



**OFFICE OF AUDITOR OF STATE**  
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David A. Vaudt, CPA  
Auditor of State

**NEWS RELEASE**

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FOR RELEASE \_\_\_\_\_ December 10, 2004 \_\_\_\_\_

Auditor of State David A. Vaudt today released a reaudit report on the City of Spirit Lake, Iowa for the period July 1, 2001 through June 30, 2003. Selected transactions and information for the period December 31, 1997 through June 30, 2001 and the year ended June 30, 2004 were also reviewed, as noted in the reaudit report. The reaudit was performed as a result of a petition filed with the Office of Auditor of State by a group of residents of the City of Spirit Lake and by request of the City Council.

The report includes findings pertaining to disbursements from unauthorized checking accounts separately maintained by the Police Department. Disbursements were made from various checking accounts which were not supported and the public purpose was not always documented or readily apparent. The Council was not aware of the accounts and disbursements. Vaudt recommended the City establish policies and procedures to ensure bank accounts are authorized and all disbursements are properly supported, reviewed for propriety, authorized and approved.

Vaudt also recommended the City establish or modify policies and procedures regarding the use of credit cards, remittance of meter rental fees and documenting compliance for local option sales tax disbursements. The City's responses are included in the reaudit report.

A copy of the reaudit report has been filed with the Dickinson County Attorney for her review and determination of further action, if any. Copies of the report are available for review in the Office of Auditor of State and in the City Clerk's Office. The report is also available on the Auditor of State's web site at: [www.state.ia.us/government/auditor/reports](http://www.state.ia.us/government/auditor/reports).

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**CITY OF SPIRIT LAKE**  
**AUDITOR OF STATE'S REPORT ON REAUDIT**  
**FOR THE PERIOD**  
**JULY 1, 2001 THROUGH JUNE 30, 2003**

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**City of Spirit Lake**

**Officials**

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Eric Nielsen	Mayor	Jan 2006
Robert Cosens	Council Member	Jan 2004
Patric R. McNorton	Council Member	Jan 2004
Terry Yarns	Council Member	Jan 2004
Barb Ricke	Council Member	Jan 2006
Duane Yager	Council Member	Jan 2006
Peter Hegeman	Clerk/Administrator/Treasurer	Jan 2004
Earl Maahs	Attorney	Jan 2004

**City of Spirit Lake**



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Independent Auditor's Report on Reaudit

To the Honorable Mayor and  
Members of the City Council:

We received requests to perform a reaudit of the City of Spirit Lake under Chapter 11.6(4) of the Code of Iowa. The requests for reaudit came from a petition filed with the Office of Auditor of State by a group of residents of the City of Spirit Lake and by request of the City Council. As a result, we reviewed the audit report and workpapers of the City's independent auditing firm for the fiscal years ended June 30, 2002 and June 30, 2003. We determined a partial reaudit was necessary in order to further investigate specific issues identified in the requests for reaudit or through our preliminary review. Accordingly, we have applied certain tests and procedures to selected accounting records and related information of the City of Spirit Lake for the period July 1, 2001 through June 30, 2003. We also reviewed selected transactions and information for the period December 31, 1997 through June 30, 2001 and the year ended June 30, 2004, as noted.

The procedures we performed are summarized as follows:

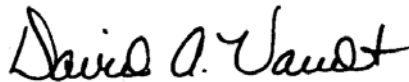
1. We reviewed the City's Tax Increment Financing (TIF) Fund and TIF agreements to determine if TIF funds were used to purchase equipment. We reviewed selected transactions and supporting documentation for those transactions.
2. We reviewed activity in the Canine, Promo and Forfeiture checking accounts maintained by the Spirit Lake Police Department for authorization, support and public purpose. We also reviewed the City's controls over accounting and reporting for each account.
3. We reviewed payments to the former Police Chief made after the date of his resignation.
4. We reviewed the City's policy regarding payout for unused vacation and compensatory time.
5. We reviewed payroll for the City Administrator and Public Works Director for the period July 1, 2001 through June 30, 2003.
6. We reviewed the City's policies for use of City-owned credit cards and certain charges to those cards for propriety, approval and proper supporting documentation.
7. We reviewed whether the City had a policy for personal use of vehicles and City owned equipment.
8. We reviewed the City's agreement with the City of Orleans regarding water treatment revenues. We also tested to determine if the City was properly accounting for and transferring the appropriate water meter revenues to the City of Orleans.
9. We reviewed selected City contracts to determine if the City complied with bid letting procedures.

10. We reviewed the City's local option sales tax referendum and the City's records for compliance with the referendum. We reviewed selected local option sales tax collections for proper recording and allocation in accordance with the referendum and related expenditures for compliance.

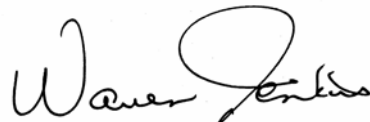
Based on the performance of the procedures described above, we have various recommendations for the City. Also, certain instances of non-compliance with the Code of Iowa were noted. Our recommendations and the instances of non-compliance are described in the Detailed Findings of this report. Unless reported in the Detailed Findings, no other items of non-compliance were noted during the performance of the specific procedures listed above.

The procedures described above are substantially less in scope than an audit of financial statements made in accordance with U.S. generally accepted auditing standards, the objective of which is the expression of an opinion on financial statements. Accordingly, we do not express an opinion. Had we performed additional procedures or had we performed an audit of the City of Spirit Lake, additional matters might have come to our attention that would have been reported to you. Pursuant to Chapter 11.15 of the Code of Iowa, a copy of this report has been filed with the Dickinson County Attorney for her review and determination of further action, if any.

We would like to acknowledge the assistance extended to us by personnel of the City of Spirit Lake. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

August 20, 2004

## **Detailed Findings**



City of Spirit Lake

Detailed Findings

July 1, 2001 through June 30, 2003

- (A) TIF Equipment Disbursement – During the year ended June 30, 2004, the City expended \$162,460 of TIF funds for the purchase of excavator equipment. This disbursement may not be allowable per the City’s Urban Renewal Plan or Chapter 403 of the Code of Iowa.

