



Office of Missouri State Auditor
Nicole Galloway, CPA

City of Viburnum



Nicole Galloway, CPA
Missouri State Auditor

CITIZENS SUMMARY

Findings in the audit of the City of Viburnum

<p>Missing Monies</p>	<p>Utility, property tax, and municipal division receipts totaling at least \$4,413 were received but not transmitted to the City Treasurer for deposit or deposited in the municipal division bank account and are missing. In addition, the former City Clerk (who was also the City Collector and Court Clerk) made approximately 1,800 unauthorized utility account adjustments resulting in reductions to utility account balances totaling approximately \$104,000, and it is likely these monies are also missing. The former City Clerk did not pay her utility bills and made adjustments to reduce her utility account balance to zero.</p>
<p>Accounting Controls and Procedures</p>	<p>The city has not adequately segregated the duties of receiving and recording monies and preparing transmittals, and there are no documented supervisory or independent reviews of the detailed accounting records. The city's procedures for receipting, recording, and transmitting were poor. As a result, there is no assurance all monies collected were properly receipted, recorded, or transmitted. The former City Clerk/Collector did not (1) always issue receipt slips for monies received; (2) record the method of payment on manual receipt slips, billing stubs, tax statements or in the city's utility and tax system; or (3) record or transmit receipts timely. Many city records were not properly retained. Manual utility receipt books containing receipt slips issued prior to March 2016, paid tax statements, and some water deposit receipt slips cannot be located by the city.</p>
<p>Utility System Controls</p>	<p>The former City Clerk made numerous unauthorized adjustments to customer utility accounts in order to conceal missing monies. City officials do not reconcile the total gallons of water billed to customers to the gallons of water pumped, and were unaware of significant water losses. Reports of delinquent utility accounts were not prepared and provided to the Board of Aldermen for review. In addition, penalties have not been assessed and utility service always shut off in accordance with city ordinances. Refundable utility deposit monies posted to the utility system are not reconciled to the balance of the Water Deposit Fund.</p>
<p>Property Tax Collections</p>	<p>A list of delinquent taxes is not prepared and approved by the Board of Aldermen. The former City Collector did not always assess or collect the correct penalty on delinquent taxes.</p>
<p>Municipal Division</p>	<p>Manual receipt books used prior to March 2015 and case files could not be located by the municipal division. Neither the municipal division nor city personnel performed adequate supervisory or independent reviews of accounting functions and records. The municipal division's procedures for receipting, recording, and depositing were poor. As a result, there is no assurance all municipal division receipts are accounted for properly. The former Court Clerk did not always issue manual receipt slips for monies received and did not record the method of payment on receipt slips issued. Bank records obtained showed several payments deposited, but not receipted. The former Court Clerk did not disburse fines and court costs timely, submit a monthly caseload summary report to the city, or submit timely reports of court activity to the Office of the State Courts Administrator. The former Court Clerk did not maintain a book balance for the municipal division bank account, and there is no documentation to show</p>

bank reconciliations were performed and monthly listings of liabilities prepared. Neither the Police Department nor the municipal division has developed adequate procedures to account for the numerical sequence or ultimate disposition of tickets issued.

In the areas audited, the overall performance of this entity was **Poor**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.

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NICOLE GALLOWAY, CPA **Missouri State Auditor**

To the Honorable Mayor
and
Members of the Board of Aldermen
City of Viburnum, Missouri
and
Presiding Judge
Forty-Second Judicial Circuit
and
Municipal Judge

We have audited certain operations of the City of Viburnum as it relates to the city's finances in fulfillment of our duties under Section 29.200.3, RSMo. Due to concerns regarding missing monies the State Auditor initiated the audit with the approval of the City of Viburnum Board of Aldermen. The scope of our audit included, but was not necessarily limited to, the year ended June 30, 2015, and the period from July 1, 2015, to April 5, 2016. The objectives of our audit were to:

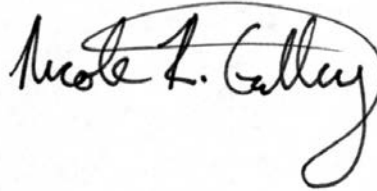
1. Evaluate the city's internal controls over significant management and financial functions.
2. Evaluate the city's compliance with certain legal provisions.
3. Evaluate the economy and efficiency of certain management practices and procedures, including certain financial transactions.
4. Determine the amount of missing monies to the extent possible.

Our methodology included reviewing financial records and other pertinent documents; interviewing various personnel of the city and municipal division, as well as certain external parties; requesting confirmation of utility and tax account balances; and testing selected transactions. We obtained an understanding of internal controls that are significant within the context of the audit objectives and assessed whether such controls have been properly designed and placed in operation. We also obtained an understanding of legal provisions that are significant within the context of the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of applicable contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting instances of noncompliance significant to those provisions.

We conducted our audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the city's management and was not subjected to the procedures applied in our audit of the city.

For the areas audited, we identified (1) deficiencies in internal controls, (2) noncompliance with legal provisions, (3) the need for improvement in management practices and procedures, (4) and missing monies. The accompanying Management Advisory Report presents our findings arising from our audit of the City of Viburnum.

A handwritten signature in black ink that reads "Nicole R. Galloway". The signature is written in a cursive style with a large, looping flourish at the end of the name.

Nicole R. Galloway, CPA
State Auditor

The following auditors participated in the preparation of this report:

Director of Audits:	Regina Pruitt, CPA
Audit Manager:	Kelly Davis, M.Acct., CPA, CFE
In-Charge Auditor:	Robert McArthur II
Audit Staff:	Stephanie M. Kroner

City of Viburnum

Management Advisory Report

State Auditor's Findings

1. Missing Monies

Utility, property tax, and municipal division receipts totaling at least \$4,413 were received but not transmitted to the City Treasurer for deposit or deposited in the municipal division bank account and are missing. In addition, the former City Clerk,¹ Dana Mayberry, made approximately 1,800 unauthorized utility account adjustments resulting in reductions to utility account balances totaling approximately \$104,000. Based on our understanding of the utility system, information obtained regarding methods used to conceal missing monies, and audit procedures performed, it is likely these monies are also missing. See Appendixes B and D for details regarding undeposited receipts and Appendix C for a summary of utility account adjustments.

