

**McINTOSH COUNTY ASSESSOR  
McINTOSH COUNTY, OKLAHOMA  
SPECIAL AUDIT REPORT  
JULY 1, 2002 THROUGH SEPTEMBER 26, 2006**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan  
State Auditor and Inspector

December 22, 2006

Honorable Thomas Giulioli  
District Attorney, District 25  
McIntosh County Courthouse  
Eufaula, Oklahoma 74432

Transmitted herewith is a special audit report of the McIntosh County Assessor. We performed our special audit in accordance with the requirements of **74 O.S. 2001, § 212.H.**

A report of this type is critical in nature; however, we do not intend to imply that our report failed to disclose commendable features in the present accounting and operating procedures of the office.

The Office of the State Auditor and Inspector is committed to serve the public interest by providing independent oversight and by issuing reports that serve as a management tool to the State. Our goal is ensure a government which is accountable to the people of the State of Oklahoma.

We wish to take this opportunity to express our appreciation for the assistance and cooperation extended to our office during the course of our audit.

Sincerely,



JEFF A. McMAHAN  
State Auditor and Inspector

**McINTOSH COUNTY ASSESSOR  
McINTOSH COUNTY, OKLAHOMA  
SPECIAL AUDIT REPORT  
JULY 1, 2002 THROUGH SEPTEMBER 26, 2006**

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STATE OF OKLAHOMA  
OFFICE OF THE AUDITOR AND INSPECTOR

Jeff A. McMahan  
State Auditor and Inspector

Honorable Thomas Giulioli  
District Attorney, District 25  
McIntosh County Courthouse  
Eufaula, Oklahoma 74432

Pursuant to your request and in accordance with the requirements of **74 O.S. 2001, § 212.H**, we have performed a special audit with respect to the McIntosh County Assessor, McIntosh County, Oklahoma, for the period July 1, 2002 through September 26, 2006.

Our special audit primarily included, but was not limited to, the areas outlined as follows:

- We reviewed the Visual Inspection Budgets for fiscal years 2003, 2004, 2005, and 2006 to determine that all billings for revaluation were collected and deposited.
- We reviewed the Visual Inspection Pipeline Budget for fiscal year 2005 to determine that all billings for valuation were collected and deposited.
- We reviewed the receipts and deposits for the Assessor's Official Depository account for the period July 1, 2002 through September 26, 2006, to determine that all funds received were deposited.

Our findings and recommendations are presented in the accompanying report.

Because the procedures do not constitute an audit conducted in accordance with generally accepted auditing standards, we do not express an opinion on the account balances or financial statements of McIntosh County for the period July 1, 2002 through September 26, 2006. Further, due to the test nature and other inherent limitations of our procedures, together with the inherent limitations of any internal control structure, there is an unavoidable risk that some material misstatements may remain undiscovered. This report relates only to the accounts and items specified above and does not extend to any financial statements of McIntosh County taken as a whole.

This report is intended to provide information to the District Attorney. This restriction is not intended to limit the distribution of the report, which is a matter of public record when released.

Sincerely,



JEFF A. McMAHAN  
State Auditor and Inspector

October 10, 2006

**McINTOSH COUNTY ASSESSOR  
McINTOSH COUNTY, OKLAHOMA  
SPECIAL AUDIT REPORT  
JULY 1, 2002 THROUGH SEPTEMBER 26, 2006**

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**INTRODUCTION**

The County Assessor is elected by the qualified voters of the County for a term of four years.

The County Assessor has the responsibility to appraise and assess the real and personal property within the county for the purpose of ad valorem taxation. Also, the County Assessor is required to compute the ad valorem taxes due on all taxable property. The County Assessor appraises all the taxable real and personal property according to its fair cash value for which the property is actually being used as of January 1 of the taxable year at the percentages provided for in Article 10, § 8 of the Oklahoma Constitution.

The County Assessor is required to build and maintain permanent records of the taxable real property and tax exempt real property within the county. Information entered on each record includes the property's legal description, owner's name and address, and the homestead exemption status of the owner.

