	CRCS	#12409

Report on Special Investigation of the  
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Detail of Certain Deposits  
For the period July 1, 2002 through August 24, 2009

<b>Transsction Number</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>	<b>Amount Deposited</b>	
			<b>Cash</b>	<b>Check</b>
43	07/23/09	2,000.00	26.35	-
			-	123.24
			-	30.81
			-	924.30
			-	895.30
44	07/28/09	200.00	-	200.00
45	07/28/09	\$ 3,500.00	1.90	-
			-	1,045.00
			-	2,453.10
46	08/04/09	250.00	-	250.00
Total		\$ 130,964.00	233.54	130,730.46

Source	Description		Per Check	Memo
		Payee		
General Ledger Department Cash Debit	-		-	
Iowa City CSD	CRCSD		<i>none</i>	
Moravia CSD	CRC Schools		<i>none</i>	
Davenport CSD	CRCS		<i>none</i>	
EMC Insurance Companies	Dennis M. Werneburg		Claim	
Cedar Rapids Community SD	U S Bank		<i>none</i>	
General Ledger Department Cash Debit	-		-	
Franklin Middle School	CRCSD		<i>none</i>	
EMC Insurance Companies	CRCSD		Vehicle Damage claim	
Cedar Rapids CSD	US Bank		<i>none</i>	

**Exhibit C**

Report on Special Investigation of the  
Cedar Rapids Community School District

Comparison of Withdrawals from the District's Bank Account to  
Deposits to Jamie May's Personal Bank Account  
For the period July 1, 2002 through August 24, 2009

<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
08/09/02	Coin/Currency Purchased	\$ 260.00		Not available
09/25/02	Coin/Currency Purchased	200.00		Not available
09/27/02	Coin/Currency Purchased	200.00		Not available
10/22/02	Coin/Currency Purchased	100.00		Not available
01/17/03	Coin/Currency Purchased	230.00		Not available
03/07/03	Coin/Currency Purchased	500.00		Not available
04/01/03	Coin/Currency Purchased	251.00		Not available
-	-	-	05/15/03	100.00
-	-	-	06/10/03	200.00
-	-	-	06/18/03	120.00
-	-	-	06/30/03	100.00
	Subtotal for FY2003	<u>1,741.00</u>		<u>520.00</u>
-	-	-	07/07/03	20.00
-	-	-	07/22/03	20.00
-	-	-	07/23/03	120.00
-	-	-	07/25/03	30.00
-	-	-	07/29/03	400.00
-	-	-	08/01/03	500.00
-	-	-	08/06/03	260.00
09/08/03	Coin/Currency Purchased	65.00	-	-
-	-	-	09/19/03	100.00
09/16/03	Coin/Currency Purchased	20.00	-	-
-	-	-	09/30/03	20.00
-	-	-	10/03/03	110.00
-	-	-	10/06/03	50.00
-	-	-	10/06/03	105.00
10/17/03	Coin/Currency Purchased	50.00	10/17/03	140.00
-	-	-	10/20/03	120.00



Report on Special Investigation of the  
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<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
-	-	-	11/01/03	40.00
-	-	-	11/14/03	175.00
-	-	-	11/24/03	300.00
-	-	-	12/04/03	20.00
-	-	-	12/08/03	400.00
-	-	-	12/22/03	200.00
-	-	-	12/31/03	60.00
-	-	-	12/31/03	100.00
-	-	-	01/02/04	400.00
01/07/04	Coin/Currency Purchased	90.00	-	-
-	-	-	01/17/04	300.00
01/23/04	Coin/Currency Purchased	60.00	-	-
-	-	-	01/26/04	95.00
-	-	-	01/31/04	400.00
-	-	-	03/05/04	250.00
03/11/04	Coin/Currency Purchased	500.00	-	-
-	-	-	03/15/04	445.00
-	-	-	03/27/04	370.00
-	-	-	04/10/04	300.00
-	-	-	04/24/04	345.00
-	-	-	05/10/04	445.00
-	-	-	05/24/04	200.00
-	-	-	06/05/04	425.00
-	-	-	06/21/04	51.54
-	-	-	06/21/04	240.00
-	-	-	06/28/04	600.00
	Subtotal for FY2004	<u>785.00</u>		<u>8,156.54</u>
-	-	-	07/03/04	445.00
-	-	-	07/06/04	500.00

**Exhibit C**

Report on Special Investigation of the  
Cedar Rapids Community School District

Comparison of Withdrawals from the District's Bank Account to  
Deposits to Jamie May's Personal Bank Account  
For the period July 1, 2002 through August 24, 2009

<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
-	-	-	07/08/04	500.00
-	-	-	07/19/04	350.00
-	-	-	08/02/04	300.00
-	-	-	08/16/04	400.00
-	-	-	09/13/04	50.00
-	-	-	09/13/04	345.00
-	-	-	09/15/04	60.00
-	-	-	09/17/04	300.00
-	-	-	09/20/04	70.00
09/21/04	Coin/Currency Purchased	150.00	-	-
-	-	-	09/22/04	300.00
-	-	-	09/27/04	250.00
-	-	-	09/27/04	350.00
-	-	-	09/28/04	250.00
-	-	-	09/30/04	200.00
-	-	-	10/05/04	450.00
-	-	-	10/11/04	100.00
-	-	-	10/15/04	40.00
10/18/04	Coin/Currency Purchased	76.00	-	-
-	-	-	10/19/04	100.00
-	-	-	10/21/04	100.00
-	-	-	10/25/04	195.00
-	-	-	10/26/04	60.00
-	-	-	10/27/04	30.00
-	-	-	10/28/04	200.00
-	-	-	11/01/04	170.00
-	-	-	11/08/04	250.00
-	-	-	11/09/04	140.00
-	-	-	11/10/04	20.00
-	-	-	11/12/04	40.00

Report on Special Investigation of the  
Cedar Rapids Community School District

Comparison of Withdrawals from the District's Bank Account to  
Deposits to Jamie May's Personal Bank Account  
For the period July 1, 2002 through August 24, 2009

