



**2020 OSA City of Isle Investigation
Resulted in Multiple Felony Charges**

July 21, 2021

In January 2020, the Office of the State Auditor (OSA) received information from the City of Isle (City) regarding financial issues at the City Municipal Liquor Store (MLS), including cash missing from the MLS.

The OSA conducted a review of information provided by the City related to the MLS's finances between March 2019 and the departure of the former MLS manager in January 2020. Based on this review, the OSA prepared an Investigative Report, finding that during the time in question, **at least \$14,817** in City cash appeared to have been improperly diverted. The OSA provided its Investigative Report to the Mille Lacs County Sheriff's Office and the Mille Lacs County Attorney's Office on December 14, 2020. At that time, the OSA's Investigative Report was non-public, pursuant to Minn. Stat. § 6.715.

On June 24, 2021, Mille Lacs County filed a criminal complaint charging the former MLS Manger with two counts of felony theft and one count of felony embezzlement of public funds.¹ A copy of the public version of the Investigative Report is attached.

¹ See State of Minnesota District Court File No. 48-CR-21-1165.



INVESTIGATIVE REPORT

City of Isle

PUBLIC VERSION¹

Executive Summary

The Office of the State Auditor (OSA) received information from the City of Isle (City) regarding financial issues at the City Municipal Liquor Store (MLS), including cash missing from the MLS.

In response to the notification from the City, the OSA, in cooperation with the City and the Mille Lacs County Sheriff's Office (Sheriff's Office), reviewed certain City financial records. Based on this review, the OSA found that from March of 2019 through the departure of the former MLS manager (former manager) in January of 2020,² at least **\$14,817** in City cash appears to have gone missing from the MLS:

- City records for the MLS's automated teller machine (ATM) document at least **\$8,221** in missing cash that appears to coincide with altered ATM cash balance records and other cash handling irregularities.
- Cash collections from sales and in-house cash from the MLS totaling **\$5,396** were never deposited into the City's bank account and are missing.
- The City's "cash pot" held at the MLS was short **\$1,200**.

These findings indicate the improper diversion of money from the City. This report summarizes the OSA's findings and provides additional information about the missing City cash.³

Investigative Report

Background

Minn. Stat. § 340A.601 authorizes cities with not more than 10,000 people to own and operate on-sale and off-sale liquor establishments. Minnesota municipalities were originally authorized to own and operate liquor establishments as a means of controlling the sale of alcohol. For many communities in Greater Minnesota, municipal liquor operations provide access and convenience in areas that might be

¹ A not public version of the Investigative Report was provided to law enforcement on December 14, 2020.

² City staff informed the OSA that the former manager held that position from March of 2019 through January 15, 2020.

³ This Investigative Report covers certain issues reviewed by the OSA. Nothing herein should be interpreted to imply the absence of other issues or approval of any act or transaction not mentioned. We understand that law enforcement is continuing its investigative work and that additional information may exist or arise.

unable to attract a privately run establishment. In addition to these functions, profitable municipal liquor operations have provided another source of revenue to supplement traditional tax and fee revenues.⁴

The liquor fund is one of three major proprietary funds of the City. According to the City's December 31, 2018, audited financial statement, "the liquor fund accounts for the on and off sale liquor operations of the City." "On sale" refers to sales for liquor consumed on the premises; "off sale" refers to sale of liquor that is bought and taken for consumption elsewhere. The City's general ledger revenue and expenditure reports for the liquor fund document a net increase of \$21,360 for 2018 and a net decrease of \$45,419 for 2019.⁵

Operation of MLS

To operate the MLS, the City designated several change funds (i.e., funds used to make change for customers making purchases) located and stored at the MLS. The City also allowed the local Lions Club to sell pull-tabs at the MLS. City officials informed the OSA that cash funds held at the MLS totaled over \$13,000. This cash included \$4,000 to use for making change for MLS cash sales, \$7,000 held in the MLS ATM, just over \$1,000 of Lions Club cash used for pull-tab sales, and another \$1,200 of City cash that made up what the City referred to as a "cash pot."⁶

