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FOR RELEASE _____ September 22, 2006

Auditor of State David A. Vaudt today released a report on a special investigation of the Nutrition Department of the Boone Community School District. The report covers the period August 30, 2004 through March 31, 2006. The special investigation was requested by District officials as a result of concerns identified with certain deposits prepared by the District's former Kitchen Manager, Roxane Smith. Ms. Smith's job duties were restructured effective November 9, 2005 and she was subsequently terminated from the District's employment on January 19, 2006.

Using cash collection information from the District, Vaudt estimated \$33,500 of collections were undeposited between August 30, 2004 and November 8, 2005. Ms. Smith's job duties from 1998 through November 8, 2005 included handling cash for the Department. Cash deposits of \$8,823.92 were made to Ms. Smith's personal bank account between August 30, 2004 and November 8, 2005. There was also a significant amount of cash deposits to Ms. Smith's personal account prior to November 8, 2005. In addition, the number of cash deposits made to Ms. Smith's personal bank account decreased significantly after Ms. Smith's job duties were restructured.

Vaudt reported sales and receipt documentation was not sufficient to calculate a specific amount of undeposited receipts. Average daily cash collections deposited from the snack bar and breakfast cart, which Ms. Smith was responsible for, ranged from \$176 to \$226 during the period February 2005 to October 2005. During the period November 2005 to March 2006 after job duties were restructured, the average daily cash collections from the snack bar and breakfast cart increased to a range of \$341 to \$388.

Vaudt reported an estimate of undeposited collections prior to August 30, 2004 could not be determined because documentation of the amount of cash deposited by the Department was not readily available from the District.

The report also includes recommendations to the District to strengthen the Nutrition Department's internal controls.

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

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**REPORT ON SPECIAL INVESTIGATION
OF THE
NUTRITION DEPARTMENT OF THE
BOONE COMMUNITY SCHOOL DISTRICT**

**FOR THE PERIOD
AUGUST 30, 2004 THROUGH MARCH 31, 2006
AND
SELECTED ACTIVITY FOR THE PERIOD
FEBRUARY 28, 2000 THROUGH MARCH 31, 2006**

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Auditor of State's Report

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

As a result of alleged improprieties regarding certain receipts and at the request of District officials, we conducted a special investigation of the Nutrition Department of the Boone Community School District (Department). We have applied certain tests and procedures to selected financial transactions of the Department for the period August 30, 2004 through March 31, 2006. Tests and procedures were also performed for certain deposits made to a former employee's personal bank account for the period February 28, 2000 through March 31, 2006. Based on discussions with Department personnel and a review of relevant information, we performed the following procedures:

- (1) Evaluated internal controls surrounding the Department's receipts to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed deposits made to the Department's bank account for the combined collections at the elementary schools and the High School/Middle School.
- (3) Analyzed cash collections from the snack bar and breakfast cart in the High School/Middle School cafeteria to determine whether average cash collections changed after job duties were restructured by the Food Services Director.
- (4) Obtained and reviewed the former Kitchen Manager's personal bank statements to identify the source of certain deposits made to her account.
- (5) Compared the dates of cash deposits to the former Kitchen Manager's personal bank account to the dates of cash deposits to the District's account to determine whether the dates corresponded.
- (6) Requested inventory records from the Food Services Director to determine whether total sales could be recalculated.

As a result of these procedures, we estimated \$33,500 of collections were undeposited between August 30, 2004 and November 8, 2005. We were unable to determine actual undeposited receipts or estimate undeposited receipts prior to August 2004 because adequate sales and receipt documentation was not readily available for that period. In addition, cafeteria personnel did not inventory items placed on the snack bar and breakfast cart, they did not record items sold and receipts were not issued to students and teachers for individual sales.

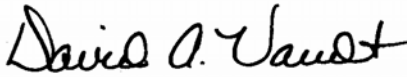
Through these procedures, we determined \$8,823.92 of cash was deposited to the former Kitchen Manager's personal bank account between August 30, 2004 and November 8, 2005. Deposits to the former Kitchen Manager's personal bank account between February 28, 2000 and November 8, 2005 included \$25,951.92 of cash and \$37,026.54 for which sufficient

documentation is not available to determine if the deposits were composed of cash or non-cash items. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** and **B** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Boone 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 City of Boone Police Department, the Boone County Attorney's Office, the Division of Criminal Investigation and the Attorney General's Office.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Boone Community School District during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

July 12, 2006

Nutrition Department of the
Boone Community School District

Investigative Summary

Background Information

The Nutrition Department (Department) collects cash and checks at each of the 5 elementary schools within the Boone Community School District (District) for meals served in the cafeterias. In addition, cash and checks are collected at the High School/Middle School for meals served in the cafeteria and food sold from the snack bar and breakfast cart. Collections from all locations are sent to the Department's office located in the High School/Middle School cafeteria for recording and preparation for deposit.

Each day, a Daily Receipts report summarizing the amount of cash and non-cash collections is prepared. The report breaks down the gross collections by each of the elementary schools, the High School/Middle School and the snack bar at the High School/Middle School. The column labeled as the snack bar includes collections from the breakfast cart. An example of a Daily Receipts report is included in **Appendix 1**.

Roxane Smith began employment as a cook for the District in October 1988. She was promoted to Kitchen Manager at the High School/Middle School around 1996. As the Kitchen Manager, Ms. Smith was responsible for various food preparation and kitchen duties, sales and collections at the snack bar, counting cash collections from the breakfast cart and snack bar and verifying the deposits remitted by the elementary schools. Ms. Smith also completed the portion of the Daily Receipts report summarizing all collections from the breakfast cart, snack bar and elementary schools and the composition of the collections. Ms. Smith assumed responsibility for collections after a restructuring of job duties implemented by the Food Services Director in 1998.

At the end of October 2005, an employee of the Department reported to the Food Services Director observing Ms. Smith taking cash from the cash bag as she placed it into the refrigerator for the night. The Department regularly stored the cash needed for the next day's change in the refrigerator. Department employees stated Ms. Smith had been invited earlier in the day to dinner with fellow employees, which she declined because she did not have any cash. She later told co-workers she would be able to accompany them. At that time, the employees decided to count the cash collections from their locations prior to remitting them to Ms. Smith for deposit. On or about November 7, 2005, three employees observed Ms. Smith again taking cash from the cash bag. The employees communicated their concerns to the Food Services Director, who restructured job duties effective November 9, 2005. The restructuring of job duties eliminated Ms. Smith's responsibilities involving collections. According to the Food Services Director, Ms. Smith became upset at work after the new procedures were implemented.

As stated in a letter from the Superintendent to Ms. Smith dated January 19, 2006, Ms. Smith was terminated from employment for "serious mismanagement of the food service financial affairs of the District for which [she] had primary responsibility." Because of the concerns related to cash deposits for the Department, the District requested the Office of Auditor of State to conduct an investigation of the Department's financial transactions. As a result of that request, we performed the procedures detailed in the Auditor of State's Report for the period August 30, 2004 through March 31, 2006. We also performed certain procedures for the period February 28, 2000 through March 31, 2006.

Detailed Findings

As a result of these procedures, we estimated \$33,500 of collections were undeposited between August 30, 2004 and November 8, 2005. We were unable to determine actual undeposited receipts or estimate undeposited receipts prior to August 2004 because adequate sales and receipt documentation was not readily available for that period. In addition, cafeteria personnel did not inventory items placed on the snack bar and breakfast cart, they did not record items sold and receipts were not issued to students and teachers for individual sales.

