

PAYNE COUNTY TREASURER'S OFFICE
PAYNE COUNTY, OKLAHOMA
SPECIAL AUDIT REPORT
JUNE 1, 2002 THROUGH JUNE 8, 2004



STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
State Auditor and Inspector

October 4, 2004

District Attorney Rob Hudson
Payne County Courthouse
606 S. Husband
Stillwater, Oklahoma 74074

Transmitted herewith is a special audit report of the Payne County Treasurer's office. We performed our audit in accordance with the requirements of 19 O.S. § 171.

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 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 to ensure a government which is accountable to the people of the State of Oklahoma.

Sincerely,

A handwritten signature in black ink that reads "Jeff A. McMahon".

JEFF A. McMAHAN
State Auditor and Inspector

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STATE OF OKLAHOMA
OFFICE OF THE AUDITOR AND INSPECTOR

JEFF A. McMAHAN
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During the course of a regular county audit of Payne County, Oklahoma per 19 O.S. § 171, the Office of the Oklahoma State Auditor and Inspector discovered certain irregularities in the receipt of public funds. We performed the procedures enumerated below with respect to the Payne County Treasurer's Office, Payne County, Oklahoma, for the period June 1, 2002, through June 8, 2004.

We compared cash collections to cash deposits and check collections to check deposits for each business day during the period June 1, 2002, through June 8, 2004. Our findings and recommendations related to these procedures are presented in the accompanying Report of Irregularities.

Because the procedures do not constitute an audit conducted in accordance with accounting principles generally accepted in the United States of America, we do not express an opinion on the account balances or financial statements of the County for the period June 1, 2002, through June 8, 2004.

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 the 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,

A handwritten signature in black ink that reads "Jeff A. McMAHAN".

JEFF A. McMAHAN
State Auditor and Inspector

October 4, 2004

INTRODUCTION

For the period June 1, 2002, through June 8, 2004, we compared the total daily collections of checks and cash for ad valorem taxes, miscellaneous revenue, mortgage taxes, motor vehicle stamps, mobile homes taxes and individual redemption for the General Account and Official Depository Account to the day's deposit to determine if all collections were deposited.

During our examination, we noted numerous instances where cash was removed from the day's deposit, checks were substituted for cash, receipts/payments were changed or deleted and/or duplicate copies of receipts were missing from the County Treasurer's Office.

FINDING: Duties of receiving, recording, depositing and reconciling funds were not properly segregated to prevent the misappropriation of funds. \$104,495.92 was embezzled.

CRITERIA: The overall goal of generally accepted accounting principles for governmental entities is to demonstrate accountability and stewardship to be used in evaluating management's accounting for funds. To help insure a proper accounting of funds, the duties of receiving, receipting, recording, and depositing cash and checks should be segregated.

21 O.S. 2001 § 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. 2001 § 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: One employee was responsible for:

- Receiving daily deposits from county officers
- Preparing bank deposits for these funds
- Posting these deposits to county records
- Issuing vouchers to transfer these funds
- Posting vouchers to county records
- Reconciling county records to bank records for these funds
- Balancing receipts to daily collections
- This employee also had the ability to alter or delete original electronic records of receipts of these funds.

EFFECT: This lack of segregation of duties aided in the misappropriation of \$104,495.92 of county funds for personal use.

RECOMMENDATION: We recommend that management be aware of these conditions and realize that the concentration of duties and responsibilities in a limited number of individuals is not

**PAYNE COUNTY TREASURER'S OFFICE
REPORT OF IRREGULARITIES
PAYNE COUNTY, OKLAHOMA
JUNE 1, 2002 THROUGH JUNE 8, 2004**

desirable from a control point of view. Under these conditions, the most effective controls lie in management's knowledge of County operations and periodic review of those operations.

We further recommend the proper authorities review this report to determine what further action is warranted.

PAYNE COUNTY TREASURER'S OFFICE
 MONTHLY SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004

MISAPPROPRIATED FUNDS

The monthly totals of the misappropriated funds are detailed by month in Schedule 1 below and by day in Schedules 2 through 23.