For the period July 1, 2002 through September 26, 2006, we reviewed all Visual Inspection Budgets, including the Special Pipeline Visual Inspection Budget to determine that payments from other entities were received and deposited.

In addition, for the period July 1, 2002 through September 26, 2006, we reviewed all receipts and deposits for the County Assessor's Official Depository account to determine that payments received were deposited.

**McINTOSH COUNTY ASSESSOR  
McINTOSH COUNTY, OKLAHOMA  
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***FINDING 1***

**Criteria: 21 O.S. Supp. 2005, § 1451.A.** defines embezzlement as “the fraudulent appropriation of property of any person or legal entity, legally obtained, to any use or purpose not intended or authorized by its owner...”

**21 O.S. Supp. 2005, § 1451.C.** provides that “Any county or state officer, deputy or employee of such officer, who shall divert any money appropriated by law from the purpose and object of appropriation, shall, upon conviction, be guilty of a felony punishable by imprisonment in the State Penitentiary for a term not less than one (1) year nor more than ten (10) years, and a fine equal to triple the amount of money so embezzled...”

**Condition:** After obtaining a probable cause affidavit and bank records from the Oklahoma State Bureau of Investigation, we verified that the County Assessor did not deposit into the County General Fund seven (7) school warrants totaling \$102,302.67. Of this amount, \$79,302.67 appears to have been embezzled by the Assessor: \$47,448.67 was received in cash and \$31,854.00 was used to obtain cashier’s checks that were deposited into the Assessor’s personal checking account. The remaining \$23,000 was used to obtain cashier’s checks that were remitted to a vendor for visual inspection services performed.

- On March 11, 2005, Indian Capital Technical Center warrant number 6146 for \$9,044.75 was endorsed by the Assessor and cashed at a local bank. Cash was received and no part of this amount was deposited.
- On June 23, 2005, Checotah Public School warrant number 5147 for \$16,976.90 was endorsed by the Assessor and cashed at a local bank. \$5,976.90 was received in cash. A cashier’s check for \$11,000 was obtained and remitted to a vendor.
- On July 20, 2005, Warner Public School warrant number 116 for \$862.84 was endorsed by the Assessor and cashed at the drive-in of the local bank. Cash was received and no part of this amount was deposited.
- On August 12, 2005, Eufaula Public School warrant number 106 for \$15,836.96 was endorsed by the Assessor and cashed at a local bank. \$9,836.96 was received in cash. A cashier’s check for \$6,000 was obtained and remitted to a vendor.
- On September 20, 2005, Eufaula Public School warrant number 555 for \$15,836.96 was endorsed by the Assessor and cashed at a local bank. \$9,836.96 was received in cash. A cashier’s check for \$6,000 was obtained and remitted to a vendor.
- On November 10, 2005, Warner Public School warrant number 910 for \$2,089.39 was endorsed by the Assessor and cashed at a local bank. Cash was received and no part of this amount was deposited.
- On December 12, 2005, Checotah Public School warrant number 2028 for \$41,654.87 was endorsed by the Assessor and cashed at a local bank. \$9,800.87 was received in cash. Two cashier’s checks were obtained in the amounts of \$12,729 and \$19,125. These cashier’s checks were deposited into the Assessor’s personal checking account on December 27, 2005 and January 9, 2006, respectively.

**McINTOSH COUNTY ASSESSOR  
McINTOSH COUNTY, OKLAHOMA  
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(See a schedule of warrants at Exhibit “A” and photocopies of warrants and endorsements at Exhibit “B.”)

**Recommendation:** We recommend the District Attorney review this finding to determine what action may be necessary.

***FINDING 2***

**Criteria:** 21 O.S. Supp. 2005, § 1451.A. defines embezzlement as “the fraudulent appropriation of property of any person or legal entity, legally obtained, to any use or purpose not intended or authorized by its owner...”

21 O.S. Supp. 2005, § 1451.C. provides that “Any county or state officer, deputy or employee of such officer, who shall divert any money appropriated by law from the purpose and object of appropriation, shall, upon conviction, be guilty of a felony punishable by imprisonment in the State Penitentiary for a term not less than one (1) year nor more than ten (10) years, and a fine equal to triple the amount of money so embezzled...”