According to the City, the City MLS manager was responsible for daily management of the MLS's records and preparing and transporting some of the MLS's deposits to the bank.⁷ The City informed the OSA that the City Council oversaw the MLS through a member liaison and internal control activities for which the City Clerk/Treasurer and Deputy Clerk were responsible. The City also indicated that reconciliations of cash collections to bank deposits were completed daily by the Deputy Clerk and the City MLS manager and monthly by the City Clerk/Treasurer. In addition, the Deputy Clerk performed a cash count of certain cash funds at the MLS three times per week and all cash in the MLS ATM quarterly.⁸

Transaction records for the MLS ATM were kept both by (1) the City, in its general ledger, and (2) by the MLS in the ATM's internal computer program (ATM Record). The City Clerk/Treasurer maintained the City's general ledger and recorded ATM fills and withdrawals in the general ledger Liquor Fund ATM

⁴ See State of Minnesota Office of the State Auditor Analysis of Municipal Liquor Store Operations for the Year Ended December 31, 2018.

⁵ The City provided the OSA unaudited general ledger revenue and expense reports for the liquor fund. The OSA did not perform an audit of these amounts and does not express an opinion on their accuracy.

⁶ The cash pot increased by \$25 weekly until it was distributed as part of the MLS's gambling activities. The City informed the OSA that MLS change funds were kept in various on-sale and off-sale cash bags, petty cash bags, and change fund bags held in the MLS safe. The Lions Club change fund is not City cash.

⁷ According to the City, the Deputy Clerk assisted with some MLS deposits. The former manager's job description stated that the former manager was responsible for developing and administering "financial controls to serve as a check on daily operations" including developing and maintaining "an ongoing system of matching sales against receipts."

⁸ Cash counts are used to carry out a physical inventory of cash and reconcile physical cash to records. The Deputy Clerk did not regularly count the Lions Club change fund or the "cash pot."

Machine Asset Account (General Ledger ATM Account).⁹ The Company that owned the ATM deposited a daily total of all customer withdrawals from the ATM into the Liquor Fund bank account. The City Clerk/Treasurer made entries to decrease the balance in the General Ledger ATM Account for the monthly total of all withdrawals.¹⁰ City checks were written to petty cash from the Liquor Fund bank account to fill the ATM with cash.¹¹ The City Clerk/Treasurer recorded these checks in the general ledger and increased the balance in the General Ledger ATM Account.

To obtain cash for the ATM, the City MLS manager filled out an ATM-Replenish Request Form documenting the date, amount requested, and a signature. The City Clerk/Treasurer then issued checks written to PETTY CASH-ATM from the Liquor Fund bank account. The City's bank required prior notification and the check holder to appear at the bank in person to cash these checks.

According to the City, each time cash was physically placed in the ATM, a manual entry to the ATM Record to note the increased cash balance should have been made. The ATM Record automatically tracked all withdrawals from the ATM and reduced the cash balance in the ATM Record as the withdrawals occurred (but manual entries to reduce the cash balance could also be made).

City's Discovery That Cash was Missing from the MLS ATM

As noted above, the Deputy Clerk counted all cash in the MLS ATM quarterly. When these counts occurred, the total amount of cash in the ATM should have agreed with the cash balance reported in an ATM tape printed at the time of the count, which reports the ATM Record at that time. Also as noted above, the ATM Record consists of the manual entries of cash placed in the ATM and the system-recorded entries of cash withdrawn. A cash count was performed on January 7, 2020.¹² City records show that there was only \$220 in the ATM at this time. This amount was \$3,880 less than the amount reported in an ATM tape printed from the ATM Record at the time of the count.¹³

After the January 7, 2020, cash count, an ATM-Replenish Request Form and a City Check documented that \$2,000 of ATM cash was requested and received from the City to replenish the ATM.¹⁴ A handwritten note on the ATM-Replenish Request Form stated that the ATM was out of order and that the \$2,000 should be placed in a designated bag in the MLS office to cash local checks. Later, the City discovered that this money was missing.¹⁵

⁹ See Attachment A for account detail.

¹⁰ All withdrawals made from the ATM were reported to the City in monthly reports from the company that owns the ATM.

¹¹ The Liquor Fund bank statements report the date cashed for each of these checks.

¹² The City reported that at the time of the Deputy Clerk's previous ATM cash count on October 4, 2019, the MLS ATM tape reflected the amount of cash in the ATM.