<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
-	-	-	11/22/04	60.00
-	-	-	11/22/04	100.00
-	-	-	11/22/04	400.00
-	-	-	11/23/04	95.00
-	-	-	11/23/04	140.00
-	-	-	11/26/04	130.00
-	-	-	11/29/04	114.00
-	-	-	11/30/04	300.00
-	-	-	12/01/04	100.00
-	-	-	12/06/04	320.00
-	-	-	12/10/04	413.00
-	-	-	12/15/04	50.00
-	-	-	12/16/04	200.00
-	-	-	12/20/04	445.00
-	-	-	12/21/04	400.00
-	-	-	01/06/05	180.00
-	-	-	01/11/05	200.00
-	-	-	01/14/05	200.00
-	-	-	01/17/05	425.00
-	-	-	01/31/05	400.00
-	-	-	02/01/05	300.00
-	-	-	02/07/05	100.00
-	-	-	02/08/05	360.00
-	-	-	02/15/05	400.00
-	-	-	02/16/05	50.00
-	-	-	02/21/05	200.00
-	-	-	02/24/05	130.00
-	-	-	02/25/05	300.00
-	-	-	03/01/05	60.00
-	-	-	03/02/05	50.00

**Exhibit C**Report on Special Investigation of the  
Cedar Rapids Community School DistrictComparison of Withdrawals from the District's Bank Account to  
Deposits to Jamie May's Personal Bank Account  
For the period July 1, 2002 through August 24, 2009

<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
-	-	-	03/03/05	100.00
-	-	-	03/14/05	125.00
-	-	-	03/15/05	500.00
-	-	-	03/23/05	20.00
-	-	-	03/28/05	300.00
-	-	-	03/29/05	50.00
-	-	-	03/30/05	160.00
-	-	-	03/31/05	40.00
-	-	-	04/01/05	50.00
-	-	-	04/18/05	950.00
-	-	-	04/26/05	1,550.00
-	-	-	04/27/05	345.00
-	-	-	05/03/05	100.00
-	-	-	05/04/05	300.00
-	-	-	05/09/05	900.00
-	-	-	05/16/05	500.00
05/19/05	Coin/Currency Purchased	100.00	-	-
-	-	-	05/20/05	500.00
-	-	-	05/27/05	400.00
-	-	-	06/01/05	100.00
-	-	-	06/01/05	245.00
-	-	-	06/06/05	196.00
-	-	-	06/07/05	300.00
-	-	-	06/09/05	375.00
-	-	-	06/10/05	200.00
-	-	-	06/14/05	300.00
-	-	-	06/15/05	800.00
-	-	-	06/20/05	400.00
	Subtotal for FY2005	<u>326.00</u>		<u>22,993.00</u>

Report on Special Investigation of the  
Cedar Rapids Community School District

Comparison of Withdrawals from the District's Bank Account to  
Deposits to Jamie May's Personal Bank Account  
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<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
-	-	-	07/01/05	400.00
-	-	-	07/18/05	600.00
-	-	-	07/20/05	200.00
-	-	-	07/25/05	400.00
07/28/05	Coin/Currency Purchased	75.00	-	-
08/04/05	Coin/Currency Purchased	553.00	-	-
-	-	-	08/15/05	300.00
-	-	-	08/24/05	300.00
-	-	-	08/29/05	145.00
-	-	-	09/06/05	325.00
09/16/05	Coin/Currency Purchased	150.00	09/16/05	700.00
-	-	-	09/19/05	800.00
-	-	-	09/22/05	200.00
-	-	-	09/26/05	300.00
09/27/05	Coin/Currency Purchased	520.00	09/27/05	500.00
-	-	-	10/03/05	400.00
10/06/05	Coin/Currency Purchased	244.00	-	-
-	-	-	10/11/05	200.00
-	-	-	10/24/05	300.00
10/26/05	Coin/Currency Purchased	1,283.00	10/26/05	1,250.00
11/01/05	Coin/Currency Purchased	217.00	11/01/05	40.00
11/03/05	Coin/Currency Purchased	500.00	-	-
-	-	-	11/09/05	140.00
11/10/05	Coin/Currency Purchased	200.00	-	-
11/15/05	Coin/Currency Purchased	200.00	11/15/05	200.00
11/16/05	Coin/Currency Purchased	50.00	11/16/05	800.00
-	-	-	12/01/05	1,000.00
12/02/05	Coin/Currency Purchased	1,712.00	12/02/05	1,600.00
12/08/05	Coin/Currency Purchased	1,892.00	12/09/05	1,800.00
-	-	-	12/29/05	200.00

**Exhibit C**

Report on Special Investigation of the  
Cedar Rapids Community School District

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<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
01/04/06	Coin/Currency Purchased	2,000.00	01/04/06	900.00
01/06/06	Coin/Currency Purchased	10.00	-	-
-	-	-	01/09/06	50.00
01/10/06	Coin/Currency Purchased	1,500.00	01/10/06	1,300.00
01/13/06	Coin/Currency Purchased	181.00	-	-
-	-	-	01/18/06	178.00
01/20/06	Coin/Currency Purchased	1,000.00	-	-
01/23/06	Coin/Currency Purchased	503.00	01/23/06	400.00
-	-	-	01/24/06	250.00
01/26/06	Coin/Currency Purchased	245.00	-	-
01/26/06	Coin/Currency Purchased	500.00	01/26/06	500.00
-	-	-	01/30/06	80.00
01/31/06	Coin/Currency Purchased	585.00	-	-
02/01/06	Coin/Currency Purchased	1,000.00	02/01/06	1,300.00
02/06/06	Coin/Currency Purchased	1,000.00	02/06/06	900.00
02/07/06	Coin/Currency Purchased	1,000.00	02/07/06	1,000.00
02/10/06	Coin/Currency Purchased	500.00	-	-
02/14/06	Coin/Currency Purchased	350.00	02/14/06	350.00
02/15/06	Coin/Currency Purchased	220.00	-	-
02/17/06	Coin/Currency Purchased	1,096.00	02/17/06	1,000.00
02/21/06	Coin/Currency Purchased	330.00	-	-
-	-	-	02/22/06	500.00
03/01/06	Coin/Currency Purchased	1,010.00	03/01/06	1,000.00
03/06/06	Coin/Currency Purchased	360.00	03/06/06	400.00
03/07/06	Coin/Currency Purchased	1,000.00	03/07/06	1,000.00
03/09/06	Coin/Currency Purchased	1,000.00	03/09/06	1,035.00
03/14/06	Coin/Currency Purchased	2,000.00	03/14/06	2,000.00
03/17/06	Coin/Currency Purchased	100.00	03/17/06	270.00
-	-	-	03/20/06	60.00
03/21/06	Coin/Currency Purchased	466.00	03/21/06	400.00

