



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

NEWS RELEASE

Contact: David A. Vaudt
515/281-5835
or Tami Kusian
515/281-5834

FOR RELEASE September 9, 2004

Auditor of State David A. Vaudt today released a report on a special investigation of Building Stronger Families, a non-profit organization established to prevent child abuse and neglect. The report is for the period January 1, 2000 through May 14, 2003. The special investigation was requested by the organization's Board of Directors as a result of concerns about certain disbursements.

Vaudt reported the special investigation identified \$32,186.40 of improper and unsupported disbursements. Of this amount, \$12,460.31 was improperly paid to the organization's former Executive Director and \$7,655.16 resulted from payments made on her personal credit cards. The remaining amount resulted from unauthorized purchases of personal items, meals, flowers and payments for personal cellular telephone service. The personal items purchased included gift cards, alcohol, pet supplies, a camcorder and groceries. The former Executive Director has repaid Building Stronger Families \$3,313.00. The Board of Directors terminated the Executive Director from employment on July 23, 2004.

Vaudt also reported adequate records for receipts and certain disbursements were not available to determine whether all collections were deposited or additional amounts were improperly disbursed. The report includes recommendations to strengthen the organization's internal controls and overall operations.

Copies of the report have been filed with the Marion County Attorney's Office, the Knoxville Police Department, the Division of Criminal Investigation 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 www.state.ia.us/government/auditor/reports.

**REPORT ON SPECIAL INVESTIGATION
OF
BUILDING STRONGER FAMILIES
FOR THE PERIOD
JANUARY 1, 2000 THROUGH MAY 14, 2003**

Table of Contents

	<u>Page</u>
Auditor of State's Report	3-4
Investigative Summary:	
Background Information	5-6
Detailed Findings	6-15
Recommended Control Procedures	15-16
Exhibits:	<u>Exhibits</u>
Summary of Findings	A 19
Payments Made on Personal Credit Cards	B 20-21
Payments Made on Building Stronger Families' Credit Card	C 23
Purchases Made with Building Stronger Families' Credit Card	D 24-31
Payments to Ms. Leavitt Supported With a Payment Voucher	E 32-39
Wal-Mart Purchases	F 40-41
Cellular Telephone Charges for Mr. Leavitt	G 43
Personal Cellular Telephone Charges	H 44-59
Internet Service	I 60
Staff	61
Appendices:	<u>Appendices</u>
Copies of Documents Related to Reimbursements Made by Ms. Leavitt	1-4 64-74
Copy of Credit Card Statement and Check	5 75
Copy of Invoice for Amended Individual Income Tax Return and Check	6 76
Copy of Invoice for Sam's Club Membership and Check	7 77
Copy of Receipt for Post Office Box Rental in November 2001 and Check	8 78
Copy of Receipt for Post Office Box Rental in May 2001 and Check	9 79
Copy of Voucher for Alliant Energy and Check	10 80-81



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Auditor of State's Report

To the Board of Directors of
Building Stronger Families:

As a result of alleged improprieties with certain disbursements and at your request, we conducted a special investigation of Building Stronger Families. We have applied certain tests and procedures to selected financial transactions of the organization for the period January 1, 2000 through May 14, 2003. Based on a review of relevant information and discussions with a representative of the Division of Criminal Investigation, organization personnel and members of the Board of Directors, we performed the following procedures:

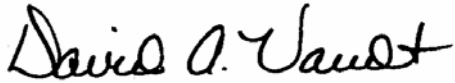
- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed the organization's bank statements.
- (3) Scanned checks redeemed from the organization's checking accounts and selected certain disbursements to determine if they were properly approved and supported by adequate documentation.
- (4) Examined certain payments made on the Executive Director's personal credit card accounts to determine the source of the payments and the nature of purchases.
- (5) Obtained and reviewed the Executive Director's personal bank statements to identify the source of certain deposits made to her accounts.
- (6) Reviewed payroll disbursements to ensure they were authorized.
- (7) Examined cellular telephone bills to determine if the calls were personal in nature.
- (8) Confirmed payments made to the organization by the State of Iowa, various counties and other non-profit organizations to determine if they were properly deposited.

These procedures identified \$32,186.40 of improper or unsupported disbursements. We were unable to determine whether additional amounts may have been improperly disbursed during this time period because adequate records were not available for certain disbursements. In addition, we were unable to determine if all collections were properly deposited because receipt records were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **I** 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 Building Stronger Families, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Marion County Attorney's Office, the Knoxville Police Department, 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 Building Stronger Families and the Division of Criminal Investigation during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

April 6, 2004

Building Stronger Families
Investigative Summary

Background Information

Building Stronger Families (BSF) is a non-profit organization established in 1988 as the Marion County Child Abuse Prevention Council. According to BSF's website, the organization's mission is to "strengthen families in Marion County by promoting awareness, presenting quality programs, providing education and offering support to parents and children in order to prevent child abuse and neglect in our communities." Services provided by BSF include parent education events, crisis child care, child safety education presentations made to school and preschool groups, child care resource and referrals, and child care provider training. A substantial portion of BSF's funding is from empowerment grants from Marion and Polk Counties and the State of Iowa. Contributions and donations are also accepted from corporations and individuals.

Oversight of BSF is provided by a Board of Directors and daily operations are supervised by the Executive Director. Amy Leavitt began employment as the Executive Director of BSF in December 1995. Prior to 2000, the organization's financial activities were controlled by the Treasurer of the Board. In January 2000, Ms. Leavitt became responsible for BSF's financial activities. Her financial duties included depositing collections, approving and preparing disbursements, preparation of financial statements and maintenance of bank accounts. The Board was not provided a detailed listing of disbursements and they did not approve any disbursements prior to their payment.

BSF has three checking accounts from which payments are disbursed. The primary operating account is in the name of Marion County Child Abuse Prevention Council. The second account is for the Crisis Care program and the third account is for the Parent Education and Kinship programs.

On February 10, 2003, two BSF employees contacted a Board member and expressed concern regarding disbursements from BSF bank accounts. According to the employees, it appeared Ms. Leavitt was paying personal bills with BSF checks. The Board's Treasurer reviewed certain checks issued during the fiscal year ended June 30, 2003 and identified payments made for Ms. Leavitt's personal expenses. Because of the irregularities identified, the Treasurer reviewed disbursements for the fiscal year ended June 30, 2002 and found a number of additional questionable disbursements.

As a result of the Treasurer's review, Ms. Leavitt reimbursed BSF \$3,313.00 between March 28, 2003 and May 27, 2003. **Table 1** summarizes the reimbursements made by Ms. Leavitt, and the explanation or documentation she provided with each payment.

Table 1

Check Date	Check Number	Explanation or Documentation Provided with Repayment	Amount
03/28/03	2960	Wheelchair	\$ 100.00
04/07/03	2970	Payment voucher	412.00
04/23/03	3011	Reimbursement for expenses	2,465.00
05/14/03	2031	Garbage Reimbursement for BSF	180.00
05/27/03	3079	Reimbursement for ABS Sanitation	156.00
Total			<u>\$ 3,313.00</u>

The Board established new procedures allowing the Executive Director to only sign checks prepared by another employee of BSF. In addition, the Board arranged for a local certified public accountant to prepare periodic financial reports for the Board's review.

The Board subsequently contacted the Division of Criminal Investigation and the Office of Auditor of State to request an investigation. As a result of that request, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2000 through May 14, 2003. In addition, the Board terminated Ms. Leavitt's employment on July 23, 2004.

Detailed Findings

The procedures identified \$32,186.40 of improper and unsupported disbursements resulting from payments to Ms. Leavitt, payments made on her personal credit cards and unauthorized purchases. Our findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

Reimbursements - As summarized in **Table 1**, Ms. Leavitt reimbursed BSF \$3,313.00 based on the Treasurer's initial review of disbursements. The reimbursements have been included in **Exhibit A**. A detailed explanation for each of the five reimbursements follows.

- On March 28, 2003, Ms. Leavitt reimbursed BSF \$100.00 for a wheelchair with a personal check. In February 2003, Ms. Leavitt purchased a used telephone system for BSF and the wheelchair for a family member. As illustrated in **Appendix 1**, Ms. Leavitt agreed to pay \$1,000.00 for the phone system and \$100.00 for the wheelchair.

Check number 1043 from BSF's checking account was issued for \$500.00 for the purchase on February 24, 2003. The \$600.00 remaining balance was paid with check number 1049 dated March 3, 2003. The \$100.00 wheelchair purchase is included in **Exhibit A**.

- Ms. Leavitt prepared and submitted a "Payment Voucher" for the \$412.00 reimbursement made on April 7, 2003. A copy of the document has been included in **Appendix 2**. It identifies a \$612.00 cellular telephone bill paid by BSF. The payment is offset by two \$100.00 "Over pay with Crisis Care Check" amounts dated March 1, 2003 and April 1, 2003. It is unclear what Ms. Leavitt intended by these entries since the Crisis Care account was not used to pay any portion of the bill.

The bill identified by Ms. Leavitt appears to be for service for two cellular phones and calls made with the phones. Ms. Leavitt identified one of the phone numbers as the number used by her husband for personal purposes. She identified the second phone number as the one she used for both personal and BSF purposes. **Exhibit G** includes \$372.76 of the \$612.00 paid by BSF, with the balance of \$239.24 included in **Exhibit H**.

- On April 23, 2003, Ms. Leavitt provided a check to BSF for \$2,465.00. A Board member provided us with a copy of correspondence from Ms. Leavitt related to the reimbursement. We were also provided a copy of Ms. Leavitt's check and a listing of the disbursements for which reimbursement was provided. Copies of the documents provided to us are included in **Appendix 3**. Each transaction for which reimbursement was made is summarized in **Table 2**. The transactions identified total \$2,465.74. However, the reimbursement amount was \$2,465.00. We are unable to identify a specific transaction related to the \$.74 difference.

Table 2

BSF Check Number	Check Date	Check Amount	Payee	Memo on Check	Amount Reimbursed
Payments to Ms. Leavitt:					
1321	09/28/02	200.00	Amy B. Leavitt	mileage & exp	\$ 50.76
1344	12/06/02	150.00	Amy B. Leavitt	<i>none</i>	150.00
1345	12/06/02	100.00	Amy B. Leavitt	<i>none</i>	100.00
1357	01/22/03	300.00	Amy B. Leavitt	<i>none</i>	300.00
Payments to credit card companies:					
1305	07/01/02	400.00	Capital One Services ⁽¹⁾	<i>none</i>	115.00
1316	09/04/02	361.00	Capital One ⁽¹⁾	<i>none</i>	181.00
1324	10/02/02	400.00	Discover Card ⁽¹⁾	<i>none</i>	400.00
1327	10/18/02	245.00	Capital One ⁽¹⁾	<i>none</i>	245.00
1338	11/18/02	100.00	Capital One ⁽¹⁾	office supplies	100.00
1353	12/30/02	201.31	Capital One ⁽¹⁾	5291-XXXX-XXXX-XXXX	201.31
1354	01/16/02*	238.43	Capital One ⁽¹⁾	<i>none</i>	238.43
Other disbursements:					
1315	09/04/02	120.23	Sam's Club	<i>none</i>	120.23
1317	09/04/02	19.89	Reader's Digest	<i>none</i>	19.89
1318	09/04/02	17.86	Ladies Home Journal	<i>none</i>	17.86
1339	11/18/02	39.78	Reader's Digest Young Families	<i>none</i>	39.78
1346	12/12/02	21.28	Wacko's (restaurant)	<i>none</i>	21.28
1342	12/03/02	25.20	Taso's (restaurant)	<i>none</i>	25.20
1352	12/30/02	140.00	Iowa Telecom	7750XXXXXX	140.00
Amount not reimbursed, not specific to a disbursement					(0.74)
Total amount reimbursed					<u>\$2,465.00</u>

* Date should have been 01/16/03.

⁽¹⁾ These payments were applied to personal credit cards held in Ms. Leavitt's and/or her husband's name.

A copy of the invoice from Iowa Telecom is included in **Appendix 3** along with a copy of the BSF check used to pay the invoice. It shows the telephone service paid for was billed to Ms. Leavitt's home address. The payment to Iowa Telecom is included in **Exhibit A**. The remaining payments are included in subsequent sections of this report.

- Ms. Leavitt made two reimbursements to BSF for trash removal services provided by ABS Sanitation. On May 14, 2003, Ms. Leavitt reimbursed BSF \$180.00 for check number 1335 payable to ABS Sanitation on October 31, 2002. The memo portion of the check indicates the payment was for "year of sanitation." On May 27, 2003, Ms. Leavitt reimbursed BSF \$156.00 for a payment made to ABS Sanitation on June 28, 2001. The memo portion of BSF check number 3349 includes an account number and states "12 months July – June 2001."

We subpoenaed the account history from ABS Sanitation for the account identified on the check. It is a residential account in the name of Eddie and Amy Leavitt at their home address. According to the account history, the monthly fee for residential services is \$15.00. The history also shows the account was \$160.00 in arrears at the time the \$180.00 payment was posted. In addition, the account was \$117.00 in arrears at the time the \$156.00 payment was made. Copies of the payments made by BSF along with the documentation we located with the payments are included in **Appendix 4**. The two payments total \$336.00 and have been included in **Exhibit A**.

Based on the specific payments reimbursed by Ms. Leavitt, we reviewed each disbursement made with BSF funds to Ms. Leavitt, cellular phone service providers, various credit card companies, and for certain other types of disbursements. We identified additional improper payments which are discussed in greater detail in the following sections of this report.

Credit Cards – We identified a number of payments made to various credit card companies. Using coding found on the back of the redeemed checks, information obtained from Ms. Leavitt and credit card statements subpoenaed from the companies, we were able to determine some of the payments were for Ms. Leavitt's personal credit cards and others were for a credit card issued in BSF's name but carried by Ms. Leavitt.

Personal Credit Cards - We identified 14 payments made with BSF funds on four personal credit card accounts held in Ms. Leavitt's name, her husband's name or in both names. Ms. Leavitt has reimbursed BSF in full for five of the payments. She also reimbursed BSF for a portion of two additional payments. The 14 payments total \$7,708.05 and are detailed in **Exhibit B**.

- As illustrated by **Exhibit B**, \$52.89 of the \$361.00 payment made to *Capitol One* on September 4, 2002 was an allowable use of BSF funds. According to the credit card statement located at BSF, two payments totaling \$52.89 were made to a vendor for anti-virus software for a computer at BSF. A copy of the statement is included in **Appendix 5**. The statement also shows Ms. Leavitt identified a \$127.17 purchase at Wal-Mart as backpacks purchased for a BSF program. However, when we contacted Wal-Mart, we discovered the purchase was actually for a cooler, pet food and various grocery items.
- The \$400.00 payment made on July 1, 2002 for Ms. Leavitt's personal credit card was also supported by a statement located at BSF. Of the purchases identified by Ms. Leavitt on the statement as expenditures for BSF, one was previously reimbursed to her on a payment voucher. Another purchase was determined to be personal in nature based on information obtained from Wal-Mart.
- The \$400.00 payment to *Discover Platinum* on November 18, 2002 was supported only by a statement showing the payment had been applied to Ms. Leavitt's credit card.
- The remaining eleven payments were not supported by any documentation.

The total improper amount of \$7,655.16 identified in **Exhibit B** has been included in **Exhibit A**.

BSF's Credit Card - In addition to payments made on Mr. and/or Ms. Leavitt's personal credit card accounts, we identified 25 payments made on the *Capital One* credit card account established in BSF's name. The 25 payments total \$7,144.33 and are detailed in **Exhibit C**. **Exhibit D** contains a description of the items purchased with the credit card if that information was available. The credit card statements for one month could not be located. Therefore, we were not able to determine the vendors from whom purchases were made or the items purchased from June 3, 2001 to July 2, 2001.

