



Forensic Accounting Report of Public Administration
September 24, 2015

Ada County



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»» Introduction and Background

Eide Bailly LLP (hereinafter referred to as “we”, “our” or “us”) was engaged by the Ada County Board of Commissioners on August 4, 2015 (Ada County Agreement No. 11199) to conduct a forensic accounting examination of Public Administration as administered by the Ada County Treasurer’s Office. The services we were to provide included, and was limited to:

- Examining the Public Administration account inclusive of accounting for assets of estates and the distribution of the assets for cases from April 2013 through June 2015.
- Conducting employee interviews to gain an understanding of job responsibilities, processes, internal controls and internal audits related to Public Administration. Providing best practice recommendations for identified internal control/process weaknesses.
- Employing forensic accounting methodologies commonly used during an examination to search for misuse or misappropriation of assets.
- Providing forensic accounting support as needed.

We were onsite at the Ada Count Public Administrator’s office Monday, August 10, 2015 through Thursday, August 13, 2015 to perform the forensic accounting examination. As part of the examination, we reviewed case files, physically observed estate assets and conducted 6 job responsibility interviews with employees. In addition to the onsite examination, our process included examining bank records, QuickBooks® accounting files, pleadings and other information produced during the examination.

As part of the scope, we are to communicate our findings to you. This forensic accounting report, inclusive of a narrative and workpapers, reflects the procedures performed, documents examined and related findings. We reserve the right to amend, modify, and or supplement this report upon receipt of additional information or expansion of scope if deemed necessary.

The services provided in this matter adhere to the applicable American Institute of Certified Public Accountants’ Statement on Standards for Consulting Services and the applicable Certified Fraud Examiner Code of Professional Standards established by the Association of Certified Fraud Examiners.

»» Information Considered¹

We examined the following documents and conducted interviews with the following individuals during the examination:

1. Documents Examined:

- US Bank Public Administration bank statements and cancelled checks for the time period of April 2013 through June 2015.
- Two QuickBooks® files used for Public Administration accounting.
- Bank reconciliations for the US Bank Public Administration checking account for the time period of April 2013 through June 2015.
- Physically observed estate assets located at the following locations:
 - Morris Hill (Coroner's Warehouse)
 - Secure fenced area on the 1st floor
 - Unsecure fenced area on the 2nd floor
 - Treasurer's Office
 - Vault
 - Storage Room
 - Conference Room
 - Common Area (ex: break area, miscellaneous cabinets and around the Public Administration Specialist's desk)
- Examined Public Administration case files including the supporting documentation for financial transactions maintained within each file for the scope time period.
- Examined declined/non-case Public Administration files for the scope time period.
- Examined pleadings for stated inventory and final accountings (if available) for cases within the scope time period.

2. Interviews Conducted:

- Internal Auditor
- Controller
- Acting Chief Deputy Treasurer
- Public Administration Specialist
- Financial Analyst
- Treasurer

¹ Specific names of individuals and account numbers can be provided upon request and approval by Ada County.

»» Observations

A. QuickBooks® Accounting Files

We were provided with two QuickBooks® files containing an accounting of Public Administration transactions from April 2013 through June 2015. One of these files was used by a former Public Administration Specialist during the individual's time performing Public Administration functions. The other QuickBooks® file was created by the Ada County Financial Analyst upon beginning employment with the Treasurer's Office in 2015. The Financial Analyst created a new QuickBooks® file to improve the accounting of each estate in comparison to the previous file used by the former Public Administration Specialist.

We generated reports containing bank account activity from both QuickBooks® files and combined the reports for analysis purposes. We identified 9 accounting entries which appear to be duplicates based on our comparison of the accounting transactions to the financial transactions within the bank account (Workpaper 1).

We also identified 5 entries² which were not coded to a particular estate. The following is a summary of each of entry:

1. Coded to "0-General PA"

- **November 5, 2014 – \$77.22** – US Bank Visa: QuickBooks® indicates that a battery jumper was purchased from Wal-Mart. The Treasurer indicated this was purchased for general Public Administration use.
- **November 5, 2014 – \$12.05** – Independent Stationers: QuickBooks® indicates that packaging tape and a dispenser were purchased. The Treasurer indicated these items were purchased for general Public Administration use.

2. Coded to "Public Admin Account – Other"

- **December 30, 2014 – \$61.00** – Rocky Mountain Towing: The Treasurer indicated this related to the towing of a vehicle from an estate with the case number CV-IE-2014-15073. While reviewing case files, we discovered a \$61.00 invoice from Rocky Mountain Towing in the case file. It appears that Public Administration incurred this expense on behalf of the estate and is inaccurately accounted for within QuickBooks®.
- **December 30, 2014 – \$278.11** – Idaho Power: QuickBooks® indicates this expense was related to an estate with the case number CV-IE-2014-18895. While reviewing the case file, we discovered a notice from Idaho Power stating that \$324.11 was owed. Other Idaho Power invoices reflected regular monthly payments out of the estate's account in the amount of \$46.00. Based on this information, it appears Public Administration incurred this expense on behalf of the estate and is inaccurately accounted for within QuickBooks®.

² There were 2 additional entries coded to "Public Admin Account – Other." However, these entries offset each other.

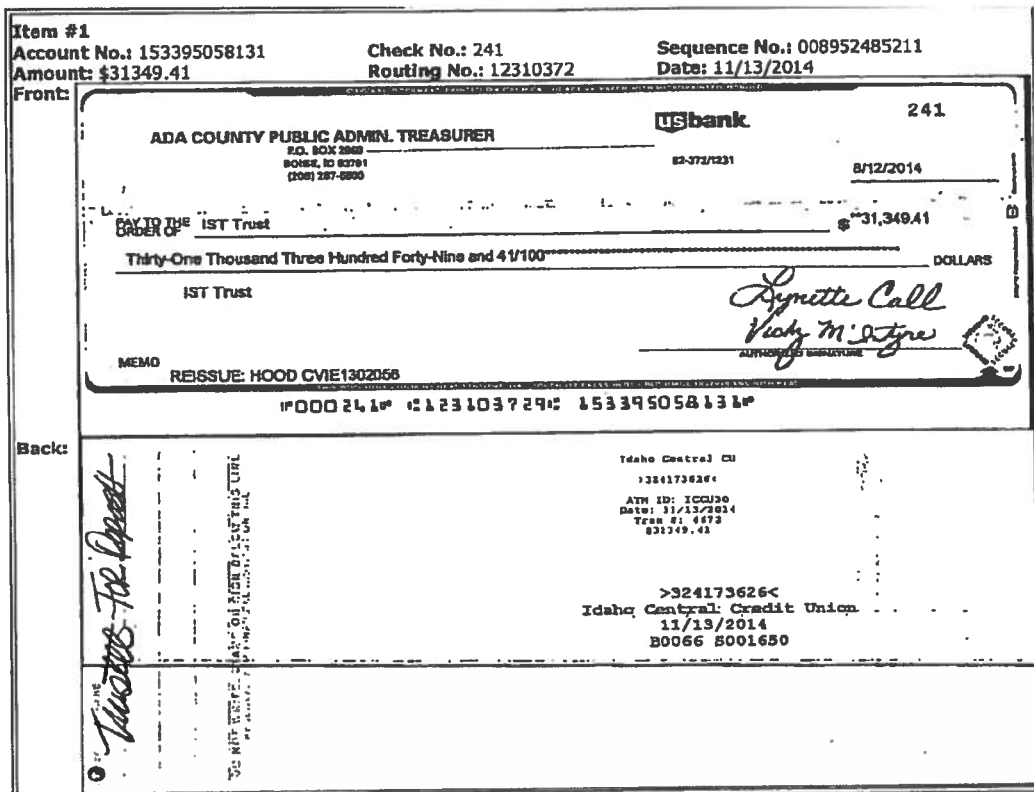
- April 16, 2015 – \$52.49 – Deluxe Business Systems: QuickBooks® indicates that deposit forms were purchased. The Treasurer indicated these were purchased for general Public Administration use.

B. Public Administration Bank Records

We examined US Bank monthly statements and cancelled checks for the Public Administration checking account for the time period of April 2013 through June 2015. As part of this process, we examined each debit (i.e. disbursement) and credit (i.e. deposit) reflected within the monthly statements and compared the transactions to the entries reflected within QuickBooks®.

1. Disbursements

Workpaper 2 is a summary of the disbursements from the Public Administration bank account. We examined each cancelled check clearing the account. We examined the backside copy of each cancelled check for questionable endorsements. No questionable endorsements were identified with the exception of check no. 241 for \$31,349.41. The following image is a snapshot of check no. 241.



The front side of the cancelled check contains the following information:

- Payable to “IST Trust” for \$31,349.41.
- Check date is August 12, 2014.
- Memo line references CVIE1302056.
- Signature stamp was used to sign check.

The backside of the cancelled check contains the following information:

- Handwriting that states “Trustee for Deposit”.
- Proceeds were deposited into Idaho Central Credit Union.
- Deposited through an ATM on November 13, 2014 (although check was prepared on August 12, 2014).

The following image is a snapshot of the information reflected within QuickBooks® Audit Trail Report for check no. 241.