¹³ City records document that the cash amount reported on the ATM tape (\$4,100) was not consistent with the amount of cash in the ATM (\$220). According to the ATM Record, the MLS ATM was missing \$3,880 (\$4,100 - \$220) in cash.

¹⁴ The request is dated January 9, 2020.

¹⁵ The City reports that some of this money may have been used to pay the Lions Club for funds totaling \$1,120 that it claimed were held at the MLS but went missing on or around January 15, 2020. The City obtained a copy of the Lion's Club records.

After the January 7, 2020, cash count, the City also reviewed the ATM tapes from October to December and discovered that the ATM Record was reduced by \$3,000 at 12:55pm on December 31, 2019.

City's Discovery That Cash was Missing from MLS Operations and Change Funds

According to a police report provided to the OSA by the City, on or around October 15, 2019, the former manager reported to the City that certain funds that were to be deposited in the MLS account had gone missing. The former manager reported that on October 14, 2019, she placed MLS cash intended for deposit in her vehicle. She also reported that after she left the funds in the vehicle unattended, they were no longer in her possession.¹⁶ In response, the City made a report to local law enforcement and filed a claim with its insurance company noting that \$4,336.15 in City MLS cash was taken from the former manager's vehicle.¹⁷

The City reported to the OSA that again, in early January 2020, the City discovered that certain cash from MLS sales collected by the MLS on January 3, 2020, were never deposited into the MLS bank account. This cash totaled \$1,060.34.

City's Discovery That the City "Cash Pot" was Missing

In addition to the missing City cash described above, the City reported to the OSA that the entire MLS "cash pot" was missing.¹⁸

OSA Review and Findings

The OSA followed up on the City's discoveries regarding the missing ATM cash by conducting a review of City financial records and information tied to the movement of MLS cash from January 1, 2019, through January 15, 2020. The review and findings are summarized below.

ATM: Missing Cash and Cash Handling Irregularities

The OSA requested and was provided City records for all funds withdrawn from and placed into the ATM from January 1, 2019, through January 15, 2020. The OSA used this data to recalculate the balances reported in the ATM Record throughout this period and found inaccuracies in the ATM Record beginning in March of 2019.¹⁹ Attachment B documents the differences noted by the OSA.

¹⁶ See Isle Police Department Record for ICR# 19001895.

¹⁷ The City was paid by the insurance company for the amount of the deposit less the City's deductible of \$1,000.

¹⁸ The City reported that the "cash pot" was not counted on a regular basis like the change funds at the MLS.

¹⁹ The OSA calculated the balances that should have been in the ATM at the time each ATM tape was produced by adding to the ATM tape balance for the prior period all cashed City checks written to petty cash to fill the ATM and subtracting all withdrawals reported by the ATM Company up to that time.

This analysis led to the following observations and findings:

- 1) The amount of ATM cash missing appears to be **at least \$8,221**.
 - a. Not only did the actual cash in the ATM fail to match the ATM Record (the \$3,880 discrepancy noted by the City), it was \$6,221 less than the General Ledger ATM Account balance.²⁰ Records reviewed by the OSA failed to account for the discrepancy. The missing cash from the ATM on January 7, 2020, actually appears to be **\$6,221**, rather than \$3,880.
 - b. None of the documents reviewed by the OSA accounted for the **\$2,000** requested on January 9, 2020, purportedly to replenish the ATM but that the City later discovered missing.
- 2) The OSA's record review also did not find any documentation that would explain the reduction in the ATM Record balance of \$3,000 appearing at 12:55pm on December 31, 2019, as noted by the City in its review.²¹ Without any such documentation, it appears plausible that this was a manual reduction made without a legitimate purpose.
- 3) As noted in the Background section, replenishments into the ATM Record should have been recorded when cash was placed in the ATM. Based on its review, the OSA found five different instances in which cash replenishments were recorded in the ATM Record, but physical cash was not placed into the ATM until the following day or days later.²² These mis-recorded replenishments totaled \$21,920.
- 4) Cash balance differences – The OSA observed several instances from May of 2019 through January 7, 2020, in which the cash balance in the ATM Record differed from the City's documentation. The City documentation, however, did not indicate the exact time and amount of ATM Record entries that caused these differences.