Report on Special Investigation of the  
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<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
03/22/06	Coin/Currency Purchased	1,659.00	03/22/06	1,500.00
03/28/06	Coin/Currency Purchased	136.00	03/28/06	130.00
03/29/06	Coin/Currency Purchased	309.00	03/29/06	300.00
04/04/06	Coin/Currency Purchased	300.00	-	-
-	-	-	04/05/06	275.00
04/11/06	Coin/Currency Purchased	600.00	04/11/06	600.00
04/13/06	Coin/Currency Purchased	300.00	-	-
04/19/06	Coin/Currency Purchased	675.00	04/19/06	500.00
04/21/06	Coin/Currency Purchased	279.00	-	-
04/21/06	Coin/Currency Purchased	340.00	-	-
-	-	-	04/25/06	1,050.00
04/27/06	Coin/Currency Purchased	922.00	04/27/06	900.00
05/02/06	Coin/Currency Purchased	1,020.00	05/02/06	1,000.00
05/09/06	Coin/Currency Purchased	604.00	05/09/06	460.00
-	-	-	05/12/06	2,700.00
05/16/06	Coin/Currency Purchased	298.00	-	-
05/26/06	Coin/Currency Purchased	595.00	-	-
-	-	-	05/27/06	300.00
-	-	-	05/31/06	50.00
06/01/06	Coin/Currency Purchased	700.00	-	-
06/02/06	Coin/Currency Purchased	159.00	06/02/06	800.00
06/06/06	Coin/Currency Purchased	600.00	06/06/06	600.00
-	-	-	06/09/06	840.00
-	-	-	06/13/06	255.00
-	-	-	06/19/06	30.00
06/21/06	Coin/Currency Purchased	200.00	06/21/06	400.00
-	-	-	06/27/06	400.00
06/28/06	Coin/Currency Purchased	680.00	-	-
-	-	-	06/29/06	500.00
06/30/06	Coin/Currency Purchased	100.00	-	-
	Subtotal for FY2006	<u>36,028.00</u>		<u>41,563.00</u>

**Exhibit C**

Report on Special Investigation of the  
Cedar Rapids Community School District

Comparison of Withdrawals from the District's Bank Account to  
Deposits to Jamie May's Personal Bank Account  
For the period July 1, 2002 through August 24, 2009

<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
07/06/06	Coin/Currency Purchased	2,000.00	07/06/06	1,500.00
07/17/06	Coin/Currency Purchased	494.00	07/17/06	640.00
07/18/06	Coin/Currency Purchased	302.00	07/18/06	300.00
-	-	-	07/21/06	160.00
07/25/06	Coin/Currency Purchased	685.00	07/25/06	600.00
08/01/06	Coin/Currency Purchased	3,000.00	08/01/06	2,500.00
08/04/06	Coin/Currency Purchased	2,000.00	08/04/06	2,000.00
08/09/06	Coin/Currency Purchased	500.00	08/09/06	500.00
08/15/06	Coin/Currency Purchased	1,200.00	08/15/06	1,000.00
08/18/06	Coin/Currency Purchased	1,000.00	08/18/06	800.00
08/23/06	Coin/Currency Purchased	1,041.00	08/23/06	1,200.00
08/24/06	Coin/Currency Purchased	100.00	-	-
-	-	-	08/28/06	200.00
08/29/06	Coin/Currency Purchased	500.00	08/29/06	965.00
-	-	-	09/05/06	325.00
09/06/06	Coin/Currency Purchased	500.00	09/06/06	775.00
-	-	-	09/07/06	230.00
-	-	-	09/12/06	435.00
09/13/06	Coin/Currency Purchased	240.00	-	-
09/15/06	Coin/Currency Purchased	312.00	-	-
09/19/06	Coin/Currency Purchased	240.00	-	-
-	-	-	09/20/06	400.00
09/21/06	Coin/Currency Purchased	200.00	-	-
09/21/06	Coin/Currency Purchased	312.00	-	-
09/22/06	Coin/Currency Purchased	276.00	09/22/06	370.00
-	-	-	09/22/06	435.00
-	-	-	09/25/06	1,325.00
09/26/06	Coin/Currency Purchased	277.00	-	-
09/27/06	Coin/Currency Purchased	600.00	09/27/06	900.00
09/29/06	Coin/Currency Purchased	150.00	09/29/06	660.00
10/03/06	Coin/Currency Purchased	1,008.00	10/03/06	700.00



Report on Special Investigation of the  
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Comparison of Withdrawals from the District's Bank Account to  
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For the period July 1, 2002 through August 24, 2009

<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
-	-	-	10/09/06	190.00
10/10/06	Coin/Currency Purchased	3,000.00	10/10/06	100.00
10/11/06	Coin/Currency Purchased	601.00	10/11/06	600.00
10/17/06	Coin/Currency Purchased	500.00	10/17/06	900.00
10/24/06	Coin/Currency Purchased	200.00	-	-
10/25/06	Coin/Currency Purchased	341.00	10/25/06	380.00
10/26/06	Coin/Currency Purchased	348.00	-	-
10/30/06	Coin/Currency Purchased	1,043.00	10/30/06	1,000.00
11/03/06	Coin/Currency Purchased	587.00	-	-
11/06/06	Coin/Currency Purchased	741.00	11/06/06	200.00
-	-	-	11/08/06	400.00
-	-	-	11/08/06	800.00
11/09/06	Coin/Currency Purchased	385.00	11/09/06	300.00
11/10/06	Coin/Currency Purchased	2,000.00	11/10/06	1,500.00
11/15/06	Coin/Currency Purchased	1,000.00	11/15/06	2,000.00
11/21/06	Coin/Currency Purchased	1,500.00	11/21/06	1,400.00
11/27/06	Coin/Currency Purchased	224.00	11/27/06	240.00
11/28/06	Coin/Currency Purchased	272.00	-	-
11/28/06	Coin/Currency Purchased	1,000.00	11/28/06	1,000.00
12/01/06	Coin/Currency Purchased	2,000.00	12/01/06	1,500.00
-	-	-	12/04/06	540.00
12/07/06	Coin/Currency Purchased	600.00	12/07/06	1,100.00
-	-	-	12/08/06	400.00
12/08/06	Coin/Currency Purchased	480.00	12/08/06	400.00
12/12/06	Coin/Currency Purchased	680.00	12/12/06	650.00
12/13/06	Coin/Currency Purchased	340.00	12/13/06	380.00
12/19/06	Coin/Currency Purchased	215.00	-	-
12/20/06	Coin/Currency Purchased	809.00	-	-
12/20/06	Coin/Currency Purchased	1,090.00	12/20/06	2,000.00
-	-	-	12/22/06	410.00