Num	Entered/Last Modified	Last modified by	State	Date	Name	Memo	Account	Split	Debit	Credit
Check 230										
230	08/12/2014 15:14:06	Admin	<i>Deleted</i>							0.00
230	08/12/2014 15:13:54	Admin	Prior	04/29/2014	Idaho State Treasurer	<i>VOID: HOOD - CVE1302056</i>	PUBLIC ADMIN ACCOUNT: Hood Estate	CREDITOR DISTRIBUTIONS: UCP ID Code 14-113		0.00
					Idaho State Treasurer	<i>REISSUE PER REQUEST</i>	PUBLIC ADMIN ACCOUNT: Hood Estate	CREDITOR DISTRIBUTIONS: UCP ID Code 14-113		0.00
230	04/29/2014 15:45:16	Admin	Prior	04/29/2014	Idaho State Treasurer	HOOD - CVE1302056	PUBLIC ADMIN ACCOUNT: Hood Estate	CREDITOR DISTRIBUTIONS: UCP ID Code 14-113		31,349.41
					Idaho State Treasurer		PUBLIC ADMIN ACCOUNT: Hood Estate	CREDITOR DISTRIBUTIONS: UCP ID Code 14-113		31,349.41
Check 230										
230	08/12/2014 15:13:06	Admin	<i>Deleted</i>							0.00
230	08/12/2014 15:12:48	Admin	Prior	04/29/2014	REISSUE	HOOD - CVE1302056	PUBLIC ADMIN ACCOUNT: Hood Estate	CREDITOR DISTRIBUTIONS: UCP ID Code 14-113		31,349.41
					REISSUE		PUBLIC ADMIN ACCOUNT: Hood Estate	CREDITOR DISTRIBUTIONS: UCP ID Code 14-113		31,349.41
230	08/12/2014 15:12:30	Admin	Prior	08/12/2014	REISSUE	HOOD - CVE1302056	PUBLIC ADMIN ACCOUNT: Hood Estate	CREDITOR DISTRIBUTIONS: UCP ID Code 14-113		31,349.41
					REISSUE		PUBLIC ADMIN ACCOUNT: Hood Estate	CREDITOR DISTRIBUTIONS: UCP ID Code 14-113		31,349.41
Check 241										
241	08/12/2014 16:25:05	Admin	Latest	08/12/2014	IST Trust	REISSUE: HOOD CVE1302056	<i>PUBLIC ADMIN ACCOUNT: I-COMPLETED - LAST 6</i>	CREDITOR DISTRIBUTIONS: Hood Estate	<i>PUBLIC ADMIN ACCOUNT: I-</i>	31,349.41
					IST Trust	REISSUE: HOOD CVE1302056	CREDITOR DISTRIBUTIONS: Hood Estate	<i>COMPLETED - LAST 6</i>		31,349.41
238	08/12/2014 16:21:54	Admin	Prior	07/21/2014	<i>IST Trust</i>	REISSUE: HOOD CVE1302056	PUBLIC ADMIN ACCOUNT: Hood Estate	CREDITOR DISTRIBUTIONS: Hood Estate		31,349.41
238	08/12/2014 16:20:17	Admin	Prior	07/21/2014	<i>IST Trust</i>	<i>REISSUE: HOOD CVE1302056</i>	CREDITOR DISTRIBUTIONS: Hood Estate	PUBLIC ADMIN ACCOUNT: Hood Estate		31,349.41
					Estate UCP	REISSUE: HOOD CVE1302056	PUBLIC ADMIN ACCOUNT: Hood Estate	CREDITOR DISTRIBUTIONS: Hood Estate		31,349.41
231	08/12/2014 16:01:10	Admin	Prior	07/21/2014	<i>Estate UCP</i>	REISSUE: HOOD CVE1302056	PUBLIC ADMIN ACCOUNT: Hood Estate	CREDITOR DISTRIBUTIONS: Hood Estate		31,349.41
					<i>Estate UCP</i>		PUBLIC ADMIN ACCOUNT: Hood Estate	CREDITOR DISTRIBUTIONS: Hood Estate		31,349.41
231	08/12/2014 15:59:19	Admin	Prior	07/21/2014	<i>Estate Trust</i>	REISSUE: HOOD CVE1302056	PUBLIC ADMIN ACCOUNT: Hood Estate	CREDITOR DISTRIBUTIONS: Hood Estate		31,349.41
					<i>Estate Trust</i>		PUBLIC ADMIN ACCOUNT: Hood Estate	CREDITOR DISTRIBUTIONS: Hood Estate		31,349.41
231	08/12/2014 15:16:02	Admin	Prior	07/21/2014	Trustee	REISSUE: HOOD CVE1302056	PUBLIC ADMIN ACCOUNT: Hood Estate	CREDITOR DISTRIBUTIONS: Hood Estate		31,349.41
					Trustee		PUBLIC ADMIN ACCOUNT: Hood Estate	CREDITOR DISTRIBUTIONS: Hood Estate		31,349.41

The bold and italicized information reflects changes to the transaction. As reflected within the snapshot, the information reflects the following:

- Initially issued as check no. 230 payable to “Idaho State Treasurer” on April 29, 2014.
- Check no. 230 was deleted on August 12, 2014.
- Minutes after check no. 230 was deleted, check no. 231 was created payable to “Trustee”, then the payee was changed to “Estate Trust” and again changed to “Estate UCP” within minutes of the entries being made on August 12, 2014. The check date was reflected as July 21, 2014.
- Check no. 231 then was changed to check no. 238 payable to “Estate UCP” then to “IST Trust” within minutes on August 12, 2014. The check date was reflected as July 21, 2014.
- Check no. 238 was then changed to check no. 241 and the check date was changed to August 12, 2014.

We did not further examine this transaction as it is our understanding there is an investigation being conducted by the Attorney General’s Office.

We compared the checks made payable from the Public Administration bank account to the Treasurer’s Office. We used Public Administration bank records and a spreadsheet depicting the revenue reported as being received by the Treasurer’s Office from Public Administration for the analysis (Workpaper 3). During the examination, we noted the following:

- Check no. 193 for **\$69.63** made payable to Ada County Treasurer cleared the Public Administration bank account on June 14, 2013. This amount was not reflected on the spreadsheet.
- As reflected within the spreadsheet, Public Administration paid the Treasurer's Office **\$124.20** on August 2, 2013. We were unable to locate this payment within Public Administration's bank records we had in our possession.

Public Administration personnel indicated that a signature stamp containing a former Ada County Chief Deputy Treasurer and the Treasurer's signature was used to sign checks at one time, but is no longer used. The use of the signature stamp stopped when the Treasurer became aware of the former Public Administration Specialist using the signature stamp without authorization for a legitimate check disbursement. During our examination of the cancelled checks, we verified that by September 2014, the Treasurer appears to have been manually signing checks.

2. Deposits

During the comparison of the bank records to the QuickBooks® entries, we noted a discrepancy between a deposit and corresponding returned deposit. The amount reflected within the bank records is **\$830.00** on August 13, 2014 and is recorded in QuickBooks® as **\$850.00**.

As part of our procedures, we also categorized Public Administration deposits reflected in QuickBooks® from April 2013 through June 2015. A complete categorization of deposits by estate can be found in **Workpaper 4**. A summary of the deposits by category can be found in **Figure 1**.

Figure 1

Description	Amount
Bank Account/Investments	\$57,889.48
Sale of Automobile/Home	32,772.87
Refund/Prepaid Asset	7,887.71
Sale of Assets - Thrift, Auction or Consignment	6,002.20
Sale of Assets - Public Administration	5,517.07
PA Payment	5,266.28
Cash Found on Body/In Home	3,187.92
Paycheck	1,206.00
Unknown	315.50
Total	<u>\$120,045.03</u>

We examined deposit books containing carbon copies of deposit slips used for the Public Administration bank account and compared the dates reflected on these deposit slips to the actual deposit dates as reflected within the bank records (**Workpaper 5**). During this comparison, we identified **4 of 104** deposits which occurred **10** days or greater after the date reflected on the deposit slip. Additional detail about these **4** deposits is provided in **Figure 2**.

Figure 2

Source: Bank Records			Source: QuickBooks®		
Deposit Ticket					
Date	Date	Difference	Estate Name	Memo	Amount
3/9/2015	2/27/2015	10.00	Kapodistrias	Bank of America Refund	\$126.16
4/1/2015	3/20/2015	12.00	Schmitz	Deposit	40.00
4/1/2015	3/9/2015	23.00	Zilinskis	Deposit	222.41
6/15/2015	5/26/2015	20.00	Mapusaga/Ula	Deposit	3,226.00

C. Bank Reconciliations

We examined bank reconciliations for the Public Administration bank account for the time period of April 2013 through June 2015 (**Workpaper 6**). During our examination, we noted the following:

- Bank reconciliations lacked approval for 13 different months.
- Bank reconciliations were completed after the 15th of the following month for 12 different months.
- The August 2013 bank reconciliation reflected a completion date of August 8, 2013, which was 23 days before the end of the month.

Ada County’s accounting handbook consisting of policies and procedures requires bank accounts to be reconciled by the 15th day of each month.