Through these procedures, we determined \$8,823.92 of cash was deposited to Ms. Smith's personal bank account between August 30, 2004 and November 8, 2005. Deposits to the former Kitchen Manager's personal bank account between February 28, 2000 and November 8, 2005 included \$25,951.92 of cash and \$37,026.54 for which sufficient documentation is not available to determine if the deposits were composed of cash or non-cash items. A detailed explanation of our findings follows.

Collections Process - At the High School/Middle School cafeteria, there are two cash registers used to record lunch sales. Payments for lunches can be made with cash, checks or lunch-card accounts. All locations use an on-line centralized sales computer program (Power School). The cashier records the sale of lunches as they occur by scanning the account card to enter the information onto Power School. Cash or checks received in the lunch line for credit to an account are manually logged by the cashier on a "Daily Account Deposit" form. The amount is later credited to the student's or teacher's account by the bookkeeper. The District's Business Office does not accept checks and/or cash for payment on a lunch account.

A specific cash register at the High School/Middle School is used for both lunch-cards and cash sales. Beginning November 9, 2005, the cashier records all cash received on a manual log, which is totaled each day. The total must balance with the cash in the register drawer (less starting cash). According to the Food Services Director, on January 13, 2006, the lunch line cash box was short \$15. January 13, 2006 was Ms. Smith's second day back at work after a 2-month emergency leave beginning November 14, 2005, and it was the first time the cash box had been short since the manual log had been created. The Food Services Director stated she believed Ms. Smith was unaware the manual cash log existed.

At the end of each school day, a Power School report is generated which lists the sales activity for the day and total collections at each location. Each elementary school submits a daily Power School report of collections to the High School/Middle School cafeteria office. The employee responsible for transporting meals from the kitchen to the elementary schools picks up the deposit bags from each school and delivers them to the Department office, where the bookkeeper issues a receipt for each school's collections. Each elementary school is given a copy of the receipt to document the prior day's collections receipted in by the Department office. Prior to November 9, 2005, Ms. Smith was responsible for verifying the elementary schools' deposits.

In addition to lunch, the High School/Middle School cafeteria also serves breakfast meals. Collections from the breakfast meals follow the same procedures as the lunch line cash collections and are not entered into the system at the point of sale. Instead, they are manually logged and later entered onto Power School by the bookkeeper.

Cash sales are also made from a snack bar and breakfast cart at the High School/Middle School. Prior to November 9, 2005, the sales from the snack bar and breakfast cart were not recorded on a cash register or manual log. Prior to the 2004-2005 school year, the snack bar sold snack items, such as beverages, chips and cookies, in addition to a la carte items, such as pizza and chicken sandwiches, to supplement the main entrée offered on the lunch line. At that time, two individuals were assigned to the snack bar; one served the food and the other handled the cash collections. According to the Food Services Director, Ms. Smith was responsible for handling the collections. In the 2004-2005 school year, the cafeteria began serving the a la carte items as main

entrées on the lunch lines. Because of the reduced level of activity, only one individual was assigned to the snack bar. According to the Food Services Director, subsequent to this change, Ms. Smith complained daily and commented the changes should be reversed. She felt the a la carte items should be served from the snack bar and two individuals should work at the snack bar. According to the Director, Ms. Smith suggested one individual serve the food while she handle the collections as had been done previously.

In addition, Ms. Smith was responsible for the cash used as a change fund for the snack bar, which was placed in a cash bag in the refrigerator each night for the next day's operations. Beginning November 9, 2005, the cash bag was placed in the Department office.

One individual is also responsible for the sale of items such as breakfast sandwiches, donuts and juice from breakfast cart. Prior to November 9, 2005, both the employee assigned to the snack bar and the employee assigned to the breakfast cart remitted their collections to Ms. Smith. However, neither individual counted the collections prior to remitting them. In addition, the items sold on the breakfast cart and snack bar were not inventoried before or after the day's sales. Beginning in November 2005, both employees began maintaining a manual log of items sold, categorized by sales price. The cash collected and manual logs are submitted to the bookkeeper, who reconciles the value of the items sold to the collections.

A Daily Receipts report, which summarizes the receipts from each location, is prepared each day. Prior to November 9, 2005, Ms. Smith was responsible for entering the collections from the snack bar, breakfast cart and elementary schools. Ms. Smith then submitted the report to the bookkeeper who entered the High School/Middle School meal transactions and prepared the deposit for the bank. The bookkeeper is the individual with primary responsibility for taking the deposit to the bank. Copies of the Daily Receipts reports are also presented to the District Office for recording in the District's accounting records.

According to the Food Services Director, on or about November 4, 2005, Ms. Smith discussed not taking the breakfast cart to the Commons area in the mornings as she thought it was a waste of money and did not generate enough sales. She also thought the cafeteria should reduce the number of items sold as a la carte items at the snack bar. According to the Food Services Director, the breakfast cart sales total approximately \$75 to \$80 daily. The Food Services Director told Ms. Smith she would consider the suggestions. However, Ms. Smith immediately implemented the changes. Because the changes did not make financial sense to the Food Services Director, Ms. Smith's changes were reversed the next day. According to the Food Services Director, she believes Ms. Smith was attempting to reduce the cash collections to the level she had been reporting since the beginning of the school year. She also stated she believed the reason for Ms. Smith's suggestions was the circumstances surrounding the recent termination of the former District Business Manager. According to the Food Services Director, Ms. Smith had told her she had asked a relative in law enforcement about the consequences to an individual embezzling funds.

The procedures in place prior to November 9, 2005 gave Ms. Smith sole responsibility for counting the breakfast cart and snack bar cash, as well as the cash used as a change fund each day. She also completed the portion of the Daily Receipts report which summarized the cash and non-cash collections from the breakfast cart, snack bar and elementary schools and the composition of those collections. With the restructuring of job duties effective November 9, 2005, the bookkeeper in the Department office assumed Ms. Smith's cash responsibilities. After the restructuring, the Department identified an increase in daily cash collections and total daily sales. According to the Food Services Director, the restructuring of job duties was the only significant change in the cafeteria to account for the increase in cash collections. The types of products sold and the number of customers did not change.

Increase in Cash Collections – The restructuring of duties effective November 9, 2005, restricted Ms. Smith’s access to cash collections. We performed an analysis of the average cash collections from the snack bar and breakfast cart and total sales for the six months prior to the changes and the five months subsequent to the changes, including the month of November. As illustrated by **Table 1**, the average daily cash collections from the snack bar and breakfast cart and total sales increased significantly after the restructuring in November. From February 2005 to October 2005, the average daily cash collections from the snack bar and breakfast cart ranged from \$176.14 to \$225.97, while from November 2005 to March 2006, the average daily cash collections from the snack bar and breakfast cart ranged from \$340.77 to \$365.24. The average daily cash collections for the period November 9, 2005 through November 30, 2005 was \$388.33.

Table 1

Month**	Average Daily Cash Collections[^]	Total Sales	Number of Days of Sales
February 2005	\$ 225.97	4,519.34	20
March 2005	217.61	3,699.31	17
April 2005	208.94	4,178.73	20
May 2005	224.98	4,724.66	21
September 2005	176.14	3,698.98	21
October 2005	211.77	4,235.36	20
November 2005 ##	364.90	6,933.19	19
December 2005	360.20	6,123.45	17
January 2006 ^^	340.77	6,474.55	19
February 2006	358.83	6,458.85	18
March 2006	365.24	6,209.11	17

** June and August 2005 were not included because there were only 3 and 5 days of sales, respectively, during those months. There were no sales in July.

[^] From the snack bar and breakfast cart.

Job duties were changed November 9th.

