

MEMORANDUM

To: Cass County Commission
From: Ryan Wescoat, Cass County Auditor
Date: November 6, 2017
Re: Review of Public Administrator Imprest Account

Background

In April of 2017, the accounting firm of KPM (“Outside Auditor”) conducted an audit of the 2016 Financial Statements of Cass County, Missouri. In June of 2017, the Outside Auditor submitted its analysis and findings to the Cass County Commission.

Contained within this audit report, the Outside Auditor presented the Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. Also, the Outside Auditor attached a supplemental letter detailing additional matters regarding internal controls, which included comments and recommendations.

One such comment and recommendation listed the Cass County Public Administrator’s (“PA”) Imprest Account. The Outside Auditor’s comment is presented as follows:

“During our audit, we noted that the Public Administrator maintains \$2,500 in an imprest account. The imprest account is used to make purchases for both the County and the wards. The balance however is not being reconciled on a monthly basis to show cash on hand, amount owed from wards and amounts due from the County.”

We recommend:

The County adopt policies and procedures to require this reconciliation be performed on a monthly basis. ”

In August of 2017, the County Auditor’s office initiated a review of the PA’s imprest account. This review involved a meeting with the Public Administrator and a review of each monthly bank statement for 2016 and 2017 to date, and a document titled “Client Purchases” prepared by the PA’s office for those same time periods.

As a result of this review, the County Auditor makes its findings and recommendations and submits these to the Cass County Commission through this Memorandum. This document also serves as an attempt to comply with and satisfy the findings of the Outside Auditor.

Imprest Account by Definition

There is no governing definition for an imprest account. In short, an imprest account is an account where a fixed amount of money is placed for the purpose of making change or paying small disbursements when preparing a purchase voucher is not cost effective or the payment is time sensitive. Regularly, the remaining amount of cash, plus the receipts of disbursements, should be reconciled and the balance should equal the fixed amount that started the account. Petty cash accounts are a type of imprest system.

Cass County Imprest Accounts

The PA’s office is not the only Cass County department using imprest accounts. The Circuit Clerk, the County Clerk, the Recorder of Deeds, the Collector’s office and the Sheriff’s office all use petty cash accounts for small or limited transactions. “Making change” is the typical use.

Upon a review of the PA's use during 2016 and 2017, the PA account activity is broken down into two categories: Ward expenses and office expenses. A breakdown, by ward and category, is attached and incorporated as "Exhibit A".

The PA has the unique distinction of being audited by two different entities. The ward activity is audited by the Cass County Probate Court, and department's administrative activity is audited by the County Auditor. As for our office, the County Auditor does not have an opinion on the types and choices of purchases made on behalf of the wards. Our review is limited to how County funds are used.

The account activity exhibit identifies several problems. First, there are a high volume of simple math errors. The errors are spotlighted on the exhibit as bold and italicized. At no time has the account been in balance and reconciled with the initial deposit. As frequently shown in the exhibit, there are amounts of charges and their corresponding return to the account which are not the same numbers. Unfortunately, the documents submitted to the auditor's office were so poorly prepared with inaccurate numbers that they could not be relied upon to assist with this memorandum. There are charges and deposits on the exhibit that were corrected before the exhibit's completion to "clean up" the errors contained in the PA documents.

A second problem with the account activity is the abundance of office supply purchases, when supply purchases are customarily submitted through the county-wide P.O. system. None of the purchases were of an emergency nature, so the use of the imprest account was not appropriate. Especially when the PA's office, after the use of the account, would submit a P.O. voucher to reimburse the imprest account.

A third problem has already been addressed by a previous memorandum, which is the use of a County fund to cover or grant gifts to indigents.

The fourth problem with the account activity is the County Auditor has no beginning transaction to create an account balance to reconcile. During the interview between the Public Administrator and the Outside Auditor, the PA verbally stated that the account started with \$2,500. This number was offered casually and without evidence. This office cannot find, through County records, verification of this amount, so therefore cannot hold the PA to this asserted amount.

The final problem with the account is directed at the County Commission. To date, the County has no policy dictating the creation and use of imprest accounts. The Outside Auditor accurately identified a problem and a solution that can improve the internal controls of all County departments. Our office has prepared and attached a proposed policy for the County Commission's consideration for implementation. The proposed policy is attached and incorporated as "Exhibit B".

Conclusion and Recommendations

The overall conclusion by this office is that the Outside Auditor found an issue that has not been addressed by the County. Several departments possess imprest accounts, which normally contain less than \$100. The PA's account is unique in size and use, but its review has been absent.

The County Auditor makes the following recommendations:

1. The County Commission should adopt the proposed policy by the County Auditor as an Internal Control Policy addressing the creation and implementation of imprest accounts.
2. All County departments will be required to comply with the approved policy.

3. On the 31st day of December, the Cass County Public Administrator will remit the balance of all imprest accounts to the Cass County Treasurer that existed in the accounts on October 31, 2017.
4. The Public Administrator's office will be allowed to use an imprest account under the following on-going conditions:
 - a. On the first day of January, the Treasurer's office will present the PA's office with \$500 to fund the imprest account,
 - b. The PA's office will provide a monthly reconciliation report and bank statement to the County Auditor's office, and
 - c. On the 31st day of December, the PA's office will remit \$500 to the Treasurer.

Public Administrator

Imprest Account Analysis

Paid By County

Account Adjustments (+/-)

Reimburse from Owed To PA

K. Li.					
		<u>Credit</u>	<u>Debit</u>	<u>Note</u>	
1/12/2016	\$	-	\$	69.95 Shoes	
1/12/2016	\$	69.95	\$	- Shoes	
1/27/2016	\$	-	\$	19.99 Spectre DVD	
1/27/2016	\$	19.99	\$	- Spectre DVD	
2/2/2016	\$	100.00	\$	- Xmas Money	
2/10/2016	\$	-	\$	81.99 New Shoes	
2/10/2016	\$	81.99	\$	- New Shoes	
3/9/2016	\$	-	\$	19.99 Star Wars Blu-Ray	
3/9/2016	\$	19.99	\$	- Star Wars Blu-Ray	
3/14/2016	\$	20.00	\$	- Mockingjay Blu Ray	
3/14/2016	\$	-	\$	19.99 Mockingjay Blu Ray	
3/21/2016	\$	4.99	\$	- Rest of purchase	
3/21/2016	\$	-	\$	19.99 Hateful 8 Movie	
3/21/2016	\$	20.00	\$	- Blu Ray	
3/23/2016	\$	-	\$	8.10 Music CD	
3/30/2016	\$	10.00	\$	- Movie	
4/8/2016	\$	-	\$	19.99 Revenant Movie	
4/13/2016	\$	20.00	\$	- Revenant Movie	
4/13/2016	\$	-	\$	26.99 Star Wars Rebels Movie	
4/13/2016	\$	26.99	\$	- Star Wars Rebels Movie	
4/18/2016	\$	-	\$	15.99 Revenant Movie	
4/27/2016	\$	6.99	\$	- Kill Bill Movie	
4/27/2016	\$	-	\$	6.99 Kill Bill Movie	
5/9/2016	\$	19.96	\$	- Deadpool Movie	
5/9/2016	\$	-	\$	19.96 Deadpool Movie	
5/12/2016	\$	-	\$	29.99 Star Wars Movies	
5/23/2016	\$	-	\$	22.99 Gods of Egypt Movie	

5/23/2016	\$	22.99	\$	-	Gods of Egypt Movie
6/9/2016	\$	23.00	\$	-	Gods of Egypt Movie
7/5/2016	\$	-	\$	17.99	Alligient Movie
7/5/2016	\$	-	\$	24.96	Batman Movie
7/5/2016	\$	17.99	\$	-	Alligient Movie
7/5/2016	\$	24.99	\$	-	Batman Movie
7/22/2016	\$	-	\$	19.99	Criminal Movie
8/3/2016	\$	-	\$	5.99	Music CD
8/3/2016	\$	5.99	\$	-	Music CD
8/10/2016	\$	-	\$	17.95	Radio Antenna
8/10/2016	\$	17.95	\$	-	Radio Antenna
8/16/2016	\$	-	\$	7.99	Intersteller Movie
8/16/2016	\$	7.99	\$	-	Intersteller Movie
8/22/2016	\$	-	\$	31.60	Star Wars season 2 DVD
8/22/2016	\$	31.60	\$	-	Star Wars Season 2 DVD
9/7/2016	\$	-	\$	19.96	Captain America
9/7/2016	\$	19.96	\$	-	Captain America
9/12/2016	\$	-	\$	24.38	Looper/Star Wars
9/21/2016	\$	24.38	\$	-	Looper/Star Wars
9/23/2016	\$	-	\$	18.79	X Men Movie
9/23/2016	\$	19.99	\$	-	X Men Movie
9/26/2016	\$	-	\$	29.99	Movie
10/2/2016	\$	-	\$	19.99	X Men Movie
10/4/2016	\$	-	\$	22.95	Purge Movie
10/4/2016	\$	22.95	\$	-	Purge Movie
10/16/2016	\$	-	\$	19.99	Independence Day Movie
10/31/2016	\$	-	\$	19.96	Star Trek Movie
11/8/2016	\$	-	\$	12.47	Movie
11/6/2016	\$	-	\$	27.99	Movie
11/8/2016	\$	-	\$	11.99	Movie
11/21/2016	\$	-	\$	24.99	Unknown
11/22/2016	\$	-	\$	9.99	CD

11/30/2016	\$	-	\$	50.00	Christmas	
11/30/2016	\$	50.00	\$	-	Christmas	
12/2/2016	\$	-	\$	15.61	Christmas	
12/2/2016	\$	15.61	\$	-	Christmas	
12/9/2016	\$	-	\$	17.34	Christmas	
12/9/2016	\$	17.34	\$	-	Christmas	
1/3/2017	\$	-	\$	12.21	Movie	
1/5/2017	\$	-	\$	96.88	DVD Player	
1/5/2017	\$	96.88	\$	-	DVD Player	
1/30/2017	\$	-	\$	7.99	Movie	
3/16/2017	\$	-	\$	99.98	Mattress	
3/16/2017	\$	99.98	\$	-	Mattress	
3/21/2017	\$	-	\$	26.45	Movie	
4/14/2017	\$	27.00	\$	-	Star Wars Movie	
5/22/2017	\$	-	\$	21.18	Movie	
5/30/2017	\$	21.18	\$	-	Movie	
6/21/2017	\$	-	\$	6.19	Movie	
6/23/2017	\$	6.19	\$	-	Movie	
7/5/2017	\$	-	\$	21.15	Movie	
7/10/2017	\$	21.15	\$	-	Movie	
7/19/2017	\$	-	\$	21.18	Movie	
7/24/2017	\$	21.18	\$	-	Movie	
8/14/2017	\$	-	\$	21.15	Movie	
8/14/2017	\$	21.15	\$	-	Movie	
8/21/2017	\$	-	\$	26.45	Birthday	
	\$	1,058.29	\$	1,216.57		
			\$	-	\$	158.28