Recommendation – The City should consult legal counsel to determine the disposition of this matter, including corrective transfer.

Response – Section 403.6(2) provides that the City has the power to “...install, construct and reconstruct streets, utilities, parks, playgrounds and other public improvements...” The City employees actually do the construction for installation of utilities in urban renewal areas and in order for the employees to install those utilities, it is necessary to have equipment and thus the purchase of the excavator equipment for \$162,460. This equipment has only been used in urban renewal areas. If the City does not install the utilities, it would have to contract with a private party which would have an increase in the overall cost and overall debt certified to the County for collection of taxes in the urban renewal area. Therefore it is the opinion of the City Attorney that this disbursement is allowable per the City’s Urban Renewal Plan and Chapter 403 of the Code of Iowa.

Conclusion – Response acknowledged. Although the purchase of equipment used solely for TIF projects may be acceptable, the City should establish policies and procedures to ensure future use of the equipment is restricted to TIF projects and the TIF funds are properly reimbursed if the excavator equipment is used outside the TIF project. Also, any revenue received by the City as a result of the sale of the excavator should be returned to the appropriate TIF account.

- (B) Unauthorized Checking Accounts – The Spirit Lake Police Department maintained separate checking accounts for the Canine, Promo and Forfeiture accounts with City receipts from a variety of sources. Bank statements, deposit slips and cancelled checks were not available from the City for these accounts and the transactions and resulting balances were not recorded in the City Clerk’s records.

Chapter 384.20 of the Code of Iowa states, in part, “A city shall keep accounts which show an accurate and detailed statement of all public funds collected, received, or expended for any city purpose. . . .”

The Canine Account was closed in February 2002. The balance of \$397.89 was deposited in the City’s account. The Promo Account was closed in December 2000. We were unable to determine the disposition of the \$39.09 balance. The Forfeiture Account was closed in February 2002. The balance of \$419.08 was deposited in the City’s account.

Recommendation – The City should develop policies and procedures to ensure bank accounts are authorized and bank statements, including cancelled checks, are properly maintained and reported. In addition, the Canine Account activity should be recorded in the City’s accounting system, annual budget and financial report.

Response – The separate checking accounts for the Canine, Promo and Forfeiture accounts were unknown to the City until it was discovered and as soon as it was discovered, these accounts were closed and deposited in the City’s accounts. The City will advise all departments all bank accounts have to be within the City’s funds and under control of the City and not the individual departments.

Conclusion – Response acknowledged. Subsequent to closing the Canine Account in February 2002, the City established a new Canine Account in September 2002. However, this account is not included in the City’s financial records. The Canine Account activity should be recorded in the City’s accounting system, annual budget and financial report.

- (C) Questionable Disbursements – We obtained account information from the various banks in August 2004 for the Canine, Promo and Forfeiture accounts and reviewed cancelled check copies. Disbursements from the Canine account appear to be for the care of the police dog. The detail of Promo account disbursements is included in Schedule 1 on pages 14-23. The detail of Forfeiture account disbursements is included in Schedule 2 on pages 24-29. A summary of Promo and Forfeiture account disbursements follows:

Summary of Disbursements			
Purpose	Promo Account	Forfeiture Account	Total
Cash Withdrawals	\$ 89.09	264.23	353.32
Unknown	2,051.53	5,096.53	7,148.06
Hardware/Shoppers/Wal-Mart	1,168.73	817.70	1,986.43
Grocery/Restaurant	1,327.87	726.70	2,054.57
Gas/Convenience	282.53	71.92	354.45
Supplies/Equipment	1,116.88	959.10	2,075.98
Promotional Items	552.65	790.67	1,343.32
Donations	135.00	180.00	315.00
Miscellaneous	53.98	511.53	565.51
County Attorney/Iowa Department of Justice	-	570.00	570.00
Flowers/Plants	60.40	157.28	217.68
Transfer	768.00	-	768.00
Total	\$ 7,606.66	10,145.66	17,752.32

Based on a review of checks for the Promo and Forfeiture accounts, numerous checks were written to discount and hardware stores, grocery stores, restaurants, convenience stores, individuals and other vendors. Due to the lack of documentation, we were unable to determine the type of service or product provided. Support was not available to document the disbursement was a valid City disbursement, properly approved and, if not readily apparent, public purpose, as defined in an Attorney General’s opinion dated April, 25, 1979, was documented. For example, gift certificates were purchased for police department employees totaling \$245 from the Forbes Meat and Liquor Locker from the Forfeiture account.

In addition, cash of \$89.09 was withdrawn from the Promo account and cash of \$264.23 was withdrawn from the Forfeiture account for which no explanation was documented. Also, cash of \$267 was withheld from deposits to the Forfeiture account. The propriety of disbursements for several items, including payments to grocery stores, restaurants, Wal-Mart, donations, and other items, was not readily apparent.

Recommendation – According to the opinion, it is possible for certain expenditures to meet the test of serving a public purpose under certain circumstances, although such items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and improper purpose is very thin.

The City should determine and document the public purpose served by these disbursements before authorizing any further payments. If this practice is continued, the City should establish written policies and procedures, including the requirement for proper documentation. The City should also establish policies and procedures to ensure all disbursements of City funds are supported, reviewed for propriety, authorized and approved. All funds received should be properly deposited and withdrawals of cash should be prohibited. In addition, the City should consult legal counsel, determine the propriety of these disbursements and seek reimbursement of unallowable disbursements.

Response – The City agrees that due to lack of documentation, it is unable to determine the type of service or product provided and thus impossible to determine whether or not it was a proper or improper public purpose. The City will adopt policies and procedures, including a requirement for proper documentation to determine public purpose of expenditure of City funds.

