



Lexington-Fayette Urban County Government

Division of Internal Audit

INTERNAL AUDIT REPORT

DATE January 18, 2005

TO: Teresa Ann Isaac, Mayor

CC: Milton Dohoney, Chief Administrative Officer
Kathy DeBoer, Commissioner of General Services
Chuck Ellis, Director of Parks & Recreation
DeWitt Hisle, Audit Board Chairman
Dr. David Stevens, Council Budget & Finance Committee Chairman

FROM: Bruce Sahli, Director of Internal Audit

RE: Extended School Program Collections and Disbursements Audit

Background

The Extended School Program (ESP) was created in 1994 to provide after-school activities for elementary and middle school children at various participating schools within Fayette County. The program is funded by program fees paid by participants. A variety of fees exist within the program, with the most common being full-time participant fees of \$35-\$40 per week and part-time participant fees of \$22.50-\$25.50 per week, depending on school dismissal times. Fees are typically paid to Site Directors or assistants located at the schools, who are responsible for delivering these payments to the ESP Central Office located at the Dunbar Center. Dunbar Center personnel record the payments into an accounting software program called ProCare. The payments are then delivered to the Division of Revenue for deposit into the bank. The Site Directors typically produce Weekly Deposit Ledgers to accompany payments delivered to the Dunbar Center. These Ledgers report the total amounts collected along with various changes in participant rates, active status, etc.

For Fiscal Year 2005 there are twelve elementary schools and two middle schools participating in the ESP Program, and the program is budgeted for revenues of \$1,639,000 and expenditures of \$1,598,290. For Fiscal Year 2005 through January 18, 2005 the program had generated revenues of \$698,386 and interest income of \$4,673.

Scope and Objectives

The general control objectives of the audit were to determine that:

- Payments are properly safeguarded prior to deposit
- Payments are accurately deposited on a timely basis
- Payments are accurately recorded and reported
- Billing rates per the ProCare system agreed with participant contract rates
- Program expenditures are reasonable in nature and properly allocated

Statement of Auditing Standards

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to afford a reasonable basis for our judgments and conclusions regarding the organization, program, activity or function under audit. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations when necessary to satisfy the audit objectives. We believe that our audit provides a reasonable basis for our conclusions.

Audit Opinion

In our opinion, the controls and procedures did not provide reasonable assurance that the general control objectives were being met. Opportunities to enhance controls are included in the Summary of Audit Findings.

SUMMARY OF AUDIT FINDINGS

ESP Accounting System Inaccurate and Underutilized

ProCare is the accounting software program used by ESP Management to track ESP participant account activity, including account balances and related adjustments, payments, rate discounts, etc. ProCare also provides a comprehensive set of reports that can be used to monitor ESP accounts and related deposit activity. During the audit it was determined that ProCare's management reports were often underutilized and the customer accounts were often incorrect (additional details regarding these issues are further addressed in several other findings). In addition, the ProCare software program currently used is approximately three years old. The ProCare accounting program is the primary control mechanism for all ESP account activity, and the data contained therein should be accurate and up to date. Management reports made available by ProCare should be examined on a regular basis to provide appropriate oversight and review of account activity. It is also recommended that the most current version of ProCare should be purchased in order to utilize its latest features and management tools.

Response from ESP Program Management: Parks and Recreation is in the process of purchasing a new software package that will serve the division as a whole. ProCare will be phased out of operation over the next calendar year. Until that time, steps will be taken to take advantage of the ProCare system.

Although reports are done now, ESP management will now be given a report on the 5th and 20th of every month detailing every account showing a balance of more than \$50 past due. Aging reports for each account will be done as needed to determine the length of the balance.

A similar system will be utilized under the new software providing for capability of the new system. Training will be provided on the new software to ensure accurate and timelier reporting.

Written Procedures Should be Established

The ESP Program is responsible for the collection of thousands of payments (checks and cash) budgeted at \$1,639,000 for FY 2005. For the most part, there are no written procedures addressing collection recording, reporting, security, or deposit activity either at the Dunbar Center or at the schools. Written procedures are an important control that provides process instruction, performance standards, and a basis for measuring compliance with management expectations. A complete set of written procedures should be developed for the ESP fee collection process.

Response from ESP Program Management: ESP management is in the process of developing a written procedure for fiscal management within the program. It is the goal of management to have these procedures distributed and in effect by February 25th 2005. These new procedures will address collection, recording, security and deposit activity at both central office and the sites.