Schedule 1 – *Monthly Summary of Misappropriated funds*

Month	Amount Misappropriated
June 2002	\$ -
July 2002	-
August 2002	-
September 2002	265.40
October 2002	529.00
November 2002	380.00
December 2002	500.00
January 2003	899.64
February 2003	953.10
March 2003	1,050.47
April 2003	4,112.70
May 2003	4,194.10
June 2003	8,036.32
July 2003	5,425.52
August 2003	7,641.25
September 2003	7,361.43
October 2003	6,804.26
November 2003	4,656.91
December 2003	4,878.93
January 2004	5,653.22
February 2004	9,122.73
March 2004	14,251.74
April 2004	9,530.73
May 2004	7,089.75
June 2004	1,158.72
TOTAL	\$ 104,495.92

PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004

In the following schedules 2 through 23, the receipt numbers listed are Treasurer's Trust receipts (unless otherwise noted).

Schedule 2 – September 2002

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
9/10/02	17197	\$ 1,356.12	\$ 20.00
Daily Total			20.00
9/16/02	17216	145.40	145.40
Daily Total			145.40
9/17/02	17221	427.67	100.00
Daily Total			100.00
TOTAL FOR SEPTEMBER 2002			\$ 265.40

Schedule 3 – October 2002

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
10/7/02	17265	\$ 4,560.34	\$ 160.00
Daily Total			160.00
10/16/02	17285	888.46	200.00
Daily Total			200.00
10/25/02	17322	975.93	25.00
10/25/02	17325	25.00	25.00
Daily Total			50.00
10/28/02	19755*	35.00	19.00
Daily Total			19.00
10/29/02	17332-A**	1,380.87	100.00
Daily Total			100.00
TOTAL FOR OCTOBER 2002			\$ 529.00
* This is a miscellaneous receipt, not a trust receipt.			
** Two receipts were issued with the same number, they are designated as A and B.			

PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004

Schedule 4 – November 2002

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
11/4/02	17350	\$ 180.00	\$ 180.00
Daily Total			180.00
11/8/02	17354	319.81	50.00
Daily Total			50.00
11/21/02	17369	345.68	100.00
Daily Total			100.00
11/22/02	17372	639.61	50.00
Daily Total			50.00
TOTAL FOR NOVEMBER 2002			\$ 380.00

Schedule 5 – December 2002

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
12/31/02	17409	\$ 1,169.83	\$ 500.00
Daily Total			500.00
TOTAL FOR DECEMBER 2002			\$ 500.00

PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004

Schedule 6 – January 2003

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
1/3/03	17417	\$ 461.75	\$ 100.00
Daily Total			100.00
1/13/03	17474	135.76	50.00
1/13/03	17476	48.20	48.20
Daily Total			98.20
1/17/03	17491	737.48	200.00
Daily Total			200.00
1/30/03	17550	532.14	100.00
Daily Total			100.00
1/31/03	17553	139.31	139.31
1/31/03	17554	262.13	262.13
Daily Total			401.44
TOTAL FOR JANUARY 2003			\$ 899.64

**PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004**

Schedule 7 – February 2003

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
2/7/03	17572	\$ 133.09	\$ 133.09
2/7/03	17573	175.76	175.76
2/7/03	17577	169.25	169.25
Daily Total			478.10
2/13/03	17590	706.87	200.00
Daily Total			200.00
2/18/03	17599	654.72	50.00
Daily Total			50.00
2/20/03	17611	255.79	55.00
Daily Total			55.00
2/21/03	17614	20.00	20.00
Daily Total			20.00
2/28/03	17639	150.00	150.00
Daily Total			150.00
TOTAL FOR FEBRUARY 2003			\$ 953.10

PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004

Schedule 8 – *March 2003*

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
3/11/03	17679	\$ 140.47	\$ 140.47
Daily Total			140.47
3/13/03	17692	5,530.39	100.00
Daily Total			100.00
3/14/03	17697	521.35	150.00
Daily Total			150.00
3/17/03	17704	2,285.37	100.00
Daily Total			100.00
3/21/03	17724	4,072.43	200.00
Daily Total			200.00
3/27/03	17762	223.00	60.00
Daily Total			60.00
3/28/03	17765	1,500.00	300.00
Daily Total			300.00
TOTAL FOR MARCH 2003			\$ 1,050.47

PAYNE COUNTY TREASURER'S OFFICE
DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
PAYNE COUNTY, OKLAHOMA
JUNE 1, 2002 THROUGH JUNE 8, 2004