For each of the purchases identified, we reviewed any supporting documentation available to determine if the transaction was personal in nature. However, supporting documentation could not be located for a number of the purchases. For certain purchases from Wal-Mart, we were able to obtain an itemized receipt from the vendor. Some of the purchases included items such as alcohol, gift cards, cat supplies, personal hygiene products, detergent, poker cards and sunglasses. These purchases are not an allowable use of BSF funds.

In addition to personal purchases made at Wal-Mart, we identified purchases from *Speedway Motors* in Nebraska and *National Speed Sports* in Harrisburg, North Carolina. According to a Board member, Mr. Leavitt is active in motor sports. During an interview with a DCI agent, Ms. Leavitt stated these purchases were personal in nature.

According to a member of BSF's Board, the only allowable meal purchases are those associated with travel events or group meetings sponsored by BSF. Also, BSF should not be responsible for any gasoline purchases. Employees are reimbursed a mileage rate for any required travel.

Exhibit D identifies 27 improper purchases made with BSF's credit card. The purchases total \$1,976.20. The **Exhibit** also identifies 32 purchases for which supporting documentation could not be located. Therefore, we are unable to determine if the transactions were personal in nature. The 32 purchases total \$2,556.32. The improper and unsupported purchases have been included in **Exhibit A**.

Payments to Ms. Leavitt – We identified 29 payments made to Ms. Leavitt as reimbursements for items such as meal expenses, purchases for BSF programs and mileage. The 29 payments total \$15,701.14. For each of the payments, Ms. Leavitt should have prepared a payment voucher documenting the specific items for which she was requesting reimbursement. The payment voucher should have been supported by invoices or receipts for each purchase made.

Without Payment Vouchers – We were unable to locate a payment voucher for 17 of the payments to Ms. Leavitt. These payments are detailed in **Table 3**.

Table 3

Check Number	Check Date	Memo on Check	Amount
Starter	02/07/00	^^	\$ 71.36
3025	02/11/00	^^	147.36
3028	02/16/00	^^	196.34
3030	02/22/00	^^	1,380.00
3262	03/26/01	^^	250.00
3268	03/28/01	Petty cash	300.00
3363	07/16/01	Family Fun Fair	400.00
3391	08/06/01	Expenses & mileage	2,000.00
3425	09/05/01	Training expenses / mileage	1,000.00
3436	09/21/01	Expenses, mileage, PC	2,000.00
3453	10/04/01	Mileage	1,000.00
1098	11/06/01	Mileage & Expense	600.00
1104	11/21/01	None	500.00
3879	11/18/02	Conference	400.00
1344	12/06/02	none ##	150.00
1345	12/06/02	none ##	100.00
1357	01/22/03	none ##	300.00
Total			\$10,795.06

^^ - Copy of check is not available. Date shown is the date the check cleared the bank.
No supporting documentation located.

- Reimbursed to BSF by Ms. Leavitt. See **Table 2**.

As shown in **Table 3**, Ms. Leavitt reimbursed BSF for 3 of the 17 payments. Based on our examination of the payments and information provided on payment vouchers prepared by Ms. Leavitt for other reimbursements, we believe each of the payments included in **Table 3** was improper. For example, a \$1,000.00 reimbursement was made to Ms. Leavitt on October 4, 2001. According to the memo on the check, it was for mileage. Based on claims Ms. Leavitt submitted prior to and subsequent to this payment, the mileage reimbursement rate was \$.26 per mile. In order to be eligible for a \$1,000.00 mileage reimbursement, she would have had to drive 3,846.16 miles for BSF. In addition, Ms. Leavitt received three other mileage and other reimbursements totaling \$5,000 in the two months preceding October 4, 2001. While it would not be unusual for Ms. Leavitt to incur some mileage for travel to meetings or training events or for crisis care situations, the significant amount of travel she was paid for is not expected for her position as Executive Director.

It is also very unusual that mileage or travel reimbursements would calculate to be even dollar amounts. Payments to Ms. Leavitt of \$10,795.06 have been included in **Exhibit A**.

With Payment Vouchers – Ms. Leavitt prepared a payment voucher for each of the twelve remaining payments. They have been summarized in **Exhibit E**. However, not all of the payment vouchers are fully supported by receipts, invoices or other appropriate documentation. In some cases, we were able to obtain copies of receipts from other sources. We evaluated each of the payments made by Ms. Leavitt for which she was reimbursed. Some of the purchases were not an appropriate use of BSF funds, such as certain meals, Christmas cards, dog treats, medications and a gift card. These purchases are identified in **Exhibit E**.

In addition, Ms. Leavitt was reimbursed for five purchases of items that appear appropriate for use at BSF. However, we determined the purchases were made with the BSF credit card and the balance of the credit card was paid by BSF. Therefore, Ms. Leavitt should not have been reimbursed for the purchases. The five transactions are identified in **Exhibit E**.

The total improper and unsupported purchases identified in **Exhibit E** total \$1,662.76 and \$1,376.96, respectively, and have been included in **Exhibit A**. The improper purchases were identified based on receipts we examined. Receipts, invoices or other supporting documentation were not available for the purchases classified as unsupported. Therefore, we are not able to determine if the purchases were an appropriate use of BSF funds.

Wal-Mart Purchases – While reviewing purchases at Wal-Mart for which Ms. Leavitt was reimbursed, we identified 13 additional purchases made using checks drawn on BSF bank accounts. The purchases are summarized in **Exhibit F**. We have reviewed each of the purchases to determine if they were personal in nature. Several purchases were for items that are not allowable uses of BSF funds. These purchases include gift cards, greeting cards, a camcorder and children's clothing. The total improper purchases of \$1,122.25 are summarized in **Exhibit F** and the total has been included in **Exhibit A**.

Cellular Telephones – As stated previously, Ms. Leavitt prepared a "payment voucher" related to the \$412.00 reimbursement made on April 7, 2003. A copy of the document included in **Appendix 2** shows reimbursement of a \$612.00 cellular telephone bill dated February 6, 2003.

BSF examined the February 6, 2003 invoice from *U.S. Cellular* for \$785.46 for cellular service for four phones. The invoice was unusually high and \$643.02 of the bill was attributable to two of the four lines of service on the account. According to Ms. Leavitt, one of the two lines of service was used by her husband for personal purposes and she used the second line of service for both personal and BSF purposes. According to BSF officials and employees, Mr. and Ms. Leavitt had traveled out of state during the period covered by the billing and had used the cellular phones for personal calls.

We also examined each of the payments BSF made to *U.S. Cellular* between January 1, 2000 and May 14, 2003. We compared the payments to account history information we obtained from *U.S. Cellular* for five accounts held in BSF's name or Mr. and Ms. Leavitt's names. Several of the accounts had multiple phones on them. In addition, we discussed with Ms. Leavitt who used each phone paid for by BSF. The phone number Ms. Leavitt identified as her husband's personal phone appeared on three different accounts between July 1, 2000 and May 31, 2004. The phone number did not appear on any of the accounts simultaneously.

Based on the documentation available, we were able to identify all payments made by BSF for the phone line used by Mr. Leavitt. The payments made by BSF for his phone totaled \$990.25. The charges for the phone are summarized in **Exhibit G** and included in **Exhibit A**.

We also identified a number of personal out-of-state calls made on the cellular phone carried by Ms. Leavitt. We did not attempt to identify any personal calls made within the local area for which BSF incurred an additional cost. The cost of the personal out-of-state calls made on Ms. Leavitt's phone and the cost of the phone calls reimbursed to BSF by Ms. Leavitt totaled \$495.63. The calls are summarized in **Exhibit H** and included in **Exhibit A**.

While examining the cellular phone invoices, we determined BSF also paid for a telephone on an account established in Ms. Leavitt's name at her home address. BSF paid \$187.69 for the service to this phone. The charges for the phone are summarized in **Table 4** and included in **Exhibit A**.

Table 4

Bill Date	Previous Balance	Payments Received	Past Due Balance	Current Charges	Total Amount Due
05/12/00	\$ 23.35	50.00	(26.65)	27.56	0.91
06/12/00	0.91	23.35	(22.44)	23.07	0.63
07/12/00	0.63	0.91	(0.28)	22.85	22.57
08/12/00	22.57	22.57	-	22.68	22.68
09/12/00	22.68	22.68	-	22.62	22.62
10/12/00	22.62	-	22.62	22.94	45.56
11/12/00	45.56	68.18	(22.62)	22.62	-
12/12/00	-	-	-	22.62	22.62
01/12/01	22.62	-	22.62	0.33	22.95
Total		<u>\$ 187.69</u>			

Internet Service – We identified 34 payments made by BSF to a local internet service provider. The first nine payments were for services between March and November of 2000. The supporting documentation maintained at BSF included both pages of the monthly invoice for only one of the payments. The first page of the invoice showed the account was established in Ms. Leavitt's name and the billing address was her home, indicating the bill was personal in nature. The documentation for the remaining eight months included only the second page of the invoice and did not identify the name of the account holder. However, by comparing detailed monthly account activity, we were able to determine the payments were for the same account.

The next two payments made by BSF to the internet service provider were for two internet accounts. Based on the invoice we examined for one of the payments, the account paid was established in BSF's name at the business' address. The remaining 23 payments made by BSF to the provider were for monthly internet services for three accounts. Based on discussions with employees of BSF, the organization has not had more than two authorized accounts.

Exhibit I summarizes the payments made by BSF to the internet service provider. As illustrated by the **Exhibit**, BSF paid \$827.98 for Ms. Leavitt's personal internet account. This amount has been included in **Exhibit A**.

Subscriptions – As illustrated in **Table 2**, Ms. Leavitt reimbursed BSF for three magazine subscriptions. We reviewed all payments made by BSF for magazine and newspaper subscriptions between January 1, 2000 and May 14, 2003 and identified the following.

				Table 5	
Check Number	Date	Payee		Amount	
Payments reimbursed by Ms. Leavitt:					
1339	11/18/02	Reader's Digest Young Families		\$	39.78
1318	09/04/02	Ladies Home Journal			17.82
1317	09/04/02	Reader's Digest			19.89
Subscriptions billed to Ms. Leavitt at her home address and paid by BSF:					
3783	08/14/02	Ladies Home Journal			17.82
3784	08/14/02	Reader's Digest			14.68
Additional subscriptions paid by BSF:					
3701	05/31/02	Knoxville Journal Express	#		32.00
3373	07/24/01	The Family Handyman	#		15.00
1103	11/20/01	Reader's Digest	#		58.76
3415	09/04/01	Newsweek	#		21.00
3326	06/05/01	Reader's Digest	^		19.94
3327	06/05/01	Reader's Digest	^		14.66
Total					<u>\$ 271.35</u>

^ - Subscription was in Ms. Leavitt's name.

- Unable to determine delivery address or account holder.

The \$271.35 paid by BSF for the subscriptions has been included in **Exhibit A**.

Restaurant Purchases – As previously stated, according to BSF’s Treasurer, meal purchases are not an allowable use of BSF funds. Only meals purchased during a travel event or for a group meeting sponsored by BSF are allowable. We identified the following payments made with checks drawn on BSF accounts that are not allowable. The total \$87.57 paid by BSF for the meal purchases has been included in **Exhibit A**.

Table 6

Check Number	Date		Payee	Amount
3245	03/13/01	@	Pizza Hut	\$ 43.10
3323	06/04/01		Taso's	8.82
3806	09/05/02	#	Pizza Hut	20.00
1331	10/24/02		Pizza Hut	15.65
Total				\$ 87.57

@ - Receipt documents 6:30 pm order was delivered. However, the address is unknown.

- Receipt documents 4:57 pm order was delivered to Ms. Leavitt’s home address.

Flowers – We identified a number of purchases for flowers made with BSF funds. According to BSF’s Treasurer, these payments are not a proper use of BSF funds. The purchases are detailed in **Table 7** and the \$410.75 total has been included in **Exhibit A**.

Table 7

Check Number	Date	Payee	Memo	Amount
3257	03/22/01	Candi's	flowers - Nikki	\$ 26.25
3354	07/06/01	Candi's Flowers	<i>none</i>	80.00
3593	03/08/02	Candis	<i>none</i>	31.50
3661	05/02/02	Candis Flowers	Secretary Day	36.75
3707	06/03/02	Candis Flowers	<i>none</i>	43.05
1133	06/03/02	Our Town Florist	<i>none</i>	34.65
3735	06/27/02	Candis Flowers	VA/Anniversary	42.00
3804	09/03/02	Candi's Flowers	<i>none</i>	31.50
3870	11/06/02	Candi's Flowers	<i>none</i>	43.05
3916	01/06/03	Candi's Flowers	Mel's grad	42.00
Total				\$ 410.75

Other Personal Purchases - We identified five additional disbursements made with BSF funds that were personal in nature. The disbursements are summarized in **Table 8**. A detailed explanation of each disbursement follows the **Table**. The \$384.00 of personal purchases summarized in **Table 8** has been included in **Exhibit A**.

Table 8

Check Number	Date	Payee	Memo	Amount
1014	09/06/00	Donald W. Croghan	Taxes	\$ 50.00
3325	06/05/01	Sam's Club	Membership	35.00
1105	11/28/01	US Post Office	<i>none</i>	38.00
3655	05/02/02	Postmaster	<i>none</i>	38.00
1356	01/23/03	Alliant Energy	<i>none</i>	223.12
Total				<u>\$ 384.00</u>

- Donald W. Croghan is a CPA with a practice in Knoxville. He had been retained by BSF to calculate payroll taxes and prepare appropriate payroll tax documents for the organization. However, according to an invoice located with a copy of check number 1014, the \$50.00 payment in September 2000 was not for BSF payroll services. The invoice was addressed to Ed and Amy Leavitt at their home address and the payment was for services provided to amend their 1999 individual income tax return. Copies of the invoice and check are included in **Appendix 6**.
- The invoice located with a copy of check number 3325 documents the individuals on the Sam's Club membership account were Amy and Edward Leavitt. The invoice also includes the member's phone number, which was Mr. and Ms. Leavitt's home phone. Ms. Leavitt made the notation the payment was for memberships for Ms. Leavitt and another employee of BSF across the front of the invoice. Copies of the invoice and check are included in **Appendix 7**.
- A receipt for a post office box was found with a copy of check number 1105. The receipt documents the \$38.00 payment was for annual rent of box number 394. The customer's name for the box is shown as "ABL Enterprises." When we asked Ms. Leavitt about the disbursement, she stated she "ran a fund raising business on the side." Copies of the receipt and check are included in **Appendix 8**.
- A receipt for a post office box was also found with a copy of check number 3655. The receipt documents the \$38.00 payment was for annual rent of box number 394. The customer's name for the box is also shown as "ABL Enterprises." Copies of the receipt and check are included in **Appendix 9**.
- A payment voucher signed by Ms. Leavitt was found with a copy of check number 1356. The voucher shows a payment of \$223.12 was to be made to Alliant Energy for heat utilities to be paid for a client. We obtained an account history from Alliant Energy for an account held in Mr. and Ms. Leavitt's names at their home address. The account history documents the \$223.12 payment was applied to Mr. and Ms. Leavitt's residential account on January 27, 2003. Copies of the payment voucher, invoice and check are included in **Appendix 10**.

Other Unsupported Disbursements – We were unable to determine whether additional amounts may have been misappropriated during the period of our investigation because adequate records were not available for a number of disbursements. Inadequately documented disbursements that were unusual in nature or appeared to possibly be personal have been identified as unsupported in **Exhibit A**. A large number of the remaining unsupported disbursements appear to be reasonable in terms of vendor, amount and frequency for BSF operations. However, we were unable to determine the propriety of the disbursements listed in **Table 9**. The total of \$808.08 has been included in **Exhibit A** as unsupported disbursements.