**Condition:** We reviewed the Assessor’s Official Depository receipts and deposit tickets for the period July 1, 2002 through September 26, 2006.

- Receipt numbers 2201 to 2246 were removed from the bound copy of the receipt book. Also, receipt books for the number sequences of 2251 to 3500 and 3751 to 4000 could not be located. See Exhibit “C.”
- A total of \$1,820 of cash receipts were not deposited into the Official Depository account for the period of April 29, 2005 to November 30, 2005. See Exhibit “D.”

**Recommendation:** We recommend the District Attorney review this finding to determine what action may be necessary.

**McINTOSH COUNTY ASSESSOR  
McINTOSH COUNTY, OKLAHOMA  
SPECIAL AUDIT REPORT  
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**Exhibit "A"**

The County Assessor did not deposit into the County General Fund seven (7) school warrants totaling \$102,302.67. Of this amount, \$79,302.67 appears to have been embezzled by the Assessor: \$47,448.67 was received in cash and \$31,854.00 was used to obtain cashier's checks that were deposited into the Assessor's personal checking account. The remaining \$23,000 was used to obtain cashier's checks that were remitted to a vendor for visual inspection services performed.

School	Warrant Number	Warrant Date	Warrant Amount	Received in Cash	Cashier's Checks Deposited in Personal Account	Cashier's Checks Remitted to Vendor	Total Missing Funds
Indian Capital Tech. Center	6146	3/9/2005	\$ 9,044.75	\$ 9,044.75	\$ -	\$ -	\$ 9,044.75
Checotah Public School	5147	6/20/2005	16,976.90	5,976.90	-	11,000.00	5,976.90
Warner Public School	116	7/11/2005	862.84	862.84	-	-	862.84
Eufaula Public School	106	8/9/2005	15,836.96	9,836.96	-	6,000.00	9,836.96
Eufaula Public School	555	9/16/2005	15,836.96	9,836.96	-	6,000.00	9,836.96
Warner Public School	910	11/7/2005	2,089.39	2,089.39	-	-	2,089.39
Checotah Public School	2028	12/7/2005	41,654.87	9,800.87	31,854.00	-	41,654.87
			<b>\$ 102,302.67</b>	<b>\$ 47,448.67</b>	<b>\$ 31,854.00</b>	<b>\$ 23,000.00</b>	<b>\$ 79,302.67</b>



McINTOSH COUNTY ASSESSOR  
McINTOSH COUNTY, OKLAHOMA  
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Exhibit "B"

The following are photocopies of the seven warrants that were not deposited into the County General Fund. The Assessor endorsed the warrants.

PAYABLE THROUGH  
BANK OF OKLAHOMA, N.A.  
TULSA, OKLAHOMA

THIS WARRANT/CHECK  
REGISTERED ON  
ABOVE DATE AND  
FUNDS ARE  
AVAILABLE TO PAY SAME WITH  
INTEREST AT \_\_\_\_\_ % FROM REGISTRATION  
TO LEGAL MATURITY

THE BOARD OF EDUCATION  
Indian Capital Technology Center  
Dist. 04 Muskogee County  
Muskogee, Oklahoma  
TO THE TREASURER

SERIES 2004-2005

DATE 03/09/2005 ENC. NO. 50088 WARR. CHK 6146

\*\*\*\*\$9,044 DOLLARS AND 75 CENTS

GEN FUND-FOR OPERAT

PAY TO MCINTOSH COUNTY ASSESSOR  
P.O. BOX 107  
EUFAULA, OK 74432-0107

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE  
AREA RESERVED FOR FINANCIAL INSTITUTION USE

ENDORSE HERE  
Lickey Hamm  
McIntosh Co. Assessor

Back

McINTOSH COUNTY ASSESSOR  
McINTOSH COUNTY, OKLAHOMA  
SPECIAL AUDIT REPORT  
JULY 1, 2002 THROUGH SEPTEMBER 26, 2006

Exhibit "B" (continued)