T. Ha				
	<u>Credit</u>	<u>Debit</u>		<u>Note</u>
1/5/2016	\$ -	\$	5.43	Birthday Card
1/5/2016	\$ 5.43	\$	-	Birthday Card
11/21/2016	\$ -	\$	167.99	Christmas TV

10/27/2016	\$	-	\$	22.10	Movie	
10/28/2016	\$	22.10	\$	-	Movie	
12/13/2016	\$	-	\$	68.77	Christmas	
12/13/2016	\$	68.77	\$	-	Christmas	
1/5/2017	\$	-	\$	20.40	Birthday	
1/5/2017	\$	20.40	\$	-	Birthday	
1/6/2017	\$	-	\$	49.69	DVDs	
1/6/2017	\$	49.69	\$	-	DVDs	
1/11/2017	\$	-	\$	28.65	Shipped Gift	
1/11/2017	\$	28.65	\$	-	Shipped Gift	
7/27/2017	\$	-	\$	11.99	Movie	
7/27/2017	\$	-	\$	7.37	Movie	
7/27/2017	\$	11.99	\$	-	Movie	
7/27/2017	\$	7.37	\$	-	Movie	
7/28/2017	\$	-	\$	9.25	Movie	
7/28/2017	\$	9.25	\$	-	Movie	
	\$	704.32	\$	731.63		
			\$	-		27.31

		T. Gr.				Note
		<u>Credit</u>		<u>Debit</u>		
1/15/2016	\$	-	\$	39.68	Wii Sports	
1/15/2016	\$	39.68	\$	-	Wii Sports	
12/6/2016	\$	-	\$	22.95	Christmas	
12/6/2016	\$	22.95	\$	-	Christmas	
12/9/2016	\$	-	\$	177.51	Christmas	
12/9/2016	\$	177.51	\$	-	Christmas	
1/9/2017	\$	-	\$	51.06	Clothes	
2/21/2017	\$	51.88	\$	-	Clothes	
	\$	292.02	\$	291.20		
			\$	0.82		-

L. Du.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
1/11/2016	\$ -	\$ 60.65	Birthday Misc.
1/11/2016	\$ 60.65	\$ -	Birthday Misc.
12/16/2016	\$ -	\$ 32.39	Christmas
12/16/2016	\$ 32.39	\$ -	Christmas
1/9/2017	\$ -	\$ 104.93	Birthday
1/9/2017	\$ 104.93	\$ -	Birthday
	\$ 197.97	\$ 197.97	
		\$ -	\$ -

F. Mi.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
1/22/2016	\$ -	\$ 50.00	Pizza Hut Gift Card
1/22/2016	\$ 50.00	\$ -	Pizza Hut Gift Card
3/7/2016	\$ 22.38	\$ -	Pizza & Pop
3/7/2016	\$ -	\$ 22.38	Pizza & Pop
3/30/2016	\$ -	\$ 166.12	Clothing
3/30/2016	\$ 166.12	\$ -	Clothing
4/6/2016	\$ -	\$ 26.30	Personal Spending
4/6/2016	\$ 26.30	\$ -	Personal Spending
5/13/2016	\$ -	\$ 29.46	Pizza
5/13/2016	\$ 31.46	\$ -	Pizza
6/14/2016	\$ -	\$ 25.37	Pizza Hut
6/14/2016	\$ 27.37	\$ -	Pizza Hut
6/29/2016	\$ -	\$ 16.59	Spagetti
6/29/2016	\$ 16.59	\$ -	Spagetti
8/5/2016	\$ -	\$ 28.44	Pizza
8/5/2016	\$ 28.44	\$ -	Pizza
8/18/2016	\$ -	\$ 34.19	Boot Straps
8/18/2016	\$ 34.19	\$ -	Boot Straps
8/26/2016	\$ -	\$ 28.39	Pizza
9/22/2016	\$ -	\$ 21.82	Pizza

8/26/2016	\$	30.13	\$	-	Pizza	
9/22/2016	\$	23.82	\$	-	Pizza	
11/8/2016	\$	-	\$	112.18	Christmas	
11/8/2016	\$	112.18	\$	-	Christmas	
1/9/2017	\$	-	\$	50.00	Birthday	
1/9/2017	\$	50.00	\$	-	Birthday	
4/14/2017	\$	-	\$	30.22	Pizza	
4/14/2017	\$	30.22	\$	-	Pizza	
6/26/2017	\$	-	\$	30.33	Pizza	
6/26/2017	\$	30.33	\$	-	Pizza	
6/26/2017	\$	-	\$	1.00	Overcharge	
6/26/2017	\$	1.00	\$	-	Overcharge	
	\$	680.53	\$	672.79		
				7.71	\$	-

A. Ke.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
1/15/2016	\$ -	\$ 105.95	Birthday Gift Card
1/15/2016	\$ 100.00	\$ -	Birthday Gift Card
1/15/2016	\$ 5.95	\$ -	Activation Fee
3/14/2016	\$ 50.88	\$ -	Birthday Books
3/14/2016	\$ -	\$ 50.88	Birthday Books
12/15/2016	\$ -	\$ 100.00	Christmas
12/15/2016	\$ 100.00	\$ -	Christmas
1/12/2017	\$ -	\$ 100.00	Birthday
1/12/2017	\$ 100.00	\$ -	Birthday
	\$ 356.83	\$ 356.83	

A. Br.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
1/25/2016	\$ -	\$ 127.16	Stereo
1/25/2016	\$ -	\$ 29.75	Headphones
2/3/2016	\$ -	\$ 454.95	TV and Bracket

2/4/2016	\$	13.80	\$	-	Bananas	
2/5/2016	\$	156.91	\$	-	Birthday	
2/16/2016	\$	454.95	\$	-	TV and Bracket	
2/16/2016	\$	34.76	\$	-	Cable and Antenna	
2/18/2016	\$	-	\$	13.89	FM Antenna	
2/18/2016	\$	-	\$	20.89	Coaxial Cable	
3/7/2016	\$	-	\$	5.69	FM Antenna Adapter	
3/7/2016	\$	5.89	\$	-	FM Attenna Adapter	
11/21/2016	\$	-	\$	31.80	Christmas	
11/21/2016	\$	31.80	\$	-	Christmas	
1/24/2017	\$	-	\$	86.09	Birthday	
1/24/2017	\$	86.09	\$	-	Birthday	
1/30/2017	\$	-	\$	15.97	Socks	
1/30/2017	\$	15.97	\$	-	Socks	
	\$	800.17	\$	786.19		
			\$	13.98	\$	-

		R. Mo.				
		<u>Credit</u>		<u>Debit</u>		<u>Note</u>
8/8/2016	\$	-	\$	64.99	Camera	
8/8/2016	\$	64.99	\$	-	Camera	
12/15/2016	\$	-	\$	51.06	Christmas	
12/15/2016	\$	51.06	\$	-	Christmas	
12/20/2016	\$	-	\$	89.55	Christmas	
12/20/2016	\$	89.55	\$	-	Christmas	
1/30/2017	\$	-	\$	42.38	Personal Spending	
1/30/2017	\$	42.38	\$	-	Personal Spending	
	\$	247.98	\$	247.98		
			\$	-	\$	-

		R. Ne.				
		<u>Credit</u>		<u>Debit</u>		<u>Note</u>
1/29/2016	\$	56.06	\$	-	Video Games	
1/28/2016	\$	-	\$	56.06	Video Games	

12/15/2016	\$	-	\$	16.61	Christmas
12/15/2016	\$	16.61	\$	-	Christmas
1/30/2017	\$	-	\$	23.51	Birthday
1/30/2017	\$	23.51	\$	-	Birthday
	\$	96.18	\$	96.18	

\$ - \$ - \$

P. La

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
3/28/2016	\$ -	\$ 50.07	Ipod
3/30/2016	\$ 50.07	\$ -	Ipod
12/5/2016	\$ -	\$ 54.02	Christmas
12/5/2016	\$ 54.02	\$ -	Christmas
1/31/2017	\$ -	\$ 24.11	Soap
1/31/2017	\$ -	\$ 33.47	Shorts
1/31/2017	\$ 24.11	\$ -	Soap
1/31/2017	\$ 33.47	\$ -	Shorts
3/6/2017	\$ -	\$ 73.43	Birthday
3/6/2017	\$ 73.43	\$ -	Birthday
	\$ 235.10	\$ 235.10	

\$ - \$ - \$

J. La.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
1/25/2016	\$ -	\$ 38.94	Birthday Misc.
1/29/2016	\$ 38.94	\$ -	Birthday Misc.
12/13/2016	\$ -	\$ 13.06	Christmas
1/6/2017	\$ 13.06	\$ -	Christmas
1/31/2017	\$ -	\$ 50.00	Birthday
2/14/2017	\$ 50.00	\$ -	Birthday
	\$ 102.00	\$ 102.00	

\$ - \$ - \$

L. Ho.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
12/5/2016	\$ -	\$ 47.61	Christmas
12/5/2016	\$ 47.61	\$ -	Christmas
2/1/2017	\$ -	\$ 24.87	Birthday
2/1/2017	\$ 24.87	\$ -	Birthday
	<u>\$ 72.48</u>	<u>\$ 72.48</u>	
		\$ -	\$ -

E. Ro.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
2/24/2016	\$ -	\$ 324.37	40' TV
6/20/2016	\$ 215.52	\$ -	TV
6/21/2016	\$ -	\$ 108.81	TV Wall Bracket
6/21/2016	\$ 108.81	\$ -	TV Wall Bracket
11/8/2016	\$ -	\$ 149.99	Unknown
11/8/2016	\$ 149.99	\$ -	Christmas
12/13/2016	\$ -	\$ 100.00	Christmas
12/13/2016	\$ 100.00	\$ -	Christmas
2/1/2017	\$ -	\$ 79.90	Birthday
2/1/2017	\$ -	\$ 85.74	Birthday
2/1/2017	\$ 79.90	\$ -	Birthday
2/1/2017	\$ 85.74	\$ -	Birthday
3/28/2017	\$ 324.37	\$ -	TV
	<u>\$ 1,064.33</u>	<u>\$ 848.81</u>	
		\$ 215.52	\$ -

H. Fi.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
2/10/2016	\$ -	\$ 150.00	Walmart Gift Card
2/10/2016	\$ 150.00	\$ -	Walmart Gift Card
11/21/2016	\$ -	\$ 167.99	Christmas TV
11/21/2016	\$ -	\$ 24.99	TV Mount
11/21/2016	\$ 24.99	\$ -	Christmas Gift

11/21/2016	\$	167.99	\$	-	TV	
2/3/2017	\$	-	\$	50.00	Birthday	
2/3/2017	\$	50.00	\$	-	Birthday	
	\$	392.98	\$	392.98		
	\$		\$	-		
	\$		\$	-		

M. Bi.

	<u>Credit</u>		<u>Debit</u>		<u>Note</u>
2/4/2016	\$ 18.32	\$	-	Shipping on Xmas	
2/16/2016	\$	\$	143.48	Purple Blender	
2/18/2016	\$	\$	-	Purple Blender	
2/3/2017	\$	\$	28.06	Birthday	
2/3/2017	\$	\$	-	Birthday	
	\$	189.86	\$	171.54	
			\$	18.32	\$
			\$	-	