Table 9

Check Number	Check Date	Payee	Memo	Amount
3229	02/22/01	Wacko's	40 Assets Lunch	\$ 20.00
3242	03/07/01	Wacko's	<i>none</i>	16.75
3353	07/06/01	Hy-Vee	<i>none</i>	33.77
3384	08/02/01	Mr. C's	Family Fun Fair	33.60
3497	12/05/01	Wacko's	<i>none</i>	18.75
3512	12/20/01	Godfather's	Meet & Eat	15.74
3565	02/21/02	Hy-Vee	Parent Ed	78.94
3567	02/21/02	Pizza Hut	<i>none</i>	54.60
3608	03/19/02	Hy-Vee	<i>none</i>	18.30
3613	03/26/02	Hy-Vee	<i>none</i>	32.65
3713	06/10/02	Hy-Vee	<i>none</i>	43.99
3759	07/16/02	Breadeaux Pizza	CCR&R training	35.32
1315	09/04/02	Sam's Club	<i>none</i>	120.23
1024	11/26/02	HyVee	<i>none</i>	58.76
1342	12/03/02	Taso's	<i>none</i>	25.20
1346	12/12/02	Wacko's	<i>none</i>	21.28
3978	03/11/03	Subway	Childnet	9.63
4010	04/08/03	Pizza Hut	Childnet/Love & Logic	12.40
4026	04/15/03	Godfather's	Childnet/CCR&R	48.17
Total				<u>\$808.08</u>

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by Building Stronger Families to perform bank reconciliations and process receipts, disbursements and payroll. 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 that the actions of one individual will act as a check of those of another and provide a level of assurance that 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 organization'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 Executive Director had control over each of the following areas at one time.
 - (1) Disbursements - check preparation, distribution and posting.
 - (2) Receipts – collecting, depositing, journalizing and posting.
 - (3) Financial records – reconciling bank balances to the organization's records and comparing cancelled checks to recorded disbursements.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the functions listed above should be segregated. In addition, Board members should review financial records, perform reconciliations and examine supporting documentation for accounting records on a periodic basis.

B. Disbursements - During our review of disbursements for the period January 1, 2000 through May 14, 2003, the following conditions were identified:

- (1) A number of disbursements, including reimbursements paid to the former Executive Director, were not supported by invoices or other documentation.
- (2) Disbursements were not approved by the Board prior to disbursement. The Board did not have a written policy allowing certain items, such as utilities, to be paid prior to Board approval.

Recommendation – All disbursements should be approved by the Board prior to disbursement with the exception of those specifically allowed by policy. For those disbursements paid prior to Board approval, a listing should be provided to the Board at the next meeting for review and approval.

C. Operational Policies – Written policies do not exist regarding the purchase of meals and food, flowers, and the use of the organization's telephones and cellular telephones.

Recommendation – The Board should establish written policies for the proper business use of the organization's telephones and cellular telephones and payments for meals, food and flowers.

Exhibits

**Special Investigation of
Building Stronger Families**

Report on Special Investigation of
Building Stronger Families

Summary of Findings

For the period January 1, 2000 through May 14, 2003

Description	Exhibit/ Page Number	Amount		
		Improper	Unsupported	Total
Purchase of Wheelchair	page 6	\$ 100.00	-	\$ 100.00
Payment to Iowa Telecom	page 7	140.00	-	140.00
Payments to ABS Sanitation	pages 7 and 8	336.00	-	336.00
Personal Credit Cards	Exhibit B	7,655.16	-	7,655.16
BSF's Credit Card	Exhibit D	1,976.20	2,556.32	4,532.52
Payments to Ms. Leavitt:				
Without Payment Vouchers	page 9, Table 3	\$ 10,795.06	-	
With Payment Vouchers	Exhibit E	<u>1,665.25</u>	12,460.31	13,837.27
Wal-Mart Purchases	Exhibit F	1,122.15	-	1,122.15
Cellular Telephones:			-	
For Mr. Leavitt	Exhibit G	990.25		
Personal Charges	Exhibit H	495.63	-	
Personal Phone	page 11, Table 4	<u>187.69</u>	1,673.57	1,673.57
Internet Service	Exhibit I	827.98	-	827.98
Subscriptions	page 12, Table 5	271.35	-	271.35
Restaurant Purchases	page 13, Table 6	87.57	-	87.57
Flowers	page 13, Table 7	410.75	-	410.75
Other Personal Purchases	page 14, Table 8	384.00	-	384.00
Other Unsupported Disbursements	page 15, Table 9	-	808.08	808.08
Total		\$ 27,445.04	4,741.36	32,186.40
Less: Repayments made by Ms. Leavitt	page 5, Table 1	<u>(3,313.00)</u>	-	<u>(3,313.00)</u>
Net		\$ 24,132.04	4,741.36	<u>28,873.40</u>

Report on Special Investigation of
Building Stronger Families

Payments Made on Personal Credit Cards

For the period January 1, 2000 through May 14, 2003

Account Number	Account Holder	Check Number	Check Date	Amount	Payee
5410-XXXX-XXXX-XXXX	Amy B Leavitt	3437	09/21/01	\$ 2,827.40	Citi Cards
7497-XXXX-XXXX-XXXX	Eddie R Leavitt Amy B Leavitt	1097	10/19/01	1,000.00	MBNA America
6011-XXXX-XXXX-XXXX	Eddie R Leavitt Amy B Leavitt	3479	11/09/01	200.00	Discover
7497-XXXX-XXXX-XXXX	Eddie R Leavitt Amy B Leavitt	1102	11/20/01	500.00	MBNA America
7497-XXXX-XXXX-XXXX	Eddie R Leavitt Amy B Leavitt	3511	12/17/01	500.00	MBNA America
5291-XXXX-XXXX-XXXX	Eddie R Leavitt	1122	04/22/02	334.91	Capital One
5291-XXXX-XXXX-XXXX	Eddie R Leavitt	1305	07/01/02	400.00	Capital One Services
5291-XXXX-XXXX-XXXX	Eddie R Leavitt	1316	09/04/02	361.00	Capital One
6011-XXXX-XXXX-XXXX	Eddie R Leavitt Amy B Leavitt	1324	10/02/02	400.00	Discover Card
5291-XXXX-XXXX-XXXX	Eddie R Leavitt	1327	10/18/02	245.00	Capital One
6011-XXXX-XXXX-XXXX	Eddie R Leavitt Amy B Leavitt	1337	11/18/02	400.00	Discover Platinum
5291-XXXX-XXXX-XXXX	Eddie R Leavitt	1338	11/18/02	100.00	Capital One
5291-XXXX-XXXX-XXXX	Eddie R Leavitt	1353	12/30/02	201.31	Capital One
5291-XXXX-XXXX-XXXX	Eddie R Leavitt	1354	01/16/02**	238.43	Capital One
Total				<u>\$ 7,708.05</u>	

** - Check was posted to Eddie Leavitt's credit card account on 01/18/03. Date was incorrectly written on check as 2002 rather than 2003.

- Amy Leavitt repaid \$115.00 of this payment.

* - Amy Leavitt repaid \$181.00 of this payment.

@ - See copy of credit card statement in **Appendix 5**.

^ - Amy Leavitt repaid this payment.

Memo		Improper	Allowable
Crisis Care/Office		\$ 2,827.40	-
#7497XXXXXXXXXX		1,000.00	-
Office Supplies		200.00	-
<i>none</i>		500.00	-
<i>none</i>		500.00	-
<i>none</i>		334.91	-
<i>none</i>	#	400.00	-
<i>none</i>	* @	308.11	52.89
<i>none</i>	^	400.00	-
<i>none</i>	^	245.00	-
<i>none</i>		400.00	-
office supplies	^	100.00	-
5291-XXXX-XXXX-XXXX	^	201.31	-
<i>none</i>	^	238.43	-
		<u>\$ 7,655.16</u>	<u>52.89</u>

**Special Investigation of
Building Stronger Families**

Report on Special Investigation of
Building Stronger Families

Payments Made on Building Stronger Families' Credit Card

For the period January 1, 2000 through May 14, 2003

Per Check			
Check Number	Check Date	Memo	Total
3154	10/17/00	Expenses	\$ 335.80
3184	12/01/00	BSF Credit Card	113.78
3194	12/20/00	<i>none</i>	132.73
3256	03/22/01	<i>none</i>	195.44
3276	04/10/01	<i>none</i>	295.18
3368	07/19/01	<i>none</i>	267.28
3414	09/04/01	<i>none</i>	21.93
3432	09/11/01	<i>none</i>	459.02
3460	10/12/01	<i>none</i>	586.66
3483	11/13/01	<i>none</i>	260.12
3509	12/13/01	<i>none</i>	125.77
3535	01/21/02	<i>none</i>	84.90
3574	02/25/02	<i>none</i>	411.81
3596	03/11/02	<i>none</i>	513.36
3637	04/12/02	<i>none</i>	240.68
3724	06/17/02	<i>none</i>	305.58
3749	07/08/02	<i>none</i>	94.12
3791	08/21/02	<i>none</i>	196.88
3821	09/16/02	<i>none</i>	204.44
1016	10/21/02	L&L	489.71
3886	11/26/02	<i>none</i>	225.05
3947	02/10/03	<i>none</i>	609.34
3959	03/03/03	<i>none</i>	368.72
3984	03/17/03	<i>none</i>	500.00
4021	04/14/03	<i>none</i>	106.03
Total			<u><u>\$ 7,144.33</u></u>

Report on Special Investigation of
Building Stronger Families

Purchases Made with Building Stronger Families' Credit Card

For the period January 1, 2000 through May 14, 2003

Per Credit Card Statement

Statement Date	Transaction Date	Description / Vendor	Amount
11/02/02	-	Previous balance	\$ 63.95
	10/02/00	WM Supercenter, Knoxville, IA	19.35
	10/06/00	Search Institute 612-376-8955 MN	252.50
12/02/00	10/17/00	WM Supercenter, Knoxville, IA	113.78
12/02/00	11/14/00	Search Institute 612-376-8955 MN	18.95
01/02/01	12/04/00	Past Due Fee	25.00
02/02/01	01/20/01	Office Depot #123 Des Moines, IA	55.36
02/02/01	01/23/01	Super 8 Motel - Knoxville, IA	102.64
03/02/01	02/22/01	Franklin Covey 800-9751776 UT	43.24
03/02/01	02/28/01	WM Supercenter Knoxville, IA	81.64
03/02/01	03/02/01	Finance Charge	1.34
04/02/01	03/03/01	Past Due Fee	25.00
04/02/01	03/05/01	Myr*Myron Manufacturing 201-843-6796 NJ	126.30
04/02/01	03/15/01	JVC Serv & Eng/MW Svc Aurora, IL	41.25
04/02/01	03/17/01	Applebees 36710184 Altoona IA	33.38
04/02/01	03/18/01	Pamida #001 Knoxville IA	69.25
##	-	<i>unknown</i>	267.28
08/02/01	07/25/01	Speedway Motors 402-4774485 NE	21.93
09/02/01	08/03/01	WM Supercenter Knoxville IA	256.44
09/02/01	08/22/01	Casey's Gnrl Stre 1610 Knoxville IA	14.40
09/02/01	08/22/01	Garfield's Rstr & Pub Des Moines IA	21.41
09/02/01	08/23/01	WM Supercenter Knoxville IA	78.01
09/02/01	08/23/01	Pamida #001 Knoxville IA	32.97
09/02/01	09/02/01	Membership Fee	29.00
		Finance Charge	4.86
10/02/01	09/03/01	Past due fee	29.00
10/02/01	09/12/01	RDA*Book or Video 800-5234-9000 NY	43.00
10/02/01	09/12/01	Tasos Steakhouse Knoxville IA	25.52
10/02/01	09/14/01	WM Supercenter Knoxville IA	95.62

Description per Receipt obtained from Wal-Mart	Improper	Unsupported	Allowable
	\$ -	63.95	-
Files	-	-	19.35
	-	-	252.50
Copy paper, hand soap, ink.	-	-	113.78
	-	-	18.95
	-	-	25.00 ^
	-	55.36	-
	-	-	102.64
	-	43.24	-
Files, light bulbs, <i>Mr. Clean</i> , <i>Dixie</i> plates.	-	-	81.64
	-	-	1.34 ^
	-	-	25.00 ^
	-	-	126.30
	41.25	-	-
	33.38	-	-
	-	69.25	-
	-	267.28	-
	21.93	-	-
Kids clothes (tax free day), telephone, case of beer	256.44	-	-
	14.40	-	-
	21.41	-	-
Film, pop	78.01	-	-
	-	32.97	-
	-	-	29.00
	-	-	4.86 ^
	-	-	29.00 ^
	-	43.00	-
	25.52	-	-
Cat supplies, clothing, mousse, hair spray, <i>Hawaiian Punch</i> , toothbrush, deodorant.	95.62	-	-

Report on Special Investigation of
Building Stronger Families

Purchases Made with Building Stronger Families' Credit Card

For the period January 1, 2000 through May 14, 2003

Per Credit Card Statement

Statement Date	Transaction Date	Description / Vendor	Amount
10/02/01	09/14/01	Red Lobster 000000604 Independence MO	146.00
10/02/01	09/18/01	Tasos Steakhouse Knoxville IA	9.77
10/02/01	09/19/01	Sym*Symantec 800-441-7234 CA	10.45
10/02/01	09/21/01	WM Supercenter Knoxville IA	109.59
10/02/01	09/25/01	USPS 2824730014 800-782-6724 MO	50.20
10/02/01	09/27/01	USPS 2824730014 800-782-6724 MO	50.20
10/02/01	09/29/01	Garfield's Rstr & Pub Des Moines IA	39.24
11/02/01	10/03/01	National Speed Sports Harrisburg NC	77.40
11/02/01	10/04/01	Office Max 00000836 Des Moines	69.57
11/02/01	10/06/01	WM Supercenter Knoxville IA	84.15
11/02/01	10/08/01	Overlimit Fee	29.00
12/02/01	11/08/01	WM Supercenter Knoxville IA	44.56
12/02/01	11/20/01	WM Supercenter Knoxville IA	81.21
01/02/02	12/01/01	Shell No 57426643409 Edwards IL	30.00
01/02/02	12/07/01	Sym*Symantec 800-441-7234 CA	19.95
01/02/02	12/26/01	Freemoney.com, Inc 813-909-17333 FL	34.95
02/02/02	01/17/02	Pamida #001 Knoxville IA	209.99
02/02/02	01/24/02	Evenson Hallmark #35 6418288551 IA	77.14
02/02/02	01/30/02	Wal-Mart	84.73
02/02/02	01/11/02	Paysystems.com 88875107 Montreal	39.95
03/02/02	02/01/02	Pamida #001 Knoxville IA	48.75
03/02/02	02/04/02	Wal Mart Pella IA	129.36
03/02/02	02/27/02	Lakeshore Curriculum 800-428-4414 CA	269.89
03/02/02	02/28/02	Overlimit Fee	29.00
03/02/02	03/02/02	Past Due Fee	29.00
03/02/02	03/02/02	Finance Charge	7.36
04/02/02	03/07/02	Wal-Mart	48.26

Description per Receipt obtained from Wal-Mart	Improper	Unsupported	Allowable
	146.00	-	-
	9.77	-	-
	-	10.45	-
\$100.00 of gift cards, paper, brushes, paint	109.59	-	-
	-	50.20	-
	-	50.20	-
	39.24	-	-
	77.40	-	-
	-	69.57	-
Detergent, milk, candy, balloons, streamers, bubbles, cameras	84.15	-	-
	-	-	29.00 ^
Film developing	44.56	-	-
Mr. Clean, ink, toilet paper, paper towels, Puffs	-	-	81.21
	30.00	-	-
	-	19.95	-
	-	34.95	-
	-	209.99	-
	-	77.14	-
Poker cards, candy, paper towels, toilet paper, juice pouches, tape, trash bags	84.73	-	-
	-	39.95	-
	-	48.75	-
Elvis Presley and Kenny Rogers audio recordings, film, calculator, answering machine	129.36	-	-
	-	269.89	-
	-	-	29.00 ^
	-	-	29.00 ^
	-	-	7.36 ^
Crackers, cups, pop, CDR-W's, CD ROM case, dips, photo album	48.26	-	-