In sum, the OSA's analysis indicates that **at least \$8,221** (\$6,221 + \$2,000) in ATM cash appears to be missing. The additionally noted cash handling irregularities (unexplained changes in balances, irregularly-timed recording of purported replenishments, etc.) raise the possibility of additional ATM funds missing, but without additional information, the OSA is unable to further analyze this possibility. Should additional information be discovered, the OSA remains available to expand its review of the ATM's records.

²⁰ The General Ledger ATM Account had a balance of \$9,541 on December 31, 2019. The ATM Company's records reported customer withdrawals totaling \$3,100 from January 1, 2020, through January 7, 2020. Therefore, on January 7, 2020, the General Ledger ATM Account balance was \$6,441 (\$9,541 - \$3,100) and missing cash was \$6,221 (\$6,441 - \$220).

²¹ Reductions to the ATM Record are generally limited to the automatic entries recorded when cash is withdrawn from the ATM.

²² The ATM tapes document the replenishment of cash amounts to the ATM before the cashed check date documented by the bank. In effect, the cash required to replenish the ATM was not physically obtained until after the entry to increase the cash balance of the ATM was made.

Missing City Cash from MLS Operations and Change Funds

The OSA reviewed City records to analyze whether cash collections from MLS sales and in-house cash held at the MLS that should have been deposited into the MLS bank account were deposited. Based on this review, the OSA confirmed that **\$5,396** in funds that should have been deposited in the MLS bank account never were deposited and are missing.

According to the City, daily deposits of MLS receipts are to be made on the day of collection or shortly thereafter.²³ The police report and City documents reviewed by the OSA indicate that the cash intended for deposit on October 14, 2019, should have included cash collected on October 10, 2019, totaling \$1,024.60; cash collected on October 11, 2019, totaling \$2,101.55; and cash allegedly removed from the change funds held at the MLS to exchange for 20 dollar bills totaling \$1,210.²⁴

The OSA reviewed the City's documentation for the missing January 3, 2020, deposit that totaled \$1,060.34. According to the City, this entire amount was allegedly placed in the MLS ATM. However, the OSA's record review found no support for this. This cash was also not in the ATM on January 7, 2020.

In total, based on its review of City documents, the OSA found that **\$5,396** (\$1,024.60 + \$2,101.55 + \$1,210 + 1,060.34) in cash collections from MLS sales and in-house cash held at the MLS were never deposited and are missing.

Missing "Cash Pot"

The OSA reviewed City documents for the missing "cash pot." The last City check written to add \$25 to the cash pot was cashed on January 15, 2020.²⁵ Based on the OSA's review of City checks written to "replenish the cash pot," at the time of the discovery, the entire "cash pot" should have totaled **\$1,200**.²⁶ According to the City, the cash from the "cash pot" was allegedly placed into the ATM; however, the OSA found no support for this statement.

Conclusion

Based on the OSA's review of information and City records made available to the OSA, it appears that from March of 2019 through the departure of the former manager in January of 2020, at least **\$14,817** in City cash went missing from the MLS.

The OSA remains available to assist the Sheriff's Office and the Mille Lacs County Attorney's Office.

²³ Receipts collected on a weekend should be deposited on Sunday night or Monday morning.

²⁴ The amount of change fund cash allegedly included in the deposit is not divisible by 20.

²⁵ Two days later, the City discovered the entire amount of the "cash pot" was missing.

²⁶ The total amount of checks cashed to fill the weekly cash pot between March 28, 2019, the date of the last winning payout and January 15, 2020, totaled \$1,200.