N. Ba.

	<u>Credit</u>		<u>Debit</u>		<u>Note</u>
2/3/2016	\$	\$	87.11	Clothes	
2/3/2016	\$	\$	-	Clothes	
11/21/2016	\$	\$	42.38	Christmas	
11/21/2016	\$	\$	-	Christmas	
2/3/2017	\$	\$	17.31	Birthday	
2/3/2017	\$	\$	-	Birthday	
	\$	146.80	\$	146.80	
			\$	-	\$
			\$	-	

B. Ku

	<u>Credit</u>		<u>Debit</u>		<u>Note</u>
4/12/2016	\$	61.74	\$	-	Arts/Crafts
4/12/2016	\$	-	\$	61.74	Arts/Crafts
12/13/2016	\$	-	\$	11.43	Christmas
12/13/2016	\$	11.43	\$	-	Christmas
2/6/2017	\$	-	\$	443.41	Recliner
2/6/2017	\$	443.41	\$	-	Recliner

8/25/2017	\$	-	\$	669.72	Bed
8/25/2017	\$	669.72	\$	-	Bed
	\$	1,186.30	\$	1,186.30	
	\$	-	\$	-	
	\$		\$		

M. Wr.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
1/28/2016	\$ -	\$ 139.95	Nintendo Dsi
1/28/2016	\$ -	\$ 28.96	Dsi Game
1/28/2016	\$ 168.91	\$ -	Dsi
9/8/2016	\$ -	\$ 60.00	WM Gift Card
12/6/2016	\$ 60.00	\$ -	WM Gift Card
12/12/2016	\$ 107.84	\$ -	Christmas
12/19/2016	\$ -	\$ 119.72	Christmas
12/19/2016	\$ 119.72	\$ -	Christmas
12/19/2016	\$ -	\$ 107.84	Christmas
2/8/2017	\$ -	\$ 57.68	Birthday
2/8/2017	\$ 57.68	\$ -	Birthday
	\$ 514.15	\$ 514.15	

M. Hu.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
7/26/2016	\$ -	\$ 64.90	Watch
7/26/2016	\$ -	\$ 45.13	WM Birthday Items
7/27/2016	\$ 64.90	\$ -	Birthday
7/27/2016	\$ 45.13	\$ -	Birthday
12/5/2016	\$ -	\$ 29.64	Christmas
12/5/2016	\$ 29.64	\$ -	Christmas
1/25/2017	\$ 32.79	\$ -	Deposit
2/8/2017	\$ -	\$ 43.37	Safe
2/8/2017	\$ 43.37	\$ -	Safe
7/26/2017	\$ -	\$ 33.57	Birthday

7/26/2017	\$	33.57	\$	-	Birthday
	\$	249.40	\$	216.61	
			\$	32.79	\$
					-

P. Ba.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
2/22/2016	\$ -	\$ 75.00	Birthday Gift Card
3/2/2016	\$ 100.00	\$ -	Gift Card
3/3/2016	\$ -	\$ 25.00	Gift Card
11/8/2016	\$ -	\$ 22.24	Christmas
11/8/2016	\$ -	\$ 29.99	Christmas
11/8/2016	\$ 29.99	\$ -	Christmas
11/8/2016	\$ 22.24	\$ -	Christmas
2/16/2017	\$ -	\$ 37.71	Birthday
2/16/2017	\$ 37.94	\$ -	Birthday
	\$ 190.17	\$ 189.94	

	\$	0.23	\$		-
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C. Du.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
2/26/2016	\$ -	\$ 100.00	Walmart Gift Card
2/26/2016	\$ 100.00	\$ -	Walmart Gift Card
11/22/2016	\$ -	\$ 25.00	Christmas
11/22/2016	\$ 25.00	\$ -	Christmas
2/16/2017	\$ -	\$ 75.00	Birthday
2/16/2017	\$ 75.00	\$ -	Birthday
	\$ 200.00	\$ 200.00	

	\$	-	\$		-
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M. Ne.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
2/18/2016	\$ -	\$ 75.00	Birthday Gift Card
2/18/2016	\$ 75.00	\$ -	Birthday Gift Card
12/12/2016	\$ -	\$ 52.99	Christmas
12/12/2016	\$ 52.99	\$ -	Christmas

2/16/2017	\$	-	\$	75.00	Birthday
2/16/2017	\$	75.00	\$	-	Birthday
	\$	202.99	\$	202.99	
	\$	-	\$	-	
	\$		\$		

C. Ra.					
	<u>Credit</u>		<u>Debit</u>		<u>Note</u>
2/24/2016	\$ -	\$	13.90	Socks	
2/24/2016	\$ -	\$	35.95	Tote Bags	
2/24/2016	\$ 63.33	\$	-	Socks/Tote Bags	
2/26/2016	\$ -	\$	13.46	Socks	
12/15/2016	\$ -	\$	15.17	Christmas	
12/15/2016	\$ 15.17	\$	-	Christmas	
2/16/2017	\$ -	\$	92.66	Birthday	
2/16/2017	\$ 92.66	\$	-	Birthday	
	\$ 171.16	\$	171.14		

\$ 0.02 \$ -

J. Po.					
	<u>Credit</u>		<u>Debit</u>		<u>Note</u>
2/24/2016	\$ -	\$	20.00	Sonic Gift Card	
2/24/2016	\$ -	\$	25.00	McD Gift Card	
2/24/2016	\$ 45.00	\$	-	Gift Cards	
12/13/2016	\$ -	\$	141.49	Christmas	
12/13/2016	\$ 141.49	\$	-	Christmas	
2/17/2017	\$ -	\$	55.67	Birthday	
2/17/2017	\$ 55.67	\$	-	Birthday	
	\$ 242.16	\$	242.16		

\$ - \$ -

C. Ha.					
	<u>Credit</u>		<u>Debit</u>		<u>Note</u>
2/22/2016	\$ -	\$	50.00	Walmart Gift Card	
2/23/2016	\$ -	\$	324.37	40' TV	
2/23/2016	\$ 50.00	\$	-	Walmart Gift Card	

2/23/2016	\$	324.37	\$	-	40' TV	
12/5/2016	\$	-	\$	55.44	Christmas	
12/5/2016	\$	55.44	\$	-	Christmas	
2/21/2017	\$	-	\$	89.55	Birthday	
2/21/2017	\$	89.55	\$	-	Birthday	
	\$	519.36	\$	519.36		
	\$		\$	-		
	\$		\$	-		

E. Da.

	<u>Credit</u>		<u>Debit</u>		<u>Note</u>
11/21/2016	\$	-	\$	34.96	Christmas
11/21/2016	\$	-	\$	14.99	Christmas
11/21/2016	\$	14.99	\$	-	Christmas
11/21/2016	\$	34.96	\$	-	Christmas
2/22/2017	\$	-	\$	119.90	Birthday
2/22/2017	\$	119.90	\$	-	Birthday
	\$	169.85	\$	169.85	
	\$		\$	-	
	\$		\$	-	

J. Am.

	<u>Credit</u>		<u>Debit</u>		<u>Note</u>
2/29/2016	\$	30.00	\$	-	Starbucks Gift Card
2/29/2016	\$	-	\$	80.00	Starbucks/WM Card
3/7/2016	\$	50.00	\$	-	WM Card
4/6/2016	\$	-	\$	86.32	Shoes
4/6/2016	\$	86.32	\$	-	Shoes
11/22/2016	\$	-	\$	17.56	Christmas
11/22/2016	\$	17.56	\$	-	Christmas
2/23/2017	\$	-	\$	59.15	Birthday
2/23/2017	\$	59.15	\$	-	Birthday
3/29/2017	\$	50.00	\$	-	Birthday
	\$	293.03	\$	243.03	
	\$		\$	50.00	
	\$		\$	-	

P. Ba.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
2/8/2016	\$ -	\$ 92.00	Unknown
3/8/2016	\$ -	\$ 65.00	Gift Card
3/8/2016	\$ -	\$ 85.95	Clothing
3/9/2016	\$ 150.95	-	Clothes
3/9/2016	\$ 92.00	-	UMB Coverage
4/12/2016	\$ 50.00	-	Unknown
12/15/2016	\$ -	\$ 25.00	Christmas
1/17/2017	\$ 27.49	-	Clothing
2/27/2017	\$ -	\$ 50.00	Birthday
5/3/2017	\$ 50.00	-	Birthday
	<u>\$ 370.44</u>	<u>\$ 317.95</u>	
	\$	\$ 52.49	\$ -

J. Hu.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
2/17/2016	\$ -	\$ 8.00	Unknown
3/14/2016	\$ -	\$ 8.00	Unknown
4/13/2016	\$ -	\$ 7.00	Unknown
5/10/2016	\$ -	\$ 50.00	Unknown
1/25/2017	\$ -	\$ 26.00	Bank Statements
2/3/2017	\$ 26.00	-	Bank Statements
3/28/2017	\$ 50.00	-	Birthday
	<u>\$ 76.00</u>	<u>\$ 99.00</u>	
	\$	\$ -	\$ 23.00

M. He.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
1/27/2016	\$ -	\$ 89.99	Winter Coat
2/5/2016	\$ 89.99	-	Winter Coat
3/7/2016	\$ 50.00	-	Walmart Gift Card
3/8/2016	\$ -	\$ 18.72	Coloring Pencils
3/8/2016	\$ 18.72	-	Coloring Pencils

12/9/2016	\$	-	\$	84.76	Christmas
12/9/2016	\$	84.76	\$	-	Christmas
3/1/2017	\$	-	\$	6.34	Birthday
3/1/2017	\$	-	\$	13.06	Birthday
3/1/2017	\$	6.34	\$	-	Birthday
3/1/2017	\$	13.06	\$	-	Birthday
7/17/2017	\$	-	\$	15.60	Birth Certificate
7/17/2017	\$	15.60	\$	-	Birth Certificate
	\$	278.47	\$	228.47	
			\$	50.00	\$
					-

C. Hi.

	<u>Credit</u>		<u>Debit</u>		<u>Note</u>
3/7/2016	\$	-	\$	50.00	Walmart Gift Card
3/7/2016	\$	50.00	\$	-	Walmart Gift Card
4/13/2016	\$	-	\$	7.00	Unknown
12/14/2016	\$	-	\$	75.28	Christmas
12/14/2016	\$	75.28	\$	-	Christmas
3/1/2017	\$	-	\$	50.00	Birthday
3/1/2017	\$	50.00	\$	-	Birthday
	\$	175.28	\$	182.28	
			\$	-	\$
					7.00

T. Do.

	<u>Credit</u>		<u>Debit</u>		<u>Note</u>
3/17/2016	\$	-	\$	65.63	Crafts & Games
3/17/2016	\$	65.63	\$	-	Crafts & Games
11/21/2016	\$	-	\$	47.48	Christmas
11/21/2016	\$	47.48	\$	-	Christmas
3/7/2017	\$	-	\$	74.22	Birthday
3/7/2017	\$	74.22	\$	-	Birthday
	\$	187.33	\$	187.33	
			\$	-	\$
					-