Conclusion – Response acknowledged. We remain concerned with the volume and dollar amount of transactions in these accounts, many of which lack apparent public purpose. Accordingly, pursuant to Chapter 11.15 of the Code of Iowa, we are filing this report with the Dickinson County Attorney for her review of this item and determination of further action, if any.

- (D) Payments to Former Police Chief – Dan Thomsen resigned, effective March 15, 2002, as Police Chief from the City of Spirit Lake. Mr. Thomsen was paid \$6,542 for the period March 15, 2002 through April 30, 2002 for which no services were provided to the City. In addition, Mr. Thomsen continued to accrue vacation for the period March 15, 2002 through April 30, 2002. As a result, he was overpaid \$383 for vacation time accrued during the period March 15, 2002 through April 30, 2002.

The agreement to continue to pay Mr. Thomsen through April 30, 2002 was a verbal agreement between Mr. Thomsen and the Mayor. The City verbally represented the agreement was made to pay the former Police Chief in case the City needed to contact him until a new Police Chief was appointed. This agreement was not authorized or approved by the City Council.

Recommendation – City employment contracts or changes to employment contracts should be in writing and approved by the City Council. The City should consult legal counsel to determine the disposition of the overpayment of salary and vacation to the former Police Chief, including recovery of the unauthorized payments totaling of \$6,925.

Response – Dan Thomsen’s resignation as Police Chief was not effective March 15, 2002 as the Mayor objected to the effective date because there were pending matters in which the Police Chief was involved. After further discussion with the Mayor, the Police Chief agreed that the effective date would be upon appointment of a new Police Chief. Thus, it was not necessary to have any action authorized or approved by the City Council with regard to the continuous payment to Dan Thomsen as Police Chief until the new Police Chief was appointed.

Conclusion – Response acknowledged. The resignation letter provided to us by the City included an effective date of March 15, 2002. Also, a memo dated March 15, 2002 from Mayor Nielsen to all police department employees states, in part, “Captain Larry Moorhead will be in charge until a new Police Chief is hired.” Chapter 372.4 of the Code of Iowa states in part “The Mayor shall appoint and dismiss the Marshal or Chief of Police... However, the appointment and dismissal of the Marshal or Police Chief are subject to the consent of a majority of the Council.” As such, the Council, not the Mayor, should have authorized and approved the agreement with Mr. Thomsen.

The City should ensure all employment contracts and changes to employment contracts are in writing and approved by the City Council. We remain concerned with the unauthorized overpayment of \$6,925 to the former Police Chief. Accordingly, pursuant to Chapter 11.15 of the Code of Iowa, we are filing this report with the Dickinson County Attorney for her review of this item and determination of further action, if any.

- (E) Credit Cards – The City does not have a written credit card policy to regulate the use of City-owned credit cards. In addition, disbursements were identified where the charges were paid based on the credit card statement with no additional supporting documentation provided for review and approval.

A credit card charge to Payless Cashways for \$74.20 for 10 russet pad bar stools to be reimbursed by the Okoboji Lutheran Bible Camp was identified. We were unable to determine the purpose of this charge or whether reimbursement was, in fact, received by the City. Five credit card charges for lodging and meal expenses were identified where the public purpose was not identified or readily apparent. Flowers for a funeral were noted where the public purpose was not documented. Also, we identified sales tax was paid on a purchase with the City’s credit card.

Recommendation – The City should adopt a formal written policy regarding the use of City-owned credit cards. The policy, at a minimum, should address who controls credit cards, who is authorized to use credit cards and for what purpose, as well as the types of supporting documentation required to substantiate charges. These cards should be used only for City business and all charges should be scrutinized. Also, the City should ensure that sales tax is not paid on items purchased by or for the City.

Response – The City will adopt a formal written policy in regard to credit cards, including who will control the cards, who is authorized to use the cards, and what supporting documentation will be required.

Conclusion – Response acknowledged. The City should also implement procedures to monitor compliance with its policy after adoption.

- (F) Use of City Vehicles – City Policy 5.4 “City Equipment and Facilities” states “At no time will a City employee use any City-owned equipment or use any City-owned facility for personal use, except as otherwise provided for commuting purposes.” The policy further states certain employees, including the Chief of Police, are required to commute to and from work in a vehicle provided by the City so they may properly and promptly respond to emergencies. The policy requires each employee who uses a City-owned vehicle to provide a statement to the City on an annual basis verifying the vehicle was not used for any personal purpose other than commuting.

Former Police Chief Dan Thomsen did not provide the required statement verifying the vehicle was not used for any personal purpose other than commuting.

Recommendation – The City should ensure the required statement verifying City-owned vehicles were not used for a personal purpose was received from all City employees, as required.

Response – The Police Chief should not have been required to provide a statement verifying the vehicle was not used for any personal purpose, other than commuting, as it was a “marked” vehicle. This is not required by IRS and thus the City will remove the Police Chief from this requirement.

Conclusion – Response accepted.

- (G) Meter Rental Fees – Beginning in March 2000, the City of Spirit Lake began charging City of Orleans residents a \$3.00 meter charge, of which \$2.50 was to be paid to the City of Orleans each month for meter maintenance and other infrastructure expenses. The decision to charge City of Orleans residents the additional charge and reimburse the City was discussed at a Utility Committee Meeting on March 20, 2000. However, there is no written agreement between the City of Spirit Lake and the City of Orleans.

Remittances from the City of Spirit Lake to the City of Orleans of the meter rental fee for the period March 2000 through September 2003 were not made for up to 41 months, or until September 2003. When the meter rental fee was remitted in September 2003, the payment was not based on the actual number of meters and was calculated starting in June 2000 rather than March 2000 when the charge originated. As a result, the amount paid would not be correct. We did not attempt to recalculate the correct amount that should have been paid for that period. However, we did recalculate the rental fee paid for the period October 2003 through December 2003 and determined it was understated by \$487.