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Cedar Rapids Community School DistrictComparison of Withdrawals from the District's Bank Account to  
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For the period July 1, 2002 through August 24, 2009

<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
01/03/07	Coin/Currency Purchased	1,000.00	01/03/07	900.00
01/04/07	Coin/Currency Purchased	1,000.00	01/04/07	1,000.00
01/09/07	Coin/Currency Purchased	600.00	01/09/07	550.00
01/12/07	Coin/Currency Purchased	1,080.00	-	-
01/17/07	Coin/Currency Purchased	600.00	01/17/07	600.00
01/19/07	Coin/Currency Purchased	230.00	-	-
01/19/07	Coin/Currency Purchased	752.00	01/19/07	500.00
01/23/07	Coin/Currency Purchased	1,427.00	01/23/07	1,445.00
01/24/07	Coin/Currency Purchased	408.00	-	-
-	-	-	01/26/07	300.00
01/31/07	Coin/Currency Purchased	586.00	01/31/07	600.00
02/06/07	Coin/Currency Purchased	600.00	02/06/07	500.00
02/08/07	Coin/Currency Purchased	400.00	-	-
-	-	-	02/12/07	300.00
02/15/07	Coin/Currency Purchased	1,482.00	02/15/07	1,382.00
02/20/07	Coin/Currency Purchased	946.00	02/20/07	900.00
-	-	-	02/20/07	1,572.00
02/21/07	Coin/Currency Purchased	1,169.00	02/21/07	1,350.00
03/01/07	Coin/Currency Purchased	1,381.00	03/01/07	1,380.00
-	-	-	03/05/07	245.00
03/08/07	Coin/Currency Purchased	2,125.00	03/08/07	2,100.00
03/13/07	Coin/Currency Purchased	2,500.00	-	-
-	-	-	03/14/07	1,000.00
03/14/07	Coin/Currency Purchased	1,000.00	03/14/07	1,080.00
03/15/07	Coin/Currency Purchased	228.00	-	-
03/20/07	Coin/Currency Purchased	1,000.00	03/20/07	900.00
03/23/07	Coin/Currency Purchased	637.00	03/23/07	400.00
03/28/07	Coin/Currency Purchased	2,230.00	03/28/07	2,000.00
04/03/07	Coin/Currency Purchased	2,000.00	04/03/07	2,000.00
04/10/07	Coin/Currency Purchased	1,000.00	04/10/07	1,000.00

Report on Special Investigation of the  
Cedar Rapids Community School District

Comparison of Withdrawals from the District's Bank Account to  
Deposits to Jamie May's Personal Bank Account  
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<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
04/13/07	Coin/Currency Purchased	2,500.00	04/13/07	2,500.00
04/17/07	Coin/Currency Purchased	1,000.00	04/17/07	1,000.00
04/18/07	Coin/Currency Purchased	682.00	04/18/07	685.00
04/19/07	Coin/Currency Purchased	975.00	04/19/07	975.00
04/20/07	Coin/Currency Purchased	254.00	-	-
04/20/07	Coin/Currency Purchased	261.00	-	-
04/23/07	Coin/Currency Purchased	2,394.00	04/23/07	2,025.00
04/26/07	Coin/Currency Purchased	1,200.00	04/26/07	1,000.00
05/01/07	Coin/Currency Purchased	2,330.00	05/01/07	2,203.00
05/03/07	Coin/Currency Purchased	1,120.00	05/03/07	1,140.00
05/08/07	Coin/Currency Purchased	2,090.00	05/08/07	1,940.00
05/11/07	Coin/Currency Purchased	959.00	05/11/07	800.00
-	-	-	05/14/07	700.00
05/17/07	Coin/Currency Purchased	740.00	05/17/07	280.00
05/24/07	Coin/Currency Purchased	2,230.00	05/24/07	1,000.00
05/30/07	Coin/Currency Purchased	287.00	-	-
05/30/07	Coin/Currency Purchased	2,466.00	05/30/07	2,400.00
06/06/07	Coin/Currency Purchased	250.00	-	-
06/06/07	Coin/Currency Purchased	2,535.00	06/06/07	2,135.00
06/07/07	Coin/Currency Purchased	2,220.00	-	-
-	-	-	06/14/07	1,300.00
-	-	-	06/18/07	475.00
-	-	-	06/19/07	845.00
06/21/07	Coin/Currency Purchased	1,200.00	-	-
-	-	-	06/22/07	1,200.00
06/26/07	Coin/Currency Purchased	1,500.00	06/26/07	1,000.00
-	-	-	06/27/07	780.00
06/28/07	Coin/Currency Purchased	1,143.00	-	-
-	-	-	06/29/07	900.00
	Subtotal for FY2007	<u>93,610.00</u>		<u>88,597.00</u>

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Cedar Rapids Community School DistrictComparison of Withdrawals from the District's Bank Account to  
Deposits to Jamie May's Personal Bank Account  
For the period July 1, 2002 through August 24, 2009

<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
07/05/07	Coin/Currency Purchased	1,200.00	07/05/07	1,100.00
07/06/07	Coin/Currency Purchased	400.00	07/06/07	400.00
07/10/07	Coin/Currency Purchased	944.00	07/10/07	900.00
07/13/07	Coin/Currency Purchased	713.00	-	-
07/18/07	Coin/Currency Purchased	2,347.00	07/18/07	2,200.00
07/20/07	Coin/Currency Purchased	1,400.00	07/20/07	1,200.00
07/24/07	Coin/Currency Purchased	1,112.00	07/24/07	1,000.00
07/27/07	Coin/Currency Purchased	3,077.00	-	-
-	-	-	07/30/07	1,900.00
08/02/07	Coin/Currency Purchased	1,500.00	08/02/07	1,400.00
08/06/07	Coin/Currency Purchased	1,518.00	08/06/07	1,200.00
08/07/07	Coin/Currency Purchased	1,800.00	08/07/07	2,300.00
08/10/07	Coin/Currency Purchased	250.00	-	-
08/14/07	Coin/Currency Purchased	2,152.00	08/14/07	2,000.00
08/20/07	Coin/Currency Purchased	500.00	-	-
08/20/07	Coin/Currency Purchased	1,049.00	-	-
08/20/07	Coin/Currency Purchased	1,514.00	08/20/07	2,545.00
08/22/07	Coin/Currency Purchased	648.00	-	-
08/22/07	Coin/Currency Purchased	820.00	08/22/07	1,447.00
08/28/07	Coin/Currency Purchased	1,512.00	08/28/07	2,040.00
-	-	-	08/31/07	1,270.00
-	-	-	09/04/07	713.00
09/05/07	Coin/Currency Purchased	2,024.00	09/05/07	1,000.00
09/11/07	Coin/Currency Purchased	1,500.00	09/11/07	2,000.00
-	-	-	09/12/07	980.00
09/19/07	Coin/Currency Purchased	298.00	-	-
-	-	-	09/20/07	300.00
09/25/07	Coin/Currency Purchased	467.00	-	-
09/25/07	Coin/Currency Purchased	576.00	-	-
09/26/07	-	-	09/26/07	1,425.00