^^ According to the Food Services Director, sales were unusually low on three days during January due to semester tests. In addition, open campus began second semester.

Exhibit A lists the daily cash collections from the snack bar and breakfast cart for the months school was in session from February 1, 2005 through March 31, 2006.

Undeposited Collections – On October 31, 2005, November 1, 2005, November 3, 2005 and November 4, 2005, 3 Department employees counted the cash collections from their respective work areas prior to remitting them to Ms. Smith. This occurred prior to the restructuring of job duties. Using the counts made by the employees, we determined \$315.20 of cash was undeposited for the 4 days. **Table 2** illustrates the differences for each day.

Table 2

Date of Collection	Counts by the Cafeteria Employees	Cash Remitted to Bookkeeper by Ms. Smith	Difference
October 31, 2005	\$ 330.35	225.80	104.55
November 1, 2005	370.00	324.03	45.97
November 3, 2005	397.30	364.32	32.98
November 4, 2005	420.00	288.30	131.70
Total	\$ 1,517.65	1,202.45	315.20

To estimate the amount of cash expected to be collected between August 30, 2004 and November 8, 2005, we calculated the average daily cash collections from the snack bar and breakfast cart for each month during the period November 9, 2005 through March 31, 2006 (the time period after the restructuring of job duties). Average daily collections during this time ranged from approximately \$341 per day in January 2006 to approximately \$388 per day from November 9, 2005 through the end of that month. Average daily collections over the entire time period averaged approximately \$361 per day. We then applied the \$361 average to the number of days of sales from August 30, 2004 through November 8, 2005 to estimate \$33,500 of undeposited collections for that period. **Table 3** illustrates this calculation.

Table 3

Description	Amount
Actual cash collections, 11/09/05 - 03/31/06 (rounded)	\$ 30,300.00
÷ Number of sales days	84
Average cash sales per day (rounded)	361.00
× Number of sales days, 08/30/04 - 11/08/05	228
Estimated cash sales, 08/30/04 - 11/08/05 (rounded)	82,300.00
Less: Actual cash deposits, 08/30/04 - 11/08/05 (rounded)	48,800.00
Estimated undeposited collections, 08/30/04 - 11/08/05	\$ 33,500.00

While Ms. Smith was responsible for cash collections during this period and as early as 1998, we were unable to determine an estimate of undeposited collections prior to August 30, 2004 because adequate sales and receipt documentation was not readily available from the District.

In order to determine if our estimate was reasonable, we applied the average daily cash collections of \$361.00 illustrated in **Table 3** to the 4 days counted by the cafeteria employees. Using the calculated average, cash collections for the 4 days would have totaled approximately \$1,444. As shown in **Table 2**, the amount of cash actually collected totaled \$1,518 and exceeded the amount estimated. As a result, it appears our estimated undeposited collections amount is reasonable and not overstated.

Personal Bank Statements – Cash deposits to Ms. Smith’s personal bank account between August 30, 2004 and November 8, 2005 totaled \$8,823.92. From February 28, 2000 to March 31, 2006, cash deposits to Ms. Smith’s personal bank account totaled \$26,851.92. We also identified 54 additional deposits to Ms. Smith’s personal bank account from February 28, 2000 to March 31, 2006 for which either a description of the deposit composition was not readily available from the bank or an insufficient description was provided. The 54 deposits total \$37,026.54 and

may have included cash. **Table 4** summarizes the cash and unknown deposits to Ms. Smith's personal bank account. All deposits have been listed in **Exhibit B**.

Time Period	Cash Deposits	Unknown Deposits
02/28/00 – 12/31/00	\$ 1,340.00	13,959.87
01/01/01 – 12/31/01	3,085.00	16,504.50
01/01/02 – 12/31/02	3,276.00	4,437.18
01/01/03 – 12/31/03	5,467.00	2,124.99
01/01/04 – 12/31/04	9,554.92	-
01/01/05 – 11/08/05	3,229.00	-
Subtotal	\$ 25,951.92	37,026.54
11/09/05 – 03/31/06	900.00	-
Total	\$ 26,851.92	37,026.54

In addition to the restructuring of job duties that restricted Ms. Smith's access to cash collections, Ms. Smith was on a 2-month emergency leave from November 14, 2005 through January 11, 2006. As illustrated by **Exhibit B**, only 1 cash deposit was made to her personal account during this time. The deposit totaled \$500. Ms. Smith returned to work January 12, 2006 and was terminated from the District on January 19, 2006. Between her termination date of January 19, 2006 and March 31, 2006, only 1 cash deposit was made to her personal bank account. The deposit totaled \$300.

Recommended Control Procedures

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

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The former Kitchen Manager had control over each of the following areas for the Department:
- (1) Sales and cash collections for the snack bar.
 - (2) Counting cash collections from the breakfast cart and snack bar.
 - (3) Preparation of the Daily Receipts report for the snack bar, breakfast cart and elementary schools.
 - (4) Verification of the elementary schools' deposits.

Although job duties were restructured effective November 9, 2005, each of the functions identified have been assigned to one individual. In addition, the cash

collections from the breakfast cart and snack bar are not counted prior to remittance for deposit preparation, and there is no independent comparison of the Daily Receipts report to the validated deposit slip received from the bank.

Recommendation – Duties should be properly segregated among Nutrition Department personnel. Two individuals should perform a simultaneous count of cash collections from the breakfast cart and snack bar prior to remittance for deposit preparation. The count should be documented, and both individuals should initial the count sheet. An independent person should also compare the Daily Receipts report to the validated deposit slip received from the bank.

- B. Inventory Records – Students and teachers are able to purchase items, such as breakfast sandwiches, donuts and juice, from a mobile breakfast cart. In addition, snack items, such as beverages, chips and cookies, are available from the snack bar located in the High School/Middle School cafeteria. Cafeteria personnel do not maintain an inventory of the number of each item available for sale on either the breakfast cart or the snack bar.

Recommendation – An individual independent from the operation of the breakfast cart and snack bar should inventory the items available for sale at the beginning of the day. The inventory listing should be initialed and given to the bookkeeper to be used to reconcile the daily cash collections from the breakfast cart and snack bar.

- C. Recording of Sales – Cafeteria personnel currently have two methods to record the sale of meals and items from the breakfast cart and snack bar. Lunches purchased using a lunch account through the lunch lines in the cafeteria are recorded onto Power School at the point of sale. However, breakfast meals sold in the cafeteria are recorded on a manual log and later entered onto Power School by the bookkeeper.

Lunches purchased with cash or check through the lunch lines in the cafeteria, cash or check payments made on a lunch account, breakfast items purchased from the breakfast cart and snack items purchased from the snack bar are recorded on a manual log and later entered onto Power School by the bookkeeper. Prior to November 9, 2005, the items purchased from the breakfast cart and snack bar were not recorded on a manual log.

Recommendation – Breakfast meals sold in the cafeteria should be recorded onto Power School at the point of sale. In addition, lunches purchased with cash or check, as well as payments on a lunch account, through the lunch lines in the cafeteria should be recorded onto Power School at the point of sale.

Items sold at the snack bar should be recorded onto Power School or a cash register at the point of sale. However, items sold on the breakfast cart should continue to be recorded on a manual log as items are sold. The record of items sold from the snack bar and breakfast cart should then be given to the bookkeeper to be used to reconcile the daily cash collections.