Lack of Key Segregation of Duties

A key element in collections internal control is the segregation of duties to prevent any one person from being able to collect funds, deposit funds, and update the related accounts. Currently one individual at the Dunbar Center receives payments from the various participating schools, compares the collection amount to the related Weekly Deposit Ledger and manually adjusts the Ledger for variances between the actual and reported collections, updates the accounting records, and prepares the deposit. As the ProCare system has a check reader that can automatically update payment activity via its check scan feature, it is necessary for the individual responsible for updating the accounts to handle the checks. In order to properly segregate these duties, it is therefore recommended collections be validated by an individual with no access to the accounting records, preferably the District Directors as they would be the most logical individuals to investigate variances. Checks would then be provided to personnel responsible for updating payment activity in the accounts, who should be required to use the ProCare Current Deposit Report (which as of the audit date had never been activated). The prepared deposit would then be given to a third party for delivery to Revenue, and the Revenue Deposit Receipt would be matched against the Current Deposit Report by an unrelated party to ensure all collected and recorded payments were deposited.

Response from ESP Program Management: As part of the new revenue procedures that will be outlined in the written policy mentioned above, site directors will now deliver their site's deposits directly to their District Director. It will then be the responsibility of that District Director to verify the amount turned in coincides with the amount reported on the deposit ledger. After signing off on the amount reported, the District Director shall give the deposit to the staff assistant to be recorded into the accounting system. Deposits shall be taken to Revenue at least twice weekly by a Recreation Supervisor. After receiving the Revenue deposit receipt, the Program Director shall compare back to the deposit ledger to ensure all revenue is reconciled. This procedure allows for the segregation of duties from the person responsible for totaling the deposits.

Late Deposit of Collections Received at Dunbar Center

We selected a sample of deposit activity for FY 2004 and FY 2005 through September 2004 and noted significant late deposit activity. While there was no indication of failure to deposit funds, we noted that 75 of the 128 deposits reviewed (58.6%) were deposited three or more days after being received by ESP management at the Dunbar Center. The combined amount of these late deposits totaled \$259,927. Details of the late deposits have been provided to ESP management. It is very important that all deposits be made in a timely manner to provide appropriate safeguarding of assets and to ensure all collections are quickly made available to LFUCG for investment purposes. As an indication of the impact late deposits has had, during FY 2004 the ESP Program generated only \$6,357 in interest income from total revenues of \$1,433,095. It is recommended daily deposit procedures be adhered to on a consistent basis.

Response from ESP Program Management: As mentioned above, a Recreation Supervisor has been given the responsibility of taking deposits to Revenue at least twice per week on Wednesdays and Fridays. It has also been made clear to site staff that deposits must be made to the office at least twice per week. Failure to adhere to this schedule will result in disciplinary action. We are also looking into the possibility of check readers on site which would allow site directors to make deposits directly to Revenue.

Significant Unresolved Variances in Reported Collections

A number of significant variances between collection activity per the Weekly Deposit Ledgers and amounts actually deposited were noted in both FY 2004 and FY 2005. The total effect was actual deposits being \$14,365.20 less than reported (see Attachments). Adjustments greater than \$10 were made on 43 of the 86 (50%) Ledgers we examined, with a range from \$12.50 to \$8,000.00 and an average actual deposit of \$147.92 less than reported after backing out the unusually large \$8,000 variance that otherwise significantly increased the average. Personnel responsible for making these adjustments stated they were based upon actual collections submitted with the Ledgers. No investigation of these variances was conducted and ESP management was not informed of their existence. Due to the lack of a transaction trail, we were unable to determine if the variances were the result of reporting errors or missing funds. Variances between reported and actual deposits must be promptly investigated to determine the cause thereof. It is recommended procedures be promptly

put in place to investigate and resolve all variances between reported and actual collections, and to inform ESP management of all such variances when identified.

Response from ESP Program Management: Many of the policies detailed under the Lack of Key Segregation of Duties section should help to eliminate much of this problem. It is the opinion of management that the majority of these variances are the result of human error and inadequate equipment. Many times a site director is asked to total a deposit at the end of a business day while having to give their attention to parents, children, and school custodians and utilizing a mini-calculator.

Many variances were investigated at the time and found to be simple addition errors. The \$8,000 variance on July 23, 2004, for example was caught at the time and investigated. This miscalculation was found to be a matter of a District Director entering too many zeros when recording an \$80 payment. If the \$8,000 variance is negated, the percentage of error becomes more acceptable. A variance ledger shall be kept to record inconsistencies at each site and identify problem areas.