Report on Special Investigation of
Building Stronger Families

Purchases Made with Building Stronger Families' Credit Card

For the period January 1, 2000 through May 14, 2003

Per Credit Card Statement

Statement Date	Transaction Date	Description / Vendor	Amount
04/02/02	03/10/02	Wal-Mart	158.87
04/02/02	04/02/02	Overlimit Fee	29.00
04/02/02	04/02/02	Finance Charge	4.55
06/02/02	05/23/02	Lakeshore Curriculum 800-428-4414 CA	44.95
06/02/02	05/25/02	NAEYC/Resources Catalo Washington DC	171.60
06/02/02	05/29/02	ECC*DSS Smart Kids 800-482-5846 CA	89.03
07/02/02	06/12/02	Kaplan Companies Inc 336-3342014 NC	94.12
08/02/02	07/08/02	Kaplan Companies Inc 336-3342014 NC	100.00
08/02/02	07/09/02	UPC*Vistaprint.com 781-890-8434 MA	22.88
08/02/02	07/12/02	Amazon.com*Superstor 800-201-7575 WA	74.00
09/02/02	07/31/02	IPSWITCH, Inc 781-676-5700 MA	39.95
09/02/02	08/16/02	Printpal.com 541-282-8476 OR	83.80
09/02/02	08/18/02	Kaplan Companies Inc 336-3342014 NC	51.69
09/02/02	09/02/02	Capital One Member Fee	29.00
10/02/02	09/05/02	Love & Logic Institute Golden CO	220.00
10/02/02	09/11/02	Love & Logic Institute Golden CO	77.00
10/02/02	09/12/02	WM Supercenter Knoxville IA	173.70
10/02/02	09/27/02	Casey's Gnrl Stre 1610 Knoxville IA	19.01
11/02/02	10/15/02	WM Supercenter Knoxville IA	12.50
11/02/02	10/22/02	Xerox Corp Off Print B 000-000-0000 TX	101.75
11/02/02	10/28/02	Love & Logic Institute Golden Co.	110.80
01/02/03	12/04/02	WM Supercenter Knoxville IA	127.42
01/02/03	12/04/02	Xerox Corp Off Print B 000-000-0000 TX	403.17
01/02/03	12/25/02	Xerox Corp Off Print B 000-000-0000 TX	78.75
02/02/03	01/03/03	WM Supercenter Knoxville IA	163.27
02/02/03	01/08/03	AMOCO 06503064 Knoxville IA	29.70
02/02/03	01/17/03	AMOCO 06503064 Knoxville IA	31.30

Description per Receipt obtained from Wal-Mart	Improper	Unsupported	Allowable
Vacuum	-	-	158.87
	-	-	29.00 ^
	-	-	4.55 ^
	-	44.95	-
	-	171.60	-
	-	89.03	-
	-	94.12	-
	-	100.00	-
	-	22.88	-
	-	74.00	-
	-	39.95	-
	-	83.80	-
	-	51.69	-
	-	-	29.00 ^
	-	-	220.00
	-	-	77.00
Water, organizer, envelopes, batteries, muffins, ink cartridges	5.15	-	168.55
	19.01		
Paper, sorter	-	-	12.50
	-	-	101.75
	-	-	110.80
Groceries, rum, wine coolers, beer, milk, pop	127.42	-	-
	-	-	403.17
	-	-	78.75
Alpo, cereal, cookies, greeting card, clothing, Tylenol, playing cards, duffle bag, toothpaste, sunglasses, diapers, hat, various groceries	163.27	-	-
	29.70	-	-
	31.30	-	-

Report on Special Investigation of
Building Stronger Families

Purchases Made with Building Stronger Families' Credit Card

For the period January 1, 2000 through May 14, 2003

Per Credit Card Statement

Statement Date	Transaction Date	Description / Vendor	Amount
02/02/03	01/20/03	Pour Boy Kearney MO	26.00
02/02/03	01/25/03	Xerox Corp Off Print B 000-000-0000 TX	78.75
02/02/03	02/02/03	Past Due Fee	29.00
02/02/03	02/02/03	Finance Charge	10.70
03/02/03	02/06/03	Lakeshore Curriculum 800-428-4414 CA	284.46
03/02/03	02/16/03	UPC*Vistaprint.com 781-890-8434 MA	5.25
03/02/03	02/21/03	WM Supercenter Knoxville IA	183.33
03/02/03	02/25/03	NAEYC Merchandise 800-424-2460 GA	38.50
03/02/03	02/26/03	Xerox Corp Off Print B 000-000-0000 TX	78.75
03/02/03	03/02/03	Finance Charge	10.57
04/02/03	04/02/03	Finance Charge	5.17
Total			<u>\$ 7,144.33</u>

- Statement not available.

^ - Finance charges, past due fees and overlimit fees total \$297.55. This amount is considered allowable because it can not be identified to specific transactions.

Description per Receipt obtained from Wal-Mart	Improper	Unsupported	Allowable
	26.00	-	-
	-	-	78.75
	-	-	29.00 ^
	-	-	10.70 ^
	-	284.46	-
	-	5.25	-
\$50 gift card, Tylenol, rug, shower cleaner, Lysol, Endust, wall clock, pens	183.33	-	-
	-	38.50	-
	-	-	78.75
	-	-	10.57 ^
	-	-	5.17 ^
	\$ 1,976.20	2,556.32	2,611.81

Report on Special Investigation of
Building Stronger Families

Payments to Ms. Leavitt Supported With a Payment Voucher

For the period January 1, 2000 through May 14, 2003

Per Check					
Check Number	Check Date	Amount	Memo	Amount of Claim	Description provided by Ms. Leavitt on Payment Voucher
3111	08/03/00	\$ 262.03	Expenses	\$ 32.50	Office Remodeling
				27.30	Gifts for Meet and Eat Give away
				13.91	Schmaltz's Photos film
				26.20	Michael's (FFF)
				18.49	Wal Mart Office Supplies
				140.00	Mileage 500 x .28
				3.63	Postage
3118	08/04/00	443.00	Reimb. DD Desk	443.00	National Business Furniture
1013	09/06/00	122.21	Expenses & Mileage	50.29	Wal Mart - Office
				7.97	Wal Mart - Office
				25.02	Cris Care - meals - child
				11.81	US Post Office
				27.12	Mileage
3186	12/07/00	255.49	Expenses, mileage	13.92	Lunch - SAP
				19.35	Wal-Mart
				60.12	Wal Mart
				25.50	VA Child Care Fundrasier
				15.81	40 Assets Luncheon
				(100.00)	Less: Petty Cash Reimbursement
				220.80	Mileage
				(0.01)	Footing error
3592	03/08/02	1,060.90	Mileage/Expenses 2002	7.82	Training Lunch
				6.84	Training Lunch Parent Education
				77.53	Wal Mart Parent Education

Detailed description - Per Supporting Documentation	Improper	Unsupported	Allowable
	\$ -	-	32.50
Plastic wrap, candles, nasal decongestion tablets, plates, children's books, cups	2.10	-	25.20
Photo finishing	-	-	13.91
Gear note	-	-	26.20
Water, picture frames, shoebox, 18 Qt box, Clx Advantage	-	-	18.49
	-	-	140.00
Mailings to Des Moines; Omaha; Shawnee Mission, KS	-	-	3.63
Workstation "u" shell-hutch	-	-	443.00
	-	50.29	-
Windex	-	-	7.97
Long John Silver's - 2 meals plus a kids meal and extra chicken	25.02	-	-
	-	-	11.81
	-	-	27.12
	13.92	-	-
Files **	19.35	-	-
Christmas cards, light sets, office supplies. <i>Reimbursement miscalculated by \$11.48</i>	22.03	-	38.09
<i>Items purchased from fundraiser by VA Child Care Center. Cannot determine what was purchased, but not likely business related.</i>	25.50	-	-
Subway - 3 sandwiches & cookies	15.81	-	-
	-	-	(100.00)
	-	-	220.80
	-	-	(0.01)
Taso's Steak House	7.82	-	-
Taso's Steak House	6.84	-	-
Gum, wrapping paper, ice cream cup, card, electric knife, video accessories, camera, 35mm film, video, playmaker	77.53	-	-

Report on Special Investigation of
Building Stronger Families

Payments to Ms. Leavitt Supported With a Payment Voucher

For the period January 1, 2000 through May 14, 2003

Per Check				Amount of Claim	Description provided by Ms. Leavitt on Payment Voucher
Check Number	Check Date	Amount	Memo		
				3.79	Training - Lunch Crisis Care
				3.95	Postage
				6.65	Training parent education
				44.56	Wal Mart Developing Parent Ed.
				39.20	Training part Ed.
				14.69	Training Crisis care
				274.64	Office Max Office Supplies
				21.41	Training Parent Ed.
				92.82	Wal Mart
				12.29	Books at Conference
				81.21	Wal Mart Supplies
				198.50	Office Max
				208.00	Travel 800 Miles x .26 =
				(33.00)	<i>Mathematical footing error</i>
3654	04/29/02	100.00	Petty Cash	100.00	Pizza Hut (51.60)/ Godfathers (53.16)
3710	06/10/02	633.76		111.68	Marriot Prevent Child Abuse Conference
				158.87	Wal Mart Vacuum office
				37.38	Wal-Mart Clothes for Crisis Care Kids
				83.76	Target Office supplies
				103.88	Wal Mart office supplies
				29.96	Hy Vee pop for Meet and Eat
				7.92	Plush Pony (clothes Crisis)
				22.31	Training Exp: Crisis
				78.00	Travel 300 Miles x .26=
1312	08/27/02	422.53	Mileage	32.28	Lunch Training / Crisis Care DSM
				18.56	Lunch Training / Crisis Care Newton
				130.61	Target Direct Client - Shoes, Clothes, Diapers, Coats, Shampoo

Detailed description - Per Supporting Documentation	Improper	Unsupported	Allowable
Hardee's	3.79	-	-
Priority Mailing to Kearney, MO	3.95	-	-
	-	6.65	-
Film developing **	44.56	-	-
5:49 pm; includes \$5.00 tip	39.20	-	-
KFC - 8 piece meal	14.69	-	-
Misc. office supplies	-	-	274.64
Garfield's Rstr & Pub Des Moines **	21.41	-	-
Mugs, candle, gum, dog treats, tissues, 35mm camera, wreath, bags, medications, cards, \$30 gift card	92.82	-	-
	-	-	12.29
	81.21	-	-
<i>Only credit card stmt provided (purchase charged to personal credit card)</i>	-	198.50	-
	-	208.00	-
	-	-	(33.00)
<i>Appears to be for large groups</i>	-	-	100.00
	-	-	111.68
Vacuum **	158.87	-	-
Shirt, shorts, diapers, baby supplies	-	-	37.38
Caddy pack, batteries, clothes, stunt pack	83.76	-	-
Pop, diskettes, dry erase boards and markers, zip disks, telephone with answering machine	103.88	-	-
Pop	-	-	29.96
<i>No details available</i>	-	-	7.92
Taso's Steak House	22.31	-	-
	-	78.00	-
	-	32.28	-
	-	18.56	-
	-	130.61	-

Report on Special Investigation of
Building Stronger Families

Payments to Ms. Leavitt Supported With a Payment Voucher

For the period January 1, 2000 through May 14, 2003

Per Check				Amount of Claim	Description provided by Ms. Leavitt on Payment Voucher
Check Number	Check Date	Amount	Memo		
				241.08	Mileage
3793	08/27/02	341.57	Reimb expenses	24.38	Hy Vee Meeting
				14.61	Hardees
				4.65	Postage
				60.86	SAMs Paper goods for PE
				17.55	Hong Kong training
				12.39	Taso's training
				29.54	Applebee's Child Care Conf.
				13.48	Wal Mart Office Supplies
				58.21	Wal Mart Office Supplies
				16.11	Spaghetti Works Training
				20.82	Wacko's training
				13.27	Target office supplies
				17.65	Smokey Row Training
				38.05	Wal Mart Candy to pass out from office for Halloween
1321	09/28/02	^^ 200.00		6.28	Lunch Training / Crisis Care
				5.46	Lunch Training / Crisis Care
				6.51	Lunch Training / Crisis Care
				24.42	Wal Mart (Clothes and Diapers for family)
				8.09	Mc Donald's / Crisis Children
				149.24	Mileage
3893	12/06/02	352.66	Reimb	352.66	Claim amount does not agree with check.

Detailed description - Per Supporting Documentation	Improper	Unsupported	Allowable
<i>Per MapQuest, mileage claimed was excessive.</i>	99.40	-	141.68
	-	24.38	-
Includes 2 kids' meals	14.61	-	-
	-	-	4.65
	-	-	60.86
	17.55	-	-
	12.39	-	-
Conference in Des Moines	-	-	29.54
<i>Claimed \$13.48 on a receipt totaling \$67.97. No identification of the items claimed.</i>	-	13.48	-
<i>Various office supplies</i>	-	-	58.21
	16.11	-	-
	20.82	-	-
<i>cleaning supplies</i>	-	-	13.27
	17.65	-	-
Candy - - receipt also includes personal purchases not claimed for reimbursement; amount reimbursed includes \$1.88 footing error.	38.05	-	-
	6.28	-	-
	5.46	-	-
	6.51	-	-
	-	24.42	-
	-	8.09	-
<i>Per MapQuest, mileage claimed was excessive.</i>	43.16	-	106.08
	352.66	-	-

Report on Special Investigation of
Building Stronger Families

Payments to Ms. Leavitt Supported With a Payment Voucher

For the period January 1, 2000 through May 14, 2003

Per Check				Amount of Claim	Description provided by Ms. Leavitt on Payment Voucher
Check Number	Check Date	Amount	Memo		
1033	01/10/03	# 711.93		15.96	Lunch Training
				8.43	Lunch Training
				55.22	Office Supplies Wal Mart
				11.70	Lunch Training
				30.77	Lunch Training
				7.64	Wal Mart - Office
				13.10	Office Supplies
				14.44	Wal Mart - Office
				52.91	Wal Mart - Office
				9.63	Lunch Training
				173.70	Wal Mart Office Supplies
				13.65	Post Office
				12.50	Wal Mart - Office
				58.06	Wal Mart - Office
				36.96	Lunch Training
				11.03	Lunch Training
				3.75	Hometown Meats Training
				40.84	Wal Mart - Office
				60.00	Mr. C's (Training Meal)
				81.64	Wal Mart Office
Total		<u>\$ 4,906.08</u>		<u>\$4,906.08</u>	

- Date check cleared the bank. Date was not identified on check.

^^ Payment partially reimbursed to BSF by Amy Leavitt.