Special Investigation of the Nutrition Department of the
Boone Community School District

Cash Collections from the Snack Bar and Breakfast Cart
For the period February 1, 2005 through March 31, 2006

Date within the Month	2005*					
	February	March	April	May	September	October
1	\$ 222.05	254.15	245.40	-	167.50	-
2	206.05	232.55	-	229.05	150.05	-
3	233.55	190.75	-	277.55	-	221.00
4	216.40	216.95	202.90	208.45	-	215.50
5	-	-	164.25	217.75	-	180.35
6	-	-	203.50	101.33	179.30	243.35
7	271.55	-	140.80	-	183.65	219.87
8	222.25	215.40	207.60	-	216.50	-
9	192.30	229.50	-	304.40	156.20	-
10	195.04	237.80	-	284.80	-	-
11	247.50	221.55	212.90	232.60	-	202.15
12	-	-	62.85	235.15	198.50	317.23
13	-	-	203.45	161.75	176.85	173.25
14	204.25	-	206.20	-	165.85	214.90
15	263.45	-	-	-	121.50	-
16	235.60	-	-	261.20	117.00	-
17	219.60	-	-	258.90	-	205.50
18	223.75	-	203.15	202.51	-	214.55
19	-	-	216.18	202.65	201.15	201.25
20	-	-	212.15	68.81	163.05	211.85
21	254.70	196.55	234.55	-	136.90	220.95
22	234.25	210.93	236.40	-	168.40	-
23	216.10	225.35	-	268.20	146.45	-
24	211.00	210.77	-	235.40	-	177.10
25	214.70	194.40	234.40	267.71	-	212.35
26	-	-	250.25	224.59	205.10	172.10
27	-	-	274.05	253.35	211.30	176.26

		2006		
November	December	January	February	March
324.03	298.00	-	294.00	403.25
252.35	328.60	-	378.80	348.00
364.32	-	429.40	287.75	378.25
288.30	-	363.25	-	-
-	408.70	349.00	-	-
-	395.50	316.55	339.00	381.81
332.75	318.65	-	363.75	399.00
323.04	380.40	-	305.00	331.75
350.35	360.55	386.45	330.95	348.50
339.45	-	405.25	348.25	321.75
-	-	237.00	-	-
-	396.45	223.55	-	-
-	370.45	194.45	411.10	-
388.65	280.00	-	340.75	-
414.30	332.80	-	346.50	-
371.50	364.55	347.85	-	-
469.45	-	381.95	411.00	-
450.50	-	334.90	-	-
-	415.00	344.80	-	-
-	370.40	289.85	399.25	355.75
383.45	394.35	-	377.00	-
373.55	363.30	-	355.75	364.25
372.80	345.75	-	335.00	385.25
-	-	347.10	-	368.00
-	-	353.65	-	-
-	-	387.35	-	-
-	-	385.75	416.00	400.75

Special Investigation of the Nutrition Department of the
Boone Community School District

Cash Collections from the Snack Bar and Breakfast Cart
For the period February 1, 2005 through March 31, 2006

Date within the Month	2005*					
	February	March	April	May	September	October
28	235.25	237.26	237.35	-	170.70	230.25
29	-	213.25	230.40	-	229.00	-
30	-	209.50	-	-	234.03	-
31	-	202.65	-	228.51	-	225.80
Total	\$ 4,519.34	3,699.31	4,178.73	4,724.66	3,698.98	4,235.56

* - June and August were not included because there were only 3 and 5 days of sales, respectively, during those months. There were no sales in July 2005.

		2006		
November	December	January	February	March
411.30	-	-	419.00	372.30
311.55	-	-	-	327.00
411.55	-	396.45	-	383.50
-	-	-	-	340.00
6,933.19	6,123.45	6,474.55	6,458.85	6,209.11

Exhibit B

Special Investigation of the Nutrition Department of the
Boone Community School District

Deposits Made to Roxane Smith's Personal Checking Account
For the period February 28, 2000 through March 31, 2006

Per Bank Statement		Per Image of Deposit Slip				
Date	Amount	Gross Amount			Less: Cash Received	Net Deposit
		Cash	Non-Cash	Unknown**		
02/28/00	\$ 600.00	-	-	600.00	-	600.00
03/06/00	801.06	-	-	1,101.06	(300.00)	801.06
03/22/00	489.01	-	489.01	-	-	489.01
04/05/00	600.00	-	-	639.00	(39.00)	600.00
04/25/00	300.00	-	-	327.23	(27.23)	300.00
04/25/00	3,200.00	-	3,200.00	-	-	3,200.00
05/01/00	1,000.00	-	-	1,021.92	(21.92)	1,000.00
05/04/00	600.00	-	-	667.00	(67.00)	600.00
05/25/00	80.00	80.00	-	-	-	80.00
05/31/00	50.00	-	-	50.00	-	50.00
06/01/00	600.00	-	649.00	-	(49.00)	600.00
06/13/00	200.00	200.00	-	-	-	200.00
06/15/00	200.00	200.00	-	-	-	200.00
06/21/00	162.00	162.00	-	-	-	162.00
06/30/00	600.00	-	-	648.00	(48.00)	600.00
06/30/00	300.00	-	-	300.00	-	300.00
07/10/00	600.00	-	-	600.00	-	600.00
07/10/00	300.00	-	300.00	-	-	300.00
07/20/00	720.50	-	-	720.50	-	720.50
07/25/00	768.36	-	528.36	240.00	-	768.36
07/26/00	200.00	-	-	200.00	-	200.00
07/31/00	648.00	-	648.00	-	-	648.00
08/01/00	1,150.00	-	1,208.99	-	(58.99)	1,150.00
08/21/00	1,000.00	-	-	1,000.00	-	1,000.00
08/21/00	358.88	-	358.88	-	-	358.88
08/25/00	80.00	-	-	80.00	-	80.00
08/25/00	20.00	-	-	20.00	-	20.00
08/28/00	150.00	-	-	150.00	-	150.00
09/01/00	5,113.21	-	5,113.21	-	-	5,113.21
09/05/00	1,180.00	-	1,209.00	-	(29.00)	1,180.00
09/06/00	540.00	-	-	565.00	(25.00)	540.00
09/11/00	900.00	-	900.00	-	-	900.00
09/19/00	226.14	40.00	186.14	-	-	226.14

Special Investigation of the Nutrition Department of the
Boone Community School District

Deposits Made to Roxane Smith's Personal Checking Account
For the period February 28, 2000 through March 31, 2006

Per Bank Statement		Per Image of Deposit Slip				
Date	Amount	Gross Amount			Less: Cash Received	Net Deposit
		Cash	Non-Cash	Unknown**		
09/22/00	13,533.08	-	13,724.49	-	(191.41)	13,533.08
10/23/00	2,597.16	-	2,597.16	-	-	2,597.16
10/27/00	458.36	-	-	528.36	(70.00)	458.36
10/31/00	1,236.61	-	-	1,236.61	-	1,236.61
11/09/00	1,256.05	-	1,256.05	-	-	1,256.05
11/21/00	657.00	140.00	517.00	-	-	657.00
11/28/00	160.00	-	-	160.00	-	160.00
11/30/00	1,419.02	-	1,419.02	-	-	1,419.02
11/30/00	1,000.00	-	1,000.00	-	-	1,000.00
12/04/00	251.00	-	251.00	-	-	251.00
12/06/00	439.16	-	1,139.16	-	(700.00)	439.16
12/08/00	950.00	343.00	607.00	-	-	950.00
12/15/00	175.00	175.00	-	-	-	175.00
12/19/00	1,000.00	-	-	1,000.00	-	1,000.00
12/26/00	1,105.19	-	-	1,105.19	-	1,105.19
12/28/00	1,000.00	-	-	1,000.00	-	1,000.00
Subtotal for 2000	50,974.79	1,340.00	37,301.47	13,959.87	(1,626.55)	50,974.79
01/03/01	1,100.00	-	1,140.33	-	(40.33)	1,100.00
01/03/01	500.00	-	-	530.00	(30.00)	500.00
01/22/01	160.00	160.00	-	-	-	160.00
01/23/01	500.00	-	-	528.36	(28.36)	500.00
01/31/01	1,110.07	-	1,110.07	-	-	1,110.07
02/08/01	1,140.33	-	1,140.33	-	-	1,140.33
02/20/01	200.00	200.00	-	-	-	200.00
02/20/01	130.00	130.00	-	-	-	130.00
02/20/01	230.00	-	-	245.00	(15.00)	230.00
02/26/01	250.00	-	-	250.00	-	250.00
02/27/01	1,110.06	-	-	1,110.06	-	1,110.06
03/02/01	1,000.24	-	1,190.24	-	(190.00)	1,000.24
03/12/01	556.00	-	-	556.00	-	556.00
03/19/01	150.00	-	-	500.00	(350.00)	150.00
03/21/01	378.00	-	378.00	-	-	378.00