Schedule 9 – April 2003

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
4/1/03	177787	\$ 473.55	\$ 100.00
Daily Total			100.00
4/3/03	17799	3,991.13	100.00
Daily Total			100.00
4/4/03	17806	2,487.35	250.00
Daily Total			250.00
4/7/03	17810	63.79	63.79
Daily Total			63.79
4/8/03	17814	1,487.80	350.00
Daily Total			350.00
4/10/03	17823	372.38	372.38
Daily Total			372.38
4/11/03	17825	230.73	230.73
4/11/03	17826	100.00	100.00
Daily Total			330.73
4/14/03	17829	204.22	204.22
Daily Total			204.22
4/15/03	17837	58.23	58.23
Daily Total			58.23
4/16/03	17840	696.65	696.65
4/16/03	17841	71.53	71.53
Daily Total			768.18
4/21/03	17854	75.46	75.46
4/21/03	17855	55.50	55.50
4/21/03	17856	52.19	52.19
4/21/03	17857	24.54	24.54
Daily Total			207.69

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PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004

Schedule 9 – April 2003 (continued)

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
<i>Continued from previous page</i>			
4/22/03	17858	671.24	671.24
4/22/03	17859	120.00	120.00
Daily Total			791.24
4/25/03	17872	222.01	222.01
Daily Total			222.01
4/29/03	17887	94.23	94.23
Daily Total			94.23
4/30/03	17893	751.78	200.00
Daily Total			200.00
TOTAL FOR APRIL 2003			\$ 4,112.70

**PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004**

Schedule 10 – May 2003

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
5/2/03	17900	\$ 158.98	\$ 158.98
5/2/03	17902	7,410.42	550.00
5/2/03	17904	150.00	150.00
Daily Total			858.98
5/5/03	17906	1,226.41	208.77
Daily Total			208.77
5/8/03	17920	178.13	178.13
Daily Total			178.13
5/9/03	17924	159.50	159.50
5/9/03	17928	739.85	739.85
Daily Total			899.35
5/15/03	17952	15.92	15.92
5/15/03	17953	17.94	17.94
5/15/03	17954	326.47	326.47
5/15/03	17955	84.51	84.51
5/15/03	17956	59.46	59.46
Daily Total			504.30
5/16/03	17957	101.61	101.61
Daily Total			101.61
5/19/03	17958	15.21	15.21
5/19/03	17959	140.73	140.73
5/19/03	17960	349.15	349.15
Daily Total			505.09
5/20/03	17965	582.34	200.00
Daily Total			200.00
5/30/03	17987	148.95	148.95
5/30/03	17988	100.00	100.00
5/30/03	17990	100.00	100.00
5/30/03	17991	388.92	388.92
Daily Total			737.87
TOTAL FOR MAY 2003			\$ 4,194.10

**PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004**

Schedule 11 – June 2003

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
6/2/03	17992	\$ 293.71	\$ 293.71
6/2/03	17995	457.63	457.63
6/2/03	17996	379.57	379.57
6/2/03	17999	201.29	201.29
Daily Total			1,332.20
6/3/03	18001	484.33	484.33
Daily Total			484.33
6/4/03	18005	401.81	401.81
Daily Total			401.81
6/5/03	18009	2,105.43	300.00
6/5/03	18010	223.05	223.05
Daily Total			523.05
6/6/03	18019	1,590.00	350.00
6/6/03	18201	150.00	150.00
Daily Total			500.00
6/9/03	18025	772.37	772.37
Daily Total			772.37
6/10/03	18032	100.00	100.00
Daily Total			100.00
6/11/03	18046	40,315.51	200.00
Daily Total			200.00
6/12/03	18050	5,318.84	600.00
Daily Total			600.00
6/13/03	18052	154.84	154.84
Daily Total			154.84
6/16/03	18054	3,912.88	800.00
Daily Total			800.00
6/17/03	18058	500.00	500.00
Daily Total			500.00

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PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004

Schedule 11 – June 2003 (continued)