In May 2016, the Mayor notified the State Auditor's Office (SAO) that the former City Clerk admitted to theft of city funds and requested the SAO perform an audit of city finances. On August 9, 2016, the Board of Aldermen passed an ordinance formally requesting and authorizing an audit and the audit began on August 11, 2016.

City officials indicated most of the city and municipal division records disappeared from City Hall around the time the former City Clerk lost her April 2016 re-election bid. As a result, detailed receipt information was not available for most of the time period we reviewed.

The city's fiscal year is July 1 through June 30. The scope of our audit included, but was not necessarily limited to the period July 1, 2014, through April 5, 2016. After identification of missing monies and the method used to perpetrate and conceal the theft, we also applied limited procedures to various accounts dating back to November 2009, when the city began using its current utility and property tax system, to quantify other missing monies. These procedures included requesting documentation of payment from selected utility customers with adjusted or delinquent balances and taxpayers with delinquent balances reported in the city's utility and property tax system. We also applied limited procedures to receipts and disbursements of the 42nd Judicial Circuit, City of Viburnum Municipal Division, because the former City Clerk also acted as the Court Clerk and was solely responsible for municipal division monies.

Missouri State Highway Patrol (MSHP) investigators questioned the former City Clerk in December 2016. The former City Clerk indicated she destroyed city records prior to her employment ending with the city in order

¹ Use of the title former City Clerk, former City Collector, former Court Clerk, or any combination thereof, throughout the report refers to the same person, Dana Mayberry, who held all three positions during the period under review. City officials indicated she had held these positions for approximately 14 years at the time of her employment ending.



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Utility receipts and adjustments

to conceal the theft. The former City Clerk confessed to the investigators to stealing approximately \$25,000 in utility, property tax, and municipal division receipts and to concealing the theft of utility receipts by adjusting customer accounts rather than recording receipts in the system.

Between January and March 2016, utility receipts totaling \$886 (see Appendix B) were received but not recorded in the utility system or transmitted to the City Treasurer for deposit. In addition, 2 utility customers confirmed they made payments on their accounts that were not recorded in the utility system or transmitted and the customers' accounts showed a delinquent balance. Between October 2012 (the most recent water and sewer rate increases became effective September 1, 2012) and March 2016, monthly water system receipts averaged \$10,914 and sewer system receipts averaged \$12,932. For the 10 months since the former City Clerk's employment ended, monthly water system receipts have averaged \$11,976 and sewer system receipts have averaged \$14,331.

- The former City Clerk issued manual receipt slips in March 2016 for 2 utility payments totaling \$800, but did not record these amounts in the city's utility system or transmit the monies for deposit.
- One utility customer confirmed she paid her December 2015 bill of \$186 in January 2016 and provided a utility bill stamped "paid January 11, 2016." The utility customer stated she paid the bill with a \$100 check and \$86 in cash, but only \$100 of the January payment was recorded in the city's utility system and transmitted. The remaining \$86 was not receipted or transmitted.
- Another utility customer confirmed she paid \$200 per month in cash on her account and the account was paid in full, but the former City Clerk rarely provided a receipt slip for the payments. In addition, the utility customer indicated she never received a utility bill and instead the former City Clerk told her \$200 was the amount due each month. Between June 2012 and February 2016, the former City Clerk made over \$5,000 in decreasing adjustments to this account, including approximately \$1,300 in adjustments in May 2015 and \$1,900 in adjustments in December 2015. As of September 2016, the city's utility system shows a balance due of \$729 on this account.
- A third utility customer confirmed she made cash payments on her account and the account was paid in full, but the former City Clerk never provided a receipt slip for the payments. Between June 2012 and April 2016, the former City Clerk made approximately \$1,000 in decreasing adjustments to this account including approximately \$700 in adjustments in June 2012 and \$300 in adjustments in April 2015. As of



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September 2016, the city's utility system shows a balance due of \$1,414 on this account.

As noted earlier, the former City Clerk admitted that she concealed missing utility receipt monies through unauthorized adjustments to utility accounts and destruction of utility receipt slips. Approximately 1,800 unauthorized utility account adjustments were made that decreased utility account balances by approximately \$104,000 (see Appendix C) between November 2009 and April 2016. In comparison, adjustments by the current City Clerk between April 2016 and January 2017 totaled only \$4,744 with each adjustment supported by appropriate documentation. By posting the unauthorized adjustments to customer accounts, the former City Clerk was able to record customer payments as adjustments rather than receipts in the utility system and reduce the customer account balances without showing a payment made. This process ensured the total receipts on the receipt report prepared from the system, and provided to the City Treasurer, agreed with the monies transmitted for deposit. We found manual receipt slips or billing stubs marked paid for some of these adjustments.

The former City Clerk also made unauthorized adjustments to her utility account to conceal the lack of payment of her personal utility bills, and to circumvent the city's billing, delinquent reporting, and shut off processes. The former City Clerk did not pay her utility bills from at least July 2010 through April 2014, and on April 3, 2015, made adjustments of \$4,097 to reduce her utility account balance to zero. Between May 2014 and March 2016 some payments were made on the former City Clerk's account and records showed a \$0 balance when her employment ended. Additionally, the former City Clerk did not assess penalties to her account as required by city ordinance. Also, if city ordinance had been followed, the city should have shut off utility services for failure to pay.

Utility receipt slips issued prior to March 2, 2016, are missing and were likely destroyed. Due to the missing records we were unable to determine the amount of utility monies received prior to March 2016 that were not transmitted for deposit, and it is likely additional monies are missing.

Property tax receipts

Tax payments totaling at least \$631 were receipted, but not recorded in the city's property tax system or transmitted to the City Treasurer for deposit (see Appendix B) and taxpayer accounts showed delinquent balances due.

- Two taxpayers provided proof of payment for their delinquent 2013 real estate and personal property taxes. One taxpayer provided a tax statement totaling \$323, stamped paid December 20, 2013, and initialed by the former City Collector. The other taxpayer provided tax statements totaling \$242, stamped paid December 30, 2013, and initialed by the former City Collector. This taxpayer confirmed he paid



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his taxes in cash. The former City Collector did not record the payments in the city's property tax system or transmit the monies for deposit.