Recommendation – The City should formalize the agreement between the City of Spirit Lake and the City of Orleans for the meter rental fee through a written agreement. The City should remit the rental fee to the City of Orleans monthly. The City should recalculate the total amount due to the City of Orleans and remit the balance due, including the underpayment of \$487 from October 2003 through December 2003.

Response – The City will formalize the agreement with the City of Orleans. The City will reimburse Orleans for the underpayment and will remit the balance due on a quarterly basis.

Conclusion – Response acknowledged. In addition to the calculated underpayment of \$487 from October 2003 through December 2003, the City should recalculate the amount due to the City of Orleans from March 2000 through September 2003. The City of Orleans should be reimbursed the full amount due.

- (H) Local Option Sales Tax (LOST) – The Local Option Sales Tax referendum states revenues from the tax are to be allocated 40% for property tax relief and 60% for capital improvements. The City records the receipt of LOST in a special revenue fund and then transfers LOST to other funds for expenditure.

The City did not maintain adequate documentation of amounts transferred and disbursed to other funds to support the City spent local option sales tax as required by the referendum.

Recommendation – The City should develop procedures to enable the City to identify local option sales tax disbursements to ensure the City is in compliance with the referendum.

Response – The City believes the present system supports that the City has spent the local option sales tax as required by the referendum. The City transfers 40% of the funds collected to the general fund. The City budgets the general fund expenditures and then budgets receipts, including the transfer from the LOST fund. The excess of the budgeted expenditures over the receipts is what the City levies for the general property tax. Since the City is not at the maximum levy, the transfer to the general fund results in property tax relief. The balance of the local option sales tax is transferred to debt service to make payments on a bond that was issued for capital improvements to Hill Avenue. Any remaining funds are spent on direct expenditures for capital improvements or transferred to other capital project funds.

Conclusion – Response accepted.

- (I) Receipt Books – During our review, City staff advised that receipt books were not used by the Police Department. We observed copies of receipt book pages prepared by the Spirit Lake Police Department included in documentation received from other sources. However, the receipt book pages were not prenumbered.

Recommendation – The City should require the use of prenumbered receipt books or initial listing of receipts for all City departments. Procedures should be established requiring reconciliation of these receipts to validated bank deposits.

Response – The City will require prenumbered receipt books for all City departments in the future.

Conclusion – Response accepted.

- (J) Timesheets/Cards – Although salaried employees maintain a record of vacation and sick leave used, timesheets were not kept. Documentation was not found in the Council minutes, and City personnel represented the City Council only approves cost of living increases and not merit increases.

Recommendation – Timesheets/cards should be required for all City employees to support hours worked. Timesheets/cards should be reviewed and approved by the employee's supervisor or by an independent official who is not involved with payroll. In addition, changes in employee pay should be in writing and approved by the City Council.

Response – The Assistant City Attorney recommended salaried employees only submit when they are sick or take vacation, which is approved by Supervisors. This approach takes less employee time and accomplishes a purpose of documenting when the employee is on the job. The Plan of Merit increases is contained within the employee personnel manual which was adopted by the City Council. The plan provides that 0-3% merit increase is to be determined by the supervisor of each employee after performance review.

Conclusion – Response acknowledged. The City should consider the use of timesheets/cards for all employees. Timesheets/cards help ensure all time is properly recorded and provides documentation which can be reviewed and approved by the employee's supervisor or by an independent official. In addition, although the employee's supervisor determines merit increases, changes in employee pay should be approved by the City Council and documented in the Council minutes.

City of Spirit Lake

Schedule of Promo Account Disbursements

Date	Payee	Amount	Cash Withdrawals	Unknown	Hardware/ Shoppers/ Wal-Mart
3/17/1998	Antiques, Etc.	\$ 45.00	-	45.00	-
3/19/1998	Godfathers	23.08	-	-	-
3/20/1998	Wal-Mart	317.05	-	-	317.05
3/24/1998	Ace Hardware	79.76	-	-	79.76
4/7/1998	Wal-Mart	236.47	-	-	236.47
4/7/1998	Schoeneman Bros. Co.	15.22	-	15.22	-
4/7/1998	Sportsman's	211.95	-	211.95	-
4/14/1998	Payless Cashways	38.13	-	-	38.13
4/17/1998	Mutual Crime Prevention Council	99.72	-	99.72	-
4/21/1998	Wal-Mart	61.78	-	-	61.78
4/23/1998	Remington's	29.52	-	-	-
5/12/1998	Wal-Mart	22.26	-	-	22.26
5/18/1998	Jeff Hansen	301.25	-	-	-
6/1/1998	Custom Creations	200.00	-	200.00	-
6/9/1998	RDJ Specialties	158.00	-	-	-
6/9/1998	Remington's	30.00	-	-	-
6/16/1998	Pizza Ranch	5.60	-	-	-
6/17/1998	Hey Good Cookies	13.73	-	-	-
6/24/1998	Pizza Ranch	5.60	-	-	-
	Year ended June 30, 1998 Total	<u>1,894.12</u>	<u>-</u>	<u>571.89</u>	<u>755.45</u>
7/21/1998	Check charge	18.42	-	-	-
7/2/1998	Fareway	20.37	-	-	-
7/27/1998	HyVee	13.73	-	-	-
7/28/1998	Pizza Ranch	5.60	-	-	-
7/29/1998	Pizza Ranch	5.60	-	-	-
8/4/1998	Godfathers	5.49	-	-	-
8/11/1998	HyVee	24.68	-	-	-
8/11/1998	Morrow's Service	7.42	-	7.42	-
8/11/1998	Trustworthy Hardware	13.73	-	-	13.73
8/12/1998	Godfathers	5.49	-	-	-