THE BOARD OF EDUCATION CHECOTAH PUBLIC SCHOOL 1-19 McIntosh County Checotah, Oklahoma		THIS WARRANT REGISTERED ON THIS DATE AND FUNDS ARE AVAILABLE TO PAY SAME WITH INTEREST AT _____ % FROM REGISTRATION TO LEGAL MATURITY		<b>WARRANT/CHECK</b> PAYABLE THROUGH PEOPLES NATIONAL BANK CHECOTAH, OKLAHOMA		
TO THE TREASURER GENERAL FUND		Series 2004-2005		DATE	NUMBER	AMOUNT
PAY		*****\$16,976 Dollars and 90 Cents		06/20/05	5147	\$16,976.90
TO THE ORDER OF		MCINTOSH COUNTY ASSESSOR P O BOX 107 EUFAULA OK 74432		[REDACTED]		
Back						
ENDORSE HERE <i>x (Liberia) Harmon</i> <i>Ms. Dinitah W. Harmon</i>		DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE RESERVED FOR FINANCIAL INSTITUTION USE				
*FEDERAL RESERVE BOARD OF GOVERNORS REG. CC						

McINTOSH COUNTY ASSESSOR  
McINTOSH COUNTY, OKLAHOMA  
SPECIAL AUDIT REPORT  
JULY 1, 2002 THROUGH SEPTEMBER 26, 2006

Exhibit "B" (continued)


THE BOARD OF EDUCATION Warner Public School 1-74 Muskogee County Warner, Oklahoma		THIS WARRANT REGISTERED ON THIS DATE AND FUNDS ARE AVAILABLE TO PAY SAME WITH INTEREST AT _____% FROM REGISTRATION TO LEGAL MATURITY		WARRANT PAYABLE THROUGH ARMSTRONG BANK WARNER, OKLAHOMA		
TO THE TREASURER GEN FUND-FOR OP		Series 2005-2006		DATE 07/11/05	NUMBER 116	AMOUNT \$862.84
PAY	*****\$862 Dollars and 84 Cents		[REDACTED]			
TO THE ORDER OF	MCINTOSH COUNTY ASSESSOR P.O. BOX 107 EUFAULA OK 74432		[REDACTED]			

Back

*FEDERAL RESERVE BOARD OF GOVERNORS REG. 00	DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE RESERVED FOR FEDERAL INSTITUTIONS USE
[REDACTED]	ENDORSE HERE: X Julia Hamann Mrs. Patricia C. Adams

McINTOSH COUNTY ASSESSOR  
McINTOSH COUNTY, OKLAHOMA  
SPECIAL AUDIT REPORT  
JULY 1, 2002 THROUGH SEPTEMBER 26, 2006

Exhibit "B" (continued)

THE BOARD OF EDUCATION EUFULA PUBLIC SCHOOL 1-001 McINTOSH COUNTY EUFULA, OKLAHOMA		THIS WARRANT REGISTERED ON THIS DATE AND FUNDS ARE AVAILABLE TO PAY SAME WITH INTEREST AT _____% FROM REGISTRATION TO LEGAL MATURITY		<b>WARRANT/CHECK</b>		
TO THE TREASURER GEN FUND-FOR OP		Series 2005-2006		DATE	NUMBER	AMOUNT
				08/09/05	106	\$15,836.96
PAY *****\$15,836 Dollars and 96 Cents						
TO THE ORDER OF						
MCINTOSH COUNTY ASSESSOR PO BOX 107 EUFULA OK 74432						
Back						
*FEDERAL RESERVE BOARD OF GOVERNORS REG. CC		DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE RESERVED FOR FINANCIAL INSTITUTION USE *				
		ENDORSE HERE X <i>Diablo Blamond</i> <i>M. McIntosh Co. Treasurer</i>				

McINTOSH COUNTY ASSESSOR  
McINTOSH COUNTY, OKLAHOMA  
SPECIAL AUDIT REPORT  
JULY 1, 2002 THROUGH SEPTEMBER 26, 2006

Exhibit "B" (continued)