** - Paid with BSF credit card, therefore should not be reimbursed to Ms. Leavitt.

Detailed description - Per Supporting Documentation	Improper	Unsupported	Allowable
	15.96	-	-
	8.43	-	-
	-	55.22	-
	11.70	-	-
	30.77	-	-
	-	7.64	-
	-	13.10	-
	-	14.44	-
	-	52.91	-
	9.63	-	-
	-	173.70	-
	-	13.65	-
	-	12.50	-
	-	58.06	-
	36.96	-	-
	11.03	-	-
	3.75	-	-
	-	40.84	-
	-	60.00	-
	-	81.64	-
	\$ 1,665.25	1,376.96	1,863.87

Report on Special Investigation of
Building Stronger Families

Wal-Mart Purchases

For the period January 1, 2000 through May 14, 2003

Per Check			
Check Number	Check Date	Memo	Amount
3297	05/08/01	Child Net	\$ 39.59
1081	06/14/01	<i>none</i>	81.92
3355	07/09/01	<i>none</i>	62.78
3400	08/20/01	<i>none</i>	154.97
3438	09/25/01	<i>none</i>	100.00
3481	11/10/01	Camera	265.08
1119	04/10/02	MC #10	177.24
3641	04/16/02	<i>none</i>	77.24
3714	06/10/02	<i>none</i>	144.13
3715	06/12/02	9 in. TV-VCR - Parent Ed	168.84
3792	08/27/02	<i>none</i>	128.19
3966	03/04/03	Childnet	92.83
4029	04/22/03	Childnet	24.74
Total			<u><u>\$ 1,517.55</u></u>

^ - Receipt obtained from Wal-Mart.

Description From Receipt	Improper	Allowable
Snickers, Starburst, Juicy Fruit, York Mini, Hershey Hugs, Marble Set (3), etc	\$ 39.59	-
Spring Water, 2 Cartridges, Fash Stat, Hole Punch, Snicker Mini, File Folder	5.35	76.57
Waste basket, envelopes, shredder, \$25.00 gift card	25.00	37.78
3 Gift cards totaling \$150.00; 1 card \$4.97	154.97	-
2 Gift cards totaling \$100.00	100.00	-
^ VHS-C Camcorder, 2 VHS tapes	265.08	-
^ 3 Gift cards totaling \$125.00, boys socks and briefs, toothpaste, girls socks, diapers	177.24	-
^ 2 "File N Go", 6 files	-	77.24
2-\$50 gift cards, pop, cooler, binders, index cards	144.13	-
TV-VCR	-	168.84
2-\$50 gift cards; 2 locks, drawer latch; extinguisher; 3-wm danara sa	128.19	-
Potato chips, 3 bottles of pop, legal pads, paper, 2 - \$25 gift cards	57.86	34.97
2 - first aid kit; 2 - Pepsi (\$1.18 ea); 1 - Mt Dew (\$1.18)	24.74	-
	<u>\$ 1,122.15</u>	<u>395.40</u>

**Special Investigation of
Building Stronger Families**

Report on Special Investigation of
Building Stronger Families

Cellular Telephone Charges for Mr. Leavitt

For the period January 1, 2000 through May 14, 2003

Account	Billing Date	Minutes Used	Monthly Service	Local Usage	Roaming Charges	Other Charges	Taxes	Total
1	04/26/01	-	\$ 17.95	-	-	1.02	1.25	20.22
1	05/28/01	168	17.95	-	-	40.97	3.25	62.17
1	06/26/01	286	17.95	-	-	1.02	1.25	20.22
1	07/26/01	269	17.95	-	10.72	1.02	1.56	31.25
1	08/26/01	352	17.95	13.66	-	1.02	2.33	34.96
1	09/26/01	349	17.95	-	33.82	1.02	2.22	55.01
1	10/26/01	116	17.95	-	-	1.02	1.25	20.22
1	11/26/01	40	17.95	-	3.13	1.02	1.34	23.44
1	12/26/01	179	17.95	-	1.60	10.20	1.30	21.87
1	01/26/02	60	18.95	-	-	1.02	1.25	21.22
1	02/26/02	34	18.95	-	-	1.02	1.25	21.22
1	03/26/02	22	18.95	-	-	1.02	1.25	21.22
1	04/26/02	90	18.95	-	5.47	1.02	1.41	26.85
1	05/26/02	72	18.95	-	-	1.02	1.25	21.22
1	06/26/02	100	(14.53)	-	9.39	-	(0.65)	(5.79)
2	06/06/02	-	16.50	-	-	1.02	1.38	18.90
2	07/06/02	139	15.00	0.99	-	1.02	1.33	18.34
2	08/08/02	182	15.00	-	19.50	1.02	2.82	38.34
2	09/06/02	240	15.00	-	-	1.02	1.25	17.27
2	10/06/02	26	15.00	-	2.60	1.02	1.46	20.08
2	11/10/02	15	15.00	-	-	1.02	1.25	17.27
2	12/11/02	127	15.00	2.24	-	1.28	1.44	19.96
2	01/06/03	148	15.00	-	27.30	1.28	3.45	47.03
2	02/06/03	706	15.00	-	328.90	1.28	27.58	372.76
2	03/06/03	91	15.00	2.50	-	1.28	1.47	20.25
2	04/06/03	116	15.00	-	1.30	1.47	1.39	19.16
2	05/06/03	1	(13.00)	-	-	(0.34)	(1.07)	(14.41)
Total		3,928	\$ 395.27	19.39	443.73	75.78	65.26	990.25

Report on Special Investigation of
Building Stronger Families

Personal Cellular Telephone Charges

For the period January 1, 2000 through May 14, 2003

Date	Time	Calls to	Description	Length in Minutes
12/17/99	8:11 PM	Kearney	MO	3
12/19/99	11:27 AM	Kearney	MO	1
12/19/99	11:27 AM		Daily Surcharge	-
12/19/99	4:09 PM		Daily Surcharge	-
03/24/00	3:28 PM	Marietta	GA	2
03/25/00	6:06 PM	Kearney	MO	2
03/25/00	6:06 PM		Daily Surcharge	-
03/25/00	8:32 PM	Overland Pk	KS	10
03/25/00	8:51 PM	Overland Pk	KS	6
03/25/00	9:44 PM	Overland Pk	KS	1
03/25/00	9:45 PM	Kearney	MO	2
04/10/00	4:50 PM	Smyrna	GA	3
04/27/00	3:09 PM	Roswell	GA	3
05/03/00	3:40 PM	Marietta	GA	22
05/15/00	11:24 AM	Marietta	GA	1
05/25/00	3:44 PM	Roswell	GA	2
05/25/00	3:46 PM	Marietta	GA	2
05/25/00	7:15 PM	Knoxville	GA	1
06/05/00	5:02 PM	Marietta	GA	2
06/06/00	2:48 PM	Marietta	GA	1
06/23/00	2:12 PM	Marietta	GA	1
07/07/00	1:16 PM	Marietta	GA	2
07/27/00	4:11 PM		Daily Surcharge	-
07/28/00	6:54 PM	Wichita	KS	1
07/30/00	1:32 PM	Manhattan	KS	13
07/30/00	1:33 PM		Daily Surcharge	-
07/30/00	3:05 PM	Kearney	MO	2
07/30/00	3:05 PM		Daily Surcharge	-
08/11/00	3:22 PM	Lincoln	NE	4
09/15/00	6:44 PM	Kearney	MO	2
09/15/00	8:14 PM	Rock Port	MO	5
09/15/00	8:15 PM		Daily Surcharge	-
09/16/00	10:15 AM	Kansas City	MO	1
09/16/00	10:15 AM		Daily Surcharge	-
09/16/00	10:16 AM	Kansas City	MO	2
52 09/16/00	10:20 AM	Kansas City	MO	1

	Airtime Charge	Toll Charge	Add'l Charge	Tax	Total
\$	-	0.32	-	-	0.32
	0.99	-	-	0.06	1.05
	-	-	3.00	0.15	3.15
	-	-	3.00	0.18	3.18
	-	0.38	-	-	0.38
	1.98	-	-	0.10	2.08
	-	-	3.00	0.15	3.15
	9.90	-	-	0.52	10.42
	5.94	-	-	0.31	6.25
	0.99	-	-	0.05	1.04
	1.98	-	-	0.10	2.08
	-	0.78	-	-	0.78
	-	0.57	-	-	0.57
	-	4.18	-	-	4.18
	-	0.19	-	-	0.19
	0.60	0.19	-	-	0.79
	0.60	0.19	-	-	0.79
	0.18	-	-	-	0.18
	-	0.19	-	-	0.19
	-	0.19	-	-	0.19
	-	0.19	-	-	0.19
	-	0.38	-	-	0.38
	-	-	3.00	0.15	3.15
	-	0.19	-	-	0.19
	-	2.47	-	-	2.47
	-	-	3.00	0.15	3.15
	1.98	-	-	0.10	2.08
	-	-	3.00	0.15	3.15
	-	0.76	-	-	0.76
	-	0.19	-	-	0.19
	-	0.95	-	-	0.95
	-	-	3.00	0.15	3.15
	0.99	-	-	0.05	1.04
	-	-	3.00	0.15	3.15
	1.98	-	-	0.10	2.08
	0.99	-	-	0.05	1.04

Report on Special Investigation of
Building Stronger Families

Personal Cellular Telephone Charges

For the period January 1, 2000 through May 14, 2003

Date	Time	Calls to		Description	Length in Minutes
09/16/00	3:09 PM			Daily Surcharge	-
09/16/00	3:23 PM	Lincoln	NE		1
09/16/00	3:24 PM	Lincoln	NE		1
09/16/00	4:58 PM	Topeka	KS		1
09/16/00	4:58 PM			Daily Surcharge	-
09/16/00	8:47 PM	Kearney	MO		4
09/16/00	8:47 PM			Daily Surcharge	-
11/01/00	5:35 PM	Minneapolis	MN		1
11/01/00	5:35 PM			Daily Surcharge	-
11/01/00	7:18 PM			Daily Surcharge	-
11/02/00	10:14 PM			Daily Surcharge	-
11/03/00	12:24 PM	Minneapolis	MN		2
11/03/00	12:26 PM	Minneapolis	MN		2
11/03/00	12:26 PM			Daily Surcharge	-
11/22/00	6:44 PM			Daily Surcharge	-
11/22/00	8:00 PM	Kearney	MO		1
11/22/00	8:00 PM			Daily Surcharge	-
03/28/01	10:34 AM			Daily Surcharge	-
03/28/01	11:20 AM	El Dorado	KS		1
03/28/01	11:22 AM	El Dorado	KS		4
03/29/01	11:42 AM			Daily Surcharge	-
03/30/01	3:45 PM			Daily Surcharge	-
04/01/01	5:58 PM	Okla City	OK		3
04/01/01	5:58 PM			Daily Surcharge	-
04/01/01	6:06 PM	Britton	OK		1
04/01/01	6:06 PM	Britton	OK		1
04/01/01	7:54 PM	Okla City	OK		1
04/01/01	7:55 PM	Britton	OK		1
04/01/01	8:35 PM			Daily Surcharge	-
04/01/01	8:43 PM	Britton	OK		1
04/01/01	8:44 PM	Britton	OK		1
04/01/01	8:51 PM	Okla City	OK		1
04/02/01	12:50 PM	Gladstone	MO		3
04/02/01	12:50 PM			Daily Surcharge	-
04/02/01	3:21 PM	El Dorado	KS		1

Airtime Charge	Toll Charge	Add'l Charge	Tax	Total
-	-	3.00	0.15	3.15
0.99	0.25	-	0.08	1.32
0.99	0.25	-	0.09	1.33
0.99	0.29	-	0.09	1.37
-	-	3.00	0.15	3.15
3.96	1.16	-	0.40	5.52
-	-	3.00	0.15	3.15
0.99	0.20	-	0.06	1.25
-	-	3.00	0.15	3.15
-	-	3.00	0.15	3.15
-	-	3.00	0.15	3.15
1.98	-	-	0.10	2.08
1.98	-	-	0.10	2.08
-	-	3.00	0.15	3.15
-	-	3.00	0.15	3.15
0.99	-	-	0.05	1.04
-	-	3.00	0.15	3.15
-	-	3.00	0.15	3.15
0.99	-	-	0.05	1.04
3.96	-	-	0.21	4.17
-	-	3.00	0.15	3.15
-	-	3.00	0.15	3.15
2.97	1.20	-	0.16	4.33
-	-	3.00	0.15	3.15
0.99	0.40	-	0.05	1.44
0.99	0.40	-	0.05	1.44
0.99	0.35	-	0.06	1.40
0.99	0.32	-	0.06	1.37
-	-	3.00	0.15	3.15
0.99	-	-	0.04	1.03
0.99	-	-	0.04	1.03
-	0.15	-	-	0.15
2.97	1.20	-	0.24	4.41
-	-	3.00	0.15	3.15
0.99	0.34	-	0.11	1.44

Report on Special Investigation of
Building Stronger Families

Personal Cellular Telephone Charges

For the period January 1, 2000 through May 14, 2003

Date	Time	Calls to	Description	Length in Minutes
04/02/01	3:21 PM		Daily Surcharge	-
04/02/01	6:43 PM	Kearney MO		7
04/02/01	6:43 PM		Daily Surcharge	-
04/02/01	8:14 PM	Kearney MO		1
04/02/01	8:14 PM		Daily Surcharge	-
04/02/01	8:16 PM	Kearney MO		2
04/14/01	1:49 PM		Daily Surcharge	-
04/15/01	4:29 PM	Overland Pk KS		1
04/15/01	4:29 PM		Daily Surcharge	-
04/15/01	4:52 PM	Overland Pk KS		1
04/15/01	5:11 PM	Overland Pk KS		1
05/20/01	12:59 PM	Kearney EM MO		4
05/20/01	4:48 PM	Kearney MO		13
09/06/01	6:06 PM	Kearney MO		1
09/08/01	7:29 PM	Blue Spg MO		4
09/10/01	11:19 AM	Independnce MO		2
09/10/01	11:21 AM	Gladstone MO		4
09/10/01	11:24 AM	Gladstone MO		2
09/10/01	2:06 PM	Liberty Em MO		1
09/10/01	2:15 PM	Liberty EM MO		1
09/14/01	4:52 PM	Kearney MO		1
09/14/01	4:55 PM	Kanscy Cel MO		1
09/14/01	5:40 PM	Overland Pk KS		3
09/14/01	7:26 PM	Kansas City KS		1
09/14/01	9:26 PM	Kansas City KS		1
11/21/01	5:37 PM	Kearney EM MO		3
11/23/01	7:31 PM	Kearney MO		1
11/23/01	7:53 PM	Kansas City KS		5
11/23/01	8:03 PM	Kansas City KS		1
11/24/01	12:39 PM	Kearney MO		1
11/24/01	1:17 PM	Kearney MO		4
11/29/01	11:08 PM	New Market IN		4
11/29/01	11:13 PM	New Market IN		9
11/30/01	7:18 PM	New Market IN		4

Airtime Charge	Toll Charge	Add'l Charge	Tax	Total
-	-	3.00	0.15	3.15
6.93	2.07	-	0.69	9.69
-	-	3.00	0.15	3.15
0.99	-	-	0.05	1.04
-	-	3.00	0.15	3.15
1.98	-	-	0.10	2.08
-	-	3.00	0.15	3.15
0.99	-	-	0.05	1.04
-	-	3.00	0.15	3.15
0.99	-	-	0.05	1.04
0.99	-	-	0.05	1.04
1.00	-	-	0.01	1.01
3.25	-	-	0.17	3.42
0.25	-	-	0.01	0.26
1.00	-	-	0.05	1.05
0.50	-	-	0.02	0.52
1.00	-	-	0.05	1.05
0.50	-	-	0.02	0.52
0.25	-	-	0.01	0.26
0.25	-	-	0.01	0.26
0.25	-	-	0.01	0.26
0.25	-	-	-	0.25
0.75	-	-	0.03	0.78
0.25	-	-	0.01	0.26
0.25	-	-	0.01	0.26
0.75	-	-	0.01	0.76
0.25	-	-	0.01	0.26
1.25	-	-	0.07	1.32
0.25	-	-	0.01	0.26
0.25	-	-	0.01	0.26
1.00	-	-	0.05	1.05
1.00	-	-	0.05	1.05
4.41	-	-	0.22	4.63
1.00	-	-	0.05	1.05