D. Physical Observation of Public Administration Estate Assets

During our onsite visit, we physically observed estate-related assets located at the following locations:

- Morris Hill (Coroner’s Warehouse)
 - Secure fenced area on the 1st floor
 - Unsecure fenced area on the 2nd floor
- Treasurer’s Office
 - Vault
 - Storage Room
 - Conference Room
 - Common Areas (ex: break area, miscellaneous cabinets and around the Public Administration Specialist’s desk)

Some of our observations related to each of the above listed areas can be found below:

1. Secure Fenced Area on the 1st Floor of the Coroner’s Warehouse

- Assets from multiple estates were contained within this area.
- Assets contained within this area included multiple weapons. The following image is a snapshot of this area.



2. **Unsecure Fenced Area on the 2nd Floor of the Coroner's Warehouse**

- Assets from multiple estates were contained within this area. Assets were segregated into separate "piles" for each estate. The following image is a snapshot of this area.



- Anyone with access to the Coroner's Warehouse would have access to these assets.

3. **Treasurer's Office Vault**

- Vault contained a handgun, ammunition, manuals, a gun cleaning kit, and a cane which unscrews into a knife. These items are related to the estate with the case number CV-IE-2012-04033, which closed on January 16, 2013. The following images are snapshots of these items.



- All Treasurer's Office employees have access to the vault.

4. Treasurer's Office Storage Room

- Storage room contained a plastic tub which contained personal and non-personal items related to the estate with the case number CV-IE-2012-04033, which closed on January 16, 2013.
- Storage room contained a fax machine that was unmarked and sitting in a box with the name of the associated estate listed on the box. However, Public Administration personnel indicated this fax machine belongs to another estate, not the estate listed.
- Storage room contained a box with miscellaneous items (e.g., cell phone, ring) related to a declined case.
- Storage room contained a box with assets related to 2 declined cases and estate with the case number CV-IE-2010-14010, which closed on July 31, 2012.
- All Treasurer's Office employees have access to this room as the key for this room is kept in the door lock.

5. Treasurer's Office Conference Room

- Conference room contained boxes of miscellaneous estate-related assets for estates handled prior to the current Treasurer being elected.
- Conference room contained boxes of assets from the estate with the case number CV-IE-2015-00791. The assets included ammunition, knives and a hatchet.
- All Treasurer's Office employees have access to this room.

6. Treasurer's Office Common Areas

- A storage cabinet in the common area contained assets from the estates with case numbers CV-IE-2015-07763 and CV-IE-2015-06420.
- Numerous boxes and miscellaneous items were stored in the break area and in "piles" near the Public Administration Specialist's desk.
- A cart containing assets such as cell phones, wallets, keys, jewelry, a bag of ammunition without a label and a lockbox containing undeposited proceeds from the sale of estate assets is stored in the vault overnight. This cart is brought into the common area every day. The key for the lockbox containing undeposited proceeds from the sale of estate assets is kept in the lock.
- All Treasurer's Office employees have access to these areas.

E. Public Administration Case Files

We examined each available case file for available supporting documentation for the deposits and disbursements as reflected within the bank records and QuickBooks® from April 2013 through June 2015³ (**Workpaper 7**).⁴ We also reviewed a folder containing miscellaneous documentation related to declined cases. Within this folder, we identified supporting documentation for 5 declined cases for which there were financial transactions. **Figure 3** on the following page reflects a summary of the files examined.

³ We examined additional transactions before April 2013 for cases in which transactions occurred both before and during the scope period.

⁴ **Workpaper 7** includes financial transactions associated with "0-General PA" and "Public Admin Account-Other" accounts.

Figure 3

Case No.	No. of Trxs ¹	Trxs w/o Support ²	Total Deposits	Total Disbursements	Remaining Balance	Workpaper
CV-IE-2010-04977	69	13	\$17,010.59	\$17,010.59	-	8
CV-IE-2012-18104	59	7	4,028.52	1,542.89	\$2,485.63	9
CV-IE-2013-02056	50	2	45,710.14	45,710.14	-	10
CV-IE-2013-00729	23	3	6,333.02	162.93	6,170.09	11
CV-IE-2014-18895	20	2	19,989.17	1,289.95	18,699.22	12
CV-IE-2012-07233	19	2	2,007.22	2,007.22	-	13
CV-IE-2010-14010	18	7	3,133.62	3,133.62	-	14
CV-IE-2014-11934	16	0	15,621.15	73.73	15,547.42	15
CV-IE-2015-00791	15	0	328.35	7.00	321.35	16
CV-IE-2013-12493	13	1	1,253.87	1,253.87	-	17
CV-IE-2013-02511	11	1	998.65	998.65	-	18
CV-IE-2015-06420	11	2	4,787.43	1,126.00	3,661.43	19
CV-IE-2013-10739	10	1	4,620.22	1,936.57	2,683.65	20
CV-IE-2012-02741	8	1	13,844.09	13,844.09	-	21
CV-IE-2013-20285	8	3	4,542.14	1,639.44	2,902.70	22
CV-IE-2014-15073	7	1	4,471.66	225.09	4,246.57	23
CV-IE-2011-06445	7	2	700.50	700.50	-	24
CV-IE-2014-16752	7	0	1,918.12	-	1,918.12	25
CV-IE-2012-23305	7	0	519.71	519.71	-	26
CV-IE-2012-14659	6	2	5,023.49	5,023.49	-	27
CV-IE-2012-19291	6	0	20.85	20.85	-	28
CV-IE-2015-04192	6	0	3,070.92	40.00	3,030.92	29
GeHu-Declined	5	0	350.14	350.14	-	30
CV-IE-2013-06603	4	1	1,936.12	1,936.12	-	31
CV-IE-2014-22026	2	1	850.00	850.00	-	32
CV-IE-2015-06338	2	0	526.69	-	526.69	33
CV-IE-2012-04033	2	1	300.00	300.00	-	34
CV-IE-2010-11666	2	1	8.23	8.23	-	35
CV-IE-2015-03289	2	0	1,466.43	-	1,466.43	36
Av-Declined	2	1	12.00	12.00	-	37
Fo-Declined	2	0	30.00	30.00	-	38
Ro-Declined	2	0	5.00	5.00	-	39
ShNe-Declined	2	2	529.06	529.06	-	40
CV-IE-2014-18300	1	0	2,764.61	-	2,764.61	41
CV-IE-2015-07763	1	0	11.21	-	11.21	42
Total	425	57	\$168,722.92	\$102,286.88	\$66,436.04	

1) Number of total transactions per decedent recorded in QuickBooks®.
2) Number of total transactions without supporting documentation. See workpapers for details.

As reflected in **Figure 3**, we were unable to locate supporting documentation in the files for certain deposits and disbursements associated with cases. The referenced workpapers by case provide additional information on each financial transaction and whether or not supporting documentation was available for examination for a particular transaction. The following are examples of what we considered supporting documentation for the analysis:

- Coroner's reports reflecting cash found.
- Bank records/deposit tickets for cash found during asset collection.
- Bank statements for closing out account purposes.
- Bills of sale.
- Invoices and/or receipts supporting disbursements.
- Checks payable to decedents and deposited.

Overall, each transaction examined by us appears to be legitimate in nature with the exception of check no. 241 as discussed previously in this report. We carved out the transactions missing supporting documentation as each transaction should have source documentation for verification purposes. The Treasurer's Office should review each unsupported transaction identified by us during the onsite examination to verify whether or not documentation exists to support each transaction.

During our examination of the file for case number CV-IE-2013-00729, we noted the Treasurer's Office acquired assets from the estate. The assets acquired consisted of an external hard drive for \$7.00, iPhone 4 for \$75.00 and a NeatDesk Desktop Scanner for \$25.00. We were able to physically observe the iPhone 4 as this cell phone is used by the Public Administration Specialist for inventorying estate assets. We were told by Public Administration personnel that the external hard drive was in the possession of the Attorney General's Office for investigative purposes.

We attempted to locate the NeatDesk Desktop Scanner. However, we were told and provided with documentation indicating the scanner was not located during Ada County's physical inventory examination as of April 7, 2015. It is our understanding this scanner was last located on the desk of the former Public Administration Specialist. The following image is a snapshot of the scanner that is missing.



Online research indicates the value for this type of scanner may be in excess of a few hundred dollars. We inquired as to whether or not this scanner was acquired by the Treasurer's Office upon collection or after an attempt to sell this item to a third party. We were told the Treasurer's Office acquired this scanner without attempting to sell it as the Treasurer's Office had a need for this type of scanner. It appears the Treasurer's Office may have paid below market value for this scanner.

The file for the estate with the case number CV-IE-2014-22026 was not available for our examination while onsite. It is our understanding the actual file was in the possession of the Attorney General's Office for investigative purposes.

We also examined documentation related to following several declined cases⁵ in which there were no financial transactions reflected within the bank records and QuickBooks®:

- Ch-Declined
- Ga-Declined
- Ge-Declined
- Ma-Declined
- Mo-Declined
- St-Declined
- Tu-Declined
- Wo-Declined
- Ye-Declined

We documented certain dates such as date of death, petition date, inventory date and date of final accounting, if completed, for analysis purposes of cases with petition dates on or after February 1, 2013. **Figure 4** reflects the analysis of these dates by case.