Account Detail Report
 01/01/2019 to 01/17/2020

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GLNumber	YTD Actual
Fund Name	Fund Type
Department Name	Function Name
Account Name	Class Name

609-00000-11700	\$	11,541.00	Asset
LIQUOR FUND			

ATM MACHINE**Capital Assets**

Date	AP	GL	Description	Function Name	INV#	Amount
01/17/2019	AP	70044	PETTY CASH-ATM	REPLENISH OFFICE BANK FOR	INV#:	720.00
01/23/2019	AP	70065	PETTY CASH-ATM	REFILL ATM	INV#:	7,000.00
01/31/2019	GJ	79569	BANK REC - JAN			-5,940.00
02/11/2019	AP	70809	PETTY CASH-ATM	Refill ATM	INV#:	4,940.00
02/28/2019	GJ	79570	FEB BANK REC			-10,620.00
03/01/2019	AP	71137	PETTY CASH-ATM	ATM FILL	INV#:	3,980.00
03/12/2019	AP	71535	PETTY CASH-ATM	ATM FILL	INV#:	6,420.00
03/12/2019	AP	71536	PETTY CASH-ATM	ATM - test	INV#:	1.00
03/31/2019	AD	79572	MAR BANK REC			-10,640.00
04/01/2019	AP	71813	PETTY CASH-ATM	ATM FILL	INV#:	7,000.00
04/16/2019	AP	72227	PETTY CASH-ATM	Refill ATM	INV#:	4,720.00
04/30/2019	GJ	79573	APR BANK REC			-12,780.00
05/03/2019	AP	72315	PETTY CASH-ATM	Refill ATM	INV#:	7,000.00
05/10/2019	AP	72803	PETTY CASH-ATM	Replenish ATM	INV#:	7,000.00
05/21/2019	AP	72969	PETTY CASH-ATM	ATM REPLENISH	INV#:	5,500.00
05/28/2019	AP	72977	PETTY CASH-ATM	Refill ATM	INV#:	7,000.00
05/31/2019	GJ	79574	MAY BANK REC			-20,780.00
06/04/2019	AP	73002	PETTY CASH-ATM		INV#:	4,200.00
06/13/2019	AP	73571	PETTY CASH-ATM	replenish ATM	INV#:	4,800.00
06/20/2019	AP	73863	PETTY CASH-ATM	ATM REFILL	INV#:	7,000.00
06/28/2019	AP	73914	PETTY CASH-ATM	Replenish ATM	INV#:	3,460.00
06/30/2019	GJ	79575	JUN BANK REC			-18,940.00
07/01/2019	AP	73922	PETTY CASH-ATM		INV#:	4,360.00
07/05/2019	AP	74120	PETTY CASH-ATM	refill	INV#:	3,880.00
07/08/2019	AP	74196	PETTY CASH-ATM		INV#:	8,300.00
07/15/2019	AP	74264	PETTY CASH-ATM	refill ATM	INV#:	5,500.00
07/22/2019	AP	74297	PETTY CASH-ATM	refill	INV#:	4,700.00
07/26/2019	AP	74796	PETTY CASH-ATM	REFILL ATM	INV#:	4,040.00
07/31/2019	GJ	79576	JUL BANK REC			-33,780.00
08/02/2019	AP	74816	PETTY CASH-ATM		INV#:	3,460.00
08/05/2019	AP	74858	PETTY CASH-ATM	refill atm	INV#:	3,540.00
08/12/2019	AP	75131	PETTY CASH-ATM	ATM REFILL	INV#:	5,760.00
08/19/2019	AP	75248	PETTY CASH-ATM	refill ATM	INV#:	5,680.00
08/23/2019	AP	75266	PETTY CASH-ATM	refill ATM	INV#:	5,000.00
08/30/2019	AP	75514	PETTY CASH-ATM	refill ATM	INV#:	5,000.00
08/31/2019	GJ	79577	Aug Bank REC			-21,360.00
09/09/2019	AP	75829	PETTY CASH-ATM	ATM REFILL	INV#:	4,900.00
09/16/2019	AP	75891	PETTY CASH-ATM	replenish ATM	INV#:	4,660.00
09/23/2019	AP	75904	PETTY CASH-ATM	Refill ATM	INV#:	3,080.00
09/30/2019	AP	75936	PETTY CASH-ATM	refill ATM	INV#:	4,140.00
09/30/2019	GJ	79578	Sept Bank REC			-20,900.00
10/04/2019	AP	76397	PETTY CASH-ATM	refill ATM	INV#:	1,260.00
10/08/2019	AP	76475	PETTY CASH-ATM	10/7/19 ATM REQUEST	INV#:	2,360.00
10/11/2019	AP	76510	PETTY CASH-ATM	refill	INV#:	1,600.00
10/16/2019	AP	76609	PETTY CASH-ATM	refill ATM	INV#:	2,740.00
10/21/2019	AP	76630	PETTY CASH-ATM	refill ATM	INV#:	3,680.00