Report on Special Investigation of
Building Stronger Families

Personal Cellular Telephone Charges

For the period January 1, 2000 through May 14, 2003

Date	Time	Calls to	Description	Length in Minutes
12/01/01	4:25 PM	New Market	IN	1
02/09/02	2:07 PM	Kearney EM	MO	2
02/10/02	9:33 PM	Wkissimmee	FL	4
02/10/02	9:47 PM	Wkissimmee	FL	4
02/10/02	9:59 PM	Wkissimmee	FL	1
02/10/02	10:00 PM	Wkissimmee	FL	2
02/11/02	11:52 AM	Kissimmee	FL	1
02/13/02	12:19 PM	Ladue	MO	5
02/13/02	12:36 PM	Ladue	MO	5
02/13/02	6:02 PM	Ladue	MO	1
02/14/02	11:27 PM	Ladue	MO	5
02/15/02	9:49 AM	Orlando	FL	2
02/15/02	5:30 PM	Ladue	MO	1
02/16/02	8:45 AM	Kansas City	MO	1
03/27/02	5:53 PM	Kearney	MO	6
03/28/02	4:22 PM	Kearney	MO	2
03/29/02	6:28 PM	Kearney	MO	3
03/31/02	9:14 AM	Kearney	MO	2
07/02/02	6:28 PM	Kearney	MO	2
07/05/02	6:09 PM	Kansas City	MO	2
09/19/02	8:33 PM	Kearney	MO	1
09/20/02	11:54 AM	Melrose	KS	2
09/20/02	1:12 PM	Melrose	KS	2
09/21/02	9:23 AM	Melrose	KS	5
09/21/02	4:35 PM	Kearney	MO	1
09/21/02	4:36 PM	Kansas City	MO	1
09/21/02	5:29 PM	Melrose	KS	1
09/21/02	5:30 PM	Melrose	KS	2
09/21/02	6:12 PM	Kearney	MO	1
09/21/02	6:14 PM	Kearney	MO	1
09/21/02	6:15 PM	Kansas City	MO	1
09/21/02	6:17 PM	Kearney	MO	1
09/24/02	12:11 PM	Ladue	MO	3
11/27/02	4:03 PM	Melrose	KS	2
11/27/02	4:20 PM	Melrose	KS	2

Airtime Charge	Toll Charge	Add'l Charge	Tax	Total
0.25	-	-	0.02	0.27
0.50	-	-	-	0.50
1.96	-	-	0.14	2.10
1.96	-	-	0.14	2.10
0.49	-	-	0.04	0.53
0.98	-	-	0.07	1.05
0.49	-	-	0.04	0.53
2.45	-	-	0.18	2.63
2.45	-	-	0.18	2.63
0.49	-	-	0.04	0.53
2.45	-	-	0.18	2.63
0.98	-	-	0.07	1.05
0.49	-	-	0.04	0.53
0.25	-	-	0.02	0.27
1.50	-	-	0.09	1.59
0.50	-	-	0.03	0.53
0.75	-	-	0.03	0.78
0.50	-	-	0.03	0.53
1.30	-	-	-	1.30
1.30	-	-	-	1.30
0.65	-	-	-	0.65
1.30	-	-	-	1.30
1.30	-	-	-	1.30
3.25	-	-	-	3.25
0.65	-	-	-	0.65
0.65	-	-	-	0.65
0.65	-	-	-	0.65
1.30	-	-	-	1.30
0.65	-	-	-	0.65
0.65	-	-	-	0.65
0.65	-	-	-	0.65
0.65	-	-	-	0.65
1.95	-	-	-	1.95
1.30	-	-	-	1.30
1.30	-	-	-	1.30

Report on Special Investigation of
Building Stronger Families

Personal Cellular Telephone Charges

For the period January 1, 2000 through May 14, 2003

Date	Time	Calls to	Description	Length in Minutes
11/29/02	11:51 AM	Independence	MO	1
11/29/02	12:27 PM	Independence	MO	1
11/29/02	12:28 PM	Independence	MO	1
11/29/02	1:42 PM	Independence	MO	1
11/29/02	1:54 PM	Boulder	CO	1
11/29/02	1:54 PM	Independence	MO	1
11/29/02	4:06 PM	Independence	MO	1
11/29/02	5:21 PM	Independence	MO	4
12/14/02	12:56 PM	Kankakee	IL	1
12/14/02	12:57 PM	Riverton	IL	1
12/14/02	1:18 PM	Kankakee	IL	4
01/11/03	3:33 PM ^	Kansas City	MO	1
01/11/03	3:34 PM ^	Kearney Em	MO	3
01/11/03	5:13 PM ^	Incoming		1
01/11/03	5:22 PM ^	Incoming		4
01/11/03	5:35 PM ^	Incoming		1
01/11/03	10:08 PM ^	Mail		1
01/11/03	10:08 PM ^	Pella	IA	1
01/11/03	10:23 PM ^	Incoming		13
01/12/03	1:02 PM ^	Mail		2
01/12/03	1:05 PM ^	Overland Park	KS	1
01/12/03	2:22 PM ^	Incoming		2
01/12/03	2:43 PM ^	Melrose	KS	1
01/12/03	2:48 PM ^	Incoming		1
01/12/03	3:57 PM ^	Incoming		2
01/12/03	4:03 PM ^	Kansas City	MO	2
01/12/03	4:25 PM ^	Incoming		2
01/12/03	5:41 PM ^	Incoming		1
01/12/03	6:49 PM ^	Incoming		2
01/12/03	7:36 PM ^	Incoming		4
01/13/03	10:09 AM ^	Incoming		7
01/13/03	11:13 AM ^	Independence	MO	2
01/13/03	11:55 AM ^	Incoming		4
01/13/03	4:15 PM ^	Knoxville	IA	2

Airtime Charge	Toll Charge	Add'l Charge	Tax	Total
0.65	-	-	-	0.65
0.65	-	-	-	0.65
0.65	-	-	-	0.65
0.65	-	-	-	0.65
0.65	-	-	-	0.65
0.65	-	-	-	0.65
0.65	-	-	-	0.65
2.60	-	-	-	2.60
0.65	-	-	-	0.65
0.65	-	-	-	0.65
2.60	-	-	-	2.60
0.65	-	-	-	0.65
1.95	-	-	-	1.95
0.65	-	-	-	0.65
2.60	-	-	-	2.60
0.65	-	-	-	0.65
0.65	-	-	-	0.65
0.65	-	-	-	0.65
8.45	-	-	-	8.45
1.30	-	-	-	1.30
0.65	-	-	-	0.65
1.30	-	-	-	1.30
0.65	-	-	-	0.65
0.65	-	-	-	0.65
1.30	-	-	-	1.30
1.30	-	-	-	1.30
1.30	-	-	-	1.30
0.65	-	-	-	0.65
1.30	-	-	-	1.30
2.60	-	-	-	2.60
4.55	-	-	-	4.55
1.30	-	-	-	1.30
2.60	-	-	-	2.60
1.30	-	-	-	1.30

Report on Special Investigation of
Building Stronger Families

Personal Cellular Telephone Charges

For the period January 1, 2000 through May 14, 2003

Date	Time	Calls to	Description	Length in Minutes
01/13/03	4:19 PM ^	Incoming		2
01/13/03	4:20 PM ^	Knoxville	IA	1
01/13/03	4:21 PM ^	Gladstone	MO	1
01/13/03	4:45 PM ^	Knoxville	IA	5
01/13/03	6:24 PM ^	Kearney	MO	2
01/13/03	7:11 PM ^	Incoming		1
01/13/03	7:51 PM ^	Knoxville	IA	1
01/13/03	8:40 PM ^	Incoming		1
01/13/03	8:42 PM ^	Knoxville	IA	1
01/13/03	8:44 PM ^	Knoxville	IA	1
01/19/03	8:18 PM ^	Knoxville	IA	5
01/19/03	10:59 PM ^	Incoming		1
01/19/03	11:01 PM ^	Kansas City	MO	1
01/20/03	11:59 AM ^	Knoxville	IA	2
01/20/03	1:09 PM ^	Incoming		1
01/20/03	1:22 PM ^	Incoming		1
01/20/03	1:27 PM ^	Incoming		1
01/20/03	2:08 PM ^	Kansas City	MO	1
01/20/03	2:09 PM ^	Knoxville	IA	1
01/20/03	3:40 PM ^	Incoming		2
01/20/03	4:26 PM ^	Knoxville	IA	2
01/20/03	4:28 PM ^	Knoxville	IA	6
01/20/03	8:02 PM ^	Knoxville	IA	2
01/20/03	8:18 PM ^	Knoxville	IA	2
01/20/03	8:20 PM ^	Knoxville	IA	3
01/20/03	8:23 PM ^	Knoxville	IA	4
01/20/03	8:27 PM ^	Knoxville	IA	1
01/20/03	8:28 PM ^	Knoxville	IA	2
01/20/03	8:44 PM ^	Incoming		4
01/20/03	9:59 PM ^	Incoming		1
01/20/03	10:52 PM ^	Incoming		2
01/20/03	11:32 PM ^	Knoxville	IA	4
01/21/03	9:38 AM ^	Knoxville	IA	2

Airtime Charge	Toll Charge	Add'l Charge	Tax	Total
1.30	-	-	-	1.30
0.65	-	-	-	0.65
0.65	-	-	-	0.65
3.25	-	-	-	3.25
1.30	-	-	-	1.30
0.65	-	-	-	0.65
0.65	-	-	-	0.65
0.65	-	-	-	0.65
0.65	-	-	-	0.65
0.65	-	-	-	0.65
3.25	-	-	-	3.25
0.65	-	-	-	0.65
0.65	-	-	-	0.65
1.30	-	-	-	1.30
0.65	-	-	-	0.65
0.65	-	-	-	0.65
0.65	-	-	-	0.65
0.65	-	-	-	0.65
0.65	-	-	-	0.65
1.30	-	-	-	1.30
1.30	-	-	-	1.30
3.90	-	-	-	3.90
1.30	-	-	-	1.30
1.30	-	-	-	1.30
1.95	-	-	-	1.95
2.60	-	-	-	2.60
0.65	-	-	-	0.65
1.30	-	-	-	1.30
2.60	-	-	-	2.60
0.65	-	-	-	0.65
1.30	-	-	-	1.30
2.60	-	-	-	2.60
1.30	-	-	-	1.30

Report on Special Investigation of
Building Stronger Families

Personal Cellular Telephone Charges

For the period January 1, 2000 through May 14, 2003

Date	Time	Calls to	Description	Length in Minutes
01/21/03	9:51 AM ^	Incoming		2
01/21/03	9:53 AM ^	Knoxville	IA	3
01/21/03	10:09 AM ^	Knoxville	IA	2
01/21/03	10:15 AM ^	Knoxville	IA	1
01/21/03	12:11 PM ^	Incoming		1
01/21/03	3:40 PM ^	Liberty	MO	1
01/21/03	4:02 PM ^	Incoming		2
01/21/03	4:05 PM ^	Knoxville	IA	1
01/21/03	4:05 PM ^	Knoxville	IA	7
01/21/03	4:22 PM ^	Incoming		1
01/21/03	4:23 PM ^	Knoxville	IA	2
01/21/03	4:33 PM ^	Knoxville	IA	10
01/21/03	4:44 PM ^	Pella	IA	4
01/21/03	4:50 PM ^	Incoming		4
01/21/03	6:09 PM ^	Incoming		1
01/21/03	7:48 PM ^	Knoxville	IA	9
01/22/03	8:28 AM ^	Knoxville	IA	1
01/22/03	8:29 AM ^	Knoxville	IA	4
01/22/03	9:20 AM ^	Knoxville	IA	16
01/22/03	11:08 AM ^	Incoming		1
01/22/03	12:24 PM ^	Knoxville	IA	3
01/22/03	12:36 PM ^	Knoxville	IA	22
01/22/03	12:59 PM ^	Knoxville	IA	1
01/22/03	1:01 PM ^	Knoxville	IA	2
01/22/03	1:02 PM ^	Knoxville	IA	2
01/22/03	1:07 PM ^	Knoxville	IA	2
01/22/03	1:11 PM ^	Kansas City	KS	1
01/23/03	2:04 PM ^	Incoming		2
01/23/03	2:12 PM ^	Knoxville	IA	2
01/23/03	2:30 PM ^	Incoming		7
01/23/03	8:16 PM ^	Incoming		4
01/24/03	9:59 AM ^	Incoming		22
01/24/03	11:21 AM ^	Knoxville	IA	4
01/24/03	1:01 PM ^	Knoxville	IA	1

Airtime Charge	Toll Charge	Add'l Charge	Tax	Total
1.30	-	-	-	1.30
1.95	-	-	-	1.95
1.30	-	-	-	1.30
0.65	-	-	-	0.65
0.65	-	-	-	0.65
0.65	-	-	-	0.65
1.30	-	-	-	1.30
0.65	-	-	-	0.65
4.55	-	-	-	4.55
0.65	-	-	-	0.65
1.30	-	-	-	1.30
6.50	-	-	-	6.50
2.60	-	-	-	2.60
2.60	-	-	-	2.60
0.65	-	-	-	0.65
5.85	-	-	-	5.85
0.65	-	-	-	0.65
2.60	-	-	-	2.60
10.40	-	-	-	10.40
0.65	-	-	-	0.65
1.95	-	-	-	1.95
14.30	-	-	-	14.30
0.65	-	-	-	0.65
1.30	-	-	-	1.30
1.30	-	-	-	1.30
1.30	-	-	-	1.30
0.65	-	-	-	0.65
1.30	-	-	-	1.30
1.30	-	-	-	1.30
4.55	-	-	-	4.55
2.60	-	-	-	2.60
14.30	-	-	-	14.30
2.60	-	-	-	2.60
0.65	-	-	-	0.65

Report on Special Investigation of
Building Stronger Families

Personal Cellular Telephone Charges

For the period January 1, 2000 through May 14, 2003

Date	Time	Calls to	Description	Length in Minutes
01/24/03	7:26 PM ^	Incoming		1
01/26/03	8:07 AM ^	Knoxville	IA	5
01/26/03	8:13 AM ^	Knoxville	IA	2
01/26/03	8:44 AM ^	Incoming		4
01/26/03	11:21 AM ^	Knoxville	IA	7
01/26/03	4:58 PM ^	Incoming		12
01/26/03	7:41 PM ^	Overland Park	KS	2
01/26/03	7:46 PM ^	Knoxville	IA	5
01/27/03	9:19 AM ^	Higginsville	MO	1
01/27/03	9:30 AM ^	Knoxville	IA	1
01/27/03	9:40 AM ^	Knoxville	IA	6
01/27/03	9:58 AM ^	Incoming		7
01/27/03	10:35 AM ^	Mail		1
01/27/03	10:45 AM ^	Incoming		3
01/27/03	11:18 AM ^	Incoming		1
01/27/03	11:37 AM ^	Mail		2
01/27/03	12:38 PM ^	Knoxville	IA	1
01/27/03	12:39 PM ^	Knoxville	IA	2
01/27/03	12:40 PM ^	Knoxville	IA	1
01/27/03	12:42 PM ^	Knoxville	IA	1
01/27/03	12:43 PM ^	Knoxville	IA	1
01/27/03	12:44 PM ^	Knoxville	IA	4
01/27/03	12:47 PM ^	Knoxville	IA	1
01/27/03	3:13 PM ^	Knoxville	IA	1
01/27/03	5:06 PM ^	Incoming		5
01/28/03	11:27 AM ^	Knoxville	IA	1
01/28/03	2:12 PM ^	Knoxville	IA	1
01/28/03	2:14 PM ^	Incoming		1
01/28/03	2:16 PM ^	Incoming		2
01/28/03	3:52 PM ^	Knoxville	IA	1
01/28/03	4:28 PM ^	Incoming		2
03/27/03	1:14 PM	Lkozkosbch	MO	2
03/27/03	1:33 PM	Camdenton	MO	3
Total				