Figure 4

Case No. (CV-IE)	Date of Death	Date of Petition	Date of Inventory	Net Value of Inventory	Final Acctg.	Final Acctg Total Assets	Final Acctg Expenditures	No. of Days from Petition to Inventory Date	No. of Days from Petition to Final Acctg or 9/11/2015
2013-06603	2/13/13	4/11/13	9/20/13	\$1,936.12	11/5/13	\$1,936.12	\$2,220.66	162	208
2014-15073	6/18/14	8/5/14	2/25/15	\$4,546.00	Open Case	Open Case	Open Case	204	402
2014-18300	5/2/14	9/23/14	6/2/15	\$2,764.61	Open Case	Open Case	Open Case	252	353
2014-16752 ¹	8/3/14	9/3/14	7/24/15	\$2,295.12	Open Case	Open Case	Open Case	215	373
2015-07763	2/28/15	5/6/15	Not Avail.	Not Avail.	Open Case	Open Case	Open Case	NA	128
2013-10739	5/20/13	6/12/13	11/22/13	\$2,942.60	4/21/15	\$4,627.43	\$4,956.99	163	678
2013-12493	6/28/13	7/11/13	11/27/13	\$1,203.87	Open Case	Open Case	Open Case	139	792
2013-20285	10/3/13	11/12/13	9/23/14	\$6,916.00	Open Case	Open Case	Open Case	315	668
2013-02056	1/13/13	2/1/13	7/9/13	\$52,491.20	4/1/14	\$45,710.14	\$13,314.88	158	424
2015-00791	12/15/15	1/15/15	Not Avail.	Not Avail.	Open Case	Open Case	Open Case	NA	239
2014-22026	7/20/14	11/19/14	Transf.	Transf.	Transf.	Transf.	Transf.	NA	Transf.
2015-06338	11/25/14	4/13/15	Not Avail.	Not Avail.	Open Case	Open Case	Open Case	NA	151
2014-07290	4/1/14	4/11/14	Transf.	Transf.	Transf.	Transf.	Transf.	NA	Transf.
2014-11934 ¹	5/16/14	6/20/14	6/18/15	\$15,518.99	Open Case	Open Case	Open Case	165	448
2013-02511	1/1/13	2/8/13	6/14/13	\$757.21	10/18/13	\$998.65	\$3,126.04	126	252
2015-03289	2/13/15	2/27/15	7/2/15	\$1,516.99	Open Case	Open Case	Open Case	125	196
2015-04192	2/14/15	3/16/15	6/4/15	\$3,131.82	Open Case	Open Case	Open Case	80	179
2015-06420	2/3/15	4/14/15	Not Avail.	Not Avail.	Open Case	Open Case	Open Case	NA	150
2014-18895	7/12/14	9/30/14	5/21/15	\$21,640.60	Open Case	Open Case	Open Case	233	346
Average No. of Days								180	352

1) Date of original inventory pleading used instead of amended inventory pleading for analysis purposes.

The following information of interest is identified in **Figure 4**:

- Average number of days from petition date to inventory date was **180** days or half of a year.
- Average number of days from petition date to date of final accounting or to the date of this report if the case did not have a final accounting is **352** days or almost a year.

⁵ Last name abbreviated by the first two letters.

- Only 4 of the 19 cases contained final accountings.
- 2 of the 19 cases were transferred to a personal representative.

We examined the following final accountings and compared the total assets and expenditures reflected within the pleadings to the financial transactions within the Public Administration bank account and QuickBooks®.

- **CV-IE-2013-06603**
 - Assets listed reconciled to bank records, accounting and inventory pleading.
 - Expenditures listed reconciled to bank records/accounting with the exception of the prosecuting attorney being paid less due to expenditures exceeding assets.
- **CV-IE-2013-10739**
 - Assets listed reconciled to bank records, accounting and inventory pleading with the exception of additional assets added to the final accounting pleading.
 - Cash in the amount of **\$7.21** reflected on the inventory and final accounting pleadings could not be located within the bank records and accounting.
 - Expenditures listed reconciled to bank records/accounting with the exception of:
 - Mileage expenditure reflected as **\$37.70** in the final accounting; QuickBooks® and bank records reflect **\$13.00** in mileage is associated with this estate.
 - Ada County administrative expenses reflected as **\$2,995.72** in the final accounting; this amount is not reflected in QuickBooks® and/or within the bank records.
- **CV-IE-2013-02056**
 - Assets listed reconciled to bank records, accounting and inventory pleading to the extent a specific description was provided for an asset.
 - Expenditures listed reconciled to bank records/accounting with the exception of:
 - Auto expense of **\$114.36** listed within the final accounting; we could not readily identify these expenses totaling this figure within the QuickBooks® and/or bank records.
 - Maintenance and cleaning expense of **\$750.00** listed within the final accounting; we could not readily identify these expenses totaling this figure within the QuickBooks® and/or bank records.
- **CV-IE-2013-02511**
 - Assets listed reconciled to bank records, accounting and inventory pleading to the extent a specific description was provided for an asset.
 - Expenditures listed reconciled to bank records/accounting with the exception of the Treasurer and prosecuting attorney being paid less due to expenditures exceeding assets.

Recommendations

We observed the following areas of concerns during the interviews and examination of documentation. Recommendations have been provided for areas that appear most vulnerable to errors or fraud. Ada County personnel should review the following areas of concerns and corresponding recommendations to determine if the benefit of changing the current processes in place to reduce the risk of errors or fraud exceeds the associated costs.

A. Administrative

1. Observation

It appears the current Public Administration Specialist received no formal training for performing Public Administration functions.

Recommendation

Employees should receive formal job training to ensure adopted policies and procedures are adhered to while performing daily tasks.

2. Observation

Public Administration lacks formal, updated written policies and procedures.

Recommendation

Written policies and procedures for the Public Administration should be updated, reviewed and approved by appropriate personnel. Clearly written policies and procedures will help the individuals involved in Public Administration understand what their duties are, how to perform their duties and serve as a written record of the processes and internal controls in place.

3. Observation

Public Administration lacks formal, written case acceptance and denial standards.

Recommendation

Written acceptance and denial standards should be created, reviewed and approved by appropriate personnel. Clearly written procedures will allow for a more efficient and consistent determination as to whether or not a case should be accepted by Public Administration.

4. Observation

Public Administration case documents and supporting documentation should be stored electronically as often as possible. We noted the Treasurer's Office is in the process of storing files electronically.

Recommendation

To the extent possible, Public Administration cases should be stored electronically. Electronic storage of case documents and supporting documentation will improve the organization and consistency of all case documents, as well as save physical space within the Treasurer's Office.

B. Acquisition of Decedent Assets

1. Observation

Multiple Public Administration employees are not always involved in visits to decedents' residences to evaluate decedent assets/collect any knowingly high-value assets and follow-up visits to collect any remaining assets.

Recommendation

Multiple employees should always be involved in both the initial visit and subsequent visits to decedents' residences. Involving multiple employees reduces the opportunity for Public Administration personnel to misappropriate decedents' assets.

2. Observation

Money acquired from decedents' residences is not always counted by at least 2 employees.

Recommendation

Money acquired from decedents' residences should always be counted by at least 2 employees, both before the money is removed from the residence and after it is deposited. These funds should be deposited in a timely manner. Involving multiple employees in the counting of cash and making timely deposits of cash reduces the opportunity for an employee to misappropriate the cash collected.

3. Observation

A detailed inventory of all assets removed from decedent residences is logged on a mobile phone by hard-keying or the scanning of barcodes (if available).

Recommendation

Public Administration should evaluate whether or not the electronic logging of inventory at such a detailed level is efficient and in the best interest of the decedent's estate. It appears a significant number of hours are spent logging inventory for these cases, which results in significant bills (in relation to inventory value) from Public Administration to the estates.

C. Storage of Decedent Assets

1. Observation

Weapons (e.g., guns, ammunition, and knives) acquired from decedents are stored in the vault and conference room within the Treasurer's Office. It should be noted that all Treasurer's Office employees have access to both of these areas.

Recommendation

Weapons should always be stored in secure areas in which only authorized individuals have access. These items should be immediately liquidated or properly disposed.

2. Observation

Estate assets are stored at multiple locations, including:

- A secure fenced area within the Coroner's warehouse
- An unsecure fenced area on the 2nd level of the Coroner's warehouse
- Treasurer's Office conference room
- Treasurer's Office vault
- Treasurer's Office storage room

- Various areas throughout common areas within the Treasurer's Office, including the break area, miscellaneous cabinets and around the Public Administration Specialist's desk.

We also observed assets for the same estate being stored in multiple areas, as well as assets for one estate being stored in boxes which were labeled with another estate's name.

Recommendation

With the exception of the locked cage within the Coroner's warehouse, estate assets are stored in areas in which multiple employees have access. In the case of the open area on the 2nd level of the Coroner's warehouse, anyone who has access to the Coroner's warehouse would have access to these assets. In the case of all assets stored within the Treasurer's Office, all Treasurer's Office employees would have access to these estate assets.

Estate assets should always be stored in secure areas in which only authorized individuals have access. All assets for each estate should also be stored together in the same secure area.

3. Observation

Public Administration currently maintains assets, including weapons, laptops and an automobile which were acquired from decedent estates which have already been closed.

Recommendation

Assets should always be liquidated or properly disposed . Estates should also not be closed without ensuring that all estate assets have been liquidated or properly disposed of, especially if weapons are involved.

4. Observation

Assets for certain decedents are in the possession of Public Administration although the cases were declined.

Recommendation

Assets acquired from estates which were ultimately declined by Public Administration should be properly disposed in a timely manner.

5. Observation

Personal items such as wallets, photographs, photo albums and other items which may have sentimental value collected from decedent residences are maintained by Public Administration for **10** years.