Account Detail Report
01/01/2019 to 01/17/2020

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GLNumber
Fund Name
Department Name
Account Name

YTD Actual
Fund Type
Function Name
Class Name

609-00000-11700
LIQUOR FUND

\$ 11,541.00

Asset

ATM MACHINE

Capital Assets

Date	Account	Description	Amount	INV#	Balance
10/28/2019	AP 76644	PETTY CASH-ATM			3,420.00
10/31/2019	GJ 79579	Oct Bank Rec			-16,420.00
11/01/2019	AP 76681	PETTY CASH-ATM	replenish to \$10,000		4,480.00
11/15/2019	AP 77304	PETTY CASH-ATM			4,420.00
11/25/2019	AP 77315	PETTY CASH-ATM			4,300.00
11/30/2019	GJ 79580	Nov Bank Rec			-13,680.00
12/02/2019	AP 77757	PETTY CASH-ATM	ATM		3,140.00
12/06/2019	AP 77809	PETTY CASH-ATM	atm		5,000.00
12/30/2019	AP 77931	PETTY CASH-ATM	refill ATM		4,780.00
12/31/2019	GJ 79581	Dec Bank Recx			-9,500.00
01/09/2020	AP 78568	PETTY CASH-ATM	ATM cash		2,000.00

Total Journal Entries: 57

Total: 4,581.00

ATTACHMENT B

Date on ATM Tape	ATM Tape Cash Balance	City Checks to Petty Cash - ATM [^]	ATM Recorded Withdrawals ⁺	Recalculated Balance*	Difference
Beginning Balance	\$ 5,440				
Friday, January 11, 2019	\$ 720		\$ 5,380	\$ 60	\$ 660
Sunday, January 13, 2019	\$ 480		\$ 300	\$ 420	\$ 60
Monday, January 28, 2019	\$ 7,480	\$ 7,720	\$ -	\$ 8,200	\$ (720)
Wednesday, February 6, 2019	\$ 4,380		\$ 3,100	\$ 4,380	\$ -
Tuesday, February 12, 2019	\$ 6,940	\$ 4,940	\$ 2,380	\$ 6,940	\$ -
Saturday, February 23, 2019	\$ 3,760		\$ 3,180	\$ 3,760	\$ -
Friday, March 1, 2019	\$ 740		\$ 3,020	\$ 740	\$ -
Saturday, March 2, 2019	\$ 4,360		\$ 260	\$ 480	\$ 3,880
Friday, March 15, 2019	\$ 7,100	\$ 10,401	\$ 3,780	\$ 10,981	\$ (3,881)
Monday, April 1, 2019	\$ 7,000	\$ 7,000	\$ 7,100	\$ 7,000	\$ -
Thursday, April 18, 2019	\$ 6,480	\$ 4,720	\$ 5,240	\$ 6,480	\$ -
Wednesday, April 24, 2019	\$ 4,480		\$ 2,000	\$ 4,480	\$ -
Friday, May 3, 2019	\$ 7,000	\$ 7,000	\$ 4,460	\$ 7,020	\$ (20)
Tuesday, May 7, 2019	\$ 4,820		\$ 2,180	\$ 4,820	\$ -
Saturday, May 11, 2019	\$ 940		\$ 3,880	\$ 940	\$ -
Tuesday, May 14, 2019	\$ 4,680	\$ 7,000	\$ 3,260	\$ 4,680	\$ -
Tuesday, May 21, 2019	\$ 6,840	\$ 5,500	\$ 3,340	\$ 6,840	\$ -
Tuesday, May 28, 2019	\$ 7,000	\$ 7,000	\$ 6,840	\$ 7,000	\$ -
Friday, June 14, 2019	\$ 6,420	\$ 9,000	\$ 9,580	\$ 6,420	\$ -
Saturday, June 22, 2019	\$ 8,800	\$ 7,000	\$ 4,620	\$ 8,800	\$ -
Saturday, June 29, 2019	\$ 4,780	\$ 3,460	\$ 7,480	\$ 4,780	\$ -