Grocery/ Restaurant	Gas/ Convenience	Supplies/ Equipment	Promotional Items	Donations	Miscellaneous	Flowers/ Plants	Transfer
-	-	-	-	-	-	-	-
23.08	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
29.52	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	301.25	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	158.00	-	-	-	-
30.00	-	-	-	-	-	-	-
5.60	-	-	-	-	-	-	-
13.73	-	-	-	-	-	-	-
5.60	-	-	-	-	-	-	-
107.53	-	301.25	158.00	-	-	-	-
-	-	-	-	-	18.42	-	-
20.37	-	-	-	-	-	-	-
13.73	-	-	-	-	-	-	-
5.60	-	-	-	-	-	-	-
5.60	-	-	-	-	-	-	-
5.49	-	-	-	-	-	-	-
24.68	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5.49	-	-	-	-	-	-	-



City of Spirit Lake

Schedule of Promo Account Disbursements

Date	Payee	Amount	Cash Withdrawals	Unknown	Hardware/ Shoppers/ Wal-Mart
8/21/1998	Chad Thomas Fund	25.00	-	-	-
9/3/1998	HyVee	10.00	-	-	-
9/8/1998	Taco House	6.52	-	-	-
9/8/1998	Casey's	30.00	-	-	-
9/18/1998	Sirchie Fingerprint Lab	198.71	-	-	-
9/18/1998	Casey's	25.00	-	-	-
9/22/1998	Children's Miracle Network	10.00	-	-	-
9/23/1998	RDJ Specialties	109.72	-	-	-
9/24/1998	Indian Hills Booster Club	100.00	-	-	-
9/28/1998	Casey's	15.72	-	-	-
9/29/1998	Pizza Ranch	5.60	-	-	-
10/1/1998	Sioux Sales	5.25	-	5.25	-
10/5/1998	Pizza Ranch	5.60	-	-	-
10/6/1998	Jennings	20.00	-	20.00	-
10/6/1998	Wal-Mart	3.02	-	-	3.02
10/7/1998	Pizza Ranch	5.60	-	-	-
10/13/1998	Godfathers	16.47	-	-	-
10/13/1998	The Grille	20.00	-	-	-
10/15/1998	Cabelas	10.00	-	10.00	-
10/19/1998	Sirchie Fingerprint Lab	39.13	-	-	-
10/19/1998	Sioux Sales	32.95	-	32.95	-
10/19/1998	Trustworthy Hardware	6.17	-	-	6.17
10/21/1998	1/2 Price Store	20.09	-	20.09	-
10/21/1998	Menards	21.47	-	-	21.47
10/21/1998	Pizza Ranch	5.60	-	-	-
10/26/1998	Shoppers Supply	15.00	-	-	15.00
10/27/1998	Wal-Mart	25.84	-	-	25.84
11/2/1998	Fareway	31.74	-	-	-
11/9/1998	State Bank	50.00	50.00	-	-
11/13/1998	Shoppers Supply	23.76	-	-	23.76
11/20/1998	Casey's	25.00	-	-	-
11/23/1998	Super 8 (Grand Forks, ND)	40.66	-	40.66	-
11/27/1998	Goodies Candies	16.17	-	-	-

Grocery/ Restaurant	Gas/ Convenience	Supplies/ Equipment	Promotional Items	Donations	Miscellaneous	Flowers/ Plants	Transfer
-	-	-	-	25.00	-	-	-
10.00	-	-	-	-	-	-	-
6.52	-	-	-	-	-	-	-
-	30.00	-	-	-	-	-	-
-	-	198.71	-	-	-	-	-
-	25.00	-	-	-	-	-	-
-	-	-	-	10.00	-	-	-
-	-	-	109.72	-	-	-	-
-	-	-	-	100.00	-	-	-
-	15.72	-	-	-	-	-	-
5.60	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5.60	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5.60	-	-	-	-	-	-	-
16.47	-	-	-	-	-	-	-
20.00	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	39.13	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5.60	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
31.74	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	25.00	-	-	-	-	-	-
-	-	-	-	-	-	-	-
16.17	-	-	-	-	-	-	-

City of Spirit Lake

Schedule of Promo Account Disbursements

Date	Payee	Amount	Cash Withdrawals	Unknown	Hardware/ Shoppers/ Wal-Mart
12/9/1998	Mid American Specialties	134.92	-	134.92	-
12/14/1998	HyVee	15.00	-	-	-
12/11/1998	Casey's	23.30	-	-	-
12/22/1998	Wal-Mart	41.94	-	-	41.94
12/28/1998	Hollywood Grille	289.06	-	-	-
12/31/1998	Grille Café	6.63	-	-	-
1/6/1999	Pizza Ranch	11.19	-	-	-
1/7/1999	Post Office	6.37	-	-	-
1/11/1999	Staples	10.69	-	-	-
1/15/1999	Jack's Uniforms	7.95	-	-	-
1/21/1999	HyVee	15.00	-	-	-
1/22/1999	Computer Zone	11.98	-	-	-
2/4/1999	Baldwin Co.	175.00	-	175.00	-
2/4/1999	Fareway	24.34	-	-	-
3/2/1999	Pizza Ranch	5.60	-	-	-
3/4/1999	Fareway	5.00	-	-	-
3/5/1999	Wal-Mart	18.85	-	-	18.85
3/10/1999	Wal-Mart	10.00	-	-	10.00
3/5/1999	Casey's	21.18	-	-	-
3/25/1999	Casey's	20.00	-	-	-
3/30/1999	HyVee	10.00	-	-	-
3/30/1999	Carolyn's Hallmark	3.45	-	3.45	-
4/15/1999	Quad State Rural Enforcement	10.00	-	10.00	-
4/21/1999	RDJ Speciality	158.15	-	-	-
4/22/1999	NACP (National Assoc. Chief of Police)	50.00	-	50.00	-
5/6/1999	HyVee	10.00	-	-	-
5/11/1999	Ferguson's	33.90	-	-	-
6/2/1999	Remington's	30.69	-	-	-
6/9/1999	Lewis Drug	11.52	-	11.52	-
6/22/1999	KC's Hardware	5.00	-	5.00	-
6/22/1999	Fisherman's Factory Outlet	70.62	-	70.62	-
6/22/1999	HyVee	10.00	-	-	-
	Year ended June 30, 1999 Total	<u>2,353.65</u>	<u>50.00</u>	<u>596.88</u>	<u>179.78</u>