J. Bu.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
3/21/2016	\$ 69.84	\$ -	Birthday
3/21/2016	\$ -	\$ 69.84	Birthday
12/2/2016	\$ -	\$ 41.98	Christmas
12/2/2016	\$ 41.98	\$ -	Christmas
3/21/2017	\$ -	\$ 31.57	Birthday
3/21/2017	\$ 31.57	\$ -	Birthday
	<u>\$ 143.39</u>	<u>\$ 143.39</u>	
	\$	\$	

\$ - \$ - \$ -

S. Wh.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
1/5/2016	\$ -	\$ 72.48	Winter Coat
1/5/2016	\$ 72.48	\$ -	Winter Coat
3/23/2016	\$ -	\$ 74.95	NB Shoes
3/23/2016	\$ 74.95	\$ -	NB Shoes
3/31/2016	\$ -	\$ 109.99	Cam Newton Jersey
3/31/2016	\$ 109.99	\$ -	Cam Newton Jersey
12/12/2016	\$ -	\$ 103.30	Christmas
12/12/2016	\$ 103.30	\$ -	Christmas
3/21/2017	\$ -	\$ 53.86	Pants
3/21/2017	\$ 53.86	\$ -	Pants
	<u>\$ 414.58</u>	<u>\$ 414.58</u>	
	\$	\$	

\$ - \$ - \$ -

L. Gr.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
3/18/2016	\$ -	\$ 114.08	Fridge
3/18/2016	\$ 114.08	\$ -	Fridge
12/7/2016	\$ -	\$ 67.52	Christmas
12/7/2016	\$ 67.52	\$ -	Christmas
3/23/2017	\$ -	\$ 47.62	Birthday

3/23/2017	\$	47.62	\$	-	Birthday
	\$	229.22	\$	229.22	
	\$		\$	-	
	\$		\$	-	

		R. An.			
		<u>Credit</u>	<u>Debit</u>		<u>Note</u>
3/28/2016	\$	-	\$	42.86	Watch
3/28/2016	\$	42.86	\$	-	Watch
12/13/2016	\$	-	\$	80.90	Christmas
12/13/2016	\$	80.90	\$	-	Christmas
3/22/2017	\$	-	\$	104.85	Birthday
3/22/2017	\$	104.85	\$	-	Birthday
3/27/2017	\$	-	\$	14.45	Shipped Gift
3/27/2017	\$	14.45	\$	-	Shipped Gift
4/24/2017	\$	-	\$	176.86	Socks and Underwear
4/24/2017	\$	176.86	\$	-	Socks and Underwear
	\$	419.92	\$	419.92	

		R. Pi.			
		<u>Credit</u>	<u>Debit</u>		<u>Note</u>
3/31/2016	\$	-	\$	81.98	Royals Shirts
3/31/2016	\$	81.98	\$	-	Royals Shirts
11/6/2016	\$	-	\$	8.38	Christmas
11/8/2016	\$	8.38	\$	-	Christmas
11/9/2016	\$	-	\$	28.59	Christmas
11/8/2016	\$	28.59	\$	-	Christmas
3/30/2017	\$	-	\$	90.47	Birthday
3/30/2017	\$	90.47	\$	-	Birthday
	\$	209.42	\$	209.42	

		T. Si.			
		<u>Credit</u>	<u>Debit</u>		<u>Note</u>
6/14/2016	\$	-	\$	8.72	Bath and Body

6/15/2016	\$	-	\$	10.99	Bath and Body
11/8/2016	\$	-	\$	49.99	Christmas
11/7/2016	\$	49.99	\$	-	Christmas
1/27/2017	\$	53.99	\$	-	Clothing
3/24/2017	\$	49.71	\$	-	Clothing
8/22/2017	\$	-	\$	72.99	Clothing
	\$	153.69	\$	142.69	

\$ 11.00 \$ -

J. Ca.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
2/4/2016	-	69.99	Shoes
2/4/2016	69.99	-	Shoes
2/16/2016	-	26.24	Shipping Shoes
2/18/2016	26.24	-	Shipping Shoes
5/3/2016	-	258.78	Unknown
5/4/2016	-	50.00	Unknown
9/28/2016	-	41.83	Coloring Books
9/28/2016	41.83	-	Coloring Books
11/22/2016	-	35.00	Christmas
11/22/2016	35.00	-	Christmas
11/28/2016	-	13.49	Christmas
11/28/2016	13.49	-	Christmas
12/5/2016	-	41.31	Shipping
12/5/2016	41.31	-	Shipping
3/28/2017	258.78	-	Rent
4/17/2017	-	19.78	CD
4/17/2017	19.78	-	CD
4/19/2017	50.00	-	Birthday
5/17/2017	-	28.25	Stuff
5/17/2017	28.25	-	Stuff
5/23/2017	-	368.04	
	\$ 584.67	\$ 952.71	

\$ - \$ 368.04

R. Gr.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
5/20/2016	\$ -	\$ 109.80	Clothing
5/20/2016	\$ 109.80	-	Clothing
5/20/2016	\$ 134.95	-	Clothing
6/2/2016	\$ -	\$ 165.91	Amazon purchase
12/13/2016	\$ -	\$ 102.61	Christmas
12/13/2016	\$ 102.61	-	Christmas
12/19/2016	\$ -	\$ 43.48	Christmas
12/19/2016	\$ 43.48	-	Christmas
12/20/2016	\$ -	\$ 187.17	Christmas
12/20/2016	\$ 187.17	-	Christmas
3/28/2017	\$ 165.91	-	Birthday
	\$ 743.92	\$ 608.97	
		\$ 134.95	
		\$ -	

J. Ho.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
9/15/2016	\$ -	\$ 30.00	Sonic Gift Card
9/15/2016	\$ -	\$ 30.00	WM Gift Card
9/20/2016	\$ 60.00	-	Gift Cards
12/20/2016	\$ -	\$ 42.13	Christmas
12/20/2016	\$ 42.13	-	Christmas
3/29/2017	\$ 30.00	-	Birthday
	\$ 132.13	\$ 102.13	
		\$ 30.00	
		\$ -	

D. Ga.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
4/5/2016	\$ -	\$ 45.97	DVDs
4/5/2016	\$ 45.97	-	DVDs
12/2/2016	\$ -	\$ 38.23	Christmas
12/2/2016	\$ 38.23	-	Christmas

12/2/2016	\$	-	\$	16.19	Christmas	
12/2/2016	\$	16.19	\$	-	Christmas	
4/4/2017	\$	-	\$	42.97	Birthday	
4/4/2017	\$	42.97	\$	-	Birthday	
	\$	143.36	\$	143.36		
	\$		\$	-		-

D. Wa.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
4/13/2016	\$ -	\$ 7.99	Unknown
8/12/2016	\$ -	\$ 66.97	Personal Items
8/12/2016	\$ 66.97	\$ -	Personal Items
9/30/2016	\$ -	\$ 133.14	Car Battery
10/6/2016	\$ -	\$ 175.59	Electric Bill
12/13/2016	\$ -	\$ 4.21	Christmas
12/13/2016	\$ 4.21	\$ -	Christmas
12/16/2016	\$ -	\$ 20.00	Christmas
12/16/2016	\$ 20.00	\$ -	Christmas
1/26/2017	\$ 175.59	\$ -	Electric Bill
3/29/2017	\$ 133.14	\$ -	Car Battery
7/21/2017	\$ -	\$ 13.52	Death Certificate Fee
7/28/2017	\$ 13.52	\$ -	Death Certificate Fee
	\$ 413.43	\$ 421.42	
			\$ 7.99

J. Ki.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
4/11/2016	\$ -	\$ 35.95	PS Vita Games
4/11/2016	\$ 35.95	\$ -	PS Vita Games
12/20/2016	\$ -	\$ 42.13	Christmas
12/20/2016	\$ 42.13	\$ -	Christmas
4/6/2017	\$ -	\$ 75.00	Birthday
4/6/2017	\$ 75.00	\$ -	Birthday
	\$ 153.08	\$ 153.08	
			\$ -

K. Di.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
4/13/2016	\$ -	\$ 100.00	WM Gift Card
4/13/2016	\$ 100.00	\$ -	WM Gift Card
11/21/2016	\$ -	\$ 41.99	Christmas
11/21/2016	\$ 41.99	\$ -	Christmas
11/22/2016	\$ -	\$ 25.00	Christmas
11/22/2016	\$ 25.00	\$ -	Christmas
4/13/2017	\$ -	\$ 25.00	Birthday
5/12/2017	\$ 25.00	\$ -	Birthday
	\$ 191.99	\$ 191.99	
		\$ -	\$ -
	\$		\$

T. Co.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
4/19/2016	\$ -	\$ 50.00	WM Gift Card
4/19/2016	\$ 50.00	\$ -	WM Gift Card
12/13/2016	\$ -	\$ 52.99	Christmas
12/13/2016	\$ 52.99	\$ -	Christmas
4/19/2017	\$ -	\$ 57.56	Birthday
4/19/2017	\$ 57.56	\$ -	Birthday
	\$ 160.55	\$ 160.55	
		\$ -	\$ -
	\$		\$

R. Ge.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
5/5/2016	\$ -	\$ 95.37	Mattress Pad
5/5/2016	\$ 95.37	\$ -	Mattress Pad
11/8/2016	\$ -	\$ 125.04	Unknown
11/8/2016	\$ 125.04	\$ -	Unknown
4/25/2017	\$ -	\$ 5.44	Book
4/25/2017	\$ 5.44	\$ -	Book
6/13/2017	\$ -	\$ 142.20	Birthday
		\$ -	\$ -
	\$		\$

6/13/2017	\$	142.20	\$	-	Birthday
	\$	368.05	\$	368.05	

\$ - \$ - \$ -

W. Re.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
1/29/2016	\$ -	\$ 28.41	Shoes
1/29/2016	\$ -	\$ 30.24	Pants
1/29/2016	\$ -	\$ 12.99	T Shirt
1/29/2016	\$ -	\$ 24.99	Jeans
2/5/2016	\$ 96.63	\$ -	Clothing
5/2/2016	\$ -	\$ 105.95	Gift Card
5/6/2016	\$ 105.95	\$ -	Gift Card
12/7/2016	\$ -	\$ 30.20	Clothing
1/6/2017	\$ 30.20	\$ -	Clothing
5/2/2017	\$ -	\$ 18.37	Clothing
5/9/2017	\$ 18.37	\$ -	Clothing
	\$ 251.15	\$ 251.15	

\$ - \$ - \$ -

B. Ab.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
5/9/2017	\$ -	\$ 106.53	Birthday
5/9/2017	\$ 107.21	\$ -	Birthday
	\$ 107.21	\$ 106.53	