- Another taxpayer provided a tax statement stamped paid November 16, 2012, for her 2012 delinquent tax bill totaling \$66. The City Collector did not record the payment in the city's property tax system or transmit the monies for deposit.
- In addition, three taxpayers confirmed they paid their delinquent 2012, 2013, and/or 2014 property taxes totaling \$1,085, but were unable to provide any supporting documentation. These amounts are not included in the overall missing or likely missing amounts.

City copies of tax statements are missing and were likely destroyed. Due to the missing records we were unable to determine the amount of property tax monies received that were not transmitted for deposit, and it is likely additional monies are missing.

Municipal Division receipts

Between January 2015 and March 2016, municipal division receipts totaling at least \$2,896 were received but not deposited (see Appendix D). In addition, some records documenting amounts received and case dispositions could not be located by the municipal division (see MAR finding number 5.1) and additional funds could be missing.

The former Court Clerk issued 46 receipt slips for fines and costs collected between March 2015 and March 2016 totaling \$4,759 and received \$1,630 in checks that were not recorded, but only deposited \$2,874 in checks and \$619 in cash. As a result, at least \$2,896 was not deposited.

Overall conclusion

The lack of segregation of duties, inadequate controls, and the absence of proper oversight by the Board of Aldermen and municipal division, as discussed in the remainder of this report, resulted in the missing receipts going undetected, unauthorized utility account adjustments, and non-compliance with various city ordinances, state laws, and court rules. Given the varying methods used to conceal receipts missing from the city and municipal division and missing documentation, it is apparent city and municipal division financial activity was not adequately monitored. As a result, additional monies are likely missing but cannot be readily determined.

Recommendation

The Board of Aldermen, along with the City of Viburnum Municipal Division, continue to work with law enforcement officials regarding criminal prosecution for the missing cash receipts and take the necessary actions to seek restitution for amounts missing. In addition, an attempt should be made to locate or recover missing city and court records to determine whether additional funds are missing.



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Auditee's Response

The City of Viburnum Board of Aldermen provided the following response:

The Board of Aldermen, along with the City of Viburnum Municipal Division has been in full cooperation with law enforcement officials since the beginning of the investigation, and has every intention to continue cooperating with the law enforcement officials. We will do all we can to assist law enforcement officials in any way possible to assure that criminal prosecution is carried out and restitution is made for any amounts missing.

We have been searching for, and will continue to search for any missing city and court records in an effort to try and determine whether additional funds are missing. If we find that any additional funds are missing, we will immediately share this information with the State Auditor's Office and with law enforcement officials.

The City of Viburnum Municipal Division Judge provided the following response:

I agree completely concerning the need to fully investigate this matter and, if warranted by the investigation, to seek prosecution with all applicable sanctions, including restitution if possible. I am not optimistic concerning the likelihood of locating additional court records, but an attempt should be made.

2. Accounting Controls and Procedures

Significant weaknesses exist in the city's accounting controls and procedures. As a result, numerous receipts were not accounted for properly. During the year ended June 30, 2016, city receipts totaled approximately \$852,000.

2.1 Segregation of duties and supervisory review

The city has not adequately segregated the duties of receiving and recording monies and preparing transmittals, and there are no documented supervisory or independent reviews of the detailed accounting records. The former City Clerk/Collector was solely responsible for receiving and recording city utility and property tax payments and transmitting them to the City Treasurer for deposit. The former City Clerk/Collector also was responsible for providing supporting documentation for the amounts collected to the City Treasurer. The City Treasurer's review of monies transmitted was limited to ensuring the total amount transmitted agreed with the documentation provided by the former City Clerk/Collector.

To reduce the risk of loss, theft, or misuse of funds, internal controls should provide reasonable assurance all transactions are accounted for properly and assets are adequately safeguarded. Internal controls could be improved by segregating duties and implementing documented supervisory or independent reviews of accounting records. Such reviews would reduce the possibility of errors, loss, theft, or misuse of funds going undetected.



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2.2 Receipting, recording, and transmitting procedures

The city's procedures for receipting, recording, and transmitting were poor. As a result, there is no assurance all monies collected were properly receipted, recorded, or transmitted.

- The former City Clerk/Collector did not always issue receipt slips for monies received. Per city officials, the former City Clerk/Collector's procedure was to issue manual receipt slips and/or stamped billing stubs for utility monies received and stamped paid tax statements for tax monies received. In addition, the city's utility and tax system does not number recorded receipts to allow city personnel to account for the numerical sequence of all transactions.

Nine of the 66 utility customers and taxpayers who responded to our request for payment documentation indicated they did not receive a receipt slip and, as previously noted, receipt slips are missing and were likely destroyed for the majority of the monies received.

- The former City Clerk/Collector did not record the method of payment on manual receipt slips, billing stubs, tax statements, or in the city's utility and tax system.
- The former City Clerk/Collector did not record or transmit receipts timely. The former City Clerk/Collector generally recorded receipts in the city's utility and tax system and transmitted monies twice a month. Transmittals averaged approximately \$21,000 between January 2015 through March 2016. Also, receipts were not always transmitted intact.

Failure to implement adequate receipting, recording, and transmitting procedures increases the risk that loss, theft, or misuse of fund will go undetected.

2.3 Record retention

Many city financial records were not properly retained. Manual utility receipt books containing receipt slips issued prior to March 2016, paid tax statements, and some water deposit receipt slips cannot be located by the city. As previously noted, when questioned by MSHP investigators, the former City Clerk indicated she destroyed some records prior to her employment ending with the city to conceal the theft discussed in MAR finding number 1.

Retention of records is necessary to ensure the validity of transactions and provide an audit trail. In addition, Section 109.270, RSMo, provides that all records made or received by an official in the course of their public duties are public property and are not to be disposed of except as provided by law.