Airtime Charge	Toll Charge	Add'l Charge	Tax	Total
0.65	-	-	-	0.65
3.25	-	-	-	3.25
1.30	-	-	-	1.30
2.60	-	-	-	2.60
4.55	-	-	-	4.55
7.80	-	-	-	7.80
1.30	-	-	-	1.30
3.25	-	-	-	3.25
0.65	-	-	-	0.65
0.65	-	-	-	0.65
3.90	-	-	-	3.90
4.55	-	-	-	4.55
0.65	-	-	-	0.65
1.95	-	-	-	1.95
0.65	-	-	-	0.65
1.30	-	-	-	1.30
0.65	-	-	-	0.65
1.30	-	-	-	1.30
0.65	-	-	-	0.65
0.65	-	-	-	0.65
0.65	-	-	-	0.65
2.60	-	-	-	2.60
0.65	-	-	-	0.65
0.65	-	-	-	0.65
3.25	-	-	-	3.25
0.65	-	-	-	0.65
0.65	-	-	-	0.65
0.65	-	-	-	0.65
1.30	-	-	-	1.30
0.65	-	-	-	0.65
1.30	-	-	-	1.30
1.30	-	-	-	1.30
1.95	-	-	-	1.95
\$ 379.81	20.89	84.00	10.93	495.63

Exhibit I

Report on Special Investigation of
Building Stronger Families

Internet Service

For the period January 1, 2000 through May 14, 2003

Per Check					
Check Number	Check Date	Amount	Original Account	2nd Account	3rd Account
3038	03/14/00	24.95	^ \$ 24.95	-	-
3061	05/10/00	24.95	^ 24.95	-	-
3087	06/15/00	24.95	^ 24.95	-	-
3105	07/17/00	16.95	^ 16.95	-	-
3117	08/04/00	20.95	^ 20.95	-	-
3135	09/01/00	22.95	^ 22.95	-	-
3138	09/05/00	24.95	^ 24.95	-	-
3156	10/17/00	14.95	^ 14.95	-	-
3169	11/06/00	10.95	^ 10.95	-	-
3191	12/20/00	39.90	# 14.95	14.95	-
3216	02/06/01	79.80	# 39.90	39.90	-
3251	03/20/01	64.85	# 21.62	21.62	21.61
3280	04/10/01	64.85	# 21.62	21.62	21.61
3305	05/15/01	64.85	# 21.62	21.62	21.61
3369	07/19/01	129.70	# 43.24	43.24	43.22
3389	08/02/01	64.85	# 21.62	21.62	21.61
3421	09/04/01	64.85	# 21.62	21.62	21.61
3446	10/04/01	64.85	# 21.62	21.62	21.61
3476	11/09/01	64.85	# 21.62	21.62	21.61
3491	12/03/01	64.85	# 21.62	21.62	21.61
3534	01/21/02	109.85	#* 36.62	36.62	36.61
3552	02/04/02	64.85	# 21.62	21.62	21.61
3580	03/04/02	64.85	# 21.62	21.62	21.61
3638	04/12/02	64.85	# 21.62	21.62	21.61
3664	05/02/02	64.85	# 21.62	21.62	21.61
3704	06/03/02	99.85	#* 33.28	33.28	33.29
3743	07/01/02	134.85	#* 44.95	44.95	44.95
3780	08/05/02	64.85	# 21.62	21.62	21.61
3823	09/16/02	64.85	# 21.62	21.62	21.61
3841	10/03/02	64.85	# 21.62	21.62	21.61
3871	11/06/02	64.85	# 21.62	21.62	21.61
3902	12/16/02	64.85	# 21.62	21.62	21.61
3914	01/06/03	64.85	# 21.62	21.62	21.61
3998	04/02/03	118.00	#* 39.33	39.33	39.34
Total			\$ 827.98	641.43	586.39

^ - Invoice is for account in Amy Leavitt's name at her home address.

- Invoice is for account in Building Stronger Families' name at business address.

* - An additional charge on the invoice was split evenly between the three accounts.

Building Stronger Families

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Kimberly M. Knight, CPA, Senior Auditor
Tammy L. Mason, CPA, Senior Auditor

A handwritten signature in black ink that reads "Tamera S. Kusian". The signature is written in a cursive style with a large, stylized 'T' and 'K'.

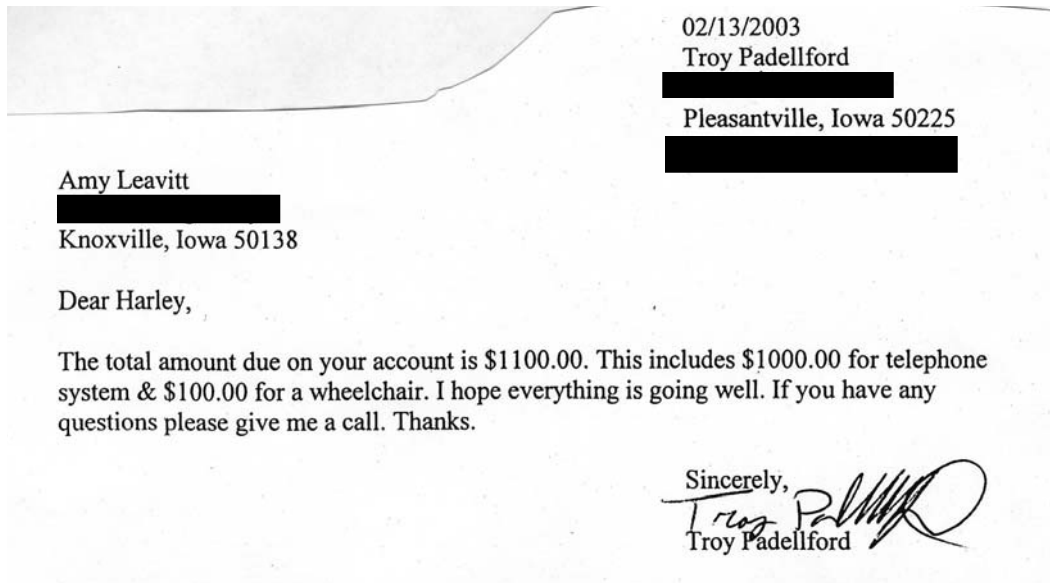
Tamera S. Kusian, CPA
Deputy Auditor of State

**Special Investigation of
Building Stronger Families**

Appendices

Report on Special Investigation of
Building Stronger Families

Copies of Documents Related to Reimbursements Made by Ms. Leavitt



Report on Special Investigation of
Building Stronger Families

Copies of Documents Related to Reimbursements Made by Ms. Leavitt

Marion County Child Abuse Prevention
Building Stronger Families
Payment VoucherEmployee: Amy B. Leavitt Soc. Sec. #: [REDACTED]Address: 107 S. Third Street, Knoxville, IA 50138Date: 4-7-03 Program: BSFExplanation: Reimbursement

Date	Description	Amount
2/6/03	Total US Cellular Bill 2 Phones	\$612.00
3/1/03	Amy L. Reimbursement Over pay with Crisis Care Check	\$100.00
4/1/03	Amy L. Reimbursement Over pay with Crisis Care Check	\$100.00
4-7-03	Amy L. Check to BSF	\$412.00
	TOTAL	\$ 612.00

Check#: 2970Date: 4-7-03Signature: Amy B. Leavitt

Report on Special Investigation of
Building Stronger Families

Copies of Documents Related to Reimbursements Made by Ms. Leavitt

Marion County Child Abuse Prevention Council
107 S. Third St.
Knoxville, IA 50138

Executive Director: Amy Leavitt

641-828-8440

April 23, 2003

To the MCCAPC Board of Directors: *Bobline*

I am submitting the repayment of items that need to be reimbursed to the MCCAPC as well as the needed documentation of other items. If there are any others that are not accounted for and need to be reimbursed or have missing documentation, please bring those to my attention and I will take care of those.

The following items have been changed as requested by the executive board:

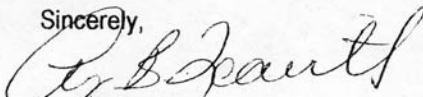
- The entire financial system has been set up on a Quick Books Software Program.
- The Office of Don Croghan, CPA, will become a primary overseer of all transactions.
- Monthly fiscal reports will be given to the treasurer and the Executive Board.
- Reconstruction of the Bookkeeping is in progress with the option of moving all accounts into one checkbook.
- The payment of rent for the office of MCCAPC. MCCAPC and SCY&F will be paid directly to the landlord.
- The US Cellular account currently has 3 phones attached. One for the Director, one for CCR&R, one for Parent Education.
- All payments will be documented with receipts and back up statements. IF there are no receipts then the individual making the transaction will incur the cost.
- The Director is currently reorganizing past records for future use.
- *Petty Cash System has been restructured.*

Other Proposed changes for the Executive Board of Directors for MCCAPC:

- The Secretary for the Council should be responsible for the minutes, the agendas and the mailing of these items. (MCCAPC will provide stamps and envelopes)
- The Treasurer for the council will oversee transactions and bookkeeping updates on a monthly basis.
- The Director will provide monthly reports of financial reports and the board of directors will approve all spending of major items.
- Meetings should occur on a monthly basis instead of quarterly.

I wanted to take the time to document this activity so there may not be any confusion in the future. Please accept my apology to the utmost degree for any trouble and confusion that I have caused. I will fix all that I can so that this does not happen again.

Sincerely,


Amy B. Leavitt

Report on Special Investigation of
Building Stronger Families

Copies of Documents Related to Reimbursements Made by Ms. Leavitt

EDDIE LEAVITT, JR.
AMY B. LEAVITT
KNOXVILLE, IA 50138

33-22-2488
730
Date 4-23-03

3011

Pay to the Order of Marion County Child Abuse Prev. Council \$ 2,465.00
Two thousand four hundred sixty five and 00/100 Dollars

WELLS FARGO Wells Fargo Bank Iowa, N.A.
Knoxville
www.wellsfargo.com

Memo Reimb. for exp. Car B. Paul

DEPOSIT TICKET

☒ CASH

33-22-2488
730

MARION CO CHILD ABUSE PREVENTION COUNCIL
107 S THIRD
KNOXVILLE, IA 50138

DATE 4-23-03
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

SIGN HERE FOR CASH RECEIVED (IF REQUIRED) *

Wells Fargo Bank Iowa, N.A.
Knoxville
www.wellsfargo.com

0 • C

2465.00

SUB TOTAL

* LESS CASH RECEIVED

\$ 2465.00

50.76 +
300.00 +
100.00 +
150.00 +
21.28 +
25.20 +
140.00 +
245.00 +
100.00 +
201.31 +
238.43 +
400.00 +
115.00 +
181.00 +
197.76 +
2465.74 T

*my payback
of funds*

Report on Special Investigation of
Building Stronger Families

Copies of Documents Related to Reimbursements Made by Ms. Leavitt

Marion County Child Abuse Prevention
Building Stronger Families
Purchase Form

Agency: Building Stronger Families

Address: 107 S. Third St., Knoxville, IA 50138

Date: 9-24-02 Program: Crisis Care

Explanation: Educational Materials, Training Materials for Crisis Care and Parent Education Programs.

Billing Dates: November 1, 2002 through September 30, 2002

Date	Description of Transaction	Check # and Account #	Amount
9-4-02	Sam's Club (Crisis Care and Parent Education) Materials for Workshops, backpacks, and crisis children.	Check #1315 Account [REDACTED]	\$120.23
9-4-02	Ladies Home Journal (1 year Subscription) Educational materials for Backpacks (Parent Education Program)	Check #1318 Account [REDACTED]	\$17.86
9-4-02	Reader's Digest (1 year subscription) Educational materials for Backpacks (Parent Education Program)	Check # 1317 Account [REDACTED]	\$19.89
11-18-02	Reader's Digest Young Families Videos and activities for Parent Education Workshops	Check #1339 Account [REDACTED]	\$39.78
	TOTAL		\$ 197.76

Director Signature: *Clayton Leavitt* Date: 9-30-02

Report on Special Investigation of
Building Stronger Families

Copies of Documents Related to Reimbursements Made by Ms. Leavitt

Marion County Child Abuse Prevention
Building Stronger Families
Payment Voucher

Employee: Amy B. Leavitt Soc. Sec. # [REDACTED]
Address: [REDACTED] St. Knoxville, IA 50138
Date: 9-28-02 Program: Director - Crisis Care
Explanation: Expenses from August - September, 2002

Date	Description (Expense)	Amount
8-2-02	Lunch Training / Crisis Care	\$ 6.28
8-7-02	Lunch Training / Crisis Care	\$ 5.46
9-17-02	Lunch Training / Crisis Care	\$ 6.51
9-9-02	Wal Mart (Clothes and Diapers for family)	\$ 24.42
9-15-02	Mc Donald's / Crisis Children	\$8.09
	TOTAL	\$ 50.76

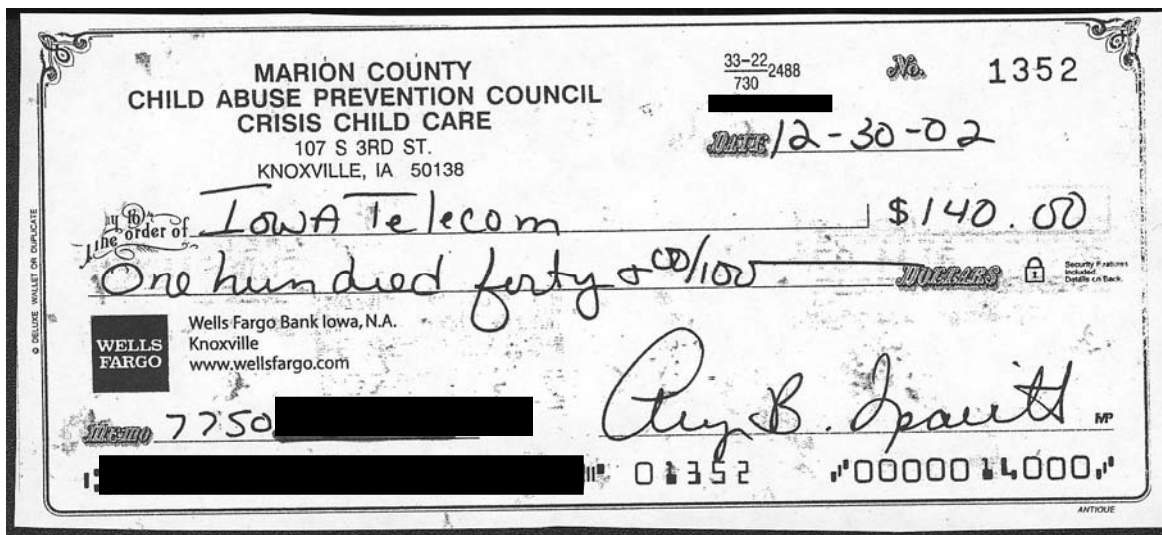
Date	Mileage	Amount
8-2-02	Winterset Crisis Care Meeting 124 miles x .26 =	\$ 32.24
8-7-02	Jasper County / Crisis Care Meeting Family Visits (98 miles x .26 =	\$25.48
8-12-02	Crisis Care Placement (Pleasantville) 32 x .26 and back 32 x .26 =	\$16.64
8-29-02	CC Placement Pella - (28 x .26 = 7.28)	\$ 7.28
9-9-02	CC Placement Pleasantville 32 x .26 x 2 =	\$16.64
9-12-02	CC Placement Melcher (31 x .26 x 2 =	\$16.12
9-15-02	CC Placement Melcher (31 x .26 x 2 =	\$16.12
9-17-02	CC Provider Meeting Indianola (72 x .26 =	\$18.72
	Total Mileage	\$ 149.24