\$ 0.68 \$ -

G. Jo.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
2/8/2016	\$ -	\$ 80.00	Unknown
2/16/2016	\$ 80.00	\$ -	Coverage
3/9/2016	\$ 295.00	\$ -	UMB Coverage
5/31/2016	\$ -	\$ 39.14	Model Cars
5/31/2016	\$ 39.14	\$ -	Model Cars
12/5/2016	\$ -	\$ 53.93	Christmas

12/5/2016	\$	53.93	\$	-	Christmas
5/11/2017	\$	-	\$	113.98	Birthday
5/11/2017	\$	113.98	\$	-	Birthday
8/31/2017	\$	-	\$	38.59	Christmas
	\$	582.05	\$	325.64	
	\$		\$	256.41	
				-	

J. Ga.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
1/14/2016	\$ -	\$ 8.00	Unknown
5/23/2016	\$ -	\$ 50.00	Kohl's Gift Card
5/23/2016	\$ 50.00	\$ -	Kohl's Gift Card
12/5/2016	\$ -	\$ 50.00	Christmas
12/5/2016	\$ 50.00	\$ -	Christmas
5/19/2017	\$ -	\$ 52.28	Birthday
5/19/2017	\$ 52.28	\$ -	Birthday
	\$ 152.28	\$ 160.28	
		\$ -	\$ 8.00

H. Jo.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
5/31/2017	\$ -	\$ 9.01	Birthday
5/31/2017	\$ 9.01	\$ -	Birthday
	\$ 9.01	\$ 9.01	
		\$ -	\$ -

R. Fa.

	<u>Credit</u>	<u>Debit</u>	<u>Notes</u>
6/7/2016	\$ -	\$ 71.62	Radio and CDs
6/7/2016	\$ 71.62	\$ -	Radio and CDs
11/21/2016	\$ -	\$ 130.61	Christmas
11/21/2016	\$ 130.61	\$ -	Christmas
6/2/2017	\$ -	\$ 59.30	Birthday
6/2/2017	\$ 59.30	\$ -	Birthday
	\$ 261.53	\$ 261.53	
		\$ -	\$ -

T. El.

	<u>Credit</u>	<u>Debit</u>	<u>Notes</u>
6/6/2016	\$ -	\$ 71.43	Clothing
6/6/2016	\$ 71.43	\$ -	Clothing
11/8/2016	\$ -	\$ 78.15	Christmas
11/8/2016	\$ 78.15	\$ -	Christmas
6/5/2017	\$ -	\$ 75.88	Birthday
6/5/2017	\$ 75.88	\$ -	Birthday
6/6/2017	\$ -	\$ 36.51	Jeans
6/6/2017	\$ 36.51	\$ -	Jeans
8/23/2017	\$ -	\$ 86.41	T Shirts
8/23/2017	\$ 86.41	\$ -	T Shirts
	<u>\$ 348.38</u>	<u>\$ 348.38</u>	
	\$	\$	

J. Wr.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
6/13/2016	\$ -	\$ 44.73	Three Craft Kits
6/13/2016	\$ 44.73	\$ -	Three Craft Kits
11/18/2016	\$ -	\$ 108.34	Blender
11/16/2016	\$ 108.34	\$ -	Blender
12/16/2016	\$ -	\$ 48.98	Christmas
12/16/2016	\$ 48.98	\$ -	Christmas
6/9/2017	\$ -	\$ 35.47	Birthday
6/9/2017	\$ 42.46	\$ -	Birthday
6/14/2017	\$ -	\$ 8.99	Unknown
	<u>\$ 244.51</u>	<u>\$ 246.51</u>	
	\$	\$	

L. Bi.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
6/20/2016	\$ -	\$ 43.17	Snacks
6/20/2016	\$ 43.17	\$ -	Snacks

\$ - \$ -

\$ - \$ 2.00

11/21/2016	\$	-	\$	43.70	Christmas	
11/21/2016	\$	43.70	\$	-	Christmas	
6/16/2017	\$	-	\$	37.95	Birthday	
6/16/2017	\$	37.95	\$	-	Birthday	
	\$	124.82	\$	124.82		
	\$		\$	-		
	\$		\$	-		

J. Ni.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
6/20/2016	\$ -	\$ 38.02	Royals Shirt/Hat
6/20/2016	\$ 38.02	\$ -	Royals Shirt/Hat
11/8/2016	\$ -	\$ 98.52	Christmas
11/8/2016	\$ 98.52	\$ -	Christmas
6/19/2017	\$ -	\$ 32.64	Birthday
6/18/2017	\$ 32.64	\$ -	Birthday
	\$ 169.18	\$ 169.18	
	\$	\$	
		\$	
		\$	

E. Ch.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
6/22/2017	\$ -	\$ 8.50	Medical Records
6/30/2017	\$ 8.50	\$ -	Medical Records
	\$ 8.50	\$ 8.50	
	\$	\$	
		\$	
		\$	

M. Sa.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
2/2/2016	\$ 47.15	\$ -	Fragrances
2/16/2016	\$ -	\$ 95.85	Underwear
2/16/2016	\$ 95.85	\$ -	Underwear
7/29/2016	\$ -	\$ 879.00	Power Chair
8/2/2016	\$ 879.00	\$ -	Power Chair
8/22/2016	\$ 50.00	\$ -	Shipping for Chair
8/31/2016	\$ -	\$ 27.79	Needlepoint Crafts
8/31/2016	\$ 27.79	\$ -	Needlepoint Crafts

9/28/2016	\$	829.00	\$	-	Credit from Spinlife
9/28/2016	\$	-	\$	829.00	Unknown
12/13/2016	\$	-	\$	63.49	Christmas
12/13/2016	\$	63.49	\$	-	Christmas
6/5/2017	\$	-	\$	50.00	Unknown
8/23/2017	\$	-	\$	18.98	Birthday
8/23/2017	\$	18.98	\$	-	Birthday
8/30/2017	\$	-	\$	45.63	Birthday
	\$	2,011.26	\$	2,009.74	
			\$	1.52	\$
					-

T. Wa.

	<u>Credit</u>		<u>Debit</u>		<u>Note</u>
1/15/2016	\$	65.18	\$	-	PS4 Game
3/14/2016	\$	-	\$	8.00	Unknown
7/15/2016	\$	50.07	\$	-	Ipod
7/12/2016	\$	-	\$	50.07	Ipod
12/13/2016	\$	-	\$	50.00	Christmas
12/13/2016	\$	50.00	\$	-	Christmas
7/5/2017	\$	-	\$	145.44	Birthday
7/5/2017	\$	145.44	\$	-	Birthday
	\$	310.69	\$	253.51	
			\$	57.18	\$
					-

L. Ma.

	<u>Credit</u>		<u>Debit</u>		<u>Note</u>
7/14/2016	\$	-	\$	44.86	Shoes and Purse
7/14/2016	\$	44.86	\$	-	Shoes and Purse
12/5/2016	\$	-	\$	39.13	Christmas
12/5/2016	\$	39.13	\$	-	Christmas
7/17/2017	\$	-	\$	14.99	Birthday
7/17/2017	\$	14.99	\$	-	Birthday
	\$	98.98	\$	98.98	
			\$	-	\$
					-

T. St.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
7/22/2016	\$ -	\$ 370.71	Clothes
7/22/2016	\$ 370.71	\$ -	Clothes
12/15/2016	\$ -	\$ 30.41	Christmas
12/15/2016	\$ 30.41	\$ -	Christmas
7/20/2017	\$ -	\$ 50.29	Birthday
7/20/2017	\$ 53.59	\$ -	Birthday
	\$ 454.71	\$ 451.41	
		\$ 3.30	
		\$ -	

D. Sa.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
7/21/2016	\$ 75.00	\$ -	Gift Card
7/21/2016	\$ 8.70	\$ -	Card
7/21/2016	\$ -	\$ 75.00	Gift Card
7/21/2016	\$ -	\$ 8.70	Card
8/18/2016	\$ -	\$ 193.75	TV
8/18/2016	\$ 193.75	\$ -	TV
12/7/2016	\$ -	\$ 75.00	Christmas
12/7/2016	\$ 75.03	\$ -	Christmas
7/26/2017	\$ -	\$ 7.59	Birthday
7/26/2017	\$ 7.59	\$ -	Birthday
	\$ 360.07	\$ 360.04	
		\$ 0.03	
		\$ -	

W. Kr.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
8/30/2016	\$ -	\$ 56.60	Watch
9/1/2016	\$ -	\$ 136.48	Car Battery
8/30/2016	\$ 56.60	\$ -	Watch
9/1/2016	\$ 136.48	\$ -	Car Battery
9/28/2016	\$ -	\$ 200.00	Truck Detail
9/28/2016	\$ 200.00	\$ -	Truck Detail

11/8/2016	\$	-	\$	15.99	Christmas
11/8/2016	\$	15.99	\$	-	Christmas
11/22/2016	\$	-	\$	24.45	Sweatpants
11/22/2016	\$	-	\$	74.25	Sweatpants
11/22/2016	\$	74.25	\$	-	Sweatpants
11/22/2016	\$	24.45	\$	-	Sweatpants
6/23/2017	\$	-	\$	18.85	Shipping of Items
7/17/2017	\$	18.85	\$	-	Shipping of Items
	\$	526.62	\$	526.62	

\$ - \$ - \$ -

R. Fi.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
1/6/2016	\$ -	\$ 290.12	Unknown
2/17/2016	\$ 326.52	\$ -	Overdraft
3/11/2016	\$ -	\$ 310.00	Unknown
4/29/2016	\$ 310.00	\$ -	OD Acct
6/21/2016	\$ -	\$ 498.49	TV and Mount
6/21/2016	\$ 498.49	\$ -	TV and Mount
11/21/2016	\$ -	\$ 36.18	Christmas
11/21/2016	\$ 36.18	\$ -	Christmas
12/2/2016	\$ -	\$ 61.43	Christmas
12/2/2016	\$ 61.43	\$ -	Christmas
	\$ 1,232.62	\$ 1,196.22	

\$ 36.40 \$ -

H. Su.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
1/14/2016	\$ -	\$ 16.00	Unknown
	\$ -	\$ 16.00	

\$ - \$ 16.00

J. Mc.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
1/14/2016	\$ -	\$ 8.00	Unknown

7/1/2016	\$	-	\$	33.63	Underwear	
7/1/2016	\$	-	\$	33.03	Underwear	
7/1/2016	\$	33.03	\$	-	Underwear	
7/5/2016	\$	15.11	\$	-	WM Refund	
7/5/2016	\$	-	\$	33.83	Sweatpants	
7/5/2016	\$	33.63	\$	-	Sweatpants	
12/2/2016	\$	-	\$	45.05	Christmas	
12/2/2016	\$	45.05	\$	-	Christmas	
	\$	126.82	\$	153.54		
			\$	-	\$	26.72

R. Cr.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
1/14/2016	\$ -	\$ 8.00	Unknown
4/6/2016	\$	133.00	Unknown
4/29/2016	\$ 133.00	-	UMB Overdraft
	\$ 133.00	141.00	
		\$ -	\$ 8.00

M. Bu.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
1/14/2016	\$ -	\$ 8.00	Unknown
2/18/2016	\$ -	\$ 8.00	Unknown
3/14/2016	\$ -	\$ 8.00	Unknown
	\$ -	24.00	
		\$ -	\$ 24.00

J. Ch.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
1/21/2016	\$ -	\$ 18.95	Protective Covers
1/21/2016	\$ 18.95	\$ -	Protective Covers
2/25/2016	\$ -	\$ 180.00	Unknown
12/16/2016	\$ -	\$ 52.25	Christmas
12/16/2016	\$ 52.26	\$ -	Christmas
12/29/2016	\$ -	\$ 16.25	Birthday

12/29/2016	\$	16.25	\$	-	Birthday
	\$	87.46	\$	267.45	

\$	-	\$	179.99
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G. Th.