Report on Special Investigation of the  
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<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
09/28/07	Coin/Currency Purchased	557.00	-	-
10/01/07	-	-	10/01/07	800.00
10/02/07	Coin/Currency Purchased	600.00	-	-
10/02/07	Coin/Currency Purchased	600.00	10/02/07	1,200.00
10/03/07	Coin/Currency Purchased	1,500.00	-	-
10/04/07	Coin/Currency Purchased	1,218.00	-	-
-	-	-	10/05/07	1,200.00
10/10/07	Coin/Currency Purchased	1,220.00	10/10/07	-
10/10/07	Coin/Currency Purchased	1,512.00	10/10/07	1,900.00
10/11/07	Coin/Currency Purchased	1,220.00	10/11/07	1,720.00
10/11/07	Coin/Currency Purchased	1,512.00	10/12/07	900.00
-	-	-	10/16/07	1,610.00
10/18/07	Coin/Currency Purchased	780.00	-	-
10/18/07	Coin/Currency Purchased	1,048.00	-	-
10/18/07	Coin/Currency Purchased	1,114.00	-	-
10/23/07	Coin/Currency Purchased	1,726.00	10/23/07	1,726.00
10/29/07	Coin/Currency Purchased	1,325.00	-	-
10/29/07	Coin/Currency Purchased	2,831.00	10/29/07	4,150.00
10/31/07	Coin/Currency Purchased	1,500.00	10/31/07	-
11/06/07	Coin/Currency Purchased	1,365.00	11/06/07	1,300.00
11/08/07	Coin/Currency Purchased	465.00	-	-
11/09/07	Coin/Currency Purchased	2,000.00	11/09/07	2,000.00
11/13/07	-	-	11/13/07	1,500.00
11/14/07	Coin/Currency Purchased	249.00	-	-
11/14/07	Coin/Currency Purchased	1,000.00	-	-
-	-	-	11/15/07	2,000.00
-	-	-	11/19/07	800.00
11/21/07	Coin/Currency Purchased	600.00	11/21/07	840.00
11/27/07	Coin/Currency Purchased	1,200.00	11/27/07	1,200.00
11/27/07	Coin/Currency Purchased	2,564.00	11/27/07	1,050.00

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Report on Special Investigation of the  
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<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
11/30/07	Coin/Currency Purchased	84.00	-	-
11/30/07	Coin/Currency Purchased	430.00	-	-
12/04/07	Coin/Currency Purchased	367.00	-	-
12/05/07	Coin/Currency Purchased	2,125.00	12/05/07	2,125.00
12/11/07	Coin/Currency Purchased	2,500.00	-	-
-	-	-	12/12/07	2,000.00
12/14/07	Coin/Currency Purchased	1,216.00	-	-
12/17/07	Coin/Currency Purchased	285.00	-	-
12/19/07	Coin/Currency Purchased	300.00	-	-
12/20/07	Coin/Currency Purchased	3,035.00	-	-
12/20/07	Coin/Currency Purchased	3,116.00	12/20/07	6,151.00
12/21/07	Coin/Currency Purchased	1,200.00	-	-
-	-	-	12/24/07	200.00
01/03/08	Coin/Currency Purchased	1,764.00	01/03/08	1,400.00
01/04/08	Coin/Currency Purchased	1,000.00	01/04/08	800.00
-	-	-	01/08/08	360.00
01/09/08	Coin/Currency Purchased	2,009.00	01/09/08	1,200.00
01/14/08	Coin/Currency Purchased	1,104.00	-	-
-	-	-	01/16/08	630.00
01/17/08	Coin/Currency Purchased	1,198.00	01/17/08	1,100.00
01/23/08	Coin/Currency Purchased	2,500.00	01/23/08	2,700.00
01/24/08	Coin/Currency Purchased	1,000.00	-	-
-	-	-	01/25/08	800.00
01/29/08	Coin/Currency Purchased	98.00	-	-
01/29/08	Coin/Currency Purchased	1,491.00	-	-
01/29/08	Coin/Currency Purchased	1,500.00	01/29/08	3,000.00
02/05/08	Coin/Currency Purchased	1,156.00	02/05/08	1,000.00
02/08/08	Coin/Currency Purchased	1,087.00	02/08/08	900.00
02/11/08	Coin/Currency Purchased	2,016.00	02/11/08	500.00
-	-	-	02/12/08	1,300.00

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<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
02/14/08	Coin/Currency Purchased	454.00	-	-
02/14/08	Coin/Currency Purchased	1,069.00	02/14/08	1,000.00
-	-	-	02/19/08	1,000.00
02/20/08	Coin/Currency Purchased	1,115.00	-	-
02/20/08	Coin/Currency Purchased	1,393.00	02/20/08	2,300.00
02/21/08	Coin/Currency Purchased	1,835.00	02/21/08	1,560.00
-	-	-	02/25/08	962.00
02/29/08	Coin/Currency Purchased	1,049.00	-	-
-	-	-	03/03/08	700.00
03/04/08	Coin/Currency Purchased	2,000.00	03/04/08	1,600.00
03/11/08	Coin/Currency Purchased	263.00	-	-
-	-	-	03/12/08	1,400.00
03/19/08	Coin/Currency Purchased	1,500.00	03/19/08	1,400.00
03/21/08	Coin/Currency Purchased	20.00	-	-
03/21/08	Coin/Currency Purchased	1,381.00	03/21/08	900.00
03/25/08	Coin/Currency Purchased	1,825.00	03/25/08	1,700.00
03/26/08	Coin/Currency Purchased	741.00	-	-
03/31/08	Coin/Currency Purchased	2,405.00	03/31/08	2,300.00
04/02/08	Coin/Currency Purchased	580.00	-	-
04/03/08	Coin/Currency Purchased	1,500.00	-	-
04/03/08	Coin/Currency Purchased	1,500.00	-	-
-	-	-	04/04/08	1,500.00
04/11/08	Coin/Currency Purchased	1,500.00	-	-
04/16/08	Coin/Currency Purchased	701.00	04/16/08	600.00
04/17/08	Coin/Currency Purchased	454.00	-	-
04/22/08	Coin/Currency Purchased	1,750.00	04/22/08	1,000.00
04/24/08	Coin/Currency Purchased	276.00	-	-
04/24/08	Coin/Currency Purchased	1,035.00	04/24/08	1,200.00
04/28/08	Coin/Currency Purchased	1,835.00	04/28/08	1,700.00
05/01/08	Coin/Currency Purchased	1,440.00	05/01/08	1,400.00