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
<i>Continued from previous page</i>			
6/20/03	18073	1,843.77	100.00
6/20/03	18074	50.00	50.00
6/20/03	18075	50.00	50.00
Daily Total			200.00
6/23/03	18080	100.01	100.01
Daily Total			100.01
6/24/03	18082	300.00	300.00
6/24/03	18083	513,333.00	300.00
Daily Total			600.00
6/25/03	18086	79.85	79.85
Daily Total			79.85
6/27/03	18099	261.31	261.31
6/27/03	18100	205.36	205.36
Daily Total			466.67
6/30/03	18103	80.75	80.75
6/30/03	18104	88.48	88.48
6/30/03	18105	51.96	51.96
Daily Total			221.19
TOTAL FOR JUNE 2003			\$ 8,036.32

**PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004**

Schedule 12 – July 2003

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
7/1/03	18107	\$ 250.00	\$ 250.00
			250.00
7/2/03	18108	28.22	28.22
7/2/03	18109	140.00	140.00
	Daily Total		168.22
7/3/03	18111	263.19	263.19
	Daily Total		263.19
7/7/03	18114	3,453.30	453.30
	Daily Total		453.30
7/8/03	18116	4,001.38	400.00
	Daily Total		400.00
7/9/03	18128	105.00	105.00
7/9/03	18129	175.00	175.00
	Daily Total		280.00
7/11/03	18134	350.00	350.00
7/11/03	18135	100.00	100.00
7/11/03	Back Tax	235.54	235.54
	Daily Total		685.54
7/14/03	18137	122.50	122.50
7/14/03	18139	240.43	240.43
	Daily Total		362.93
7/16/03	18145	3,198.14	650.00
	Daily Total		650.00
7/18/03	18149	121.16	121.16
7/18/03	18150	76.59	76.59
7/18/03	18151	50.00	50.00
	Daily Total		247.75
7/21/03	18153	37,008.00	300.00
	Daily Total		300.00
7/22/03	18155	77.94	77.94
			77.94

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**PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004**

Schedule 12 – July 2003 (continued)

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
<i>Continued from previous page</i>			
7/23/03	18158	64.51	64.51
7/23/03	18159	98.90	98.90
7/23/03	18160	112.53	112.53
Daily Total			<u>275.94</u>
7/25/03	18165	40.53	40.53
7/25/03	18166	30.48	30.48
7/25/03	18167	88.65	88.65
Daily Total			<u>159.66</u>
7/28/03	18170	222.44	222.44
Daily Total			<u>222.44</u>
7/30/03	18173	63.68	63.68
7/30/03	18174	437.14	437.14
7/30/03	18175	127.79	127.79
Daily Total			<u>628.61</u>
TOTAL FOR JULY 2003			<u>\$ 5,425.52</u>

PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004

Schedule 13 – August 2003

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
8/1/03	18179	\$ 105.00	\$ 105.00
8/1/03	18180	70.00	70.00
8/1/03	18181	133.90	133.90
8/1/03	18182	72.59	72.59
8/1/03	18183	63.12	63.12
8/1/03	18184	369.35	369.35
8/1/03	18185	249.03	249.03
8/1/03	18186	70.00	70.00
8/1/03	18187	35.00	35.00
			1,167.99
8/5/03	18191	205.54	205.54
8/5/03	18192	131.52	131.52
8/5/03	18193	314.25	314.25
8/5/03	18194	90.72	90.72
Daily Total			742.03
8/6/03	18196	471.37	204.67
8/6/03	18197	745.33	745.33
Daily Total			950.00
8/8/03	18206	50.00	50.00
8/8/03	18207	50.00	50.00
8/8/03	18208	120.93	120.93
8/8/03	18209	97.71	97.71
8/8/03	18210	134.12	134.12
Daily Total			452.76
8/11/03	18213	814.37	500.00
Daily Total			500.00
8/13/03	18221	136.81	136.81
8/13/03	18222	175.00	175.00
Daily Total			311.81
8/14/03	18228	100.00	100.00
Daily Total			100.00
8/15/03	18231	2,600.28	1,400.00
Daily Total			1,400.00

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PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004

Schedule 13 – August 2003 (continued)

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
<i>Continued from previous page</i>			
8/18/03	18232	137.23	137.23
Daily Total			137.23
8/22/03	18249	250.00	250.00
Daily Total			250.00
8/25/03	18252	24,804.00	300.00
Daily Total			300.00
8/26/03	18261	628.23	628.23
			628.23
8/29/03	18287	701.20	701.20
Daily Total			701.20
TOTAL FOR AUGUST 2003			\$ 7,641.25

**PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004**

Schedule 14 – *September 2003*

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
9/3/03	18300	\$ 3,323.72	\$ 1,200.00
			1,200.00
9/4/03	18304	2,579.02	1,000.00
	Daily Total		1,000.00
9/9/03	18315	1,269.22	1,269.22
	Daily Total		1,269.22
9/10/03	18322	139.44	139.44
9/10/03	18323	280.00	280.00
	Daily Total		419.44
9/11/03	18325	500.00	500.00
	Daily Total		500.00
9/12/03	18330	1,151.86	1,151.86
	Daily Total		1,151.86
9/17/03	18339	229.92	229.92
9/17/03	18340	191.59	191.59
9/17/03	18341	249.40	249.40
	Daily Total		670.91
9/18/03	18344	4,506.12	250.00
	Daily Total		250.00
9/19/03	18349	32,887.00	500.00
	Daily Total		500.00
9/23/03	18355	300.00	300.00
9/23/03	18356	100.00	100.00
	Daily Total		400.00
TOTAL FOR SEPTEMBER 2003			\$ 7,361.43

PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004

Schedule 15 – October 2003

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
10/1/03	18391	\$ 1,056.74	\$ 1,056.74
			1,056.74
10/7/03	18405	200.31	200.31
10/7/03	18406	130.29	130.29
	Daily Total		330.60
10/10/03	18415	1,045.27	1,045.27
	Daily Total		1,045.27
10/15/03	18418	1,629.88	1,629.88
	Daily Total		1,629.88
10/16/03	18428	1,462.52	800.07
	Daily Total		800.07
10/17/03	18430	1,515.09	200.00
	Daily Total		200.00
10/22/03	18439	4,242.07	200.00
	Daily Total		200.00
10/24/03	18445	341.70	341.70
	Daily Total		341.70
10/27/03	18452	435.74	200.00
	Daily Total		200.00
10/29/03	18249	200.00	200.00
	Daily Total		200.00
10/31/03		2,236.89	800.00
	Daily Total		800.00
TOTAL FOR OCTOBER 2003			\$ 6,804.26

PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004

Schedule 16 – November 2003

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
11/10/03	18480	\$ 2,089.86	\$ 1,300.02
			1,300.02
11/14/03	18497	580.96	580.96
	Daily Total		580.96
11/18/03	18498	42.00	42.00
	Daily Total		42.00
11/19/03	Omit. Prop	336.09	336.09
11/19/03	Omit. Prop	297.84	297.84
	Daily Total		633.93
11/21/03	18500	4,415.90	1,500.00
11/21/03	18502	1,182.66	100.00
	Daily Total		1,600.00
11/26/03	18504	1,663.17	100.00
11/26/03	18508	2,928.39	400.00
	Daily Total		500.00
TOTAL FOR NOVEMBER 2003			\$ 4,656.91

PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004

Schedule 17 – December 2003

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
12/8/03	18528	\$ 223.34	\$ 223.34
			223.34
12/11/03	18536	350.00	350.00
	Daily Total		350.00
12/12/03	18537	22,858.07	300.00
	Daily Total		300.00
12/16/03	18543	1,150.11	1,150.11
12/16/03	18546	303.46	303.46
	Daily Total		1,453.57
12/17/03	18549	100.00	100.00
	Daily Total		100.00
12/19/03	18558	125,405.49	300.00
	Daily Total		300.00
12/24/03	18572	388,257.14	1,752.02
	Daily Total		1,752.02
12/30/03	18579	87,464.39	200.00
12/30/03	18581	56,515.70	200.00
	Daily Total		400.00
TOTAL FOR DECEMBER 2003			\$ 4,878.93

**PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004**

Schedule 18 – January 2004

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
1/6/04	18617	\$ 2,603.74	\$ 399.97
			399.97
1/9/04	18635	350.00	350.00
1/9/04	18636	15.66	15.66
1/9/04	18637	14.71	14.71
1/9/04	18639	541.90	541.90
1/9/04	18640	335.56	335.56
	Daily Total		1,257.83
1/12/04	18642	1,055.99	1,055.99
1/12/04	18643	468.75	468.75
1/12/04	18644	131.75	131.75
	Daily Total		1,656.49
1/15/04	18663	257.92	257.92
1/15/04	18664	363.21	363.21
1/15/04	18665	40.42	40.42
1/15/04	18666	308.86	308.86
1/15/04	18670	763.63	763.63
1/15/04	18671	200.00	200.00
1/15/04	18672	4.89	4.89
	Daily Total		1,938.93
1/20/04	18686	914.42	200.00
	Daily Total		200.00
1/27/04	18712	616.96	100.00
1/27/04	18715	877.73	100.00
	Daily Total		200.00
TOTAL FOR JANUARY 2004			\$ 5,653.22

**PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004**

Schedule 19 – February 2004

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
2/3/04	18781	\$ 220.68	\$ 220.68
			220.68
2/5/04	18786	174.40	174.40
2/5/04	18787	225.44	225.44
2/5/04	18788	836.24	836.24
	Daily Total		1,236.08
2/11/04	18802	56.41	56.41
2/11/04	18803	186.07	186.07
2/11/04	18804	11.78	11.78
	Daily Total		254.26
2/12/04	18806	5,693.77	1,000.00
	Daily Total		1,000.00
2/13/04	18807	230.00	230.00
2/13/04	18810	340.54	340.54
2/13/04	18811	592.14	592.14
2/13/04	18812	449.22	449.22
	Daily Total		1,611.90
2/20/04	18832	1,296.70	1,296.70
2/20/04	18835	401.00	401.00
	Daily Total		1,697.70
2/24/04	18841	30.00	30.00
2/24/04	18842	73.24	73.24
2/24/04	18843	89.75	89.75
2/24/04	18844	25.00	25.00
2/24/04	18845	262.50	262.50
2/24/04	18846	181.00	181.00
2/24/04	18847	18.75	18.75
	Daily Total		680.24

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PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004

Schedule 19 – February 2004 (continued)

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
<i>Continued from previous page</i>			
2/25/04	18848	50.09	50.09
2/25/04	18849	147.06	147.06
2/25/04	18850	130.29	130.29
2/25/04	18851	66.98	66.98
2/25/04	18852	115.49	115.49
Daily Total			509.91
2/26/04	18855	199.61	199.61
2/26/04	18866	4,543.60	1,000.00
2/26/04	18867	312.35	312.35
Daily Total			1,511.96
2/27/04	18870	905.45	400.00
Daily Total			400.00
TOTAL FOR FEBRUARY 2004			\$ 9,122.73

**PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004**

Schedule 20 – March 2004

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
3/4/04	18887	\$ 26.99	\$ 26.99
3/4/04	18888	146.63	146.63
3/4/04	18889	349.15	349.15
Daily Total			522.77
3/9/04	18894	350.00	350.00
3/9/04	18895	73.34	73.34
Daily Total			423.34
3/10/04	18896	190.01	190.01
3/10/04	18897	125.97	125.97
3/10/04	18898	50.48	50.48
3/10/04	18899	175.00	175.00
3/10/04	18900	788.81	788.81
3/10/04	18901	163.99	163.99
Daily Total			1,494.26
3/11/04	18902	183.96	183.96
3/11/04	18903	208.99	208.99
3/11/04	18904	38.00	38.00
Daily Total			430.95
3/12/04	18905	16.52	16.52
3/12/04	18906	176.22	176.22
3/12/04	18907	179.19	179.19
3/12/04	18908	5,557.14	2,020.81
Daily Total			2,392.74
3/17/04	18916	406.76	406.76
3/17/04	18917	19.88	19.88
3/17/04	18918	88.52	88.52
3/17/04	18919	67.52	67.52
3/17/04	18920	69.83	69.83
3/17/04	18921	144.52	144.52
Daily Total			797.03
3/18/04	18924	815.15	815.15
3/18/04	18927	3,185.52	194.85
Daily Total			1,010.00

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**PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004**

Schedule 20 – March 2004 (continued)