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Recommendations

The Board of Aldermen:

- 2.1 Segregate accounting duties to the extent possible and implement appropriate reviews and monitoring procedures.
- 2.2 Ensure receipt slips are issued for all monies received with the method of payment indicated on the receipt slip and in the utility and tax system, and reconcile the composition of transmittals to the amounts recorded in the utility and tax system and on receipt slips. The Board of Aldermen should also ensure receipts are posted to the city's utility and tax system when received and transmitted timely and intact.
- 2.3 Ensure city records are properly retained.

Auditee's Response

- 2.1 *The City Treasurer is checking over the cash receipts to make sure all of the receipt numbers are accounted for, and that the amount she is being given to deposit matches up with the amount of total receipts. If the Treasurer notices any discrepancies in the amount of money being given to deposit, or if there are any receipt numbers missing, he or she will contact the Mayor or one of the Aldermen to have them go over the receipts and amount of deposit as well.*
- 2.2 *The City Clerk will issue a receipt slip for all monies received. The original will be given to the customer and a copy will be kept by the City Clerk and maintained for a period of 10 years. All receipt slips will be numbered and will be issued in numerical order. When payment is made by check, the check numbers are now being recorded in the utility and water system and all payers' canceled check copies are kept after being scanned and deposited electronically. Credit card receipts are being issued and recorded in the system for both payments in person and over the phone. If a credit card payment is made over the phone a receipt slip is mailed to the payer. The City Clerk will enter all receipts of payment into the city computer system by the end of the month. The City Clerk will present all receipts to the Mayor and Board of Aldermen in the event of separation of employment for any reason prior to receiving his or her final paycheck or check for benefits that may be owed.*
- 2.3 *All city records are retained in the City Clerk's office, and at the end of the fiscal year the records will be placed in a sealed plastic container with the fiscal year date placed on it. The records will be available for inspection by the Mayor, Board of Aldermen, and any state officials that request them. The records will not leave city hall, and should a change in clerk occur, the Mayor and/or Board of Aldermen will inspect the records to make sure they are all*



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accounted for prior to the City Clerk receiving his or her last paycheck.

3. Utility System Controls

Significant weaknesses exist in control procedures related to the city's utility system. As a result, there is less assurance all utility monies have been properly recorded and transmitted.

3.1 Adjustments

As previously noted, the former City Clerk made numerous unauthorized adjustments to customer utility accounts in order to conceal missing monies. Her duties included all utility billing, receipting, and recording functions, as well as posting adjustments to the utility system. She posted adjustments without obtaining independent approval or retaining adequate documentation to support the reason for the adjustments. Since the implementation of the city's utility and tax system in November 2009, the former City Clerk made approximately 1,800 adjustments to customer accounts resulting in a reduction to utility account balances of approximately \$104,000 (see Appendix D). Most of the adjustments contained an explanation in the memo line of "leak." While some adjustments may have been necessary, the ability to adjust customer accounts without approval allowed the former City Clerk to conceal missing monies (see MAR finding number 1).

City Ordinance No. 25-42 requires supporting documentation and the approval of the Superintendent of the Department of Water and Sewer (Superintendent) before adjustments can be made. However, the Superintendent estimated he approved less than 12 adjustments in the last 2 years of the former clerk's term.

Requiring the Superintendent to review and approve adjustments, and requiring proper supporting documentation be maintained for such adjustments would help ensure all adjustments are valid. If these procedures had been followed, the theft may have been identified more timely. Additionally, requiring city personnel to document the reason for the adjustment in the utility system and providing a system-generated report of adjustments for the Board of Aldermen to review and approve would help ensure only reasonable and necessary adjustments are made.

3.2 Water loss

City officials do not reconcile the total gallons of water billed to customers to the gallons of water pumped, and were unaware of significant water losses.

We requested information from the Superintendent to perform reconciliations for February and March 2016. Monthly water reports indicated the city experienced an unexplained water loss of 30 percent for February and 39 percent for March 2016. For these months, water pumped



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averaged approximately 2.3 million gallons per month. Of that amount, an average of approximately 812,000 gallons was unbilled and lost.

Monthly reconciliations of gallons of water billed to gallons of water pumped is necessary to help detect significant water loss and ensure all water use is properly billed. Significant differences should be investigated.

3.3 Delinquent accounts

Reports of delinquent utility accounts are not prepared and provided to the Board of Aldermen for review. In addition, penalties have not been assessed and utility service always shut off in accordance with city ordinances.

City Ordinance No. 29-1 states any payment not received by the 20th day of the month billed shall be charged an additional 10 percent penalty for late payment. City Ordinance No. 29-2 indicates utility service will be shut off if any monthly bill is not paid by the last day of the month.

We noted numerous instances where penalties were not assessed and utility service was not shut off when customers accumulated significant delinquent balances. As of January 1, 2016, there were approximately 140 delinquent accounts in the city's utility system with delinquent balances due totaling approximately \$38,500.

While the utility system has the capability to identify delinquent accounts, the system requires the users to assess penalties and city officials were not aware the former City Clerk was not assessing penalties as required by ordinance. As a result, penalties were not assessed on customer accounts after March 2010, only a few months after the city began using its new accounting system.

Allowing customers to receive service without paying reduces the incentive to make payments, reduces city receipts, and could impact the utility rates for other paying customers. In addition, monitoring of delinquent utility reports is necessary to identify accounts to be shut off. By not identifying customers for shut off, the city did not timely identify those customers whose accounts were falsely reported as delinquent.

The Board of Aldermen should establish procedures and/or utilize the capabilities of the utility system to ensure penalties are properly assessed to all customers and utility service is shut off in accordance with city ordinances. Any variance from city ordinance should occur only upon proper approval of the Board of Aldermen.

3.4 Utility deposits

Refundable utility deposits posted to the utility system are not reconciled to the balance of the Water Deposit Fund.

New customers are required to pay a \$25 refundable deposit before receiving utility services. According to the water deposit report for July



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2016, the city should be holding approximately \$7,000 in water deposits; however, the balance of the Water Deposit Fund at that date was approximately \$2,100. In March 2016 the city transferred \$25,000 from the Water Deposit Fund to temporarily cover a portion of the deficit in the General Fund. The accrued balance of the water deposit fund prior to the transfer was approximately \$27,000 and a difference of approximately \$20,000 existed between the water deposit report and the accrued balance. The reason for the difference is unknown.