Grocery/ Restaurant	Gas/ Convenience	Supplies/ Equipment	Promotional Items	Donations	Miscellaneous	Flowers/ Plants	Transfer
-	-	-	-	-	-	-	-
15.00	-	-	-	-	-	-	-
-	23.30	-	-	-	-	-	-
-	-	-	-	-	-	-	-
289.06	-	-	-	-	-	-	-
6.63	-	-	-	-	-	-	-
11.19	-	-	-	-	-	-	-
-	-	6.37	-	-	-	-	-
-	-	10.69	-	-	-	-	-
-	-	7.95	-	-	-	-	-
15.00	-	-	-	-	-	-	-
-	-	11.98	-	-	-	-	-
-	-	-	-	-	-	-	-
24.34	-	-	-	-	-	-	-
5.60	-	-	-	-	-	-	-
5.00	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	21.18	-	-	-	-	-	-
-	20.00	-	-	-	-	-	-
10.00	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	158.15	-	-	-	-
-	-	-	-	-	-	-	-
10.00	-	-	-	-	-	-	-
-	-	-	-	-	-	33.90	-
30.69	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
10.00	-	-	-	-	-	-	-
636.77	160.20	274.83	267.87	135.00	18.42	33.90	-

City of Spirit Lake  
Schedule of Promo Account Disbursements

Date	Payee	Amount	Cash Withdrawals	Unknown	Hardware/ Shoppers/ Wal-Mart
7/12/1999	Fareway	86.70	-	-	-
7/13/1999	ISPA (IA St Police Assoc)	15.00	-	15.00	-
7/13/1999	Morrow's Service	7.42	-	7.42	-
7/23/1999	HyVee	3.79	-	-	-
7/27/1999	Spirit Lake Silver and Gold	126.77	-	126.77	-
7/27/1999	Spirit Lake Canine Account	700.00	-	-	-
7/28/1999	HyVee	40.00	-	-	-
8/19/1999	NSF charge	10.00	-	-	-
8/19/1999	Pro Rider, Inc.	512.25	-	-	-
8/30/1999	NSF charge	10.00	-	-	-
8/30/1999	RDJ Specialties	126.78	-	-	-
9/13/1999	Frank Roetzel (reimbursement)	35.00	-	35.00	-
9/14/1999	Wal-Mart	75.99	-	-	75.99
9/21/1999	Grille	10.00	-	-	-
9/20/1999	HyVee	11.00	-	-	-
9/21/1999	UBC (United Building Center)	51.05	-	-	51.05
9/22/1999	Staples	28.55	-	-	-
9/24/1999	Casey's	27.53	-	-	-
9/29/1999	Bank charge	2.54	-	-	-
10/5/1999	Flowers by Barbara	26.50	-	-	-
10/26/1999	HyVee	10.00	-	-	-
10/26/1999	Mrs. Lady	28.89	-	-	-
10/29/1999	Bank One	5.99	-	5.99	-
10/27/1999	Family Drug	19.06	-	19.06	-
12/1/1999	Pizza Ranch	21.57	-	-	-
12/6/1999	Custom Creations	58.50	-	58.50	-
12/7/1999	Wal-Mart	10.52	-	-	10.52
12/8/1999	Kegler's Kitchen	10.00	-	-	-
12/10/1999	Pizza Ranch	5.60	-	-	-
12/16/1999	Fareway	15.00	-	-	-
12/20/1999	Shoppers Supply	23.66	-	-	23.66

Grocery/ Restaurant	Gas/ Convenience	Supplies/ Equipment	Promotional Items	Donations	Miscellaneous	Flowers/ Plants	Transfer
86.70	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3.79	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	700.00
40.00	-	-	-	-	-	-	-
-	-	-	-	-	10.00	-	-
-	-	512.25	-	-	-	-	-
-	-	-	-	-	10.00	-	-
-	-	-	126.78	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
10.00	-	-	-	-	-	-	-
11.00	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	28.55	-	-	-	-	-
-	27.53	-	-	-	-	-	-
-	-	-	-	-	2.54	-	-
-	-	-	-	-	-	26.50	-
10.00	-	-	-	-	-	-	-
28.89	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
21.57	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
10.00	-	-	-	-	-	-	-
5.60	-	-	-	-	-	-	-
15.00	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

City of Spirit Lake

Schedule of Promo Account Disbursements

Date	Payee	Amount	Cash Withdrawals	Unknown	Hardware/ Shoppers/ Wal-Mart
12/28/1999	Fisherman's Factory Outlet	18.86	-	18.86	-
12/29/1999	Forbes	250.00	-	-	-
12/29/1999	Pizza Ranch	11.19	-	-	-
1/13/2000	NSF charge	10.00	-	-	-
1/3/2000	Morrow's Service	7.42	-	7.42	-
1/4/2000	Custom Creations	92.00	-	92.00	-
1/6/2000	Casey's	41.15	-	-	-
1/13/2000	Hollywood Grille	423.54	-	423.54	-
2/23/2000	Wal-Mart	25.00	-	-	25.00
2/28/2000	Casey's	33.65	-	-	-
3/3/2000	City of Spirit Lake	68.00	-	-	-
3/30/2000	Bank charge	1.11	-	-	-
4/19/2000	Ampride	20.00	-	-	-
4/25/2000	Tom's Plumbing and Heating	21.20	-	21.20	-
4/27/2000	Quad State Task Force	15.00	-	15.00	-
5/2/2000	Unknown	15.00	-	15.00	-
5/4/2000	Pioneer Beach Resort	10.00	-	10.00	-
5/15/2000	Fareway	64.83	-	-	-
5/17/2000	Wal-Mart	11.92	-	-	11.92
5/31/2000	Wal-Mart	15.36	-	-	15.36
6/9/2000	Mainsail (t-shirt)	12.00	-	12.00	-
6/12/2000	Shoppers Supply	20.00	-	-	20.00
6/15/2000	HyVee	15.00	-	-	-
6/29/2000	Bank charge	1.75	-	-	-
	Year ended June 30, 2000 Total	<u>3,319.64</u>	<u>-</u>	<u>882.76</u>	<u>233.50</u>
12/1/2000	Grille Café	5.88	-	-	-
12/27/2000	Bank charge	0.16	-	-	-
12/29/2000	Cash to Close	39.09	39.09	-	-
	Year ended June 30, 2001 Total	<u>39.25</u>	<u>39.09</u>	<u>-</u>	<u>-</u>
	Grand Total	<u>\$ 7,606.66</u>	<u>89.09</u>	<u>2,051.53</u>	<u>1,168.73</u>