**Exhibit C**

Report on Special Investigation of the  
Cedar Rapids Community School District

Comparison of Withdrawals from the District's Bank Account to  
Deposits to Jamie May's Personal Bank Account  
For the period July 1, 2002 through August 24, 2009

<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
-	-	-	05/05/08	3,700.00
05/07/08	Coin/Currency Purchased	1,071.00	-	-
-	-	-	05/08/08	1,000.00
05/13/08	Coin/Currency Purchased	2,345.00	05/13/08	2,300.00
05/14/08	Coin/Currency Purchased	1,405.00	05/14/08	1,400.00
05/15/08	Coin/Currency Purchased	832.00	-	-
05/16/08	Coin/Currency Purchased	1,050.00	-	-
05/16/08	Coin/Currency Purchased	1,080.00	05/16/08	1,080.00
-	-	-	05/19/08	200.00
05/20/08	Coin/Currency Purchased	436.00	05/20/08	750.00
05/21/08	Coin/Currency Purchased	1,500.00	-	-
-	-	-	05/22/08	1,500.00
-	-	-	05/27/08	600.00
05/28/08	Coin/Currency Purchased	830.00	-	-
05/28/08	Coin/Currency Purchased	1,125.00	05/28/08	1,955.00
05/29/08	Coin/Currency Purchased	1,110.00	-	-
05/30/08	Coin/Currency Purchased	1,200.00	-	-
05/30/08	Coin/Currency Purchased	1,270.00	05/30/08	3,400.00
06/02/08	Coin/Currency Purchased	1,200.00	-	-
06/03/08	Coin/Currency Purchased	861.00	-	-
06/03/08	Coin/Currency Purchased	1,800.00	06/03/08	2,660.00
06/06/08	Coin/Currency Purchased	1,450.00	06/06/08	1,450.00
-	-	-	06/09/08	1,100.00
06/10/08	Coin/Currency Purchased	2,000.00	06/10/08	1,000.00
-	-	-	06/20/08	1,025.00
06/23/08	Miscellaneous Withdrawal	2,400.00	06/23/08	2,000.00
06/30/08	Miscellaneous Withdrawal	2,900.00	06/30/08	2,000.00
	Subtotal for FY2008	149,094.00		134,724.00
07/03/08	Miscellaneous Withdrawal	1,395.00	07/03/08	500.00
07/07/08	Miscellaneous Withdrawal	1,000.00	07/07/08	500.00



Report on Special Investigation of the  
Cedar Rapids Community School District

Comparison of Withdrawals from the District's Bank Account to  
Deposits to Jamie May's Personal Bank Account  
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<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
07/14/08	Customer Withdrawal	987.00	07/14/08	900.00
07/16/08	Miscellaneous Withdrawal	500.00	-	-
07/17/08	Miscellaneous Withdrawal	808.00	07/17/08	600.00
07/21/08	Miscellaneous Withdrawal	2,500.00	07/21/08	2,000.00
07/23/08	Miscellaneous Withdrawal	3,030.00	07/23/08	2,000.00
07/29/08	Miscellaneous Withdrawal	2,250.00	-	-
07/31/08	Miscellaneous Withdrawal	200.00	-	-
-	-	-	08/02/08	600.00
08/05/08	Miscellaneous Withdrawal	2,694.00	08/05/08	1,600.00
08/07/08	Miscellaneous Withdrawal	250.00	-	-
08/08/08	Miscellaneous Withdrawal	2,000.00	-	-
08/12/08	Customer Withdrawal	3,830.00	08/12/08	1,850.00
08/18/08	Miscellaneous Withdrawal	3,830.00	08/18/08	3,330.00
08/20/08	Miscellaneous Withdrawal	2,000.00	-	-
-	-	-	08/21/08	1,000.00
08/25/08	Customer Withdrawal	10,000.00	08/25/08	9,000.00
-	-	-	08/26/08	1,000.00
08/28/08	Miscellaneous Withdrawal	2,056.00	-	-
08/29/08	Miscellaneous Withdrawal	4,643.00	08/29/08	2,525.00
09/02/08	Miscellaneous Withdrawal	2,500.00	09/02/08	2,000.00
09/08/08	Miscellaneous Withdrawal	3,000.00	09/08/08	2,000.00
09/10/08	Miscellaneous Withdrawal	2,000.00	09/10/08	1,500.00
09/12/08	Miscellaneous Withdrawal	2,000.00	09/12/08	2,000.00
09/15/08	Miscellaneous Withdrawal	2,530.00	09/15/08	1,500.00
09/22/08	Miscellaneous Withdrawal	1,000.00	09/22/08	1,075.00
-	-	-	09/24/08	1,200.00
09/25/08	Miscellaneous Withdrawal	2,022.00	-	-
-	-	-	09/26/08	1,800.00
10/01/08	Miscellaneous Withdrawal	1,200.00	10/01/08	1,000.00
-	-	-	10/03/08	1,600.00

**Exhibit C**Report on Special Investigation of the  
Cedar Rapids Community School DistrictComparison of Withdrawals from the District's Bank Account to  
Deposits to Jamie May's Personal Bank Account  
For the period July 1, 2002 through August 24, 2009