The segregation of duties should provide additional means to assure that miscalculations are caught immediately and dealt with immediately. It is also the intent of management to provide every site with a business adding machine with tape to allow site directors a tool better suited for the task. The written policy shall also include requirements for cumulative variances in excess of \$50 a month are reported to the ESP Director for possible disciplinary action.

ESP Collections Used to Make Various Purchases

We noted four instances where ESP payments were not deposited, but rather were used to pay for various items (the participant accounts were properly updated to reflect receipt of payment). Specifically, ESP collections were used to purchase ten lockboxes totaling \$250, pay for \$100 in state re-licensing fees, purchase a \$32 basketball to be auctioned off, and reimburse an employee \$100 for lost or stolen compact disks (which Risk Management had previously refused to reimburse as this was not LFUCG property). Management also admitted there were probably several other instances the audit did not identify where cash from ESP collections was used to make purchases. Funds collected from ESP participants should be consistently deposited in the appropriate revenue account. Budgeted funds set aside by Council for the payment of ESP expenses should be used to pay for any purchases that cannot be covered by the \$500 petty cash fund, which may need to be better managed to keep the fund balance sufficient to meet small purchase needs. LFUCG standard purchasing procedures should be consistently adhered to.

Response from ESP Program Management: There are several times of the year when the petty cash procedures do not meet the needs of a program of this nature. The year-round care of approximately 1,000 children is often urgent business. This type of purchasing, however, is totally unacceptable and future infractions will be met with severe disciplinary action. Management will increase the petty cash amount to better accommodate the nature of the program.

Inappropriate Expense Allocations

We conducted detailed testing of ESP program expenditures to determine they are reasonable in nature and properly allocated. We noted that 53 of the 115 expenditures tested (46%) included coding to the wrong ESP location(s). Included in the exceptions were two large cell phone invoices crossing over fiscal years. The misclassification of expenditures by program or accounts within a program circumvents the budget control process. Council appropriates funding for specific programs by specific General Ledger accounts, which are then monitored by the Division of Budgeting for adherence to budgeted spending limits. Expenditures should be properly classified and expensed to the correct program and related account, and this should occur in the month in which the expenditure was incurred in order to comply with the accounting principle of matching expenses with revenues in the same accounting period. If additional funds are needed then budget amendments should be processed to re-appropriate the funds to the proper program and/or account, thus maintaining a proper matching of expenditures to related budgeted programs.

Response from ESP Program Management: Management is looking into adjusting future budgets to accommodate for this type of accounting. Several changes have been made already in this direction. Many of the instances found in this investigation involved training, transportation, and cell phones.

The cell phones have been an accounting challenge from the beginning. Cell phone bills are often not correct. Overages were charged that were misapplied. Companies were also charging taxes to a tax exempt entity. Cell phone companies would rather have mistakes paid and then credited back to the account according to their schedule. Management has moved all cell phone funds into the administrative account to alleviate dividing up balances that may or may not be related to the Extended School Program.

Staff training is another difficult issue. One particular staff may work at one site during the school year, another site for full days, another site on snow days, and yet another site during the summer. To charge the training of that staff to one particular school would not be accurate.

Transportation is similar to staff training in that a bus may pick up children at one school then move on to another school to pick up more. In this way, one bus may be called upon to accommodate four different schools in one day. The invoice, however, will only reflect the school where that bus started its day.

In the future, every effort will be made to charge those expenditures that lend themselves to a clear program locator to that particular site. Accommodations will be made for the above mentioned issues to alleviate confusion.

Questionable Bad Debt Write-offs

An examination of the ProCare Bad Debt account identified a number of instances where participant accounts that otherwise appeared to be active had their balances written off to reflect a zero balance. We discussed this with ESP management and were told there were no specific procedures for writing off bad debt and that they could not provide specific reasons for the write-

offs. Writing off balances to Bad Debt may relieve the participants of the responsibility for paying off any outstanding amounts due and should therefore be performed only after appropriate action has been taken to collect on the accounts. Such activity should also be clearly documented and any write-offs should receive prior approval from ESP management. Written procedures for writing off balances to Bad Debt should be established and strictly adhered to. Management review and approval of all such write-offs should be included in those procedures.