From

WARRANT/CHECK	
THE BOARD OF EDUCATION EUFALA PUBLIC SCHOOL 1-001 McINTOSH COUNTY EUFALA, OKLAHOMA	THIS WARRANT REGISTERED ON THIS DATE AND FUNDS ARE AVAILABLE TO PAY EXACTLY WITH INTEREST AT _____% FROM REGISTRATION TO LEGAL MATURITY
PAYABLE THROUGH BANK OF OKLAHOMA TULSA, OKLAHOMA	DATE NUMBER AMOUNT
TO THE TREASURER GEN FUND-FOR OP	09/16/05 555 \$15,836.98
Series 2005-2006	
DAY *****\$15,836 Dollars and 98 Cents	
TO THE ORDER OF MCINTOSH COUNTY ASSESSOR PO BOX 107 EUFALA OK 74432	TREASURER

Back

FEDERAL RESERVE BOARD OF GOVERNORS REG. C

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE RESERVED FOR FINANCIAL INSTITUTION USE.

ENDORSE HERE  
X *Michael Harmon*  
*M<sup>c</sup>Intosh Co - Okla*

McINTOSH COUNTY ASSESSOR  
McINTOSH COUNTY, OKLAHOMA  
SPECIAL AUDIT REPORT  
JULY 1, 2002 THROUGH SEPTEMBER 26, 2006

Exhibit "B" (continued)

<b>THE BOARD OF EDUCATION</b> Warner Public School I-74 Muskogee County Warner, Oklahoma		THIS WARRANT REGISTERED ON THIS DATE AND PENALTIES ARE AVAILABLE TO PAY SAME WITH INTEREST AT _____% FROM REGISTRATION TO LEGAL MATURITY		<b>WARRANT</b> PAYABLE THROUGH ARMSTRONG BANK WARNER, OKLAHOMA		
TO THE TREASURER GEN FUND FOR OP		Series 2005-2006		DATE 11/07/05	NUMBER 910	AMOUNT \$2,089.39
PAY TO THE ORDER OF I	*****\$2,089 Dollars and 39 Cents					
	MCINTOSH COUNTY ASSESSOR P.O. BOX 107 EUFAULA OK 74432					
Back						
*FEDERAL RESERVE BOARD OF GOVERNORS REG. CC					ENDORSE HERE x <i>Urbel Thomas</i> <i>911 - McIntosh Co. Treasurer</i>	
					DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE RESERVED FOR FINANCIAL INSTITUTION USE *	

McINTOSH COUNTY ASSESSOR  
McINTOSH COUNTY, OKLAHOMA  
SPECIAL AUDIT REPORT  
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Exhibit "B" (continued)

FRONT

<p>THE BOARD OF EDUCATION CHECOTAH PUBLIC SCHOOL 1-19 McIntosh County Checotah, Oklahoma</p> <p>TO THE TREASURER GENERAL FUND</p>	<p>THIS WARRANT REGISTERED ON THE DATE AND PLACES ARE AVAILABLE TO PAY SIDE WITH</p> <p>INTEREST AT _____% FROM REGISTRATION TO LEGAL MATURITY</p> <p>Series 2005-2006</p>	<p><b>WARRANT/CHECK</b></p> <p>PAYABLE THROUGH PEOPLES NATIONAL BANK CHECOTAH, OKLAHOMA</p> <table><tr><td>DATE</td><td>NUMBER</td><td>AMOUNT</td></tr><tr><td>12/07/05</td><td>2028</td><td>\$41,654.87</td></tr></table>	DATE	NUMBER	AMOUNT	12/07/05	2028	\$41,654.87
DATE	NUMBER	AMOUNT						
12/07/05	2028	\$41,654.87						
<p>PAY</p> <p>TO THE ORDER OF</p>	<p>*****\$41,654 Dollars and 87 Cents</p> <p>MCINTOSH COUNTY ASSESSOR P O BOX 107 EUFAULA OK 74432</p>	<p>TREASURER</p>						

Back

\*FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

ENDORSE HERE  
 *McIntosh Co. Assessors*

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE  
RESERVED FOR FINANCIAL INSTITUTION USE \*

**McINTOSH COUNTY ASSESSOR  
McINTOSH COUNTY, OKLAHOMA  
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**Exhibit "C"**

Receipt numbers 2201 to 2246 were removed from the bound copy of the receipt book. Also, receipt books for the number sequences of 2251 to 3500 and 3751 to 4000 could not be located. The following deposits were made during this period.