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
<i>Continued from previous page</i>			
3/19/04	18928	144.46	144.46
3/19/04	DA Deposit*	847.57	847.57
	Daily Total		992.03
3/23/04	18934	7,360.79	1,000.00
3/23/04	18937	3,131.17	1,000.00
	Daily Total		2,000.00
3/24/04	18939	1,292.12	1,292.12
	Daily Total		1,292.12
3/26/04	18945	51.26	51.26
3/26/04	18946	43.33	43.33
3/26/04	18947	15.45	15.45
3/26/04	18948	98.11	98.11
3/26/04	18950	41.17	41.17
3/26/04	18951	66.47	66.47
3/26/04	18952	150.73	150.73
	Daily Total		466.52
3/29/04	18953	79.98	79.98
3/29/04	18954	300.00	300.00
3/29/04	18955	350.00	350.00
	Daily Total		729.98
3/30/04	18957	3,434.52	1,000.00
	Daily Total		1,000.00
3/31/04	18967	18,843.10	700.00
	Daily Total		700.00
TOTAL FOR MARCH 2004			\$ 14,251.74
* This was a deposit by the District Attorney's Office which was not included in the daily packet or daily deposit to the bank.			

**PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004**

Schedule 21 – April 2004

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
4/2/04	18971	\$ 78.75	\$ 78.75
4/2/04	18972	60.43	60.43
Daily Total			139.18
4/5/04	18981	20,207.87	1,000.00
Daily Total			1,000.00
4/7/04	18992	2,541.55	300.00
Daily Total			300.00
4/8/04	18997	120.00	120.00
4/8/04	19000	95.00	95.00
Daily Total			215.00
4/9/04	19002	246.50	246.50
4/9/04	19003	20.15	20.15
4/9/04	19004	226.39	226.39
4/9/04	19005	116.00	116.00
Daily Total			609.04
4/12/04	19006	262.50	262.50
Daily Total			262.50
4/13/04	19007	15.94	15.94
4/13/04	19009	132.83	132.83
4/13/04	19010	169.21	169.21
Daily Total			317.98
4/14/04	19013	2,208.51	1,400.00
Daily Total			1,400.00
4/15/04	19016	60.86	60.86
4/15/04	19017	22.16	22.16
4/15/04	19018	109.98	109.95
Daily Total			192.97

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**PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004**

Schedule 21 – April 204 (continued)

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
<i>Continued from previous page</i>			
4/16/04	19019	19.25	19.25
4/16/04	19020	62.40	62.40
4/16/04	19021	144.79	144.79
4/16/04	19022	99.58	99.58
4/16/04	19024	27.31	27.31
4/16/04	19026	299.97	299.97
4/16/04	DA Deposit*	1,151.00	1,151.00
	Daily Total		<u>1,804.30</u>
4/22/04	19048	959.43	959.43
4/22/04	19049	1,069.10	1,069.10
	Daily Total		<u>2,028.53</u>
4/30/04	19079	420.56	420.56
4/30/04	19082	603.34	603.34
4/30/04	19083	237.33	237.33
	Daily Total		<u>1,261.23</u>
	TOTAL FOR APRIL 2004		<u><u>\$ 9,530.73</u></u>
<p><i>* This was a deposit by the District Attorney's Office which was not included in the daily packet or daily deposit to the bank.</i></p>			

PAYNE COUNTY TREASURER'S OFFICE
 DETAILED SUMMARY OF MISAPPROPRIATED FUNDS
 PAYNE COUNTY, OKLAHOMA
 JUNE 1, 2002 THROUGH JUNE 8, 2004

Schedule 22 – May 2004

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
5/3/04	19089	\$ 222.57	\$ 222.57
5/3/04	19090	250.00	250.00
5/3/04	19091	600.00	600.00
			1,072.57
5/6/04	19105	2,568.96	1,200.00
	Daily Total		1,200.00
5/24/04	19152	489.55	489.55
	Daily Total		489.55
5/26/04	N/A*	2,360.77	2,360.77
	Daily Total		2,360.77
5/27/04	19163	63,652.48	1,000.00
	Daily Total		1,000.00
5/28/04	19168	222.16	222.16
5/28/04	19171	1,503.86	500.00
5/28/04	19173	244.70	244.70
	Daily Total		966.86
	TOTAL FOR MAY 2004		\$ 7,089.75

Schedule 23 – June 2004

<i>Receipt Date</i>	<i>Receipt Number</i>	<i>Receipt Amount</i>	<i>Amount Misappropriated</i>
6/3/04	19184	\$ 3,158.14	\$ 1,000.00
			1,000.00
6/4/04	19185	158.72	158.72
	Daily Total		158.72
	TOTAL FOR JUNE 2004		\$ 1,158.72