Refundable water deposits are restricted funds. City Ordinance 25-6 indicates expenditures from the Water Deposit Fund are limited to connection fees, final disconnection fees, refunding of deposits to customers upon termination of their service contract, and for satisfying past due bills. To ensure all water deposits received from customers are accounted for properly, the Board of Aldermen should review water deposit records to ensure all amounts received were deposited and posted to the appropriate customer account, and prepare an accurate list of water deposits held by the city and reconcile the list monthly to monies in the Water Deposit Fund.

Recommendations

The Board of Aldermen:

- 3.1 Ensure all adjustments are reviewed and approved by the Superintendent, adequate supporting documentation with reasons for adjustments is retained, and a system-generated report of adjustments is reviewed by the Board.
- 3.2 Review the city's monthly water loss reports and investigate significant differences.
- 3.3 Require reports of delinquent utility accounts be prepared and reviewed monthly. The Board should ensure penalties are assessed and utility service is shut off in accordance with city ordinances.
- 3.4 Review water deposit records to ensure all monies received are deposited and posted to the appropriate customer account, and prepare an accurate list of water deposits held and reconcile the list monthly to monies in the Water Deposit Fund. Any discrepancies should be investigated and resolved.

Auditee's Response

- 3.1 *No account will be adjusted without the Superintendent having approved the adjustment. The City Clerk will have the Superintendent sign a form stating the reason for the adjustment as well as the amount of the adjustment. This form will also be signed and approved by the Mayor, and the forms will be kept in a file. The computer system will also reflect the reason for the adjustment, date, and amount of the adjustment. In addition, the Board of*



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Aldermen will be presented with a list of all adjustments given to customers during the month preceding the meeting, and it will be recorded in the meeting minutes that the Board has received and reviewed the document.

- 3.2 *The Board of Aldermen will receive a written report from the Superintendent at the regular monthly meeting of the Board of Aldermen that will state the city's monthly water loss and the Board will investigate any significant differences with the assistance of the Superintendent.*
- 3.3 *The City Clerk will prepare a report to be presented to the Board of Aldermen for review at the regular monthly meeting. The Board will ensure that all penalties are being assessed and that city ordinances are being followed regarding utility service being shut off.*
- 3.4 *Water deposit records will be available for review and the Board will ensure that all monies received were deposited and posted to the appropriate customer account. The City Clerk will keep an accurate list of water deposits held and reconcile the list monthly to monies in the Water Deposit Fund. Any new water deposits will be reported to the Board of Aldermen at the regular monthly meeting.*

4. Property Tax Collections

We noted significant concerns with reporting and monitoring procedures of delinquent property tax collections resulting in less assurance that property taxes collected have been properly recorded and transmitted.

4.1 Delinquent taxes

A list of delinquent taxes is not prepared and approved by the Board of Aldermen. Upon our request, the current City Collector prepared a list of delinquent taxes as of August 2016; however, the list was not accurate and included some individuals and amounts shown as delinquent when the taxes had been paid. For example, the listing included tax year 2012 delinquent taxes which were overstated by approximately \$13,800. The overstatement occurred because, in November 2014, the former City Collector assessed late penalties on approximately 100 accounts with 2012 billed taxes that had been paid in November 2012. The assessment of late penalties on billings already paid and recorded in the tax system caused the system to show the original 2012 tax charges as delinquent. The reason for assessing the penalties in November 2014 is unknown.

Sections 79.310 and 94.320, RSMo, require the City Collector provide the Board of Aldermen lists of delinquent taxes for the Board to examine and approve and charge the City Collector with the amount of taxes due.

4.2 Penalties

The former City Collector did not always assess or collect the correct penalty on delinquent taxes. The former City Collector did not assess penalties on delinquent taxes in the city's tax system between May 2010 and



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November 2014. As a result, no penalties were assessed or paid before November 2014 for 2010, 2011, 2012 and 2013 delinquent taxes. In addition, the former City Collector did not assess penalties on delinquent 2014 taxes. The current City Collector began assessing penalties on 2014 delinquent taxes in 2016. As a result, no 2014 delinquent taxes paid between January 2015 and April 2016 included the appropriate penalty.

Property taxes become delinquent after December 31 of the year of assessment. Section 140.100.1, RSMo, provides a penalty of 2 percent per month up to a maximum of 18 percent per year for each delinquent tax bill.

Recommendations

The Board of Aldermen:

- 4.1 Require the City Collector submit an accurate list of all taxes remaining due and uncollected at the first meeting of the Board in April for the Board to review and approve.
- 4.2 Ensure delinquent property tax penalties are assessed in accordance with state law.

Auditee's Response

- 4.1 *The City Collector will submit a list of delinquent taxes to the Board of Aldermen at the April meeting each year for review and approval.*
- 4.2 *The Board of Aldermen will ensure that all delinquent property tax penalties are assessed in accordance with state law and collected at such time that the customer pays the bills.*

5. Municipal Division

We identified significant weaknesses with accounting controls and procedures of the municipal division. As a result, there is no assurance all municipal division receipts are accounted for properly.

5.1 Missing records

Manual receipt books used prior to March 2015 and case files could not be located by the municipal division. Bank records obtained show the former Court Clerk deposited approximately \$10,000 and disbursed approximately \$4,100 between January 2012 and February 2015. As previously noted, the former Court Clerk indicated she destroyed city and court records prior to her employment ending in order to conceal missing monies.

Supreme Court Operating Rule 4.08 requires municipal divisions to maintain a docket or backer sheet for each case. All information regarding the case should be documented including, but not limited to, a copy of the ticket, case number, defendant name, sentence, bond information, warrant information, and disposition of the case. In addition, Supreme Court Operating Rule No. 8.04.7 requires all financial records be maintained for 5



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years or until completion of an audit. Retention of applicable records is necessary to properly account for the municipal division's financial activity.

5.2 Oversight

Neither the municipal division nor city personnel performed adequate supervisory or independent reviews of accounting functions and records. The former Court Clerk was responsible for all duties related to collecting and recording monies, posting fines and court costs into the manual case records, preparing and making deposits, and making disbursements. Neither the Municipal Judge nor other personnel independent of the cash custody and record-keeping functions provided adequate supervision or review of the work performed by the former Court Clerk.