Response from ESP Program Management: The written procedures mentioned earlier shall include a procedure for the write-off of bad debt. A district director will have the option to fill out a short “change of status” form requesting that a particular debt be written off. This form will require the signature of the ESP Director before the staff assistant can make any change of that nature.

Account Activity not Properly Monitored

A detailed examination of the ProCare participant accounts noted many anomalies, including several accounts being eliminated without supporting documentation and two accounts being combined into one with the new account’s balance not netting out to the former accounts’ totals. We also noted numerous voids posted in April and May 2004 to correct extensive billings errors occurring in January 2004. We found no indication of management review or approval for any of these transactions, i.e. there were no controls to provide reasonable assurance these adjustments were appropriate. Such adjustments can result in a reduction of amounts due from ESP participants, and should receive prior approval from management to ensure they are reasonable and appropriate. It is recommended ESP management establish procedures to review and approve such account adjustments on a consistent basis.

Response from ESP Program Management: The above mentioned “change of status” form will be required with the ESP Director’s approval before any change of this kind is made.

Account Activity not Updated

Examination of the October 26, 2004 ProCare Accounts Receivable Aging Report noted numerous instances of accounts with unusually large credit balances or past due balances. Most notably, we identified 37 inactive accounts with outstanding balances of \$500 or more that were at least 120 days old, and 36 inactive accounts with credit balances of \$500 or more (accounts are theoretically classified as inactive when students are not currently enrolled in the ESP program but are expected to return within a reasonable time). Also identified were numerous active Child Care Council accounts with outstanding balances totaling \$4,735 that were at least 120 days old. We were told by ESP management that the outstanding balances were due to failure to update ProCare to avoid the automatic posting of weekly rates for students no longer in the program or the failure to post Child Care Credit payments. Management also stated that the large credit balances were the result of failure to reactivate the billing of weekly rates after students re-entered the program. These, and numerous smaller examples, clearly indicate procedures need to be put into place to update accounts on a timely basis maintain to accurate account balances. It is also recommended management review the Accounts Receivable Report on a regular basis to identify and investigate such balances.

Response from ESP Program Management: The management of a customer base that is constantly changing from week to week is challenging to say the least. Management recommends the addition of a position or rearrangement of duties to strictly deal with the collection of revenue and verify any changes in status.

The communication of customer status is vital to the success of any attempt by the central ESP office to bill for approximately 1,000 students attending at 14 satellite locations. Measures have been taken to reiterate the importance of notification to the individual site directors. This area is key to our success in all fiscal endeavors. Until we in the office can be certain that a child is attending or not attending all attempts to centrally bill will be flawed. The addition of a position that could audit sites at random to verify attendance and change of status would be most helpful. Communication between the sites and the office has a bearing on 80% of the issues brought up during this audit process.

Significant Past Due Inactive Accounts

Examination of the October 26, 2004 ProCare Accounts Receivable Aging Report noted 1,265 accounts with a total balance of \$33,920.92 listed as inactive, including 107 accounts with past due balances of \$200 or more that were at least 120 days old. Management indicated some of these accounts were as much as two years old and needed to be written off to Bad Debt. An important aspect of account management is the timely identification and write-off of uncollectible accounts, accompanied by a systematic method for delivering those accounts to a collection agency or department. While some such accounts were being handed over to the Law Department for collection, the extent to which such aged inactive accounts still exist indicate improvement is needed in this area. It is recommended procedures be put in place to ensure timely identification of accounts that need to be written off and referred to Law for collection efforts. It is further recommended ESP management closely monitor past due account activity to ensure these procedures are adhered to.

Response from ESP Program Management: Again this issue is centrally linked to the communication between sites and the office. The majority of those inactive accounts were billed long after the child had left the program but the office was never notified of this change.

Policies afore mentioned should help management stay on top of this situation. These procedures shall be implemented to ensure timely identification of accounts in need of status change or investigation.

Weekly Deposit Ledgers Not Consistently Provided to Dunbar

During our examination of Weekly Deposit Ledgers on hand at the Dunbar Center, it was noted that a significant number of Ledgers were missing from the FY 2004 file. Management informed us it was common for the school sites to fail to send in the Ledgers, particularly during FY 2004. The Weekly Deposit Ledger reports the amounts collected along with various changes in participant

rates, active status, etc., and is typically the source document by which ESP management matches actual collections submitted for deposit against the school site's reported totals. It is recommended all ESP sites be required to submit Weekly Deposit Ledgers on a consistent basis as support for collections and rate adjustments.