	<u>Credit</u>		<u>Debit</u>	<u>Note</u>
1/15/2016	\$ 50.00	\$	-	Birthday Gift Card
	\$ 50.00	\$	-	

\$	50.00	\$	-
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W. Ke.

	<u>Credit</u>		<u>Debit</u>	<u>Note</u>
2/2/2016	\$ -	\$	24.53	Mouth Lozenges
2/2/2016	\$ 24.53	\$	-	Mouth Lozenges
	\$ 24.53	\$	24.53	

\$	-	\$	-
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H. Ra.

	<u>Credit</u>		<u>Debit</u>	<u>Note</u>
2/2/2016	\$ -	\$	586.81	Laptop
2/2/2016	\$ 586.14	\$	-	Laptop
7/14/2016	\$ -	\$	128.99	Necklace
7/14/2016	\$ 128.99	\$	-	Necklace
10/26/2016	\$ 62.67	\$	-	Medications
11/22/2016	\$ -	\$	62.67	Medications
12/14/2016	\$ -	\$	70.74	Christmas
	\$ 777.80	\$	849.21	

\$	-	\$	71.41
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S. Br.

	<u>Credit</u>		<u>Debit</u>	<u>Note</u>
2/8/2016	\$ -	\$	15.00	Unknown
2/18/2016	\$ -	\$	8.00	Unknown
	\$ -	\$	23.00	

\$	-	\$	23.00
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G. Pr.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
2/18/2016	\$ -	\$ 8.00	Unknown
3/14/2016	\$ -	\$ 8.00	Unknown
	\$	\$ 16.00	

\$ - \$ 16.00

J. Ri.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
2/18/2016	\$ -	\$ 8.00	Unknown
4/6/2016	\$ -	\$ 8.00	Unknown
4/13/2016	\$ -	\$ 8.00	Unknown
	\$	\$ 24.00	

\$ - \$ 24.00

P. St.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
2/2/2016	\$ 30.00	\$ -	UMB Service Fees
12/15/2016	\$ -	\$ 64.15	Christmas
12/15/2016	\$ 64.15	\$ -	Christmas
	\$ 94.15	\$ 64.15	

\$ 30.00 \$ -

W. Kn.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
2/19/2016	\$ 23.76	\$ -	Underwear
2/19/2016	\$ -	\$ 23.76	Underwear
12/13/2016	\$ -	\$ 35.91	Birthday
12/13/2016	\$ 35.91	\$ -	Birthday
12/15/2016	\$ -	\$ 18.25	Christmas
12/15/2016	\$ 18.25	\$ -	Christmas
	\$ 77.92	\$ 77.92	

\$ - \$ -

R. Ta.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
2/22/2016	\$ 578.85	\$ -	Covering Overdraft
8/25/2016	\$ -	\$ 133.14	Tailgator Music System
8/25/2016	\$ 133.14	\$ -	Tailgator Music System
12/13/2016	\$ -	\$ 100.00	Christmas
12/13/2016	\$ 100.00	\$ -	Christmas
8/22/2017	\$ -	\$ 25.99	Birthday
8/22/2017	\$ 25.99	\$ -	Birthday
	<u>\$ 837.98</u>	<u>\$ 259.13</u>	
	\$ 578.85	\$ -	

Ha.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
2/22/2016	\$ 55.00	\$ -	Refund
	\$ 55.00	\$ -	

K. Me.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
3/1/2016	\$ 59.01	\$ -	Craft Sets
3/1/2016	\$ -	\$ 59.01	Craft Sets
3/17/2016	\$ 43.82	\$ -	Birthday Gift
3/17/2016	\$ -	\$ 45.48	Birthday Gift
3/21/2016	\$ 15.19	\$ -	Birthday Gift
	<u>\$ 118.02</u>	<u>\$ 104.49</u>	
		13.53	
		0	

D. Tr.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
3/9/2016	\$ -	\$ 790.00	Unknown
3/11/2016	\$ -	\$ 70.00	Unknown
3/22/2016	\$ 63.92	\$ -	OD Charges
4/29/2016	\$ 790.00	\$ -	Cost of Care Ind.
10/5/2016	\$ 50.00	\$ -	Applebees Gift Card

10/19/2016	\$	-	\$	50.00	Applebees Gift Card
11/8/2016	\$	-	\$	74.94	Unknown
11/8/2016	\$	74.94	\$	-	Christmas
	\$	978.86	\$	984.94	

\$ - \$ 6.08

A. Da.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
2/29/2016	\$ -	\$ 65.97	Clothing
2/29/2016	65.97	0	Clothing
	\$ 65.97	\$ 65.97	

\$ - \$ -

J. Mo.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
4/29/2016	\$ -	\$ 47.22	Clothing
5/2/2016	47.22	-	Clothing
12/12/2016	\$ -	\$ 28.52	Christmas
12/12/2016	28.52	-	Christmas
	\$ 75.74	\$ 75.74	

\$ - \$ -

C. On.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
5/20/2016	\$ -	\$ 68.70	Candy Mints
5/20/2016	68.70	-	Candy Mints
12/14/2016	\$ -	\$ 65.76	Christmas
12/14/2016	65.76	-	Christmas
12/29/2016	\$ -	\$ 9.99	Birthday
12/29/2016	9.99	-	Birthday
	\$ 144.45	\$ 144.45	

\$ - \$ -

J. Ab.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
5/16/2016	\$ -	\$ 50.00	WM Gift Card

11/21/2016	\$	-	\$	36.45	Christmas
11/21/2016	\$	36.45	\$	-	Christmas
11/28/2016	\$	-	\$	36.45	Christmas
11/22/2016	\$	36.45	\$	-	Christmas
	\$	72.90	\$	122.90	

\$ - \$ 50.00

J. Ea.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
7/8/2016	\$ -	\$ 56.72	Ocean Decorations
7/8/2016	\$ 56.72	\$ -	Ocean Decorations
11/21/2016	\$ -	\$ 50.00	Christmas
11/21/2016	\$ 50.00	\$ -	Christmas
	\$ 106.72	\$ 106.72	

\$ - \$ -

V. St.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
7/13/2016	\$ -	\$ 14.50	Death Certificate
	\$ -	\$ 14.50	

\$ - \$ -

L. Bu.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
7/19/2016	\$ 32.95	\$ -	Ipad Cover and Key
7/19/2016	\$ -	\$ 32.95	Ipad Cover and Key
11/8/2016	\$ -	\$ 27.99	Christmas
11/8/2016	\$ 27.99	\$ -	Christmas
	\$ 60.94	\$ 60.94	

\$ - \$ -

G. Go.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
7/22/2016	\$ 79.95	\$ -	Gift Card
7/22/2016	\$ -	\$ 79.95	Gift Card
12/6/2016	\$ -	\$ 22.03	Christmas

12/6/2016	\$	22.03	\$	-	Christmas
12/7/2016	\$	-	\$	25.00	Christmas
12/7/2016	\$	25.00	\$	-	Christmas
	\$	126.98	\$	126.98	

\$ - \$ -

D. Ca.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
8/11/2016	\$ -	\$ 75.00	Gift Card
8/11/2016	\$ 75.00	\$ -	Gift Card
11/8/2016	\$ -	\$ 47.92	Christmas
11/8/2016	\$ 47.92	\$ -	Christmas
8/9/2017	\$ -	\$ 69.43	Birthday
8/9/2017	\$ 69.43	\$ -	Birthday
	\$ 192.35	\$ 192.35	

\$ - \$ -

M. Se.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
8/9/2016	\$ -	\$ 56.92	Royals Clothes
8/9/2016	\$ 56.92	\$ -	Royals Clothes
12/7/2016	\$ -	\$ 27.06	Christmas
12/7/2016	\$ 27.08	\$ -	Christmas
8/2/2017	\$ -	\$ 62.52	Birthday
8/2/2017	\$ 62.52	\$ -	Birthday
	\$ 146.52	\$ 146.50	

\$ 0.02 \$ -

B. Ke.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
8/17/2016	\$ -	\$ 114.94	Game
8/28/2016	\$ 114.94	\$ -	Game
12/1/2016	\$ -	\$ 57.85	Christmas
1/6/2017	\$ 57.18	\$ -	Clothing
8/21/2017	\$ -	\$ 12.62	Birthday

8/21/2017	\$	-	\$	39.84	Birthday	
8/28/2017	\$	52.46	\$	-	Birthday	
	\$	224.58	\$	225.25		0.67

V. Ha.

	<u>Credit</u>		<u>Debit</u>		<u>Note</u>
9/7/2016	\$ -	\$	30.00	McDonald's Gift Card	
12/13/2016	\$ -	\$	25.00	Christmas	
12/6/2016	\$ 30.00	\$	-	Christmas	
1/17/2017	\$ 25.38	\$	-	Clothing	
	\$ 55.38	\$	55.00		

F. Ku.

	<u>Credit</u>		<u>Debit</u>		<u>Note</u>
9/12/2016	\$ -	\$	14.50	Death Certificate	
9/28/2016	\$ 14.50	\$	-	Death Certificate	
	\$ 14.50	\$	14.50		

J. Mo.

	<u>Credit</u>		<u>Debit</u>		<u>Note</u>
9/15/2016	\$ -	\$	60.00	WM Gift Card	
9/20/2016	\$ 60.00	\$	-	WM Gift Card	
12/9/2016	\$ -	\$	36.01	Christmas	
12/9/2016	\$ 36.01	\$	-	Christmas	
	\$ 96.01	\$	96.01		

S. Ma.

	<u>Credit</u>		<u>Debit</u>		<u>Note</u>
9/21/2016	\$ -	\$	17.98	Two Cases	
9/21/2016	\$ 17.98	\$	-	Two Cases	
12/2/2016	\$ -	\$	22.24	Christmas	

12/2/2016	\$	22.24	\$	-	Christmas
	\$	40.22	\$	40.22	
	\$		\$	-	\$

R. Wa.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
8/29/2016	\$ 41.98	\$ -	NASCAR Shirt
12/16/2016	\$ -	\$ 260.56	Christmas
12/16/2016	\$ 260.56	\$ -	Christmas
	\$ 302.54	\$ 260.56	
	\$	41.98	\$

D. St.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
9/28/2016	\$ 48.78	\$ -	Law and Order DVD
11/8/2016	\$ -	\$ 47.35	Christmas
11/8/2016	\$ 47.35	\$ -	Christmas
	\$ 96.13	\$ 47.35	
	\$	48.78	\$