Recommendation

Public administration should reevaluate how long such personal items are maintained by Public Administration as the items take up valuable physical space. We also noted from discussions with Public Administration personnel that is more likely than not, that these items will not be claimed/requested by a third party.

6. Observation

A cart containing estate cell phones, wallets, keys, jewelry, a bag of ammunition without a label and a lockbox containing undeposited proceeds from the sale of estate assets is stored in the vault overnight. The cart is brought into the common area every day. The key for the lockbox containing undeposited proceeds from the sale of estate assets is kept in the lock.

Recommendation

This cart should not be brought out into the general area on a daily basis. It should be regularly stored in a secure area in which only authorized individuals have access to the cart when needed. The lockbox key should also be maintained by an employee(s) with authorized access in a different secure area.

7. Observation

Multiple Public Administration employees are not always involved in process of moving estate assets from the Coroner's warehouse to the Treasurer's Office to be liquidated.

Recommendation

Multiple employees should always be involved in the transport of estate assets. Involving multiple employees reduces the opportunity for an employee to misappropriate decedents' assets.

D. Sale of Decedent Assets

1. Observation

Estate assets that are not donated or discarded, are sold individually and in "groupings" online through an Ada County website. As of the date of this report, there were assets for sale on this website for as low as **\$1.00**.

Recommendation

Public Administration should evaluate whether or not the sale of individual estate assets is efficient and in the best interest of the decedent's estate. The Public Administration hours spent going through estate assets, establishing and documenting the value of each individual asset, photographing assets and posting them on the website are billed to the estates and paid for with estate assets.

A possible alternative would be having multiple companies bid on estate assets as a whole, with the understanding that the company would be responsible for removing the assets from the decedent's residence. Although the amount received may be less than if the assets were sold individually, the time, money and physical space saved by not having to remove the assets from the decedent's residence or post them on the website may offset the reduction in sales proceeds. It is our understanding Public Administration has used this alternative in the past and are currently evaluating their online sales efficiency and effectiveness.

2. Observation

The same employee involved in creating the list of assets removed from decedents' residences, maintains these assets, posts assets for sale on Ada County's website, receives the cash related to the sale of these assets and records the sale in QuickBooks®.

Recommendation

As recommended earlier in this report, multiple employees should always be involved in the transport of estate assets. The other employee(s) not posting the assets for sale should be responsible for reconciling the inventory transferred to the Treasurer's Office for sale with the sales proceeds received. This will reduce the likelihood of an employee misappropriating sale proceeds.

3. **Observation**

QuickBooks® entries related to the sale of estate assets are recorded by the Public Administration Specialist after the sales proceeds are deposited by the Treasurer. These entries are made based on the deposit slip returned to the Public Administration Specialist.

Recommendation

QuickBooks® entries related to the sale of estate assets should be recorded immediately after the sale occurs. These entries should then be reconciled with the deposit slip returned by the Treasurer after performing the deposit to ensure all proceeds were deposited.

4. **Observation**

Deposits, at times, contain sales proceeds related to asset sales for multiple estates.

Recommendation

Separate deposits should be made for each estate's sales proceeds. This will allow for a more efficient reconciliation of the liquidated estate assets and related bank activity.

5. **Observation**

Receipts related to the sale of estate assets to third parties, such as thrift stores and coin stores, at times, contain assets for multiple estates.

Recommendation

Separate receipts should be received for each estate when selling assets for multiple estates at the same time. This will allow for a more efficient reconciliation of the liquidated estate assets and related bank activity.

6. **Observation**

Deposit descriptions within QuickBooks® for estate-related deposits do not always contain a detailed description.

Recommendation

Descriptions within QuickBooks® for estate-related deposits should always contain a detailed description of what was deposited. If multiple items are deposited, separate entries should be made within QuickBooks® or a breakdown of the deposit should be included in the detailed description.

E. Accounting

1. **Observation**

Supporting documentation was unavailable for all deposits and disbursements related to estates.

Recommendation

Supporting documentation such as bills of sale, invoices, receipts and bank statements should be located in each case file to support each deposit and disbursement associated with an estate.

2. **Observation**

QuickBooks® tracks original entries and all modifications within the accounting software through its Audit Trail Report. Currently, it appears internal audit or another independent

party, separate of the Public Administration, does not receive this report for analysis purposes.

Recommendation

Internal audit or another independent party should have access to or receive a backup copy of the QuickBooks® file to run the Audit Trail Report for audit purposes on a periodic basis.

F. Check Disbursements

1. Observation

The employee responsible for printing checks manually enters check information into Positive Pay.

Recommendation

An employee other than the employee responsible for printing checks should enter check information into Positive Pay.

G. Deposits

1. Observation

Certain deposits were not made in a timely manner. In addition, deposits are physically made by the Treasurer, when time permits, to avoid fees associated with a security carrier assisting with the deposit of funds on behalf of the Treasurer's Office.

Recommendation

Deposits should be made in a timely manner to reduce the risk of misplacement or theft. The use of a security carrier should be re-considered to assist with the timeliness of deposits and safeguarding of assets.

»» Other Items to Consider

The focus of the forensic accounting examination of Public Administration was on the deposits and disbursements related to each case from April 2013 through June 2015. We verified the accounting within QuickBooks® to source records such as bank records and other supporting documentation. As reflected previously within this report, we examined financial records, case files, pleadings and conducted interviews with personnel involved in Public Administration functions. We utilized the information gathered during this process to provide the observations and recommendations within this report.

Based on the examination procedures performed to date, there are various Public Administration policies and procedures that should be further examined to ensure that 1) current policies are being followed and 2) to determine if the current practices should be revised for efficiency and effectiveness purposes. Based on our time and fees incurred to date, we believe Ada County's internal audit process would be the most cost-effective resource to further examine a variety of matters, including, but not limited to:

- Examine expenses paid directly from the Treasurer's Office for Public Administration-related expenses. We have not examined these transactions or supporting documentation for the 54 expenses paid from April 2013 through June 2015 totaling **\$7,353.74 (Workpaper 43)**. We noted Ada County personnel identified 3 duplicate expenses totaling **\$80.82**.
- Conduct interviews with individuals from the Coroner's Office, Indigent Services and the Prosecutor's Office, to the extent necessary, to gain a complete understanding as to each other's role in the Public Administration process. We noted that certain interviews were already conducted during the internal audit process before we were engaged.
- Assist the Treasurer's Office with a better system for marking/tracking inventory from inception of a case to liquidation. We did not do a physical count of all assets by estate that are currently in the possession of the Treasurer's Office. However, during our physical observation we noticed assets that were unmarked and could be misplaced. In addition, we identified certain assets that belong to unknown estates.
- Assist the Treasurer's Office in establishing a tracking system for each case for the purpose of ensuring cases are handled in a timely manner from inception to close.
- Assist the Treasurer's Office in establishing a time tracking system that will properly account for all employees time in performing Public Administration functions. We noted the time tracking process has evolved from tracking time through slips of paper and spreadsheets to the use of the application, MyCase. An accurate accounting of each employee's time will provide a more accurate assessment of the effectiveness and efficiency of current procedures over handling estate assets.
- Assist the Treasurer's Office in reviewing the cost versus benefit of online sales of individual assets versus having third parties bid on a "grouping" of assets. A significant amount of time is spent on preparing assets for sale online, which may be counterproductive when the total amount of sale proceeds collected is netted against time and expenses associated with administration. In addition, the online selling process appears to cause physical space issues related to properly securing estate assets and potentially the timeliness of liquidating assets.

»» Conclusion

This forensic accounting report reflects the procedures performed, documents examined and related findings to date based on the scope and budget for the examination. As part of the examination process, we obtained bank records, QuickBooks® accounting files, available supporting documentation for financial transactions, case files, pleadings and other information related to Public Administration. The examination scope primarily focused on the time period of April 2013 through June 2015.

As reflected within the body of this report, we examined areas consisting of, but not limited to:

- Accounting of estates of decedents.
- Deposits and disbursements within the Public Administration bank account.
- Bank reconciliation processes.
- Physical observations of estate assets.
- Case files and related pleadings.

Through the procedures performed, we were able to verify the deposits and disbursements within the Public Administration bank account are accounted for within the QuickBooks® file. We identified several duplicate entries in QuickBooks®, one questionable check (no. 241), which is currently being investigated by the Attorney General's Office and multiple transactions related to estates in which supporting documentation could not be located within the case files. However, the transactions in which we could not locate supporting documentation appear to be legitimate and related to the estates. With the exception of check no. 241, no other questionable deposits or disbursements were identified.

We provided our observations to date related to any identified accounting, policies and procedures, estate assets and other areas in which we identified discrepancies or areas of concern. Recommendations have been provided for consideration by appropriate Ada County personnel for improving the accounting and operation of Public Administration. As part of these recommendations, we suggest internal audit continue performing their audit and operational assessment of Public Administration.

We reserve the right to amend, modify, and or supplement this report if deemed necessary due to the receipt of additional information or expansion of scope.