Exhibit B

Special Investigation of the Nutrition Department of the
Boone Community School District

Deposits Made to Roxane Smith's Personal Checking Account
For the period February 28, 2000 through March 31, 2006

Per Bank Statement		Per Image of Deposit Slip				
Date	Amount	Gross Amount			Less: Cash Received	Net Deposit
		Cash	Non-Cash	Unknown**		
03/28/01	495.00	-	-	495.00	-	495.00
03/30/01	1,140.33	-	1,140.33	-	-	1,140.33
04/02/01	610.07	-	1,110.07	-	(500.00)	610.07
04/06/01	100.00	100.00	-	-	-	100.00
04/09/01	300.00	300.00	-	-	-	300.00
04/13/01	140.00	140.00	-	-	-	140.00
04/23/01	140.00	120.00	20.00	-	-	140.00
04/23/01	300.00	-	-	1,013.49	(713.49)	300.00
04/26/01	200.00	200.00	-	-	-	200.00
05/01/01	1,340.07	230.00	-	1,110.07	-	1,340.07
05/01/01	700.00	-	1,140.33	-	(440.33)	700.00
05/08/01	100.00	100.00	-	-	-	100.00
05/16/01	430.00	125.00	305.00	-	-	430.00
05/19/01	300.00	-	-	300.00	-	300.00
05/21/01	170.00	170.00	-	-	-	170.00
05/31/01	260.00	260.00	-	-	-	260.00
06/01/01	699.11	-	-	699.11	-	699.11
06/07/01	100.00	100.00	-	-	-	100.00
06/13/01	120.00	-	-	279.96	(159.96)	120.00
06/20/01	200.00	200.00	-	-	-	200.00
06/21/01	120.00	-	400.00	-	(280.00)	120.00
06/25/01	10.00	-	42.46	-	(32.46)	10.00
06/29/01	800.89	-	-	800.89	-	800.89
06/29/01	1,100.00	-	1,163.02	-	(63.02)	1,100.00
07/03/01	310.07	-	1,110.07	-	(800.00)	310.07
07/09/01	160.00	160.00	-	-	-	160.00
07/24/01	70.00	70.00	-	-	-	70.00
07/24/01	250.00	-	616.59	-	(366.59)	250.00
07/25/01	190.00	190.00	-	-	-	190.00
07/26/01	30.00	30.00	-	-	-	30.00
07/30/01	1,000.00	-	1,110.07	-	(110.07)	1,000.00
08/02/01	1,000.00	-	-	1,000.00	-	1,000.00

Special Investigation of the Nutrition Department of the
Boone Community School District

Deposits Made to Roxane Smith's Personal Checking Account
For the period February 28, 2000 through March 31, 2006

Per Bank Statement		Per Image of Deposit Slip				
Date	Amount	Gross Amount			Less: Cash Received	Net Deposit
		Cash	Non-Cash	Unknown**		
08/03/01	100.00	100.00	-	-	-	100.00
08/16/01	29,680.22	-	29,980.22	-	(300.00)	29,680.22
10/01/01	1,000.00	-	-	1,210.06	(210.06)	1,000.00
10/09/01	1,000.00	-	1,222.09	-	(222.09)	1,000.00
11/05/01	1,100.00	-	-	1,100.00	-	1,100.00
11/13/01	1,000.00	-	-	1,000.00	-	1,000.00
11/21/01	1,900.00	-	-	1,900.00	-	1,900.00
11/23/01	370.00	-	-	370.00	-	370.00
11/26/01	125.00	-	-	125.00	-	125.00
11/30/01	1,200.00	-	1,222.09	-	(22.09)	1,200.00
12/03/01	1,209.16	-	-	1,209.16	-	1,209.16
12/10/01	19,624.00	-	20,024.25	-	(400.25)	19,624.00
12/12/01	110.00	-	110.00	-	-	110.00
12/18/01	100.00	-	-	172.34	(72.34)	100.00
Subtotal for 2001	79,918.62	3,085.00	65,675.56	16,504.50	(5,346.44)	79,918.62
01/02/02	1,242.98	-	-	1,242.98	-	1,242.98
01/04/02	1,789.01	-	-	1,789.01	-	1,789.01
02/04/02	2,468.72	-	2,468.72	-	-	2,468.72
03/01/02	1,200.00	-	1,258.54	-	(58.54)	1,200.00
03/04/02	1,105.19	-	-	1,105.19	-	1,105.19
03/20/02	300.00	-	-	300.00	-	300.00
04/01/02	1,097.43	-	1,097.43	-	-	1,097.43
04/02/02	5,938.54	-	5,938.54	-	-	5,938.54
04/08/02	600.00	-	649.00	-	(49.00)	600.00
04/08/02	5,280.00	-	5,480.00	-	(200.00)	5,280.00
04/23/02	900.00	-	1,296.08	-	(396.08)	900.00
04/23/02	100.00	-	229.02	-	(129.02)	100.00
04/24/02	446.00	-	446.00	-	-	446.00
05/01/02	1,258.54	-	1,258.54	-	-	1,258.54
05/06/02	950.93	-	975.93	-	(25.00)	950.93
05/15/02	648.00	-	648.00	-	-	648.00
05/28/02	150.00	-	200.00	-	(50.00)	150.00

Exhibit B

Special Investigation of the Nutrition Department of the
Boone Community School District

Deposits Made to Roxane Smith's Personal Checking Account
For the period February 28, 2000 through March 31, 2006