To reduce the risk of loss, theft, or misuse of funds going undetected, the municipal division should ensure documented supervisory or independent reviews of accounting records are conducted.

5.3 Receipting and depositing procedures

The municipal division's procedures for receipting, recording, and depositing were poor. As a result, there was no assurance all monies collected were properly receipted, recorded, or deposited.

- The former Court Clerk did not always issue manual receipt slips for monies received and did not record the method of payment on receipt slips issued. Bank records obtained showed several payments deposited, but not receipted.
- Receipts were not deposited timely or intact. For example, the January 2016 deposit for \$1,123 included checks dated September and November 2015. Other checks from September 2015 were deposited in the November 2015 deposit.

To reduce the risk of loss, theft, or misuse of monies received going undetected, procedures should be established to ensure all monies received are properly receipted, recorded, and deposited.

5.4 Disbursements and reporting

The former Court Clerk did not disburse fines and court costs timely, submit a monthly caseload summary report to the city, or submit timely reports of court activity to the Office of the State Courts Administrator (OSCA).

For example, in November 2015 the former Court Clerk disbursed fines and costs totaling \$3,240 to the city and state for the months of July, September, and November 2014, and January, March, July, and September 2015. In addition, the former Court Clerk filed Municipal Division Summary Reporting Forms for the months of March 2013 through June 2015 with the OSCA in November 2015.



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Missouri Supreme Court Operating Rule 21.02 indicates city and state court costs collected by the municipal division should be disbursed within 30 days of receipt. Supreme Court Operating Rule 4.29 and Section 479.080.3, RSMo, require the Court Clerk to prepare a monthly report of all cases heard in the municipal division court. The report is to be verified by the Court Clerk or Municipal Judge and filed with the city. In addition, Missouri Supreme Court Operating Rule 4.28.3 indicates municipal divisions should report all court activity to the OSCA monthly.

5.5 Bank account and liabilities

The former Court Clerk did not maintain a book balance for the municipal division bank account, and there is no documentation to show bank reconciliations were performed and monthly listings of liabilities were prepared. As a result, as of April 2016, an unidentified balance of \$1,821 exists in that bank account.

Missouri Supreme Court Operating Rule No. 4.59 requires reconciling all bank balances and open items records at least monthly, and a record of reconciliations to be maintained. Additionally, Missouri Supreme Court Operating Rule No. 4.56 requires the municipal division to prepare a record of open items monthly. Book balances are necessary to reconcile bank accounts and adequately monitor account balances. Monthly bank reconciliations are necessary to ensure accounting records balance, transactions are properly recorded, and errors or discrepancies are detected and corrected timely. Reconciling liabilities to the reconciled bank account balance is necessary to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to meet liabilities.

5.6 Ticket and bond accountability

Neither the Police Department nor the municipal division has developed adequate procedures to account for the numerical sequence or ultimate disposition of tickets issued. In addition, the Police Department did not retain copies of bond forms for monies transmitted to the former Court Clerk.

The Police Department maintains records to track ticket numbers issued and turned in by police officers to the court. However, neither the former Court Clerk nor Police Department personnel periodically review the records for gaps in ticket number sequence or missing tickets. As a result, the Police Department and municipal division could not account for 9 of 109 citations issued by the Police Department between January 2015 and March 2016. In addition, because the Police Department and former Court Clerk did not retain bond forms, neither bond forms nor bond monies collected and transmitted can be accounted for properly.

Without properly accounting for the numerical sequence of tickets and bond forms, there is less assurance that all tickets and bond forms issued are properly submitted to the municipal division for processing.



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Recommendations

The City of Viburnum Municipal Division:

- 5.1 Ensure necessary records are retained.
- 5.2 Ensure documented periodic independent or supervisory reviews of municipal division records is performed.
- 5.3 Ensure all monies received are properly receipted, recorded, and deposited.
- 5.4 Ensure court fees are disbursed within 30 days of receipt and monthly reports are submitted timely to the OSCA.
- 5.5 Maintain a book balance and perform monthly bank reconciliations. In addition, the municipal division should prepare monthly lists of liabilities and reconcile the lists to the bank balance, and promptly investigate and resolve differences.
- 5.6 Work with the Police Department to ensure the numerical sequence and ultimate disposition of all tickets issued is accounted for properly and bond forms are retained and accounted for properly.

Auditee's Response

The City of Viburnum Municipal Division Judge provided the following responses:

- 5.1 *I agree with the recommendation and the new Court Clerk is enrolled for a training course.*
- 5.2 *I agree with the recommendation and I would be agreeable to the Municipal Court account being set up as a city account with City Treasurer and Board of Aldermen overview.*
- 5.3 *I agree with the recommendation. See response to finding 5.2.*
- 5.4 *I agree with the recommendation. See response to finding 5.2.*
- 5.5 *I agree with the recommendation. See response to finding 5.2.*
- 5.6 *I agree with the recommendation. But this is something that I, as Municipal Judge, have little or no control over. This is something that should be implemented as policy by the City of Viburnum and the Viburnum Chief of Police. The police department should always obtain a signed receipt from the Court Clerk whenever bond monies are remitted to the city.*



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The City of Viburnum Board of Aldermen provided the following responses:

- 5.1 *The Board will ensure that all necessary records are maintained by the Court Clerk.*
- 5.2 *The Prosecuting Attorney will periodically review the Municipal Division records to ensure the Court Clerk is documenting everything appropriately. The Prosecuting Attorney will notify the Mayor and Board of Aldermen if anything needs to be addressed.*
- 5.3 *The Court Clerk will turn over all court related monies to the City Treasurer, and the City Treasurer will ensure that all money has been properly receipted and recorded. The City Treasurer will provide a report to the Board of Aldermen at the regular monthly meeting of all money received by the court during the previous month.*
- 5.4 *The Court Clerk will, within 30 days of receipt, disburse the appropriate court fees and will provide monthly reports to the OSCA and to the Board of Aldermen at the monthly meeting.*
- 5.5 *The Court Clerk and City Treasurer will work together to maintain a book balance and perform monthly bank reconciliations. In addition, the municipal division will prepare monthly lists of liabilities and reconcile the lists to the bank balance, and promptly investigate and resolve differences. The City Treasurer will provide the balance to the Board of Aldermen at its regular monthly meeting.*
- 5.6 *The Police Department keeps two ticket books in each patrol car. One ticket book is for traffic and state charges, while the other ticket book is for non-traffic violations, such as ordinance violations. The Chief of Police will keep track of the numeric sequence of the ticket books, and will investigate any discrepancies in the ticket books. The Chief of Police will provide a report of any discrepancies to the Board of Aldermen at the regular monthly meeting.*

The City Clerk will receive a bond sheet and all cash money from said bond. The Police Department will make a copy of the bond paperwork and will give this to the City Clerk along with the cash bond money. The City Clerk will sign off on the paperwork and deposit the money by the end of the next business day. All bond money will be sent to the appropriate agency within 30 days of receipt.