Eide Bailly LLP

Forensic & Valuation

**Ada County Treasurer's Office
Public Administration QuickBooks® Activity
Duplicate Entries**

Date	Check No.	Description	Memo	Debit	Credit
03/30/2015	250		Trash Removal	\$150.00	
03/30/2015	250		Trash Removal	150.00	
03/09/2015		Deposit	Refund of Insurance Premium		\$15.77
03/09/2015		Deposits	Refund of Insurance Premium		15.77
03/09/2015		Deposit	Cash with Body		41.41
03/09/2015		Deposits	Cash with Body		41.41
03/09/2015		Deposit	Bank of America Refund		126.16
03/09/2015		Deposits	Bank of America Refund		126.16
03/09/2015		Deposit	Money Order (\$335.00) and Cash with Body (\$35.65)		370.65
03/09/2015		Deposits	Money Order (\$335.00) and Cash with Body (35.65)		370.65
03/09/2015		Deposit	Cash with Body (\$20.09) and Gold in teeth (\$504.60)		524.69
03/09/2015		Deposits	Cash with Body of \$20.09 and Gold in Teeth of \$504.60		524.69
03/09/2015		Deposit	Banner Bank (\$1739.46) and cash with body (\$23.70)		1,763.16
03/09/2015		Deposits	Closed Banner Bank Account (\$1739.46) and Cash with Body (\$23.70)		1,763.16
03/20/2015		Deposit - Non Income Held Prior	Deposit		4,000.00
03/20/2015		DOD	Deposit - Sale of Subaru Forrester		4,000.00
03/09/2015		Deposit	Sale of truck (\$8000) & Bank Refund (\$73.73)		8,073.73
03/09/2015		Deposits	Sale of 2002 Mazda Truck (\$8,000.00) and Citibank Refund (\$73.73)		8,073.73

Ada County Treasurer's Office
Public Administration US Bank Account
April 2013 - June 2015
Summary of Debits

Description	2013	2014	2015	Totals
IST Trust	-	\$31,349.41	-	\$31,349.41
Ada County Treasurer	\$12,296.02	7,693.47	-	19,989.49
Ada County Prosecuting Attorney	5,471.90	7,903.73	-	13,375.63
Ada County Board of Community Guardians - Prosecuting Attorney	1,781.00	-	-	1,781.00
Check Reclamation	-	-	\$1,112.00	1,112.00
Eclipse Financial	1,109.57	-	-	1,109.57
Deposit Item Returned	-	830.89	120.73	951.62
Cremation Society of Idaho	814.00	-	-	814.00
Mellodee Thornton Park	810.00	-	-	810.00
Ada County Operations	629.52	-	-	629.52
Action Collection Service	-	553.47	-	553.47
State of Idaho - Dept. of Health & Welfare	-	529.06	-	529.06
ValueSmith, LLC	-	-	450.00	450.00
Idaho Power	33.26	278.11	85.68	397.05
NCO Financial	-	375.13	-	375.13
US Bank	-	302.31	-	302.31
ELH/ELJ (fmr. Public Administration Specialist)	143.51	148.03	-	291.54
Idaho State Tax Commission	280.13	2.53	-	282.66
Creative Edge	250.00	-	-	250.00
Daniel Kangas	250.00	-	-	250.00
Idaho Roofing & Handyman Services	-	-	225.00	225.00
Idaho Statesman	92.34	109.06	-	201.40
Boise City Utility Billing	187.08	-	-	187.08
Sparkley Clean LLC	-	-	180.00	180.00
Justin Higbee	-	-	150.00	150.00
Maderas Carpet Cleaning	-	-	130.00	130.00
Independent Stationers	-	121.05	-	121.05
Ada County EMS	0.35	117.25	-	117.60
J C Christensen & Associates	99.91	-	-	99.91
VM (Treasurer)	76.84	-	-	76.84
Idaho Power Co.	74.06	-	-	74.06
Rocky Mountain Towing	-	-	61.00	61.00
Deluxe Bus Systems	-	-	52.49	52.49
Estate of RGH	50.14	-	-	50.14
Ada County Weed & Pest	50.00	-	-	50.00
Estate of RGH	-	50.00	-	50.00
United Water Idaho Inc.	47.72	-	-	47.72
Check Image Not Legible	44.07	-	-	44.07
Vista Construction, Inc.	44.00	-	-	44.00
Intermountain Gas	-	-	42.26	42.26
United Water of Idaho	38.83	-	-	38.83
Simm Associates	36.77	-	-	36.77
JC & Associates	35.97	-	-	35.97
Simm Associates/Citi	31.22	-	-	31.22
SM (Public Administration Specialist)	-	-	27.01	27.01
IRS	-	23.69	-	23.69
Estate Recoveries, Inc.	18.88	-	-	18.88
DCM Services	11.23	-	-	11.23
Jefferson Capital	8.95	-	-	8.95
City of Boise	0.20	-	-	0.20
Totals	\$24,817.47	\$50,387.19	\$2,636.17	\$77,840.83

Note: Highlighted item represents check no. 241 in question.

**Ada County Treasurer's Office
Comparison of Payments from Public Administration to Ada County Treasurer
Ada County Treasurer's Records vs. Public Administration Bank Records**

<i>Source: Ada County Spreadsheet</i>			<i>Source: Public Administration Bank Records</i>		
Date	Code	Amount	Date	Check No.	Amount
5/6/2013	Cash Receipt	\$39.49	5/6/2013	137	\$39.49
5/6/2013	Cash Receipt	150.00	5/6/2013	135	150.00
5/6/2013	Cash Receipt	1,071.88	5/6/2013	138	1,071.88
5/10/2013	Cash Receipt	50.00	5/10/2013	156	50.00
				167,169,170,171,172,173	
5/29/2013	Cash Receipt	5,554.82	5/29/2013	,176,179,180 & 182	5,554.82
5/31/2013	Cash Receipt	1,098.37	5/31/2013	185,187 & 188	1,098.37
			6/14/2013	193	69.63
7/24/2013	Cash Receipt	1,174.22	7/24/2013	200	1,174.22
8/2/2013	Cash Receipt	124.20			
8/9/2013	Cash Receipt	306.52	8/9/2013	202 & 203	306.52
10/8/2013	Cash Receipt	301.55	10/8/2013	208	301.55
10/8/2013	Cash Receipt	295.48	10/8/2013	209	295.48
10/8/2013	Cash Receipt	824.00	10/8/2013	210	824.00
10/8/2013	Cash Receipt	37.50	10/8/2013	211	37.50
10/8/2013	Cash Receipt	20.85	10/8/2013	214	20.85
12/3/2013	Cash Receipt	556.66	12/3/2013	218	556.66
12/3/2013	Cash Receipt	745.05	12/3/2013	219	745.01
4/30/2014	Cash Receipt	11.65	4/30/2013	224	11.65
4/30/2014	Cash Receipt	5,013.28	4/30/2013	225	5,013.28
6/11/2014	Cash Receipt	12.00	6/11/2013	232	12.00
6/11/2014	Cash Receipt	1,087.49	6/11/2013	234	1,087.49
6/11/2014	Cash Receipt	50.00	6/11/2013	235	50.00
6/11/2014	Cash Receipt	1,441.41	6/11/2013	236	1,441.41
6/11/2014	Cash Receipt	77.64	6/11/2013	237	77.64
	Totals	<u>\$20,044.06</u>			<u>\$19,989.45</u>

Note: Highlighting represents payments which do not reconcile.