<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
10/06/08	Miscellaneous Withdrawal	2,000.00	10/06/08	2,000.00
10/06/08	Miscellaneous Withdrawal	2,500.00	-	-
10/09/08	Miscellaneous Withdrawal	2,500.00	10/09/08	2,000.00
10/14/08	Miscellaneous Withdrawal	1,113.00	-	-
10/14/08	Miscellaneous Withdrawal	1,920.00	10/14/08	3,040.00
10/15/08	Miscellaneous Withdrawal	2,520.00	-	-
10/17/08	Miscellaneous Withdrawal	2,520.00	-	-
10/20/08	Miscellaneous Withdrawal	3,000.00	-	-
10/21/08	Miscellaneous Withdrawal	3,000.00	10/21/08	8,000.00
10/23/08	Miscellaneous Withdrawal	1,530.00	-	-
10/23/08	Miscellaneous Withdrawal	1,728.00	-	-
11/03/08	Miscellaneous Withdrawal	3,000.00	11/03/08	3,000.00
-	-	-	11/07/08	2,600.00
11/10/08	Miscellaneous Withdrawal	1,825.00	-	-
11/12/08	Miscellaneous Withdrawal	2,425.00	11/12/08	2,200.00
11/14/08	Miscellaneous Withdrawal	1,107.00	-	-
11/14/08	Miscellaneous Withdrawal	1,707.00	-	-
11/17/08	Miscellaneous Withdrawal	3,000.00	11/17/08	3,000.00
11/19/08	Miscellaneous Withdrawal	1,012.00	11/19/08	1,040.00
-	-	-	11/20/08	1,250.00
-	-	-	11/24/08	900.00
11/25/08	Miscellaneous Withdrawal	2,760.00	-	-
11/25/08	Customer Withdrawal	920.00	11/25/08	1,000.00
-	-	-	11/28/08	1,000.00
12/02/08	Miscellaneous Withdrawal	1,000.00	-	-
12/05/08	Miscellaneous Withdrawal	2,000.00	12/05/08	1,000.00
12/08/08	Miscellaneous Withdrawal	3,000.00	12/08/08	2,000.00
12/12/08	Miscellaneous Withdrawal	2,000.00	12/12/08	1,000.00
-	-	-	12/16/08	2,000.00
12/17/08	Coin/Currency Purchased	2,000.00	-	-

Report on Special Investigation of the  
Cedar Rapids Community School District

Comparison of Withdrawals from the District's Bank Account to  
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<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
12/22/08	Miscellaneous Withdrawal	4,221.00	12/22/08	2,000.00
12/23/08	Customer Withdrawal	2,400.00	12/23/08	1,400.00
12/29/08	Miscellaneous Withdrawal	5,326.00	12/29/08	2,000.00
01/06/09	Miscellaneous Withdrawal	2,265.00	01/06/09	2,000.00
01/15/09	Miscellaneous Withdrawal	2,000.00	-	-
-	-	-	01/16/09	500.00
-	-	-	01/20/09	2,000.00
01/21/09	Miscellaneous Withdrawal	3,000.00	-	-
01/26/09	Miscellaneous Withdrawal	2,681.00	01/26/09	2,100.00
01/29/09	Miscellaneous Withdrawal	3,420.00	01/29/09	3,000.00
02/04/09	Miscellaneous Withdrawal	2,000.00	02/04/09	2,000.00
02/09/09	Miscellaneous Withdrawal	2,000.00	02/09/09	1,500.00
02/12/09	Miscellaneous Withdrawal	2,000.00	02/12/09	1,500.00
02/18/09	Miscellaneous Withdrawal	1,000.00	02/18/09	1,000.00
02/18/09	Coin/Currency Purchased	1,000.00	-	-
02/23/09	Miscellaneous Withdrawal	1,950.00	02/23/09	1,950.00
-	-	-	02/24/09	900.00
02/27/09	Miscellaneous Withdrawal	3,110.00	02/27/09	3,000.00
03/05/09	Miscellaneous Withdrawal	3,000.00	03/05/09	2,000.00
03/09/09	Miscellaneous Withdrawal	4,800.00	-	-
03/10/09	Miscellaneous Withdrawal	2,300.00	-	-
03/12/09	Miscellaneous Withdrawal	2,570.00	03/12/09	2,000.00
03/17/09	Miscellaneous Withdrawal	4,803.00	-	-
-	-	-	03/19/09	3,000.00
-	-	-	03/27/09	800.00
03/30/09	Miscellaneous Withdrawal	2,000.00	03/30/09	1,500.00
04/03/09	Miscellaneous Withdrawal	2,300.00	04/03/09	1,000.00
04/08/09	Coin/Currency Purchased	420.00	-	-
04/09/09	Miscellaneous Withdrawal	2,000.00	-	-
-	-	-	04/13/09	1,000.00

**Exhibit C**

Report on Special Investigation of the  
Cedar Rapids Community School District

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<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
04/16/09	Miscellaneous Withdrawal	5,000.00	04/16/09	5,000.00
04/20/09	Miscellaneous Withdrawal	2,000.00	04/20/09	1,500.00
04/22/09	Miscellaneous Withdrawal	1,710.00	-	-
-	-	-	04/23/09	1,000.00
04/27/09	Miscellaneous Withdrawal	2,450.00	04/27/09	2,000.00
05/04/09	Miscellaneous Withdrawal	3,000.00	05/04/09	2,500.00
-	-	-	05/06/09	1,000.00
-	-	-	05/12/09	1,600.00
05/14/09	Miscellaneous Withdrawal	3,040.00	05/14/09	2,000.00
05/20/09	Miscellaneous Withdrawal	4,200.00	05/20/09	2,000.00
05/26/09	Miscellaneous Withdrawal	4,320.00	05/26/09	2,000.00
06/01/09	Miscellaneous Withdrawal	4,620.00	06/01/09	500.00
-	-	-	06/01/09	2,000.00
06/05/09	Miscellaneous Withdrawal	3,100.00	06/05/09	2,000.00
06/15/09	Miscellaneous Withdrawal	3,000.00	06/15/09	2,500.00
-	-	-	06/17/09	600.00
06/18/09	Miscellaneous Withdrawal	4,000.00	06/18/09	2,000.00
06/22/09	Miscellaneous Withdrawal	4,120.00	06/22/09	3,000.00
06/26/09	Miscellaneous Withdrawal	4,000.00	06/26/09	3,500.00
06/29/09	Miscellaneous Withdrawal	1,675.00	06/29/09	1,000.00
06/30/09	Miscellaneous Withdrawal	11,500.00	-	-
	Subtotal for FY2009	236,613.00		155,960.00
07/06/09	<i>None</i>	3,000.00	07/06/09	2,000.00
07/09/09	<i>None</i>	200.00	-	-
07/10/09	<i>None</i>	2,320.00	07/10/09	2,000.00
07/16/09	<i>None</i>	3,200.00	07/16/09	2,000.00
07/21/09	<i>None</i>	2,240.00	07/21/09	1,000.00
07/23/09	<i>None</i>	2,000.00	07/23/09	1,000.00
07/27/09	<i>None</i>	3,500.00	07/28/09	2,000.00