Check # 1319 Amount of Reimbursement: \$ 200.00

Director Signature: Amy B. Leavitt Date: 9-28-02

Report on Special Investigation of
Building Stronger Families


Copies of Documents Related to Reimbursements Made by Ms. Leavitt



Report on Special Investigation of
Building Stronger Families

Copies of Documents Related to Reimbursements Made by Ms. Leavitt

7202-112/13591



**IOWA
TELECOM**
iowaTelecom.com

Account Statement And Invoice

Billing Inquiries: Dial toll free 611
or 1-877-903-4692
Telephone Number: 641-842-[REDACTED]
Account Number: 7750-[REDACTED]
Invoice Number: 9098768
Invoice Date: 12/07/2002
Page: 1 of 4

EDDIE & AMY LEAVITT
[REDACTED]
KNOXVILLE IA 50138-1922

|||||

Previous Balance	Payments Received	Past Due Balance
\$63.57	\$.00	\$63.57
Late Payment Fee	Current Charges	Total Amount Due
\$.00	\$74.91	\$138.48

Summary of Current Charges

Monthly Charges, Taxes & Surcharges	\$34.48
Other Charges, Taxes, Discounts & Adjustments	\$1.10CR
Long Distance & Travel Card Charges, Taxes & Surcharges	\$41.53
Total Current Charges	\$74.91

Remarks:

OUR RECORDS INDICATE YOUR ACCOUNT IS PAST DUE. PLEASE PAY PROMPTLY TO AVOID POSSIBLE DISCONTINUATION OF SERVICES. IF PAYMENT HAS BEEN MADE, PLEASE DISREGARD THIS MESSAGE. Need a gift idea? The Internet is a gift the whole family can enjoy. Stay in touch with e-mail messages, send photos of the kids, and design your own personal web site. Order Iowa Telecom Internet today and get a free WebCam! Keep it for yourself, or give it as a gift. Use it to snap photos, record video, even "live" chat. Call 611 and order today.

pd. 00
#140-00
CR #1352

Report on Special Investigation of
Building Stronger Families

Copies of Documents Related to Reimbursements Made by Ms. Leavitt

33-22 2488
730 3349

MARION CO CHILD ABUSE PREVENTION COUNCIL
107 S THIRD
KNOXVILLE, IA 50138

DATE 6-28-01

PAY TO THE ORDER OF ABS Sanitation \$ 156.00

One hundred fifty six and 00/100 DOLLARS

WELLS FARGO Wells Fargo Bank Iowa, N.A.
Knoxville
www.wellsfargo.com

MEMO 12 months July-June 2001 03949 "0000015600"

DATE	CHARGES AND CREDITS	AMOUNT
6/4/01	Payment	18.00
6/5/01	RESIDENTIAL SVC	-18.00
	Balance as of 5/6/01 :	\$2000
	5/1 - 5/31	13.00
	Balance Due:	\$13.00

I am using this account Since
I take Trash home from the
office.

Terms: Payment due by 30th of month.
Location: [REDACTED] KNOXVILLE, IA
ABS Sanitation

PAY LAST AMOUNT
IN THIS COLUMN

THANK YOU

Marion County Child Abuse Prevention Building Stronger Families Payment Voucher

Date	Description	Amount
July, 2000 – June 2001	12 months of sanitation x \$13.00 a month	\$156.00
		\$156.00

Director Signature: *C. B. Howell* Date: 6-28-01

Appendix 4

Report on Special Investigation of Building Stronger Families

Copies of Documents Related to Reimbursements Made by Ms. Leavitt

AMOUNT
ENCLOSED \$ _____

RETURN THIS PORTION WITH PAYMENT

DATE	CHARGES AND CREDITS	AMOUNT
	Balance as of 9/30/02:	15.00
10/5/02	RESIDENTIAL SVC	15.00
10/5/02	Finance Charge	1.00
	Balance Due:	\$31.00

Terms: Due by 30th or add \$1.00
 Location: [REDACTED] KNOXVILLE, IA
 ABS Sanitation

PAY LAST AMOUNT
IN THIS COLUMN

 THANK YOU

MARION COUNTY
CHILD ABUSE PREVENTION COUNCIL
CRISIS CHILD CARE
 107 S 3RD ST.
 KNOXVILLE, IA 50138

33-22 2488
730

No. 1335

DATE 10-31-02

Pay to the order of ABS Sanitation \$180.00

One hundred eighty & 00/100

WELLS FARGO
 Wells Fargo Bank Iowa, N.A.
 Knoxville
 www.wellsfargo.com

year of sanitation


Ray B. Spawth MP

12 [REDACTED] 01335

Security Features
 Invisible
 Portrait of Bank

Report on Special Investigation of Building Stronger Families

Copy of Credit Card Statement and Check



Account Summary

Previous Balance	\$42.63
Payments, Credits and Adjustments	\$0.00
Transactions	\$353.24
Fees and Charges	\$2.81
New Balance	\$398.68
Minimum Amount Due	\$73.68
Payment Due Date	October 02, 2002
Total Credit Line	\$325
Total Available Credit	\$0.00
Credit Line for Cash	\$325
Available Credit for Cash	\$0.00

At your service

To call Customer Relations or to report a lost or stolen card:
1-800-903-3637

For free online account service and special customer offers, log on to:
www.capitalone.com

Send payments to:

Attn: Remittance Processing

Capital One Services

P.O. Box 60000

Seattle, WA 98190-6000

Send inquiries to:

Capital One Services

P.O. Box 85015

Richmond, VA 23285-5015

Important Account Information

Capital One is a proud sponsor of the 54th Annual Primetime Emmy Awards Telecast. Tune in Sunday, September 22nd on NBC from 8-11 p.m. ET (7-10 p.m. CT) to see the talent you've enjoyed over the past season unite to celebrate another year of groundbreaking work in television. Capital One wants you to be a part of the excitement! Check out Capital One's ad in the September 13th issue of People magazine, or visit People.com for more details.

GOLD MASTERCARD ACCOUNT

5291 [REDACTED]

AUG 03 - SEP 02, 2002
Page 1 of 2

Payments, Credits and Adjustments

Your scheduled payment has not been received. Please remit the amount due appearing on this statement. If you have already made your payment, please accept our thanks.

Transactions

1	12 AUG	DR *Symantec US 877-255-7907 MN	Install Norton AntiVirus on BSF Comp.	\$4.99
2	13 AUG	DR *Symantec US 877-255-7907 MN	Install Norton AntiVirus on BSF Comp.	\$7.90
3	16 AUG	WESTERN 86674025 HUMBOLDT IA		109.18
4	18 AUG	WM SUPERCENTER SE KNOXVILLE IA - BSF - Back Packs		(27.17)
5	20 AUG	OVERLIMIT FEE		29.00
6	02 SEP	CAPITAL ONE MONTHLY MEMBER FEE		6.00
7	02 SEP	PAST DUE FEE		29.00

Capital One has joined with Progressive Auto Insurance so they can provide you a fast, free rate quote with no obligation! Call 1-877-397-5374! You could save \$400* by comparing rates. Mention code P700. *Possible savings based on rate variance of annualized comparison rates calculated by Progressive on calls received from 6/1/01-12/31/01 (excluding variances greater than \$1000). Rates and actual savings will vary based on driving record, vehicle, address and other factors.

BSF — \$261.00
Amy — \$181.00

Finance Charges

	Balance rate applied to	Periodic rate	Corresponding APR	FINANCE CHARGE
PURCHASES	\$221.80	.04082%	14.90%	\$2.81
CASH	\$0.00	.05425%	19.80%	\$0.00

ANNUAL PERCENTAGE RATE applied this period 14.90%

▼ PLEASE RETURN PORTION BELOW WITH PAYMENT. ▼

**MARION COUNTY
CHILD ABUSE PREVENTION COUNCIL
CRISIS CHILD CARE**

107 S 3RD ST.
KNOXVILLE, IA 50138

33-22-2488
730

1316

9-4-02

Pay to the order of Capital One \$ 361.00

Three hundred sixty one and 00/100

WELLS FARGO Wells Fargo Bank Iowa, N.A.
Knoxville
www.wellsfargo.com

Amy B. Hewitt

01316 0000036100

Report on Special Investigation of
Building Stronger Families

Copy of Invoice for Amended Individual Income Tax Return and Check

DONALD W. CROGHAN, CPA, P.C.
109 E. MAIN
KNOXVILLE, IA 50138

Invoice submitted to:
ED & AMY LEAVITT
[REDACTED]
KNOXVILLE IA 50138

August 23, 2000

Invoice # 11449

To amend your 1999 individual income tax return

	Amount
For professional services rendered	\$50.00
Balance due	\$50.00

All accounts are due upon receipt of billing by the person or entity requesting services from Don Croghan, CPA, P.C. Any billing not paid within 30 days from the last day of the month in which it is billed to the client shall accrue interest at 18.0% per annum.

MARION COUNTY
CHILD ABUSE PREVENTION COUNCIL
CRISIS CHILD CARE
107 S 3RD ST.
KNOXVILLE, IA 50138

33-82
730
1014

9-6-00

Pay to the order of Donald W. Croghan \$ 50.00

Fifty & 00/100

BRENTON Bank
Knoxville, Iowa 50138

TAXES

Amy B. Leavitt

1014

Report on Special Investigation of
Building Stronger Families

Copy of Invoice for Sam's Club Membership and Check

Member Phone #	Membership #	Renewal Date	Membership Fees Due	Tax Due	Total Due	Amount Paid
(515)842- [REDACTED]	4210 [REDACTED]	06/02/2001	\$35.00	N/A	\$35.00	\$35.00



Renewal Invoice 2nd Notice

*****AUTO** 3-DIGIT 500
T-722 P- S-52458B J#84009-03 2
AMY LEAVITT
813 E MONTGOMERY ST
KNOXVILLE, IA 50138-1922
[Barcode]

ck # 3325 Club renewed for Amy Leavitt + Amy [REDACTED]

Dear Amy:

Thank you for your business this past year.
This renewal notice is based on information pulled on 5/11/01.
Please disregard this invoice if you have renewed your membership in the last 30 days.
Now there's three easy ways to renew your SAM'S CLUB membership!

1. Complete the lower portion of this invoice and return it, along with your payment, in the enclosed envelope
2. Visit samsclub.com and click on RENEW NOW
3. Visit your nearest SAM'S CLUB (515)255-2252

KEEP YOUR MEMBERSHIP CARD-NEW CARDS WILL NOT BE ISSUED UNLESS YOU UPGRADE TO ELITE.
If you have any questions about renewing your membership, call (888) SHOP SAM'S
Call Center Hours Monday - Saturday 7AM-10PM CST.

Lisa Bohn
Lisa Bohn, VP Membership

P.S. Check out our new fine jewelry at your club.

FOR YOUR RECORDS...
Here are the people on your SAM'S CLUB Membership
Account: # [REDACTED]

1. AMY LEAVITT	\$35.00
2. EDWARD LEAVITT	FREE
TOTAL (plus tax and \$65 Elite fee if applicable)	\$35.00

PLEASE DO NOT MAIL
SAM'S CLUB
CREDIT PAYMENTS
IN THIS ENVELOPE

Please disregard this invoice if you have renewed your membership.

ADVANTAGE MEMBERSHIP RENEWAL: Return the lower portion with your payment in the enclosed envelope

33-22
730

3325

MARION CO CHILD ABUSE PREVENTION COUNCIL
107 S THIRD
KNOXVILLE, IA 50138

DATE *6-5-01*

PAY TO THE ORDER OF *Sam's Club* \$ *35.00*

thirty five + 00/100 DOLLARS

MEMO *membership*

03325 "0000003500"

WELLS FARGO

Wells Fargo Bank Iowa, N.A.
Knoxville
www.wellsfargo.com

[Signature]

Appendix 8

Report on Special Investigation of Building Stronger Families

Copy of Receipt for Post Office Box Rental in November 2001 and Check

Always show your P.O. Box No. and ZIP Code in your return address

Received Post Office Box/Caller Service Fees
From: (Name of Customer) ASL ENTERPRISES

Information on your Form 1093, Application for Post Office Box or Caller Service, must be updated if it has changed. For regulations pertaining to P.O. boxes, see rules for use of Post Office Box and Caller Service on Form 1093. (May 1976 or later editions).

Box Number 394

☐ For one semiannual payment period
☒ For Annual payment period
☐ Reserved Number Fee

Ending (Date)

Postmaster By cm

Amount 134
\$ 38.00
(Dating Stamp)

Thank you

PS Form 1538 Apr. 1988 RECEIPT FOR POST OFFICE BOX/CALLER SERVICE FEES

KNOXVILLE IA
NOV 29 2001
738-9998

Original

MARION COUNTY
CHILD ABUSE PREVENTION COUNCIL
CRISIS CHILD CARE
107 S 3RD ST.
KNOXVILLE, IA 50138

33-82-531
730

1105

DATE 11-28-01

Pay to the order of U.S. Post Office \$ 38.00
Thirty-eight and no/100

BRENTON Bank
Knoxville, Iowa 50138

531

G. B. Heath

1105

00000003800

ANTIQUE

Report on Special Investigation of
Building Stronger Families

Copy of Receipt for Post Office Box Rental in May 2001 and Check

MARION CO CHILD ABUSE PREVENTION COUNCIL 107 S THIRD KNOXVILLE, IA 50138		33-22 730 0008729592	3655
DATE 5/2/02			
PAY TO THE ORDER OF	Postmaster	\$ 38-	
Thirty-eight 00/100		DOLLARS	
WELLS FARGO Wells Fargo Bank Iowa, N.A. Knoxville www.wellsfargo.com			
MEMO	Box # 394		
03655			

**Box or caller fee due by
the last day of this month**

Boxes will be closed if fee is not paid by due date.

Please disregard if payment has been made.

Please write box number on your check.

☐ Annual

☐ Semiannual

☐ Reserved No.

Box # 394
ABL ENTERPRISES
6 Months: \$19.00
12 Months: \$38.00
Due Date: 09/30/2001

50138

P.O. Box Fee Due

Notice 32B, September 1999

Always show your P.O. Box No. and ZIP Code in your return address

Received Post Office Box/Caller Service Fees From: (Name of Customer) <u>ABL Enterprises</u>		Amount \$ <u>38.00</u>
Information on your Form 1093, Application for Post Office Box or Caller Service, must be updated if it has changed. For regulations pertaining to P.O. boxes, see rules for use of Post Office Box and Caller Service on Form 1093. (May 1976 or later editions).		
Box Number <u>394</u>	<input type="checkbox"/> For one semiannual payment period <input checked="" type="checkbox"/> For Annual payment period <input type="checkbox"/> Reserved Number Fee Ending (Date)	(Dating Stamp) KNOXVILLE, IA MAY 03 2002 50138-9998
Postmaster By <u>[Signature]</u>		Thank you

PS Form 1538 Apr. 1988 RECEIPT FOR POST OFFICE BOX/CALLER SERVICE FEES

Original

Report on Special Investigation of
Building Stronger Families

Copy of Voucher for Alliant Energy and Check

Marion County Child Abuse Prevention
Building Stronger Families
Payment Voucher

Pay to: Alliant Energy Soc. Sec. #: _____

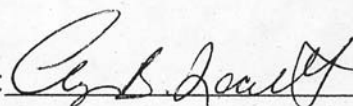
Address: _____

Date: 1-23-03 Program: Crisis Care

Explanation: Crisis Care Program - Direct Client Expense

Date	Description	Amount
1-23-03	Alliant Energy Client Utilities Heat Client	\$ 223.12
TOTAL		\$ 223.12

Check #: 1356 Check Amount: \$223.12

Director Signature:  Date: 1-23-03



*Janice
P/S: make
Sure these are
originals are
in the binder!
Thx
JBL*

Report on Special Investigation of
Building Stronger Families

Copy of Voucher for Alliant Energy and Check