Aida County Treasurer's Office
Analysis of Public Administration Cases

Description	Date	Name	Memo	Cash Found on Body/In Home	Bank Account/Investments	Refund/Prepaid Asset	Sale of Automobile/Home	Sale of Assets - Public Administration	Unknown	Paycheck	I/A Payment	Amount	RR Comments	Source: Elder Bully
CV-4E-2013-00729	08/07/2013	Expend	Close bank account		59.83							59.83		
CV-4E-2012-18104	04/02/2012	18104	Subscription/Refund - Readers			534.00						34.00		National Geographic, refund check, deposit slip
CV-4E-2013-02056	04/02/2013	02056	Market			769.00						769.00		Copy of US Treasury check
CV-4E-2013-00729	04/02/2013	00729	Paycheck from Community Dev			1,206.00		51,206.00				1,206.00		Deposit slip, check
CV-4E-2012-18104	04/02/2012	18104	Refund Overpayment			1.27						1.27		Deposit slip, check, from American Express
CV-4E-2013-02056	04/02/2013	02056	Cash found in Residence	51.25								1.25		Deposit slip
CV-4E-2012-18104	04/02/2012	18104	Subscription/Refund - Investor			198.00						198.00		Copy of cashier's check from US Bank for \$198.16 and copy of cashier's check from US Bank for \$198.16 and copy of cashier's check from US Bank for \$198.16
CV-4E-2013-02056	04/02/2013	02056	Close Personal Account - US Bank & Finance			27,471.86						27,471.86		Copy of cashier's check from US Bank for \$27,485.70 and copy of cashier's check from US Bank for \$27,485.70
CV-4E-2013-00729	04/02/2013	00729	Foreign currency			5,701.00		5,701.12				5,701.12		Copy of cashier's check, deposited available
CV-4E-2013-06845	04/02/2013	06845	Foreclosure Settlement Proceeds			5,701.00						5,701.00		Copy of cashier's check, notice from Russ Creaming Inc. related to foreclosure settlement
CV-4E-2013-02056	04/02/2013	02056	Sale of WalkMan Gift Cards			300.00						300.00		Copy of cashier's check, notice from Russ Creaming Inc. related to foreclosure settlement
CV-4E-2010-04977	04/23/2010	04977	Settlement Proceeds			300.00						300.00		Copy of cashier's check, notice from Russ Creaming Inc. related to foreclosure settlement
CV-4E-2012-18104	03/29/2012	18104	Found in Mail	0.11								0.11		Deposit slip, received from personal mailer
CV-4E-2013-02056	04/02/2013	02056	Close Personal Account - US Bank & Finance			92.46						92.46		Copy of cashier's check, notice from Russ Creaming Inc. related to foreclosure settlement
CV-4E-2013-02056	04/02/2013	02056	Sale of Game to Home, Game			640.25		640.25				640.25		Deposit slip, received from personal mailer
CV-4E-2013-00729	04/02/2013	00729	Exchange foreign currency			10.72		10.72				10.72		Deposit slip, sale of American Express, copy of invoice
CV-4E-2012-18104	04/02/2012	18104	Refund from State			10.00						10.00		Deposit slip, copy of invoice, copy of invoice
CV-4E-2012-18104	04/02/2012	18104	Sale of Inventory			580.00		580.00				580.00		Deposit slip, copy of invoice, copy of invoice, no bill of sale
CV-4E-2013-02056	04/02/2013	02056	Sale of Inventory Assets			610.00		610.00				610.00		Copy of check from Nampa Thrift Store and clear sheet listing items sold provided
CV-4E-2013-00729	04/02/2013	00729	Sale of inventory assets			125.00		125.00				125.00		Copy of bill of sale, copy of check, listing of items purchased
CV-4E-2012-18104	04/02/2012	18104	Sale of inventory assets			450.00		450.00				450.00		Deposit slip, check from Nampa Thrift
CV-4E-2013-02056	04/02/2013	02056	Close bank account			512.45		512.45				512.45		Bank statement
CV-4E-2010-11666	05/02/2010	11666	Arms Settlement Payment	8.21								8.21		No copy of check, deposited available
CV-4E-2012-18104	05/29/2012	18104	Sale of Paintings			40.00		40.00				40.00		Copy of cash, no bill of sale
CV-4E-2012-18104	06/29/2012	18104	Sale of Furniture			10.05		10.05				10.05		Deposit slip and check for art purchase, no bill of sale
CV-4E-2013-02056	06/29/2013	02056	Close Personal Account - US Bank & Finance			0.80						0.80		Deposit slip and copy of check from Computer Store
CV-4E-2013-02056	06/29/2013	02056	Sale Proceeds of Mobile Home			9,000.00		9,000.00				9,000.00		Copy of cashier's check and bill of sale
CV-4E-2013-02056	06/29/2013	02056	Sale of vehicle through Property Return			109.38		109.38				109.38		Copy of cashier's check, received from personal rep for TV
CV-4E-2013-12493	07/01/2013	12493	Cash found in Body	34.00								34.00		Copy of cashier's check, received from personal rep for TV
CV-4E-2012-02741	07/12/2012	02741	PAYMENT OF FINES			5,437.22		5,437.22				5,437.22		Copy of cashier's check, received from personal rep for TV
CV-4E-2012-04033	07/16/2012	04033	Reimbursement from V.A. for funeral expenses			100.00		100.00				100.00		Copy of cashier's check, deposited available
CV-4E-2013-02511	07/25/2013	02511	Sale of 1984 powder			400.00		400.00				400.00		Sales document for 1985 Electroworld Printer, deposit slip
CV-4E-2013-00729	07/26/2013	00729	Sale of Inventory Assets			129.50		129.50				129.50		Deposit slip, copy of cash, excel spreadsheet listing assets
CV-4E-2013-18104	07/16/2013	18104	Sale of Game & Silver Certificate			5.00		5.00				5.00		Bill, handwritten document, no bill of sale
CV-4E-2013-12493	08/02/2013	12493	Proceeds from Vehicle Loan Life Ins			9.50		9.50				9.50		Deposit slip and supporting receipt
CV-4E-2013-12493	08/02/2013	12493	Additional proceeds from Vehicle Loan Life Ins			444.00		444.00				444.00		Deposit slip, check and check stub
CV-4E-2013-12493	08/05/2013	12493	Life Ins			78.51		78.51				78.51		Deposit slip, copy of check and stub
CV-4E-2012-18104	08/12/2012	18104	Nampa Thrift			5.00		5.00				5.00		Bill of sale, copy of check
CV-4E-2013-02511	08/12/2013	02511	Thrift			42.20		42.20				42.20		Copy of check, deposit slip, Nampa Thrift Store agreement, WF Account No. 111067, No copy of statement available, funds incorrectly claimed by Health & Welfare; refund issued to Public Administration
CV-4E-2013-06601	08/12/2013	06601	Close Checkmate Asset Funds			1,936.12		1,936.12				1,936.12		Copy of check, deposit slip, Nampa Thrift Store agreement, WF Account No. 111067, No copy of statement available, funds incorrectly claimed by Health & Welfare; refund issued to Public Administration
CV-4E-2013-00729	08/12/2013	00729	Sale of Inventory Nampa Thrift			260.00		260.00				260.00		Copy of cashier's check, received from personal rep for TV
CV-4E-2012-18104	08/26/2012	18104	Sale of Inventory			105.00		105.00				105.00		Copy of cashier's check, received from personal rep for TV
CV-4E-2013-12493	08/27/2013	12493	LCFP Funds			6.95		6.95				6.95		Deposit slip and copy of check
CV-4E-2013-12493	08/27/2013	12493	LCFP Funds			0.97		0.97				0.97		Deposit slip, copy of uncashed property check, check stub
CV-4E-2013-12493	08/27/2013	12493	Exchange Canadian money	6.00				6.00				6.00		Canadian currency found on the body, deposited
CV-4E-2013-00729	09/02/2013	00729	Sale of Vehicle			37.50		37.50				37.50		Deposit slip and receipt
CV-4E-2012-18104	09/02/2012	18104	Close Personal Account - US Bank & Finance			308.00		308.00				308.00		Copy of cashier's check, notice from Russ Creaming Inc. related to foreclosure settlement
CV-4E-2013-02056	09/02/2013	02056	Refund Deposit Three Housing			308.00		308.00				308.00		Copy of check from City of Home