City of Viburnum

Organization and Statistical Information

The City of Viburnum is located in Iron County. The city was incorporated in 1967 and is currently a fourth-class city. The city employed 3 full-time employees and 9 temporary part-time employees on April 5, 2016.

City operations include utility services (water, sewer, and trash), police, maintenance of streets, and parks and recreation.

Mayor and Board of Aldermen

The city government consists of a mayor and 4-member board of aldermen. The members are elected for 2-year terms. The mayor is elected for a 2-year term, presides over the board of aldermen, and votes only in the case of a tie. The Mayor and Board of Aldermen, at April 5, 2016, are identified below. The Mayor is paid \$1,800 and Board of Aldermen members \$900 annually. The compensation of these officials is established by ordinance.

Johnny Setzer, Mayor
Brian Matt, Alderman
Toreen LaRue, Alderwoman¹
Dwight Reed, Alderman
Tammy Kelly, Alderwoman

¹Bill Walls was appointed to replace Toreen LaRue on April 12, 2016.

Other Elected Official

The City Collector/City Clerk/Court Clerk at April 5, 2016, was Dana Mayberry. She was replaced by Olivia Callahan after the April 2016 election.

Financial Activity and Supporting Documentation

Appendix A is a summary of the city's financial activity for the year ended June 30, 2016. Appendixes B, C, and D provide supporting documentation for undeposited utility and property tax receipts, utility account adjustments, and undeposited municipal division receipts, respectively.

Appendix A

City of Viburnum
 Schedule of Receipts, Disbursements, and Changes in Cash and Investment
 Year Ended June 30, 2016

	General	Public Health	Sewer	Street	Water System	Water Deposit	Parks & Recreation	Police Education	Solid Waste	DARE	Total
RECEIPTS ¹	\$ 287,671	15,393	158,976	27,276	336,256	825	18,014	535	7,735	0	852,681
DISBURSEMENTS ¹	292,853	33,167	149,482	42,966	348,031	25,000	4,780	75	11,698	0	908,052
RECEIPTS OVER (UNDER) DISBURSEMENTS	(5,182)	(17,774)	9,494	(15,690)	(11,775)	(24,175)	13,234	460	(3,963)	0	(55,371)
CASH AND INVESTMENTS JULY 1, 2015	(26,526)	(82,955)	353,748	(4,328)	119,145	26,145	(96,577)	5,279	6,212	956	301,099
CASH AND INVESTMENTS JUNE 30, 2016	\$ (31,708)	(100,729)	363,242	(20,018)	107,370	1,970	(83,343)	5,739	2,249	956	245,728

¹ Receipts and disbursements presented include transfers in and out.

Appendix B

City of Viburnum

Supporting Documentation - Undeposited Utility and Property Tax Receipts

<u>Type Receipt</u>	<u>Date Received</u>	<u>Manual Receipt Slip/ Tax Bill Number</u>	<u>Amount Received</u>	<u>Amount Recorded and Deposited</u>	<u>Amount Received But Not Recorded or Deposited</u>
Utility	1/11/2016	N/A	\$ 186.26	100.00	86.26
Utility	3/2/2016	2375	100.00	0.00	100.00
Utility	3/2/2016	2376	700.00	0.00	700.00
			<u>\$ 986.26</u>	<u>100.00</u>	<u>886.26</u>
Property Tax	11/16/2012	596	\$ 66.71	0.00	66.71
Property Tax	12/20/2013	746	157.59	0.00	157.59
Property Tax	12/20/2013	747	165.09	0.00	165.09
Property Tax	12/30/2013	136	117.96	0.00	117.96
Property Tax	12/30/2013	138	124.08	0.00	124.08
			<u>\$ 631.43</u>	<u>0.00</u>	<u>631.43</u>

Appendix C

City of Viburnum

Supporting Documentation - Summary of Utility Account Adjustment

	A							B		
	2009	2010	2011	2012	2013	2014	2015	2016	Total	
January	\$	70.00	734.68	24.80	2,640.01	1,749.70	1,418.90	910.90	7,548.99	
February		0.00	15.00	82.31	62.19	2,159.95	2,120.42	2,215.99	6,655.86	
March		131.86	(332.17)	43.39	354.33	329.38	1,536.07	5,831.19	7,894.05	
April		456.83	3.24	2,048.96	226.75	1,117.73	8,423.83	60.56	12,337.90	
May		0.00	70.00	54.94	199.44	766.41	5,208.51		6,299.30	
June		0.00	245.63	17,851.11	342.32	1,308.07	2,005.23		21,752.36	
July		0.00	353.94	608.92	(103.17)	1,656.76	1,982.09		4,498.54	
August		0.00	0.00	0.00	216.09	136.90	2,019.94		2,372.93	
September		317.17	543.28	317.31	2,620.97	1,752.50	556.97		6,108.20	
October		1,606.43	213.95	21.79	6.87	2,760.71	1,904.34		6,514.09	
November	170.79	15.70	15.00	116.37	22.43	615.33	1,885.08		2,840.70	
December	86.41	0.00	682.42	3,769.65	8,976.98	1,040.00	4,194.52		18,749.98	
Total	\$	257.20	2,597.99	2,544.97	24,939.55	15,565.21	15,393.44	33,255.90	9,018.64	103,572.90
Number of Adjustments		15	84	121	254	250	286	640	148	1,798

A The city began using its current computerized accounting system in November 2009.