Grocery/ Restaurant	Gas/ Convenience	Supplies/ Equipment	Promotional Items	Donations	Miscellaneous	Flowers/ Plants	Transfer
-	-	-	-	-	-	-	-
250.00	-	-	-	-	-	-	-
11.19	-	-	-	-	-	-	-
-	-	-	-	-	10.00	-	-
-	-	-	-	-	-	-	-
-	41.15	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	33.65	-	-	-	-	-	-
-	-	-	-	-	-	-	68.00
-	-	-	-	-	1.11	-	-
-	20.00	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
64.83	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
15.00	-	-	-	-	-	-	-
-	-	-	-	-	1.75	-	-
583.57	122.33	540.80	126.78	-	35.40	26.50	768.00
5.88	-	-	-	-	-	-	-
-	-	-	-	-	0.16	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	0.16	-	-
1,327.87	282.53	1,116.88	552.65	135.00	53.98	60.40	768.00



City of Spirit Lake

Schedule of Forfeiture Account Disbursements

Date	Payee	Amount	Cash		Hardware/	Grocery/
			Withdrawals	Unknown	Shoppers/ Wal-Mart	Restaurant
5/8/2000	Cash withdrawal	\$ 74.23	74.23	-	-	-
5/17/2000	Cash withdrawal	75.00	75.00	-	-	-
5/18/2000	Fisherman's Factory Outlet	194.12	-	194.12	-	-
5/25/2000	check order	13.45	-	-	-	-
6/1/2000	Jim Kelsey	20.00	-	20.00	-	-
5/31/2000	Shoppers Supply	7.79	-	-	7.79	-
6/6/2000	Fareway	8.58	-	-	-	8.58
6/8/2000	Wal-Mart	291.50	-	-	291.50	-
6/9/2000	Casey's	31.92	-	-	-	-
6/12/2000	Ampride	20.00	-	-	-	-
6/15/2000	Home TV & Appliance (Radio Shack)	299.99	-	299.99	-	-
6/16/2000	Storey-Kenworthy/ASI	216.82	-	216.82	-	-
6/16/2000	Custom Creations	92.50	-	92.50	-	-
6/28/2000	Iowa Department of Justice	100.00	-	-	-	-
6/28/2000	Iowa Department of Justice	20.00	-	-	-	-
	Year ended June 30, 2000 Total	<u>1,465.90</u>	<u>149.23</u>	<u>823.43</u>	<u>299.29</u>	<u>8.58</u>
7/5/2000	Black Clerking - trailer	120.00	-	-	-	-
7/6/2000	Iowa Police Executive Forum	25.00	-	-	-	-
7/10/2000	HDC (Homer Distributing Co.)	23.26	-	23.26	-	-
7/11/2000	Pro Rider Inc. - helmets	606.80	-	-	-	-
7/6/2000	HyVee	10.26	-	-	-	10.26
8/3/2000	Dickinson County 4H Council	180.00	-	-	-	-
8/14/2000	Goodies	23.69	-	23.69	-	-
8/22/2000	Fareway	83.97	-	-	-	83.97
8/31/2000	Pizza Ranch	17.24	-	-	-	17.24
9/19/2000	HyVee	16.52	-	-	-	16.52
9/22/2000	RDJ Specialties	179.97	-	-	-	-
9/27/2000	Mid-American Specialties	163.42	-	163.42	-	-
10/5/2000	Ampride	20.00	-	-	-	-
10/6/2000	NSF charge	18.00	-	-	-	-
10/11/2000	Pizza Ranch	25.00	-	-	-	25.00

Gas/ Convenience	Supplies/ Equipment	Promotional Items	Donations	Miscellaneous	County Attorney/ Iowa Department of Justice	Flowers/ Plants
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	13.45	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
31.92	-	-	-	-	-	-
20.00	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	100.00	-
-	-	-	-	-	20.00	-
51.92	-	-	-	13.45	120.00	-
-	120.00	-	-	-	-	-
-	-	-	-	25.00	-	-
-	-	-	-	-	-	-
-	606.80	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	180.00	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	179.97	-	-	-	-
-	-	-	-	-	-	-
20.00	-	-	-	-	-	-
-	-	-	-	18.00	-	-
-	-	-	-	-	-	-