Response from ESP Program Management: A policy has already been set in place stating that the failure to provide a Weekly Deposit Ledger with a minimum of two weekly deposits will result in disciplinary action.

Unsecured Collections Held for Extended Time at Schools

ESP payments are first collected by the Site Director or their assistants at the participating schools, typically on a weekly basis. Approximately 75-80% of payments are made during the first two days of the school week. Discussions with Site Directors revealed that such payments are typically held for one or two weeks before delivery to the Dunbar Center. The payments are typically kept in small lockboxes that are often left in unsecured locations at the schools or are left in the trunks of cars (we were informed that one such lockbox was stolen from an ESP employee's car in September). ESP collections should be taken to the Dunbar Center a minimum of twice per week, once after the heavy collection period has ended and again at the end of the week in order to expedite timely recording and deposit of payments. All payments should be kept in a lockbox and the lockboxes should be properly secured via a locked file cabinet or similar means prior to delivery to Dunbar.

Response from ESP Program Management: A policy has been set in place re-iterating the requirement for a minimum of two weekly deposits from the sites. Failure to adhere to this policy will result in disciplinary action. Unfortunately, there is no secure place at all of the sites to secure the lockboxes. Space is at a premium at all Fayette County Public Schools. The ESP program begins at 2:00pm and closes at 6:00pm. Many sites aren't even allowed the space for a cabinet. Management will continue to stress the importance of timely deposits to reduce the impact here.

Management is also looking into the possibility of having check scanners on site to allow the posting of payments into the accounting system immediately, thereby allowing deposits to be made directly from the site to the bank. Therefore, no revenue shall be left unsecured.

Voucher Activity Not Consistently Supported

The ESP program issues five one-day credits (referred to as vouchers) per school year to participants to be redeemed when the student cannot attend the after school program (e.g., due to illness). As such, the vouchers provide supporting documentation for reductions in the amounts owed by participants. We examined the Weekly Deposit Ledgers to determine the extent to which voucher redemptions were properly supported. We noted that vouchers supporting such redemptions were consistently absent for four of the fourteen participating schools. The redeemed vouchers should be consistently attached to the Weekly Deposit Ledgers sent to the Dunbar Center as support for voucher related billing adjustments.

Response from ESP Program Management: Failure to attach voucher documentation shall be reported to management and the appropriate disciplinary measures shall be taken.

Controls for Approval of LFUCG Scholarships Need Enhanced

Certain participants in the ESP Program can qualify for a weekly rate discount from the LFUCG, referred to as the Scholarship Program. Eligibility is based upon total family income, and an application process is used to determine eligibility. Applicants must submit a signed application, provide a 1040 tax form as proof of income, and meet income eligibility guidelines. Scholarships are awarded to eligible applicants on a first come, first serve basis, and there are a limited number of Scholarships available at each school.

We examined all of the Scholarship applications and supporting documentation provided to us by ESP management. We noted the approval of 44 scholarships, of which 13 (30%) did not have the required 1040 Tax Form attached. We also noted that Scholarships were awarded to two families whose income exceeded the income eligibility guidelines, and three of the applications were not signed to certify the accuracy of the application. It is recommended documentation requirements be fulfilled before processing the application, and that Scholarship approval guidelines be consistently adhered to.

Response from ESP Program Management: Many scholarship applicants claim that they have not filed taxes. The 1040 is always the first thing required to verify income. Applicants that claim to not have filed are then asked for their “Free and Reduced Lunch” authorization. In the absence of that form of verification, W-2s are collected. It is the opinion of management that we are trying to provide assistance to a population that does not often follow recommended personal finance procedures.

An effort shall be made in the future to adhere more strictly to the qualifications set forth for Scholarship recipients.

Child Care Council Payments not Reconciled to Billing Detail

During FY 2004 the ESP Program received \$70,563 in program reimbursements from the Child Care Council (CCC), a state-run agency that provides financial aid to low income families participating in after school programs. Payments from CCC are based upon detailed billing reports of eligible low income participants provided by ESP management. However, no reconciliation of these reports to the related payments takes place to ensure all applicable reimbursements are received. It is recommended ESP management perform a monthly reconciliation of CCC payments to related reimbursement support to ensure the ESP Program is receiving all such payments for which it is eligible.

Response from ESP Program Management: Upon receipt of the Child Care Council payment, the detail shall be reconciled to the billing statement sent in from the ESP office to ensure that all

payments are being made and appropriately applied. This reconciliation shall be documented on a payment ledger specific to the Child Care Council.