B The former City Clerk/Collector/Court Clerk's employment ended in April 2016.

Appendix D

City of Viburnum
Supporting Documentation - Undeposited Municipal Division Receipts

A			B		C				D
Date Received	Manual Receipt Slip Number	Amount Received	Unrecorded Checks	Total Receipts	Date Deposited	Cash Deposited	Check Deposited	Total Deposited	Undeposited Receipts
1/20/2015	no receipt slip	\$ 0.00	564.00	564.00	4/10/2015	0.00	564.00	564.00	0.00
1/21/2015	no receipt slip	0.00	77.00	77.00	4/10/2015	0.00	77.00	77.00	0.00
3/16/2015	7309	10.00	0.00	10.00					10.00
3/23/2015	7310	324.00	0.00	324.00					324.00
3/25/2015	7311	122.00	0.00	122.00					122.00
3/25/2015	7312	75.00	0.00	75.00					75.00
3/25/2015	7313	75.00	0.00	75.00					75.00
3/25/2015	7314	274.00	0.00	274.00					274.00
5/4/2015	7315	43.50	0.00	43.50	4/10/2015	48.50	0.00	48.50	(48.50)
5/4/2015	7316	E 123.50	0.00	123.50	11/3/2015	0.00	43.50	43.50	0.00
5/19/2015	7318	125.50	0.00	125.50	11/3/2015	0.00	125.50	125.50	0.00
5/20/2015	7319	43.50	0.00	43.50					43.50
5/20/2015	7320	50.00	0.00	50.00					50.00
6/10/2015	7321	222.50	0.00	222.50					222.50
6/22/2015	7322	125.50	0.00	125.50					125.50
7/22/2015	7323	200.00	0.00	200.00					200.00
7/22/2015	7324	50.00	0.00	50.00					50.00
7/22/2015	7325	25.00	0.00	25.00					25.00
7/22/2015	7326	43.50	0.00	43.50					43.50
7/22/2015	7327	48.50	0.00	48.50					48.50
8/3/2015	7328	374.00	0.00	374.00	11/3/2015	0.00	374.00	374.00	0.00
8/3/2015	7329	33.50	0.00	33.50					33.50
8/10/2015	7330	33.50	0.00	33.50	11/3/2015	0.00	33.50	33.50	0.00
8/11/2015	7331	33.50	0.00	33.50					33.50
9/2/2015	7332	20.00	0.00	20.00					20.00
9/9/2015	7333	33.50	0.00	33.50	1/7/2016	0.00	33.50	33.50	0.00
9/16/2015	7334	77.00	0.00	77.00	11/3/2015	0.00	77.00	77.00	0.00
9/17/2015	7335	33.50	0.00	33.50					33.50
9/17/2015	7336	58.50	0.00	58.50					58.50
9/21/2015	7337	275.50	0.00	275.50					275.50
9/23/2015	7338	25.00	0.00	25.00					25.00
9/23/2015	7339	25.00	0.00	25.00					25.00
9/23/2015	7340	80.00	0.00	80.00					80.00

Appendix D

City of Viburnum
Supporting Documentation - Undeposited Municipal Division Receipts

A		B			C				D
Date Received	Manual Receipt Slip Number	Amount Received	Unrecorded Checks	Total Receipts	Date Deposited	Cash Deposited	Check Deposited	Total Deposited	Undeposited Receipts
9/23/2015	7341	80.00	0.00	80.00					80.00
9/23/2015	7342	33.50	0.00	33.50					33.50
9/28/2015	7343	33.50	0.00	33.50	1/7/2016	0.00	33.50	33.50	0.00
9/29/2015	no receipt slip	0.00	33.50	33.50	11/3/2015	0.00	33.50	33.50	0.00
11/2/2015	7344	100.50	0.00	100.50					100.50
11/4/2015	no receipt slip	0.00	33.50	33.50	1/7/2016	0.00	33.50	33.50	0.00
11/9/2015	no receipt slip	0.00	48.50	48.50	1/7/2016	0.00	48.50	48.50	0.00
11/13/2015	no receipt slip	0.00	200.00	200.00	1/7/2016	0.00	200.00	200.00	0.00
11/17/2015	7345	123.50	0.00	123.50					123.50
11/18/2015	7346	20.00	0.00	20.00					20.00
11/18/2015	7347	20.00	0.00	20.00					20.00
11/18/2015	7348	20.00	0.00	20.00					20.00
11/18/2015	7349	80.00	0.00	80.00					80.00
11/20/2015	7350	23.50	0.00	23.50					23.50
11/25/2015	no receipt slip	0.00	350.00	350.00	1/7/2016	0.00	350.00	350.00	0.00
"Nov 15"	F no receipt slip	0.00	123.50	123.50	1/7/2016	0.00	123.50	123.50	0.00
					1/7/2016	300.00	0.00	300.00	(300.00)
1/4/2016	no receipt slip	0.00	200.00	200.00	3/18/2016	0.00	200.00	200.00	0.00
1/19/2016	7351	20.00	0.00	20.00					20.00
3/15/2016	7352	40.00	0.00	40.00					40.00
3/15/2016	7353	523.50	0.00	523.50					523.50
3/15/2016	7354	523.50	0.00	523.50	3/18/2016	0.00	523.50	523.50	0.00
					3/18/2016	270.00	0.00	270.00	(270.00)
3/25/2016	7355	33.50	0.00	33.50					33.50
Total		\$ 4,758.50	1,630.00	6,388.50		618.50	2,874.00	3,492.50	2,896.00

- A The date listed is the date of the receipt when available or the date of the check when no receipt slip was present.
- B This column includes unreceipted bond payments from other political subdivisions.
- C The composition of receipts were not recorded on the manual receipt slips, so cash deposited could not be tied to individual receipts.
- D This is the minimum amount of undeposited receipts adjusting for cash deposited.
- E Manual receipt slip number 7317 was written on 5/6/15 for \$251, but was voided.
- F The check was dated "Nov 15". We could not confirm this was November 2015; however, the check was deposited in January 2016.