Per Bank Statement		Per Image of Deposit Slip				
Date	Amount	Gross Amount			Less: Cash Received	Net Deposit
		Cash	Non-Cash	Unknown**		
05/31/02	1,200.00	-	1,258.54	-	(58.54)	1,200.00
06/04/02	1,578.94	-	1,623.94	-	(45.00)	1,578.94
06/14/02	375.00	-	375.00	-	-	375.00
06/18/02	250.00	50.00	200.00	-	-	250.00
06/21/02	300.00	-	300.00	-	-	300.00
06/27/02	635.00	240.00	395.00	-	-	635.00
06/28/02	1,250.00	-	1,309.40	-	(59.40)	1,250.00
07/02/02	1,020.00	-	1,046.99	-	(26.99)	1,020.00
07/09/02	497.00	-	497.00	-	-	497.00
07/17/02	115.00	40.00	75.00	-	-	115.00
07/22/02	220.00	220.00	-	-	-	220.00
07/22/02	150.00	-	150.00	-	-	150.00
07/25/02	50.00	50.00	-	-	-	50.00
07/26/02	600.00	600.00	-	-	-	600.00
07/31/02	600.00	-	648.00	-	(48.00)	600.00
08/01/02	100.00	100.00	-	-	-	100.00
08/02/02	2,056.39	-	2,356.39	-	(300.00)	2,056.39
08/16/02	50.00	50.00	-	-	-	50.00
08/16/02	48.00	33.00	15.00	-	-	48.00
08/23/02	13.00	13.00	-	-	-	13.00
08/23/02	110.00	110.00	-	-	-	110.00
08/23/02	700.00	-	769.39	-	(69.39)	700.00
08/27/02	170.00	170.00	-	-	-	170.00
08/28/02	212.64	-	212.64	-	-	212.64
08/30/02	1,000.00	-	1,309.40	-	(309.40)	1,000.00
09/04/02	1,000.00	-	1,047.00	-	(47.00)	1,000.00
09/09/02	140.00	140.00	-	-	-	140.00
09/12/02	100.00	100.00	-	-	-	100.00
09/13/02	160.00	160.00	-	-	-	160.00
09/17/02	100.00	100.00	-	-	-	100.00
09/23/02	200.00	200.00	-	-	-	200.00

Special Investigation of the Nutrition Department of the
Boone Community School District

Deposits Made to Roxane Smith's Personal Checking Account
For the period February 28, 2000 through March 31, 2006

Per Bank Statement		Per Image of Deposit Slip				
Date	Amount	Gross Amount			Less: Cash Received	Net Deposit
		Cash	Non-Cash	Unknown**		
09/24/02	345.00	145.00	200.00	-	-	345.00
09/25/02	160.00	160.00	-	-	-	160.00
09/26/02	30.00	30.00	-	-	-	30.00
09/30/02	1,839.83	-	1,839.83	-	-	1,839.83
10/01/02	1,202.51	75.00	1,327.51	-	(200.00)	1,202.51
10/22/02	663.35	-	1,113.35	-	(450.00)	663.35
10/28/02	180.00	180.00	-	-	-	180.00
11/01/02	2,003.64	-	2,153.64	-	(150.00)	2,003.64
11/01/02	399.00	-	649.00	-	(250.00)	399.00
11/08/02	260.00	260.00	-	-	-	260.00
11/29/02	2,100.00	-	2,481.35	-	(381.35)	2,100.00
11/29/02	50.00	-	50.00	-	-	50.00
12/13/02	50.00	50.00	-	-	-	50.00
12/23/02	656.00	-	656.00	-	-	656.00
12/24/02	1,000.00	-	1,153.83	-	(153.83)	1,000.00
Subtotal for 2002	51,415.64	3,276.00	47,159.00	4,437.18	(3,456.54)	51,415.64
01/14/03	320.00	320.00	-	-	-	320.00
01/22/03	798.00	-	1,198.00	-	(400.00)	798.00
01/28/03	345.65	-	345.65	-	-	345.65
02/03/03	1,100.00	-	1,327.90	-	(227.90)	1,100.00
02/03/03	1,000.00	-	1,151.87	-	(151.87)	1,000.00
02/07/03	200.00	200.00	-	-	-	200.00
02/20/03	243.00	-	343.00	-	(100.00)	243.00
02/27/03	1,327.90	-	1,327.90	-	-	1,327.90
03/03/03	1,108.76	-	1,108.76	-	-	1,108.76
03/19/03	70.00	70.00	-	-	-	70.00
03/24/03	390.00	-	390.00	-	-	390.00
03/26/03	200.00	200.00	-	-	-	200.00
03/28/03	135.00	135.00	-	-	-	135.00
03/31/03	1,000.00	-	1,151.87	-	(151.87)	1,000.00
04/01/03	1,327.90	-	1,327.90	-	-	1,327.90
04/02/03	98.00	-	98.00	-	-	98.00

Exhibit BSpecial Investigation of the Nutrition Department of the
Boone Community School DistrictDeposits Made to Roxane Smith's Personal Checking Account
For the period February 28, 2000 through March 31, 2006

Per Bank Statement		Per Image of Deposit Slip				
Date	Amount	Gross Amount			Less: Cash Received	Net Deposit
		Cash	Non-Cash	Unknown**		
04/04/03	224.00	-	224.00	-	-	224.00
04/16/03	1,612.00	180.00	1,432.00	-	-	1,612.00
04/23/03	780.04	-	780.04	-	-	780.04
04/25/03	435.00	15.00	420.00	-	-	435.00
05/01/03	1,327.90	-	1,327.90	-	-	1,327.90
05/02/03	20.00	20.00	-	-	-	20.00
05/05/03	80.00	80.00	-	-	-	80.00
05/05/03	1,100.00	-	1,151.75	-	(51.75)	1,100.00
05/07/03	804.25	40.00	764.25	-	-	804.25
05/20/03	300.02	-	313.02	-	(13.00)	300.02
05/27/03	3,500.00	-	3,500.00	-	-	3,500.00
05/30/03	1,327.90	-	1,327.90	-	-	1,327.90
06/03/03	861.76	-	1,151.76	-	(290.00)	861.76
06/11/03	944.72	70.00	874.72	-	-	944.72
06/30/03	1,396.69	-	1,396.69	-	-	1,396.69
07/02/03	918.43	13.00	1,305.43	-	(400.00)	918.43
07/10/03	291.00	-	291.00	-	-	291.00
07/16/03	166.00	166.00	-	-	-	166.00
07/21/03	120.00	120.00	-	-	-	120.00
07/23/03	792.71	-	792.71	-	-	792.71
07/28/03	140.00	140.00	-	-	-	140.00
08/01/03	1,396.69	-	1,396.69	-	-	1,396.69
08/04/03	954.43	-	-	954.43	-	954.43
08/21/03	200.00	200.00	-	-	-	200.00
08/25/03	280.00	280.00	-	-	-	280.00
08/27/03	50.00	-	50.00	-	-	50.00
08/29/03	1,396.71	-	1,396.71	-	-	1,396.71
09/02/03	1,239.42	-	1,239.42	-	-	1,239.42
09/08/03	627.00	200.00	427.00	-	-	627.00
09/23/03	180.00	180.00	-	-	-	180.00
09/30/03	326.00	326.00	-	-	-	326.00
10/01/03	1,412.44	-	1,412.44	-	-	1,412.44

Special Investigation of the Nutrition Department of the
Boone Community School District

Deposits Made to Roxane Smith's Personal Checking Account
For the period February 28, 2000 through March 31, 2006