City of Spirit Lake

Schedule of Forfeiture Account Disbursements

Date	Payee	Amount	Cash		Hardware/ Shoppers/ Wal-Mart	Grocery/ Restaurant
			Withdrawals	Unknown		
10/12/2000	NSF charge	18.00	-	-	-	-
11/16/2000	Unknown	5.75	-	5.75	-	-
1/8/2001	NSF charge	18.00	-	-	-	-
1/5/2001	Pizza Ranch	34.80	-	-	-	34.80
2/14/2001	Cash withdrawal	15.00	15.00	-	-	-
2/16/2001	Wal-Mart	23.09	-	-	23.09	-
2/20/2001	Morrow's Service	23.54	-	23.54	-	-
2/20/2001	Wal-Mart	20.85	-	-	20.85	-
3/2/2001	Cash withdrawal - 4 \$50 U.S. savings bonds	100.00	100.00	-	-	-
3/20/2001	Shopko	28.60	-	-	28.60	-
3/27/2001	RDJ Specialties	188.73	-	-	-	-
4/30/2001	Ferguson's	25.67	-	-	-	-
4/30/2001	Family Drug	18.72	-	18.72	-	-
5/2/2001	Grille Café	24.24	-	-	-	24.24
5/4/2001	Sioux Sales	198.86	-	198.86	-	-
5/9/2001	Dickinson County Attorney	250.00	-	-	-	-
5/10/2001	Wal-Mart	47.98	-	-	47.98	-
5/9/2001	Unknown	900.00	-	900.00	-	-
5/11/2001	Pizza Ranch	30.17	-	-	-	30.17
5/15/2001	I & J Creations	37.10	-	37.10	-	-
5/18/2001	Courtyard Gardens & Floral	53.50	-	-	-	-
5/23/2001	Attorney General	200.00	-	-	-	-
5/25/2001	Courtyard Gardens & Floral	35.31	-	-	-	-
5/30/2001	Fisherman's Factory Outlet	62.92	-	62.92	-	-
6/11/2001	Pro Rider Inc. - helmets	232.30	-	-	-	-
6/13/2001	Interstate Supply	153.43	-	153.43	-	-
6/13/2001	Brian Thompson	100.00	-	100.00	-	-
6/12/2001	Wal-Mart	87.58	-	-	87.58	-
6/28/2001	Wal-Mart	14.37	-	-	14.37	-
6/29/2001	Embroidery Express	274.85	-	-	-	-
Year ended June 30, 2001 Total		<u>4,736.49</u>	<u>115.00</u>	<u>1,710.69</u>	<u>222.47</u>	<u>242.20</u>

Gas/ Convenience	Supplies/ Equipment	Promotional Items	Donations	Miscellaneous	County Attorney/ Iowa Department of Justice	Flowers/ Plants
-	-	-	-	18.00	-	-
-	-	-	-	-	-	-
-	-	-	-	18.00	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	188.73	-	-	-	-
-	-	-	-	-	-	25.67
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	250.00	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	53.50
-	-	-	-	-	200.00	-
-	-	-	-	-	-	35.31
-	-	-	-	-	-	-
-	232.30	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	274.85	-	-	-	-
20.00	959.10	643.55	180.00	79.00	450.00	114.48

City of Spirit Lake

Schedule of Forfeiture Account Disbursements

Date	Payee	Amount	Cash		Hardware/	Grocery/
			Withdrawals	Unknown	Shoppers/ Wal-Mart	Restaurant
7/6/2001	Wal-Mart	16.01	-	-	16.01	-
7/11/2001	RDJ Specialties	147.12	-	-	-	-
7/12/2001	Unknown	45.33	-	45.33	-	-
7/18/2001	Unknown	85.57	-	85.57	-	-
7/10/2001	Wal-Mart	56.28	-	-	56.28	-
7/9/2001	Shoppers Supply	16.93	-	-	16.93	-
7/16/2001	Shoppers Supply	55.51	-	-	55.51	-
7/19/2001	Wal-Mart	10.33	-	-	10.33	-
7/20/2001	Unknown	83.30	-	83.30	-	-
7/25/2001	Yesterdays	80.00	-	-	-	80.00
8/17/2001	Bob Erickson	330.32	-	330.32	-	-
10/10/2001	HyVee	20.00	-	-	-	20.00
10/15/2001	KC Hardware	41.98	-	-	41.98	-
11/13/2001	Emergency Response Team (City of Fairmont)	1,500.00	-	1,500.00	-	-
11/29/2001	Mid American Specialties	62.33	-	62.33	-	-
12/3/2001	Galls, Inc.	161.79	-	161.79	-	-
12/7/2001	Unknown	45.90	-	45.90	-	-
12/11/2001	KC Hardware	48.58	-	-	48.58	-
12/18/2001	Courtyard Gardens	42.80	-	-	-	-
12/26/2001	Forbes	245.00	-	-	-	245.00
12/26/2001	HyVee	54.28	-	-	-	54.28
12/27/2001	Hey Good Cookies	13.36	-	-	-	13.36
12/27/2001	Trustworthy Hardware	50.32	-	-	50.32	-
12/27/2001	Pizza Ranch	42.79	-	-	-	42.79
1/8/2002	The Grille	20.49	-	-	-	20.49
1/11/2002	Lakes News Shopper	15.20	-	15.20	-	-
1/22/2002	Jimmy Jay's (shirts)	232.67	-	232.67	-	-
2/8/2002	Closing withdrawal	419.08	-	-	-	-
	Year ended June 30, 2002 Total	<u>3,943.27</u>	<u>-</u>	<u>2,562.41</u>	<u>295.94</u>	<u>475.92</u>
	Grand Total	<u>\$ 10,145.66</u>	<u>264.23</u>	<u>5,096.53</u>	<u>817.70</u>	<u>726.70</u>



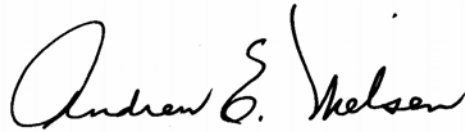
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City of Spirit Lake

Staff

This reaudit was performed by:

Susan D. Battani, CPA, Director  
Michelle B. Meyer, CPA, Manager  
Donna F. Kruger, CPA, Senior Auditor II  
Jedd D. Moore, Assistant Auditor

A handwritten signature in black ink that reads "Andrew E. Nielsen". The signature is written in a cursive style with a large initial 'A' and a distinct 'E'.

Andrew E. Nielsen, CPA  
Deputy Auditor of State