Wednesday, July 3, 2019	\$ 6,420	\$ 4,360	\$ 2,720	\$ 6,420	\$ -
Thursday, July 4, 2019	\$ 5,440		\$ 980	\$ 5,440	\$ -
Saturday, July 6, 2019	\$ 4,080	\$ 3,880	\$ 5,240	\$ 4,080	\$ -
Wednesday, July 10, 2019	\$ 9,500	\$ 8,300	\$ 2,880	\$ 9,500	\$ -
Wednesday, July 17, 2019	\$ 6,280	\$ 5,500	\$ 8,720	\$ 6,280	\$ -
Tuesday, July 23, 2019	\$ 7,000	\$ 4,700	\$ 3,980	\$ 7,000	\$ -
Sunday, July 28, 2019	\$ 6,000		\$ 5,040	\$ 1,960	\$ 4,040
Tuesday, August 6, 2019	\$ 7,000	\$ 11,040	\$ 6,000	\$ 11,040	\$ (4,040)
Monday, August 12, 2019	\$ 7,000		\$ 5,760	\$ 1,240	\$ 5,760
Monday, August 19, 2019	\$ 7,000	\$ 11,440	\$ 5,720	\$ 12,720	\$ (5,720)
Tuesday, August 27, 2019	\$ 7,320	\$ 5,000	\$ 5,280	\$ 6,720	\$ 600
Saturday, August 31, 2019	\$ 10,000		\$ 2,320	\$ 5,000	\$ 5,000
Wednesday, September 11, 2019	\$ 6,520	\$ 9,900	\$ 8,680	\$ 11,220	\$ (4,700)
Monday, September 16, 2019	\$ 7,000	\$ 4,660	\$ 3,900	\$ 7,280	\$ (280)
Tuesday, September 24, 2019	\$ 6,920	\$ 3,080	\$ 3,660	\$ 6,420	\$ 500
Friday, October 4, 2019	\$ 6,980	\$ 5,400	\$ 5,320	\$ 7,000	\$ (20)
Tuesday, October 8, 2019	\$ 6,500	\$ 2,360	\$ 2,660	\$ 6,680	\$ (180)
Friday, October 11, 2019	\$ 6,700	\$ 1,600	\$ 1,400	\$ 6,700	\$ -
Thursday, October 17, 2019	\$ 6,800	\$ 2,740	\$ 2,640	\$ 6,800	\$ -
Monday, October 21, 2019	\$ 6,960	\$ 3,680	\$ 3,680	\$ 6,800	\$ 160
Tuesday, October 29, 2019	\$ 6,560	\$ 3,420	\$ 3,820	\$ 6,560	\$ -
Friday, November 1, 2019	\$ 9,820	\$ 4,480	\$ 1,220	\$ 9,820	\$ -
Friday, November 15, 2019	\$ 2,580		\$ 7,320	\$ 2,500	\$ 80
Monday, November 18, 2019	\$ 760		\$ 1,920	\$ 660	\$ 100
Tuesday, November 19, 2019	\$ 4,920	\$ 4,420	\$ 600	\$ 4,580	\$ 340
Monday, November 25, 2019	\$ 7,000	\$ 4,300	\$ 2,220	\$ 7,000	\$ -
Monday, December 2, 2019	\$ 7,000		\$ 3,300	\$ 3,700	\$ 3,300
Tuesday, December 10, 2019	\$ 11,060	\$ 8,140	\$ 1,140	\$ 14,000	\$ (2,940)
Tuesday, December 31, 2019	\$ 7,000	\$ 4,780	\$ 5,940	\$ 9,900	\$ (2,900)
Monday, January 7, 2019	\$ 4,100		\$ 3,100	\$ 3,900	\$ 200
Thursday, January 9, 2020	na	\$ 2,000	\$ 120	\$ 5,980	na

Key

City records explain that cash was taken from the MLS safe to use in the ATM until a check was issued from the City

* Prior ATM Tape Cash Balance + City Checks to Petty Cash - ATM Recorded Withdrawals

[^] Includes City Checks cashed between the listed date and the prior line

⁺ Includes ATM withdrawals made between the listed date and the prior line