**Number Sequence 2201 to 3500**

<b>Date of Deposit</b>	<b>Amount of Deposit</b>
1/30/04	\$ 359.00
2/4/04	263.00
2/27/04	482.00
3/9/04	280.00
3/31/04	415.65
4/30/04	538.00
5/21/04	136.00
5/28/04	430.00
6/30/04	388.00
7/20/04	237.00
7/30/04	72.00
8/23/04	121.00
8/31/04	146.00
9/13/04	81.00
9/16/04	110.00
9/30/04	123.00
10/8/04	188.00
10/15/04	110.00
10/28/04	317.00
11/8/04	154.00
11/30/04	252.00
12/10/04	117.00
12/30/04	59.00
1/12/05	99.00
1/26/05	22.00
1/31/05	67.00
2/9/05	65.00
2/28/05	174.00
3/24/05	192.00
3/31/05	100.00
4/25/05	219.00
	\$ 6,316.65



**McINTOSH COUNTY ASSESSOR  
McINTOSH COUNTY, OKLAHOMA  
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**Exhibit "C" (continued)**

**Number Sequence 3751 to 4000**

<b>Date of Deposit</b>	<b>Amount of Deposit</b>
12/28/05	\$ 466.00
12/30/05	108.00
1/18/06	279.00
1/31/06	466.00
2/10/06	226.00
2/28/06	355.00
3/20/06	354.58
3/31/06	169.00
4/18/06	257.00
4/28/06	159.00
5/11/06	325.00
5/31/06	247.00
6/19/06	231.00
6/30/06	299.07
7/31/06	235.00
8/31/06	233.00
	<b>\$ 4,409.65</b>

**McINTOSH COUNTY ASSESSOR  
McINTOSH COUNTY, OKLAHOMA  
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**Exhibit "D"**

For the period April 29, 2005 through November 30, 2005, a total of \$1,820 of cash receipts were not deposited into the Official Depository account.

<b>Deposit Date</b>	<b>Deposit Amount</b>	<b>Checks Deposited</b>	<b>Cash Deposited</b>	<b>Cash Received</b>	<b>Cash Not Deposited</b>
4/29/05	\$ 66.00	\$ 33.00	\$ 33.00	\$ 78.00	\$ 45.00
5/6/05	175.00	166.00	9.00	80.00	71.00
5/10/05	119.35	119.35	-	29.00	29.00
5/20/05	39.00	39.00	-	246.00	246.00
5/31/05	185.00	181.00	4.00	9.00	5.00
6/15/05	105.00	99.00	6.00	237.00	231.00
6/30/05	303.28	290.28	13.00	153.00	140.00
7/19/05	85.00	85.00	-	108.00	108.00
7/29/05	202.00	185.00	17.00	151.00	134.00
8/8/05	153.00	153.00	-	92.00	92.00
8/31/05	281.21	137.21	144.00	112.00	(32.00)
9/9/05	175.00	164.00	11.00	188.00	177.00
9/21/05	152.05	152.05	-	148.00	148.00
9/30/05	107.00	64.00	43.00	67.00	24.00
10/13/05	95.00	95.00	-	118.00	118.00
10/31/05	272.21	248.21	24.00	100.00	76.00
11/10/05	187.00	187.00	-	124.00	124.00
11/22/05	90.00	90.00	-	95.00	95.00
11/30/05	27.00	14.00	13.00	2.00	(11.00)
	<b>\$ 2,819.10</b>	<b>\$ 2,502.10</b>	<b>\$ 317.00</b>	<b>\$ 2,137.00</b>	<b>\$ 1,820.00</b>

\*Note\* - Negative amounts in far right column indicate more cash deposited than received for the noted deposit.