Report on Special Investigation of the  
Cedar Rapids Community School District

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<b>Withdrawals per the District's Bank Statements</b>			<b>Cash Deposits to Jamie May's Account</b>	
<b>Withdrawal Date</b>	<b>Description per Bank Statement</b>	<b>Withdrawal Amount</b>	<b>Deposit Date</b>	<b>Deposit Amount</b>
07/31/09	None	250.00	-	-
-	-	-	08/03/09	500.00
08/04/09	None	3,000.00	08/04/09	2,000.00
	Subtotal for FY2010	19,710.00		12,500.00
	Total	\$ 537,907.00		465,013.54


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Report on Special Investigation of the  
Cedar Rapids Community School District

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
James S. Cunningham, CPA, Senior Auditor II  
Keith C. Kistenmacher, Staff Auditor  
Brian P. Schenkelberg, CPA, Staff Auditor  
Lara K. Van Wyk, Assistant Auditor

  
Tamera S. Kusan, CPA  
Deputy Auditor of State

## **Appendices**

Report on Special Investigation of the  
Cedar Rapids Community School District

Memorandum From Cedar Rapids Police Department

**CEDAR RAPIDS POLICE DEPARTMENT**

**MEMORANDUM**



TO: Dr. Dave Benson- Superintendent  
Cedar Rapids Community School District

FROM: Lt. Craig Furnish

SUBJECT: Embezzlement Allegation

DATE: 08/18/09

On this date at approximately 1030 hours I received a call from Steve Badger who is the victim / witness co-coordinator for the U.S. Attorney's Office. Badger advised he had information to pass along relating to a Cedar Rapids School District employee who had embezzled a large amount of cash from the school district. Due to confidentiality agreements between the United States Attorney's Office and the informant, Badger could not provide the name of the source but was passing along the information so an independent investigation could be conducted to corroborate the information.

Information explained to me is as follows and is not verbatim. The name of the suspect provided by the source is Jamie A. May [REDACTED] who resides at 1920 Rockford Road SW #11 and works in the cash receivables division at the CRCSD. Between the dates of January 2008 and April 2009 she had embezzled over \$190,000. All of the deposits were made in \$20 denominations or smaller to Farmers State Bank located at 2755 Edgewood Road SW. According to the source there were multiple cash deposits (over 100) made during this time frame. This is the extent of the information which I was provided.

A handwritten signature in black ink, appearing to read "C. Furnish".

*Lt. Craig Furnish  
Investigative Division Commander  
Cedar Rapids Police Department  
Office: (319) 286-5478  
Fax: (319) 286-5396  
Email: c.furnish@cedar-rapids.org*



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Report on Special Investigation of the  
Cedar Rapids Community School District

Termination Letter

August 24, 2009

Jamie May  
1920 Rockford Rd SW  
Unit #11  
Cedar Rapids IA 52404

Dear Jamie:

This letter summarizes a meeting held with you on Thursday August 20, 2009 and subsequent actions that I will recommend to the Board of Education.

On August 20, 2009 Steve Graham, Executive Director of Business Services and I met with you for the purpose of sharing a letter that the CRCSD had received from the Cedar Rapids Police Department alleging that a CRCSD employee had embezzled nearly \$190,000 from the district. This letter named you as the employee. Upon reading the contents of the letter you admitted that you had taken money and that you had made a mistake.

I informed you at this meeting that you would not be allowed to continue as an employee of the CRCSD. I offered you the ability to resign or terminate your employment. We agreed that you would contact me on Monday August 24, 2009 with a decision. When we spoke on Monday you were undecided about which option to take. I informed you that I would begin the termination process.

Effective today, August 24, 2009 you have been placed on paid administrative leave. Per Board policy this leave will be in effect for fourteen (14) days through Monday September 10, 2009. I am recommending to the Board of Education that your employment with the CRCSD be terminated. This termination will be acted upon at the September 14, 2009 regular board meeting.

Please contact me at 558-1192 if you have any questions.

Sincerely,

Matt Dunbar  
Associate Director – Human Resources  
Cedar Rapids Community School District

Report on Special Investigation of the  
Cedar Rapids Community School District

Copy of District's Change Request Form

**CRCSD**

**CHANGE ORDER**

BILLS - COINS	AMOUNT
\$20.00	0.00
\$10.00	0.00
\$5.00	90.00
\$1.00	110.00
\$0.25	0.00
\$0.10	0.00
\$0.05	0.00
\$0.01	0.00
TOTAL	\$200.00

Received by *Kimberly Rimmer*  
Date 7-10-09

Account Number E10-1378-2134-424-0000-611

Will need 2 change boxes and receipt book when picking up change fund

Report on Special Investigation of the  
Cedar Rapids Community School District

Copy of Bank Documentation for Change Requests

PAY OUT  
Cashout: # 96.97 AMOUNT  
CASH COIN CASH COIN AMOUNT  
# 00065 00.00  
BEGIN MULTI  
0007 08/04/2009 10:04 EJ  
# 00065  
MULTI CHK/MDRL  
173E  
Check #: 3000.00  
Chk Amt: 3000.00  
Renum  
HDST  
APPROVED

0007 08/04/2009 10:05 EJ  
# 66  
Business Coin/Currency Order  
B  
CURRENCY: # of Straps # of Loose  
Bills Amount  
nt  
\$100=> 0 20  
\$2  
\$50=> 0 0  
\$0.00  
\$20=> 0 50  
\$1  
\$10=> 0 0  
\$0.00  
\$5=> 0 0  
\$0.00  
\$2=> 0 0  
\$0.00  
\$1=> 0 0

\$0.00  
Sub-Total 0 70  
\$3  
\$000.00  
COIN: # of Boxes # of Rolls  
% Loose Coin Amount Amount  
nt  
\$1.00=> 0 \$0.00 0  
\$0.00  
\$0.50=> 0 \$0.00 0  
\$0.00  
\$0.25=> 0 \$0.00 0  
\$0.00  
\$0.10=> 0 \$0.00 0  
\$0.00  
\$0.05=> 0 \$0.00 0  
\$0.00  
\$0.01=> 0 \$0.00 0  
\$0.00  
Sub-Total 0 \$0.00 0  
\$0.00  
TOTAL CASHOUT ORDER \$3,000.00  
HDST Renum  
APPROVED  
Cashout: # 349.36 AMOUNT  
# 349.00  
APPROVED