Per Bank Statement		Per Image of Deposit Slip				
Date	Amount	Gross Amount			Less: Cash Received	Net Deposit
		Cash	Non-Cash	Unknown**		
10/01/03	839.43	-	1,239.43	-	(400.00)	839.43
10/03/03	152.84	55.00	-	97.84	-	152.84
10/09/03	350.00	-	350.00	-	-	350.00
10/15/03	150.00	150.00	-	-	-	150.00
10/21/03	339.00	339.00	-	-	-	339.00
10/27/03	160.00	160.00	-	-	-	160.00
10/27/03	753.12	-	1,053.12	-	(300.00)	753.12
10/31/03	1,412.44	-	1,412.44	-	-	1,412.44
11/05/03	1,072.72	-	-	1,072.72	-	1,072.72
11/06/03	500.01	191.00	309.01	-	-	500.01
11/17/03	140.00	160.00	-	-	(20.00)	140.00
11/20/03	325.00	-	325.00	-	-	325.00
11/25/03	110.00	110.00	-	-	-	110.00
11/28/03	200.00	200.00	-	-	-	200.00
12/01/03	1,412.44	-	1,412.44	-	-	1,412.44
12/01/03	900.00	-	1,239.42	-	(339.42)	900.00
12/09/03	180.00	180.00	-	-	-	180.00
12/11/03	300.00	300.00	-	-	-	300.00
12/15/03	200.00	200.00	-	-	-	200.00
12/17/03	659.87	387.00	272.87	-	-	659.87
12/18/03	80.00	80.00	-	-	-	80.00
12/22/03	1,200.00	-	1,239.43	-	(39.43)	1,200.00
Subtotal for 2003	46,306.19	5,467.00	41,599.44	2,124.99	(2,885.24)	46,306.19
01/02/04	1,412.44	-	1,412.44	-	-	1,412.44
01/13/04	503.00	150.00	353.00	-	-	503.00
01/20/04	300.00	200.00	100.00	-	-	300.00
01/21/04	120.00	120.00	-	-	-	120.00
01/23/04	30.00	30.00	-	-	-	30.00
01/26/04	752.63	-	752.63	-	-	752.63
01/28/04	265.32	200.00	65.32	-	-	265.32
01/28/04	280.00	-	280.00	-	-	280.00
01/30/04	1,412.44	-	1,412.44	-	-	1,412.44

Exhibit B

Special Investigation of the Nutrition Department of the
Boone Community School District

Deposits Made to Roxane Smith's Personal Checking Account
For the period February 28, 2000 through March 31, 2006

Per Bank Statement		Per Image of Deposit Slip				
Date	Amount	Gross Amount			Less: Cash Received	Net Deposit
		Cash	Non-Cash	Unknown**		
02/09/04	1,290.74	-	1,290.74	-	-	1,290.74
02/17/04	479.00	-	479.00	-	-	479.00
02/24/04	802.29	-	802.29	-	-	802.29
03/01/04	1,412.44	-	1,412.44	-	-	1,412.44
03/01/04	900.75	-	1,240.75	-	(340.00)	900.75
03/10/04	400.00	-	400.00	-	-	400.00
03/29/04	260.00	210.00	50.00	-	-	260.00
03/30/04	2,500.00	-	2,500.00	-	-	2,500.00
04/01/04	1,412.44	-	1,412.44	-	-	1,412.44
04/07/04	2,006.73	180.00	1,826.73	-	-	2,006.73
04/12/04	44.00	-	44.00	-	-	44.00
04/12/04	59.00	-	59.00	-	-	59.00
04/16/04	203.00	-	203.00	-	-	203.00
04/22/04	300.00	300.00	-	-	-	300.00
04/27/04	200.00	200.00	-	-	-	200.00
04/30/04	1,412.44	-	1,412.44	-	-	1,412.44
05/04/04	1,498.43	100.00	1,398.43	-	-	1,498.43
05/07/04	562.98	-	912.98	-	(350.00)	562.98
05/17/04	180.00	-	585.00	-	(405.00)	180.00
05/19/04	680.00	680.00	-	-	-	680.00
05/24/04	130.00	130.00	-	-	-	130.00
05/26/04	220.00	220.00	-	-	-	220.00
06/01/04	1,412.44	-	1,412.44	-	-	1,412.44
06/07/04	1,569.99	200.00	1,369.99	-	-	1,569.99
06/11/04	894.00	460.00	434.00	-	-	894.00
06/21/04	540.00	540.00	-	-	-	540.00
06/30/04	1,442.75	-	1,442.75	-	-	1,442.75
06/30/04	40.00	40.00	-	-	-	40.00
07/08/04	1,712.13	-	1,712.13	-	-	1,712.13
07/13/04	30.00	-	30.00	-	-	30.00
07/20/04	5,686.23	-	24,011.23	-	(18,325.00)	5,686.23
07/26/04	500.00	-	500.00	-	-	500.00

Special Investigation of the Nutrition Department of the
Boone Community School District

Deposits Made to Roxane Smith's Personal Checking Account
For the period February 28, 2000 through March 31, 2006

Per Bank Statement		Per Image of Deposit Slip				
Date	Amount	Gross Amount			Less: Cash Received	Net Deposit
		Cash	Non-Cash	Unknown**		
07/28/04	729.14	-	929.14	-	(200.00)	729.14
07/30/04	1,442.75	-	1,442.75	-	-	1,442.75
08/02/04	368.42	-	368.42	-	-	368.42
08/09/04	1,500.00	-	1,500.00	-	-	1,500.00
08/09/04	980.00	-	1,006.26	-	(26.26)	980.00
08/19/04	500.00	-	548.00	-	(48.00)	500.00
08/23/04	1,000.00	-	1,050.00	-	(50.00)	1,000.00
08/27/04	560.00	-	600.00	-	(40.00)	560.00
08/31/04	4,906.26	3,900.00	1,006.26	-	-	4,906.26
09/01/04	1,442.71	-	1,442.71	-	-	1,442.71
09/08/04	900.00	400.00	500.00	-	-	900.00
09/15/04	154.92	154.92	-	-	-	154.92
09/20/04	95.00	95.00	-	-	-	95.00
09/23/04	300.00	-	300.00	-	-	300.00
09/28/04	400.00	-	400.00	-	-	400.00
09/30/04	1,467.91	-	1,467.91	-	-	1,467.91
10/04/04	466.00	120.00	346.00	-	-	466.00
10/04/04	1,006.25	-	1,006.25	-	-	1,006.25
10/12/04	100.00	-	100.00	-	-	100.00
10/18/04	400.00	-	400.00	-	-	400.00
10/20/04	100.00	-	100.00	-	-	100.00
10/25/04	550.00	150.00	400.00	-	-	550.00
10/26/04	729.15	-	929.15	-	(200.00)	729.15
11/01/04	1,467.91	-	1,467.91	-	-	1,467.91
11/03/04	1,006.26	-	1,006.26	-	-	1,006.26
11/08/04	160.00	-	160.00	-	-	160.00
11/09/04	200.00	-	200.00	-	-	200.00
11/15/04	250.00	-	250.00	-	-	250.00
11/16/04	165.00	100.00	65.00	-	-	165.00
11/18/04	200.00	-	200.00	-	-	200.00
11/23/04	125.00	85.00	40.00	-	-	125.00
11/23/04	100.00	-	100.00	-	-	100.00

Exhibit B

Special Investigation of the Nutrition Department of the
Boone Community School District

Deposits Made to Roxane Smith's Personal Checking Account
For the period February 28, 2000 through March 31, 2006