A. Wi.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
10/3/2016	\$ -	\$ 30.92	Hoodie, Crafts
10/3/2016	\$ 30.92	\$ -	Hoodie, Crafts
12/9/2016	\$ -	\$ 57.16	Christmas
12/9/2016	\$ 57.16	\$ -	Christmas
	\$ 88.08	\$ 88.08	
	\$	-	\$

R. Ki.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
10/18/2016	\$ -	\$ 70.41	Christmas
10/18/2016	\$ 70.41	\$ -	Christmas
12/13/2016	\$ -	\$ 65.30	Christmas
12/13/2016	\$ 1.06	\$ -	Birthday

12/13/2016	\$	65.30	\$	-	Christmas
	\$	136.77	\$	135.71	

\$	1.06	\$	-
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M. Wr.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
10/18/2016	\$ -	\$ 54.55	Christmas
10/18/2016	\$ 54.55	\$ -	Christmas
	\$ 54.55	\$ 54.55	

\$	-	\$	-
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M. Sw.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
11/8/2016	\$ -	\$ 30.22	Birthday
11/8/2016	\$ 30.02	\$ -	Birthday
12/13/2016	\$ -	\$ 50.00	Christmas
12/13/2016	\$ 50.00	\$ -	Christmas
	\$ 80.02	\$ 80.22	

\$	-	\$	0.20
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L. Ne.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
11/8/2016	\$ -	\$ 58.76	Birthday
11/8/2016	\$ 58.76	\$ -	Birthday
11/8/2016	\$ 52.45	\$ -	Christmas
	\$ 111.21	\$ 58.76	

\$	52.45	\$	-
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M. Ra.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
11/8/2016	\$ -	\$ 68.77	Birthday
11/8/2016	\$ 68.77	\$ -	Birthday
12/12/2016	\$ -	\$ 28.54	Christmas
12/12/2016	\$ 28.54	\$ -	Christmas
	\$ 97.31	\$ 97.31	

\$	-	\$	-
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P. Bi.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
11/8/2016	\$ -	\$ 51.14	Unknown
11/8/2016	\$ 51.14	-	Unknown
11/21/2016	\$ 19.90	-	Unknown
11/21/2016	\$ -	\$ 19.90	Unknown
	\$ 71.04	\$ 71.04	
	\$	\$	

\$ - \$

D. Gr.

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
12/7/2016	\$ -	\$ 97.29	Christmas
12/7/2016	\$ 97.29	-	Christmas
	\$ 97.29	\$ 97.29	
	\$	\$	

\$ - \$

Office Miscellaneous

	<u>Credit</u>	<u>Debit</u>	<u>Note</u>
1/4/2016	\$ -	\$ 10.86	2 Birthday Cards
1/6/2016	\$ 29.31	-	Amazon Movies Returned
1/7/2016	\$ -	\$ 239.50	Birthday Cards
1/8/2016	\$ -	\$ 104.10	Misc. Supplies
1/15/2016	\$ -	\$ 32.21	Office Supplies
1/15/2016	\$ -	\$ 39.85	2015 Turbo Tax
1/15/2016	\$ 239.50	-	Birthday Cards
1/15/2016	\$ 39.85	-	2015 Turbo Tax
1/15/2016	\$ 104.46	-	Office Supplies
1/28/2016	\$ -	\$ 18.03	Gift Wrapping Paper
2/1/2016	\$ 22.78	-	Transfer from Old Acct.
2/3/2016	\$ -	\$ 5.27	Office Supplies
2/5/2016	\$ 18.03	-	Gift Wrapping Paper
2/5/2016	\$ 46.00	-	UMB Services Charges
2/17/2016	\$ -	\$ 143.48	Duplicate Check
2/18/2016	\$ 143.48	-	Duplicate Check

2/18/2016	\$	-	\$	20.76	Office Supplies
2/18/2016	\$	5.27	\$	-	Office Supplies
2/18/2016	\$	32.21	\$	-	Office Supplies
2/18/2016	\$	18.44	\$	-	Office Supplies
2/24/2016	\$	-	\$	36.87	Office Supplies
2/24/2016	\$	-	\$	22.49	Office Supplies
2/28/2016	\$	71.06	\$	-	Office Supplies
2/26/2016	\$	20.76	\$	-	Office Supplies
3/7/2016	\$	37.00	\$	-	Office Supplies
3/7/2016	\$	22.58	\$	-	Office Supplies
3/7/2016	\$	-	\$	49.00	Office Supplies
3/7/2016	\$	-	\$	19.53	Office Supplies
3/9/2016	\$	-	\$	6.41	Ward Birthday Cards
3/14/2016	\$	19.53	\$	-	Office Supplies
3/14/2016	\$	49.00	\$	-	Office Supplies
3/14/2016	\$	50.00	\$	-	Walmart Gift Card
3/21/2016	\$	-	\$	10.72	Office Supplies
3/23/2016	\$	-	\$	4.22	Office Supplies
3/28/2016	\$	-	\$	28.95	Office Supplies
4/1/2016	\$	14.94	\$	-	Office Supplies
4/1/2016	\$	28.95	\$	-	Office Supplies
4/19/2016	\$	-	\$	20.45	Office Supplies
4/19/2016	\$	-	\$	18.08	Office Supplies
4/21/2016	\$	-	\$	4.45	Ebay Fees for Coin Sale
4/22/2016	\$	0.03	\$	-	Amazon Credit
4/25/2016	\$	0.03	\$	-	Amazon Credit
4/29/2016	\$	-	\$	21.15	Office Supplies
4/29/2016	\$	26.99	\$	-	Wards Bank Fees
5/3/2016	\$	38.59	\$	-	Office Supplies
5/5/2016	\$	-	\$	20.61	Giftwrap
5/6/2016	\$	21.15	\$	-	Office Supplies
5/17/2016	\$	-	\$	15.46	Office Supplies

5/17/2016	\$	-	\$	15.00	Ebay Shipping Fees
6/2/2016	\$	30.96	\$	-	Office Supplies
6/8/2016	\$	-	\$	13.57	Gift Bags
6/13/2016	\$	-	\$	27.49	Office Supplies
6/13/2016	\$	-	\$	31.88	Office Supplies
6/20/2016	\$	59.37	\$	-	Office Supplies
6/30/2016	\$	-	\$	60.15	Office Supplies
7/6/2016	\$	-	\$	16.69	Scanned Stamp
7/6/2016	\$	-	\$	40.90	Envelopes
7/7/2016	\$	-	\$	36.87	Envelopes
7/18/2016	\$	-	\$	6.51	Gift Bags
7/18/2016	\$	-	\$	21.51	Batman v Superman
7/20/2016	\$	-	\$	23.72	Office Supplies
7/21/2016	\$	-	\$	106.72	Office Supplies
7/26/2016	\$	53.69	\$	-	Office Supplies
7/29/2016	\$	106.72	\$	-	Office Supplies
7/29/2016	\$	23.72	\$	-	Office Supplies
8/15/2016	\$	-	\$	76.02	Keyboard
8/22/2016	\$	76.02	\$	-	Keyboard
8/29/2016	\$	24.96	\$	-	Batman v Superman
8/29/2016	\$	-	\$	25.90	Notary Stamp for Smith
8/31/2016	\$	-	\$	59.16	Office Supplies
8/31/2016	\$	0.11	\$	-	Amazon Refund
9/2/2016	\$	-	\$	98.10	Office Supplies
9/6/2016	\$	25.90	\$	-	Notary Stamp for Smith
9/8/2016	\$	-	\$	10.71	Office Supplies
9/12/2016	\$	157.61	\$	-	Office Supplies
10/3/2016	\$	10.71	\$	-	Office Supplies
10/5/2016	\$	-	\$	82.57	Office Supplies
10/5/2016	\$	71.06	\$	-	Office Supplies
10/11/2016	\$	-	\$	6.00	Staples Charge Back
10/11/2016	\$	-	\$	71.06	Staples Charge Back

10/18/2016	\$	82.86	\$	-	Office Supplies
10/20/2016	\$	-	\$	81.58	Office Supplies
10/20/2016	\$	-	\$	149.83	Office Supplies
10/26/2016	\$	-	\$	12.97	Unknown
11/8/2016	\$	98.00	\$	-	Notary Supplies
11/8/2016	\$	5.25	\$	-	Ear Tips
11/14/2016	\$	-	\$	5.25	Ear Tips
11/17/2016	\$	-	\$	42.13	Hinkley Springs
11/17/2016	\$	42.13	\$	-	Hinkley Springs
11/17/2016	\$	-	\$	50.00	LexisNexis
11/17/2016	\$	-	\$	114.50	BH Laser Toner
11/17/2016	\$	-	\$	98.00	Notary Supplies
11/17/2016	\$	114.50	\$	-	BH Laser Toner
11/17/2016	\$	50.00	\$	-	LexisNexis
11/17/2016	\$	149.83	\$	-	Office Supplies
11/17/2016	\$	81.58	\$	-	Office Supplies
11/25/2016	\$	-	\$	86.77	Office Supplies
11/25/2016	\$	-	\$	12.97	Free Shipping
11/25/2016	\$	12.97	\$	-	Free Shipping
11/28/2016	\$	-	\$	6.00	Charge Back Fee
11/30/2016	\$	6.00	\$	-	Charge Back Fee
12/5/2016	\$	-	\$	99.00	Amazon Prime
12/5/2016	\$	99.00	\$	-	Amazon Prime
12/5/2016	\$	-	\$	32.72	Hinkley Springs
12/6/2016	\$	60.36	\$	-	Office Supplies
12/8/2016	\$	-	\$	50.00	LexisNexis
12/12/2016	\$	-	\$	21.24	Unknown Charge
12/15/2016	\$	-	\$	21.93	Unknown Charge
12/15/2016	\$	-	\$	57.14	Office Supplies
12/15/2016	\$	32.72	\$	-	Hinkley Springs
12/15/2016	\$	35.91	\$	-	Office Supplies
12/16/2016	\$	-	\$	258.62	Office Supplies