ESP PROGRAM AUDIT

FY 2004 Weekly Deposit Ledger Variance

Site	Deposit	Ledger	Variance	Date
Northern	\$3,597.75	\$5,457.75	(\$1,860.00)	8/6/2003
JR Ewan	\$5,326.20	\$6,966.70	(\$1,640.50)	2/27/2004
Dixie	\$5,426.00	\$6,148.00	(\$722.00)	4/15/2004
Millcreek	\$2,432.00	\$2,832.00	(\$400.00)	12/23/2003
JR Ewan	\$5,147.00	\$5,450.00	(\$303.00)	6/2/2004
Yates	\$745.00	\$968.50	(\$223.50)	11/20/2003
JR Ewan	\$3,782.30	\$3,998.00	(\$215.70)	9/3/2003
Millcreek	\$2,710.00	\$2,875.00	(\$165.00)	7/10/2003
Stonewall	\$7,559.00	\$7,712.00	(\$153.00)	9/5/2003
Millcreek	\$1,477.00	\$1,577.00	(\$100.00)	1/20/2004
Northern	\$4,401.25	\$4,451.25	(\$50.00)	8/18/2003
Veterans Park	\$5,615.00	\$5,663.00	(\$48.00)	9/16/2004
Millcreek	\$4,131.50	\$4,178.00	(\$46.50)	6/2/2004
Jessie Clark	\$1,432.00	\$1,472.00	(\$40.00)	2/3/2004
Linlee	\$1,926.00	\$1,958.00	(\$32.00)	2/27/2004
Russell Cave	\$780.40	\$800.40	(\$20.00)	12/9/2003
Meadowthorpe	\$2,663.00	\$2,650.50	\$12.50	5/19/2004
Jessie Clark	\$1,612.00	\$1,592.00	\$20.00	8/28/2003
Stonewall	\$6,121.00	\$6,101.00	\$20.00	11/20/2003
Arlington	\$946.50	\$916.50	\$30.00	11/18/2003
Meadowthorpe	\$2,467.00	\$2,437.00	\$30.00	6/2/2004
Dixie	\$6,047.40	\$5,993.40	\$54.00	2/10/2004
Meadowthorpe	\$2,321.50	\$2,251.50	\$70.00	2/26/2004
Yates	\$691.00	\$604.50	\$86.50	12/1/2003
Stonewall	\$6,572.00	\$6,484.00	\$88.00	3/12/2004
Meadowthorpe	\$2,390.50	\$2,296.50	\$94.00	10/21/2003
Northern	\$5,515.55	\$5,386.55	\$129.00	7/10/2003
Veterans Park	\$6,034.00	\$5,851.00	\$183.00	12/16/2003
Stonewall	\$7,038.00	\$6,822.00	\$216.00	4/15/2004
Total	\$106,907.85	\$111,894.05	(\$4,986.20)	

ESP PROGRAM AUDIT

FY 2005 Weekly Deposit Ledger Variance

Site	Deposit	Ledger	Variance	Date
Stonewall	\$7,931.00	\$15,931.00	(\$8,000.00)	7/23/2004
J.R. Ewan	\$4,792.95	\$5,412.95	(\$620.00)	9/1/2004
J.R. Ewan	\$2,184.90	\$2,589.90	(\$405.00)	9/17/2004
Linlee	\$2,450.50	\$2,610.50	(\$160.00)	9/7/2004
Meadowthorpe	\$2,271.25	\$2,423.25	(\$152.00)	10/12/2004
Dixie	\$3,366.00	\$3,473.00	(\$107.00)	8/27/2004
Dixie	\$4,034.50	\$4,134.50	(\$100.00)	9/3/2004
Dixie	\$3,438.00	\$3,478.00	(\$40.00)	9/17/2004
J.R. Ewan	\$2,306.40	\$2,340.40	(\$34.00)	9/27/2004
Northern	\$5,047.40	\$5,027.40	\$20.00	7/26/2004
J.R. Ewan	\$2,920.50	\$2,883.50	\$37.00	9/10/2004
J.R. Ewan	\$2,920.50	\$2,883.50	\$37.00	9/10/2004
Linlee	\$1,672.00	\$1,602.00	\$70.00	9/13/2004
J.R. Ewan	\$2,370.00	\$2,295.00	\$75.00	10/4/2004
Total	\$47,705.90	\$57,084.90	(\$9,379.00)	