Per Bank Statement		Per Image of Deposit Slip				
Date	Amount	Gross Amount			Less: Cash Received	Net Deposit
		Cash	Non-Cash	Unknown**		
11/26/04	260.00	260.00	-	-	-	260.00
11/29/04	200.00	-	200.00	-	-	200.00
11/30/04	50.00	50.00	-	-	-	50.00
12/01/04	1,467.91	-	1,467.91	-	-	1,467.91
12/03/04	1,349.37	-	1,349.37	-	-	1,349.37
12/06/04	220.00	180.00	40.00	-	-	220.00
12/07/04	250.00	-	250.00	-	-	250.00
12/13/04	226.10	20.00	206.10	-	-	226.10
12/20/04	170.00	80.00	90.00	-	-	170.00
12/20/04	150.00	-	150.00	-	-	150.00
12/23/04	1,164.38	-	1,164.38	-	-	1,164.38
Subtotal for 2004	65,138.05	9,554.92	75,567.39	-	(19,984.26)	65,138.05
01/03/05	1,468.70	-	1,468.70	-	-	1,468.70
01/10/05	420.00	270.00	150.00	-	-	420.00
01/14/05	100.00	-	100.00	-	-	100.00
01/20/05	100.00	-	100.00	-	-	100.00
01/26/05	500.84	-	650.84	-	(150.00)	500.84
01/28/05	190.00	190.00	-	-	-	190.00
01/31/05	100.00	-	100.00	-	-	100.00
02/01/05	1,468.70	-	1,468.70	-	-	1,468.70
02/04/05	1,100.84	-	1,146.84	-	(46.00)	1,100.84
02/08/05	250.00	-	300.00	-	(50.00)	250.00
02/18/05	616.00	-	616.00	-	-	616.00
03/01/05	1,468.70	-	1,468.70	-	-	1,468.70
03/07/05	40.00	-	40.00	-	-	40.00
03/08/05	250.00	150.00	100.00	-	-	250.00
03/08/05	1,333.84	87.00	1,246.84	-	-	1,333.84
03/28/05	60.00	60.00	-	-	-	60.00
03/29/05	180.00	-	180.00	-	-	180.00
03/30/05	200.00	200.00	-	-	-	200.00
04/01/05	1,478.50	-	1,478.50	-	-	1,478.50
04/04/05	1,146.83	-	1,146.83	-	-	1,146.83
04/05/05	1,000.00	-	3,000.00	-	(2,000.00)	1,000.00

Special Investigation of the Nutrition Department of the
Boone Community School District

Deposits Made to Roxane Smith's Personal Checking Account
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Per Bank Statement		Per Image of Deposit Slip				
Date	Amount	Gross Amount			Less: Cash Received	Net Deposit
		Cash	Non-Cash	Unknown**		
04/11/05	570.00	-	570.00	-	-	570.00
04/18/05	60.00	-	60.00	-	-	60.00
04/21/05	90.00	90.00	-	-	-	90.00
04/26/05	150.00	-	867.12	-	(717.12)	150.00
04/27/05	180.00	180.00	-	-	-	180.00
04/29/05	1,478.50	-	1,478.50	-	-	1,478.50
05/04/05	1,000.00	-	1,146.83	-	(146.83)	1,000.00
05/09/05	400.00	-	400.00	-	-	400.00
05/17/05	115.00	115.00	-	-	-	115.00
05/23/05	100.00	-	100.00	-	-	100.00
05/26/05	180.00	180.00	-	-	-	180.00
05/31/05	150.00	100.00	50.00	-	-	150.00
06/01/05	1,478.50	-	1,478.50	-	-	1,478.50
06/06/05	1,100.00	-	1,146.85	-	(46.85)	1,100.00
06/14/05	200.00	200.00	-	-	-	200.00
06/16/05	200.00	200.00	-	-	-	200.00
06/17/05	1,280.00	-	1,280.00	-	-	1,280.00
06/28/05	180.00	180.00	-	-	-	180.00
06/30/05	1,530.33	-	1,530.33	-	-	1,530.33
07/05/05	2,992.47	-	2,992.47	-	-	2,992.47
07/19/05	1,000.00	-	1,530.00	-	(530.00)	1,000.00
07/25/05	400.00	-	400.00	-	-	400.00
07/25/05	500.00	-	893.78	-	(393.78)	500.00
07/29/05	1,000.00	-	1,700.00	-	(700.00)	1,000.00
08/01/05	1,530.33	-	1,530.33	-	-	1,530.33
08/03/05	1,200.00	-	1,322.49	-	(122.49)	1,200.00
08/11/05	1,500.00	-	1,530.00	-	(30.00)	1,500.00
08/24/05	220.00	220.00	-	-	-	220.00
08/25/05	1,770.00	-	1,770.00	-	-	1,770.00
09/01/05	1,530.30	-	1,530.30	-	-	1,530.30
09/06/05	322.49	-	1,772.49	-	(1,450.00)	322.49
09/12/05	160.00	160.00	-	-	-	160.00
09/13/05	285.00	-	285.00	-	-	285.00

Exhibit B

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Boone Community School District

Deposits Made to Roxane Smith's Personal Checking Account
For the period February 28, 2000 through March 31, 2006

Per Bank Statement		Per Image of Deposit Slip				
Date	Amount	Gross Amount			Less: Cash Received	Net Deposit
		Cash	Non-Cash	Unknown**		
09/13/05	195.00	195.00	-	-	-	195.00
09/14/05	70.00	70.00	-	-	-	70.00
09/20/05	30.00	30.00	-	-	-	30.00
09/20/05	410.00	110.00	300.00	-	-	410.00
09/21/05	32.00	32.00	-	-	-	32.00
09/26/05	70.00	70.00	-	-	-	70.00
09/27/05	100.00	-	100.00	-	-	100.00
09/30/05	1,239.02	-	1,539.02	-	(300.00)	1,239.02
10/06/05	25.00	-	25.00	-	-	25.00
10/11/05	250.00	-	250.00	-	-	250.00
10/25/05	100.00	100.00	-	-	-	100.00
10/26/05	40.00	40.00	-	-	-	40.00
11/01/05	1,339.02	-	1,539.02	-	(200.00)	1,339.02
Subtotal for 2005^^	42,225.91	3,229.00	45,879.98	-	(6,883.07)	42,225.91
11/18/05	1,600.00	-	1,600.00	-	-	1,600.00
11/18/05	500.00	500.00	-	-	-	500.00
11/18/05	18,163.56	-	18,163.56	-	-	18,163.56
12/01/05	1,539.02	-	1,539.02	-	-	1,539.02
12/14/05	427.00	-	427.00	-	-	427.00
01/03/06	1,539.80	-	1,539.80	-	-	1,539.80
01/03/06	475.00	-	475.00	-	-	475.00
01/04/06	300.00	-	300.00	-	-	300.00
01/11/06	1,500.00	-	1,500.00	-	-	1,500.00
01/18/06	100.00	100.00	-	-	-	100.00
02/01/06	2,184.77	-	2,184.77	-	-	2,184.77
02/21/06	380.00	-	380.00	-	-	380.00
03/13/06	300.00	300.00	-	-	-	300.00
03/27/06	295.38	-	495.38	-	(200.00)	295.38
Subtotal for after 11/08/05	29,304.53	900.00	28,604.53	-	(200.00)	29,304.53
Total	\$ 365,283.73	26,851.92	341,787.37	37,026.54	(40,382.10)	365,283.73

** Supporting documentation not readily available from the bank. Unable to determine source of the deposit.

^^ - Through 11/08/05.

Special Investigation of the
Nutrition Department of the
Boone Community School District

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Jennifer Campbell, CPA, Senior Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State

Special Investigation of the Nutrition Department of the
Boone Community School District

Daily Receipt Report

DAILY RECEIPTS

DATE: 2-8-06

Snack Bar \$ 305.00
Account Money \$ 747.15
TOTAL H/S \$ 1,052.15

BRYANT \$ 121.00 _____
FRANKLIN \$ 305.40 _____
 \$ _____
LINCOLN \$ _____
LOWELL \$ 140.25 _____
PAGE \$ 199.50 _____
HIGH SCHOOL \$ 1,052.15 _____
_____ \$ _____
_____ \$ _____
_____ \$ _____
_____ \$ _____
TOTAL DEPOSIT \$ 1,818.30

RECAPS: ELEM S/BAR H/S MISC DEPOSIT
Checks 648.00 4.75 575.25 _____ 1,278.00
Coins 2.15 48.25 1.90 _____ 51.30
Bills 66.00 252.00 171.00 _____ 489.00
 176.15 305.00 747.15 _____ 1,818.30