12/16/2016	\$	86.77	\$	-	Office Supplies
12/19/2016	\$	21.93	\$	-	Unknown
12/20/2016	\$	100.00	\$	-	Double Transaction
12/21/2016	\$	-	\$	51.03	Ewert, Inc.
12/24/2016	\$	-	\$	12.97	Monthly Service Charge
12/27/2016	\$	-	\$	83.80	Office Supplies
12/30/2016	\$	-	\$	8.00	Bank Charges
12/30/2016	\$	83.80	\$	-	Office Supplies
12/30/2016	\$	-	\$	950.00	EMS Annual Fee
12/30/2016	\$	950.00	\$	-	EMS Annual Fee
12/30/2016	\$	258.62	\$	-	Office Supplies
12/30/2016	\$	51.03	\$	-	Office Supplies
12/30/2016	\$	57.14	\$	-	Office Supplies
1/3/2017	\$	-	\$	32.79	Hinkley Springs
1/5/2017	\$	-	\$	74.17	TurboTax
1/6/2017	\$	74.17	\$	-	TurboTax
1/6/2017	\$	-	\$	50.00	LexisNexis
1/11/2017	\$	-	\$	28.20	Stamps
1/12/2017	\$	-	\$	90.55	Office Supplies
1/17/2017	\$	50.00	\$	-	LexisNexis
1/17/2017	\$	32.79	\$	-	Hinkley Springs
1/20/2017	\$	28.20	\$	-	Stamps
1/20/2017	\$	90.56	\$	-	Office Supplies
2/1/2017	\$	-	\$	300.00	MAPA
2/14/2017	\$	300.00	\$	-	MAPA
2/17/2017	\$	-	\$	48.47	Office Supplies
2/27/2017	\$	48.47	\$	-	Office Supplies
3/7/2017	\$	-	\$	57.14	Office Supplies
3/14/2017	\$	-	\$	177.20	Food and Training
3/15/2017	\$	-	\$	29.97	Supplies
3/15/2017	\$	14.11	\$	-	HDMI Cable
3/20/2017	\$	177.20	\$	-	Food and Training

3/24/2017	\$	164.59	\$	-	Hv-Vee Catering
3/24/2017	\$	15.86	\$	-	Drinks
4/7/2017	\$	57.14	\$	-	Office Supplies
4/10/2017	\$	-	\$	43.13	Office Supplies
4/14/2017	\$	43.13	\$	-	Envelopes
4/17/2017	\$	-	\$	101.25	Envelopes
4/17/2017	\$	-	\$	62.37	Bankers Box
4/21/2017	\$	63.47	\$	-	Bankers Box
4/21/2017	\$	101.25	\$	-	Envelopes
5/1/2017	\$	-	\$	220.50	Hotel MAPA Convention
5/9/2017	\$	220.50	\$	-	Hotel MAPA Convention
5/12/2017	\$	-	\$	2.38	Stamps
5/31/2017	\$	-	\$	43.65	Staples
5/31/2017	\$	-	\$	73.82	Birthday Bag
6/2/2017	\$	43.65	\$	-	Staples
6/2/2017	\$	73.82	\$	-	Birthday Bag
6/2/2017	\$	0.30	\$	-	Amazon Credit
6/5/2017	\$	1.03	\$	-	Amazon Credit
6/2/2017	\$	-	\$	323.87	Blank Check Reorder
6/2/2017	\$	-	\$	25.00	Fast Shipping
6/5/2017	\$	-	\$	25.00	Fast Shipping
6/6/2017	\$	25.00	\$	-	Fast Shipping
6/7/2017	\$	-	\$	22.75	Wrapping Paper
6/9/2017	\$	22.75	\$	-	Wrapping Paper
6/9/2017	\$	25.00	\$	-	Fast Shipping
6/9/2017	\$	323.87	\$	-	Blank Check Reorder
6/9/2017	\$	-	\$	39.76	Office Supplies
6/23/2017	\$	39.76	\$	-	Office Supplies
7/20/2017	\$	-	\$	36.60	Labels for Envelopes
7/20/2017	\$	-	\$	3.30	Protection Plan
7/26/2017	\$	36.60	\$	-	Labels for Envelopes
8/2/2017	\$	-	\$	6.86	Drinks for Office

Imprest Account Policy

Purpose

Imprest accounts will be established at the discretion of the Board of Commissioners in response to requests by County Officials for use in specific funds and departments. For purposes of this policy, imprest funds include petty cash funds (whether maintained as cash or revolving checking accounts) and cash drawer/box accounts.

The purpose of this policy is to:

- Establish a procedure for authorization of imprest accounts
- Establish organization wide management policies for imprest accounts
- Establish procedures for reporting, investigation, and correction of shortages or overages

Establishment

A County Official's request to the Board of Commissioners to establish an imprest account or to increase an existing account should include the following information with the request:

- a. Name and budget number of the department requesting the account
- b. Name of custodian who will be responsible for safeguarding and managing the account
- c. Proposed amount in the account
- d. The justification for the account
- e. Security procedures to safeguard cash
- f. Specific location of fund (building and room number)
- g. A resolution re-authorizing all existing imprest accounts in the department and establishing the one being requested

All imprest accounts will be established or modified by Board resolution that includes the re- authorization of all existing imprest accounts in the requesting department. To ensure accuracy, resolutions should be routed through the Auditor prior to submission to the Board.

Petty Cash

Petty cash accounts will be maintained as revolving imprest accounts to be used only for small purchases that require an immediate cash payment or to reduce the overhead cost associated with the issuance of multiple small warrants. Petty cash accounts shall not be used as a means to circumvent proper purchasing procedures.

Use and Documentation of Petty Cash

All expenditures from petty cash funds must comply with the County's purchasing policy. All expenditures to be reimbursed from petty cash must be approved by the account custodian. Any reimbursement made to the custodian of the petty cash account must be approved by the County Auditor's Office. A receipt is required to support each purchase that is presented to the account for reimbursement. It is the responsibility of the fund custodian to determine if the purchase meets the requirements as set forth in this petty cash policy. At the time reimbursement is made from petty cash, a petty cash slip, must be prepared showing: the date petty cash was paid; the person to whom payment was made; the amount of the payment; and an explanation of the County purpose for the purchase. The original receipt documenting the item purchased must be attached to the disbursement slip and must contain the following information:

- a. Date of Purchase
- b. Name of vendor
- c. Positive evidence that a payment was made (e.g., a cash register receipt or handwritten receipt on which the word "paid" appears)
- d. The amount paid
- e. A description of the goods purchased (entered by the vendor if a handwritten receipt is obtained or by the purchaser if a cash register tape is issued)
- f. A signature indicating receipt of goods

Receipts should be signed by the custodian, dated with the date paid, and stamped "Paid" to prevent reuse and duplicate payment. At any given time, cash on hand plus receipt documents must equal the authorized amount of the account. It is the responsibility of the fund custodian to maintain a current record of the account's financial status.

The applicable County Official for each fund is responsible for ensuring that the petty cash account is counted and reconciled at least annually by someone other than the custodian. Reconciliation shall occur no later than the last day of each month. This independent count and reconciliation will be documented and forwarded to the Auditor's office.

Prohibited Uses

An item that would be prohibited for payment through normal County disbursement channels is also prohibited from being purchased with petty cash funds. The fund custodian and the County Official must carefully monitor purchases with petty cash funds since these purchases bypass the Auditor's normal approval channels prior to payment.

Following is a non-exclusive list of items that may not be reimbursed/paid from petty cash:

- a. Single purchases in excess of the lesser of \$250 or ½ of the imprest amount of the account
- b. Payment for services (petty cash is for payment for goods only)
- c. Travel expenses
- d. Expenditures for non-business related items
- e. Cashing personal checks
- f. Items purchased more than 30 days prior to request for reimbursement

County Officials responsible for petty cash accounts may institute additional restrictions as they deem appropriate for their own petty cash accounts.

The Auditor's office is not allowed to reimburse prohibited expenditures.

Petty cash is not to be used for the receipt of any money other than the original balance or increases authorized by the County Commission, periodic reimbursements for expenditures, and change received back on a purchase.

Petty Cash Replenishment

A petty cash account may be reimbursed as frequently as required, but must be reimbursed at the end of the year if cash has been disbursed, so that expenditures will be charged to the proper year. The petty cash custodian must prepare a voucher with the supporting petty cash disbursement slips, and paid receipts.

Use and Documentation of Cash Drawer Accounts

Cash drawer accounts are to be used for cashiering purposes for the receipt and documentation of specified revenues within the applicable department. County Officials shall ensure that all cash drawer accounts comply with the following rules.

- a. Cash drawers should be locked and maintained in a secured location accessible to limited personnel
- b. Assignment, in writing, of responsibility for funds in the cash drawer
- c. Limitation on access to cash drawer to preferably one, but not more than two employees per cash box. Ideally one person should be responsible for their own cash/check transactions. It is strongly recommended that each individual that is responsible for such transactions have their own cash box.

In the case of cash drawers with less than \$50.00 per day activity, the responsible County Official will establish reconciliation and deposit procedures and submit them for approval by the Auditor's Office.

For those cash drawers in excess of \$50.00 per day activity the County Official is responsible to ensure compliance with the following:

- a. Assignment of responsibility for daily reconciliation and deposit

- b. The daily cash/check activity will be balanced and deposited to the Treasurer's Office daily (see balance sheet example). The daily balance sheet will be retained pursuant to the retention schedule.

Prohibited Uses

Following is a non-exclusive list of prohibited uses for cash drawer accounts:

- a. Purchases of any kind
- b. Loans to employees or other imprest accounts
- c. Travel advances (except by Treasurer's and Sheriff's cashiers)
- d. Non-business related transactions
- e. Cashing personal checks

County Officials responsible for cash drawer accounts may institute additional restrictions as they deem appropriate for their own accounts.

Discrepancies/Investigation Required

If an account cannot be balanced by the responsible employee, the supervisor will attempt to balance the account. If the account cannot be balanced by the supervisor the following steps will be performed:

- a. Discrepancies \$250 or less - Note the discrepancy on the daily balance sheet and on the Petty Cash Discrepancy Report (on the intranet). The balance sheet and notation should be signed by the custodian and the supervisor. Investigate the overage or underage to determine the cause and circumstances. Report the discrepancy and the result of the investigation to the Auditor's office.
- b. Discrepancies of more than \$250 or - (in addition to the above) If there is a shortage, report the incident to the Auditor's office and request an investigation. All employees will cooperate with the investigation. A copy of the completed investigation will be forwarded to the County Commission.

County Officials and supervisors are required to monitor shortages. Repeated shortages from a particular cash drawer is an indicator of employee misconduct, employee inattention, improper procedures, or lack of training and must be dealt with accordingly.

Responsibility for Cash Shortage

The imprest account custodian is responsible for maintaining proper account of the amounts in the imprest account. Unexplained or unaccounted shortages to the account are the personal responsibility of the custodian.

Overage/Underage Account to be Maintained

An overage/underage account in the General Fund will be maintained by the Treasurer. All overages and shortages will be investigated and reported to the Treasurer.

Overages in imprest funds will be directed to the Treasurer. After review of the investigation, the Treasurer may pay any shortage up to \$250 from the account if the account is within the General Fund. Resolution of shortages more than \$250 will be resolved by the County Auditor.

Overage/Underage accounts may be maintained in the budgets of other funds if the fund contains an imprest account. Requirements for investigation and reporting are the same as those within the General Fund.

Security

Imprest account funds and supporting documentation must be kept in a safe location and must not be commingled with any other funds. The Cass County Treasurer and Auditor must be notified immediately if the account is missing and/or theft is suspected. The loss must also be reported to the risk management manager. All suspected thefts are to be treated confidentially as an investigation may be ongoing.

Imprest accounts may be audited (unannounced) at random times throughout the year by the County Auditor. As part of the annual financial report, each custodian will be requested to confirm the amount of the account in his/her custody as of December 31.