Source: Quickbooks (Verified to Bank Account Activity)															
Description	Date	Name	Memo	Cash Found on Body/In Home	Bank Account/Investments	Refund/Prepaid Asset	Sale of Automobile/Income	Auction or Commission	Sale of Assets - Public Administration	Unknown	Psychcheck	PA Payment	Amount	EB Comments	Source: Zelle Builly
CV#JE-2013-20211	09/02/2013	Deposit	UCF Funds			39.00							39.00	Size of table unexplained property notification	
CV#JE-2013-20219	09/02/2013	Deposit	Sale of Asset (Car)			3,500.00	3,500.00						3,500.00	Deposit slip, bill of sale, check from Neri, Worth and copy of check retained in Neri, Worth	
CV#JE-2013-20225	09/02/2013	Deposit	Sale of Inventory			140.00							140.00	Deposit slip and check retained in Neri, Worth	
CV#JE-2013-21804	09/10/2013	Deposit	Subscription Refund			101.47							101.47	Deposit slip and copy of cash, bill of sale	
CV#JE-2013-12493	09/24/2013	Deposit	Refund (Vocpa) new to Vehicle Leiholder			40.39	600.00						40.39	Deposit slip, copy of check and cash	
CV#JE-2013-18104	09/25/2013	Deposit	Shareholder Distribution			0.80	40.39						0.80	Deposit slip, however amount is same as last shareholder distribution (cash with body)	
CV#JE-2013-18104	09/25/2013	Deposit	Cash found w/ body			50.14							50.14	Deposit slip, cashier's check, reconciles to ending balance of statement provided. Nosed balance was \$971.96 which reconciles to Corona's report. Case files included fraudulent and an affidavit of cash (2010) after TXD	
CV#JE-2013-10739	10/27/2013	Deposit	Class 15/16hd, Checking Acct			256.96							256.96	Deposit slip, copy of cash	
CV#JE-2013-20348	10/27/2013	Deposit	Cash on body			40.00							40.00	Deposit slip, copy of cash	
CV#JE-2013-18104	10/28/2013	Deposit	Shareholder Distribution - Dorn & Bradstreet			0.14							0.14	No copy of check deposited	
CV#JE-2013-10739	12/20/2013	Deposit	Sale of Asset (Television)			150.00							150.00	Deposit, copy of cash, no bill of sale	
CV#JE-2012-18104	01/10/2014	Deposit	Shareholder Distribution & Sale of Stock			343.88							343.88	Deposit slip and copy of checks \$60.89 from Century Annular and \$342.99 from (Dorn&Bradstreet)	
CV#JE-2012-18104	01/10/2014	Deposit	Funds Received from Guardian			520.06							520.06	No copy of check deposited	
CV#JE-2012-18104	01/10/2014	Deposit	Shareholder Distribution - Dorn & Bradstreet			0.88							0.88	Bank received only	
CV#JE-2012-18104	01/10/2014	Deposit	Shareholder Distribution - Dorn & Bradstreet			0.88							0.88	Deposit slip and copy of check from Computer Share	
CV#JE-2012-18104	01/10/2014	Deposit	Shareholder Distribution - Dorn & Bradstreet			0.88							0.88	Deposit slip and copy of check from Computer Share	
CV#JE-2012-14659	02/25/2014	Deposit	Office			1,745.20							1,745.20	No copy of check deposited	
CV#JE-2013-12893	03/05/2014	Deposit	10311 Tax Refund			20.00							20.00	Deposit slip, copy of check, check stub	
CV#JE-2013-20285	05/05/2014	Deposit	Sale of Truck			3,000.59							3,000.59	\$3,000 check from Miami Credit Union, deposit slip, 50.59 cash in truck, bill of sale	
CV#JE-2014-11934	05/16/2014	Deposit	Deposit			1.55							1.55	Deposit slip (cash only)	
CV#JE-2014-11934	05/29/2014	Deposit	Cash Found w/Remains			72.99							72.99	Deposit slip and copy of cash	
CV#JE-2014-18104	07/01/2014	Deposit	Shareholder Distribution			0.88							0.88	Deposit slip and copy of check from Computer Share	
CV#JE-2013-10739	07/01/2014	Deposit	PLA - Restoration			200.00							200.00	Deposit slip and check related to restitution for stolen assets	
CV#JE-2014-18104	07/16/2014	Deposit	Funds received from bank			2,764.61							2,764.61	Deposit slip, USAA cashier's check, bank statement	
CV#JE-2014-22026	08/11/2014	Deposit	Fund in Home			850.00							850.00	No copy of check deposited, no bill of sale?	
CV#JE-2013-10739	08/14/2014	Deposit	Restoration			200.00							200.00	Check, cash	
CV#JE-2013-20285	08/14/2014	Deposit	Sale of 5th Wheel			1,500.00		1,500.00					1,500.00	Deposit slip, WP cashier's check from Alan Marsh, bill of sale to Alan Marsh, copy of check, check stub	
CV#JE-2014-16752	08/15/2014	Deposit	Funds with body			50.00							50.00	Deposit slip, copy of check, but documentation indicates that was an error, deposit slip	
CV#JE-2014-16752	08/15/2014	Deposit	Funds in Home			30.86							30.86	Deposit slip	
CV#JE-2014-18095	08/15/2014	Deposit	Funds with body			41.26							41.26	Deposit slip (money found on walker, mailbox key refund)	
CV#JE-2012-18104	09/19/2014	Deposit	Shareholder Distribution			0.88							0.88	Deposit slip and copy of Computer Share check	
CV#JE-2013-10739	09/19/2014	Deposit	Restoration from Surrigate			307.53							307.53	Deposit slip and copy of check	
CV#JE-2014-15021	09/19/2014	Deposit	Sale of Assets - Shuck Auctions			4,100.00		4,100.00					4,100.00	Copy of check from Shuck Auctions, LLC, copy of bill of sale	
CV#JE-2014-11934	10/02/2014	Deposit	Insurance Premium Refund			5.73							5.73	Deposit slip, copy of check from US Bank	
CV#JE-2014-11934	10/20/2014	Deposit	Coma Found At Residence			23.52							23.52	Deposit slip, copy of check from Amsco-Lozano	
CV#JE-2014-15073	02/06/2015	Deposit	Funds in Home			26.36							26.36	Deposit slip	
CV#JE-2014-16752	02/06/2015	Deposit	Funds in Home			47.04							47.04	Deposit slip	
CV#JE-2015-10791	02/06/2015	Deposit	Money found in home			23.70							23.70	Deposit slip for case, deposited	
CV#JE-2014-15745	03/09/2015	Deposit	Banker Bank (\$1739.26) and cash			1,739.46							1,739.46	Deposit slip, copy of cashier's check	
CV#JE-2015-07762	03/09/2015	Deposit	Cash on body (\$53.70)			11.21							11.21	Deposit slip	
CV#JE-2013-20729	03/09/2015	Deposit	Bank of America Refund			126.16							126.16	Refund Notice	
CV#JE-2015-06638	03/09/2015	Deposit	Cash with Body (\$2019) and Gold in Teeth (\$514.60)			20.09							20.09	Receipt indicates coins and dental gold sold for \$523.25	
CV#JE-2014-11934	03/09/2015	Deposit	Deposit of Second Cribank Refund			73.73			504.60				73.73	Refund	
CV#JE-2014-11934	03/09/2015	Deposit	Check			73.73							73.73	Deposit slip, \$670.00 cashier's check from Capital Healthcare, \$73.73 check from Citibank, handwritten note for winning bid from Jim Dewey	
CV#JE-2015-03289	03/09/2015	Deposit	Money Order (\$183.00) and Cash with Body (\$15.65)			170.65		8,000.00					170.65	Deposit slip, money order for \$335 and money for \$33.65 found on the body	
CV#JE-2015-04192	03/09/2015	Deposit	Cash with body			41.41							41.41	Deposit slip (cash with body)	

Desc/Refund#	Date	Name	Memo	Cash Found on Body/In Home	Bank Account/Investments	Refund/Prepaid Asset	Auto/Other Home	Sale of Asset - Public Administration	Unknown	Psychcheck	PA Payment	Amount	EBR Comments	Source: Elder Reality
CV-RE-2014-18095	03/09/2015	Deposit	Refund of Insurance: Pensionum			15.77	3,000.00					15.77	Deposit slip, copy of insurance refund check for \$14.00, the rest is cash	
CV-RE-2014-18095	04/29/2015	Deposit	Deposit - Sale of Subaru Forester	3,770.90								-4,000.00	Deposit slip, bill of sale	
CV-RE-2014-18095	04/29/2015	Deposit	Deposit									3,770.90	Deposit slip, cashier's check for closing bank accounts	
CV-RE-2015-40791	01/25/2015	Deposit	Deposit	5.55		685.69						685.69	Auto repair with body deposit slip, sales receipt	
CV-RE-2015-40791	04/01/2015	Deposit	Deposit	7.00								7.00	Copy of money order, money order (found in body)	
CV-RE-2015-40791	04/01/2015	Deposit	Deposit	2.00								2.00	Deposit slip, cash found on body	
CV-RE-2014-11934	04/01/2015	Deposit	Deposit	1.85								1.85	Deposit slip, cash found on body	
CV-RE-2015-404192	04/01/2015	Deposit	Deposit						90.86			90.86	Deposit slip, copy of 2 money orders	
CV-RE-2015-404192	04/01/2015	Deposit	Deposit	40.00								40.00	Deposit slip, cash and check found with body	
CV-RE-2015-404192	04/01/2015	Deposit	Deposit									1,247.84	Deposit slip, cash and check found with body, fringe for the	
CV-RE-2014-18095	04/01/2015	Deposit	Deposit	1,247.84				703.25				703.25	Deposit slip for estate items sold; no bill of sale	
CV-RE-2014-18095	04/01/2015	Deposit	Deposit	92.00								92.00	Deposit slip, copy of check from labko for power refund	
CV-RE-2014-18095	04/01/2015	Deposit	Deposit									222.41	Deposit slip, copy of check from Incommunitan Gas Company for overpayment	
CV-RE-2014-18095	04/01/2015	Deposit	Deposit									271.63	Sale of jewelry, deposit slip, no bill of sale, only a handwritten note for PA staff	
CV-RE-2015-40791	04/22/2015	Deposit	Deposit	16.50				271.63				271.63	Deposit slip (cash), cash found on body by PA staff	
CV-RE-2015-40791	04/22/2015	Deposit	Deposit									16.50	Deposit slip (cash), cash found on body by PA staff	
CV-RE-2015-404192	04/24/2015	Deposit	Deposit	2,891.87								2,891.87	Deposit slip (cash), cash found on body	
CV-RE-2015-404192	04/24/2015	Deposit	Deposit	1.08								1.08	Deposit slip, cash with body	
CV-RE-2015-404192	04/24/2015	Deposit	Deposit	1.08					57.53			57.53	Deposit slip, only 2 handwritten note by PA staff	
CV-RE-2015-404192	04/29/2015	Deposit	Deposit						101.00			101.00	Deposit slip, cash found on body	
CV-RE-2015-404192	04/29/2015	Deposit	Deposit									19.03	Deposit slip, bank statement, copy of bank statement and cashier's check	
CV-RE-2015-40791	04/29/2015	Deposit	Deposit									3.85	Deposit slip (gold coin, dime, pennies), copy of receipt	
CV-RE-2015-40791	04/29/2015	Deposit	Deposit									234.00	Deposit slip for gold and silver dollars, receipt included	
CV-RE-2015-404192	04/29/2015	Deposit	Deposit									20.00	Deposit slip for gold and silver dollars, receipt included	
CV-RE-2015-404192	04/29/2015	Deposit	Deposit	80.00								80.00	Deposit slip (cash), cash found on body	
CV-RE-2014-18095	04/29/2015	Deposit	Deposit									1,095.39	Deposit slip (cash), cash found on body	
CV-RE-2014-18095	04/29/2015	Deposit	Deposit	1.00		48.34						1,095.39	Statement for Prater Fed.	
CV-RE-2014-18095	04/29/2015	Deposit	Deposit									1.00	Cash with body	
CV-RE-2014-18095	04/29/2015	Deposit	Deposit									12.67	Copy of check from American Franchises Insurance Company of HI	
CV-RE-2015-40791	05/04/2015	Deposit	Deposit			12.67						12.67	Check from American Franchises Insurance Company of HI	
CV-RE-2015-40791	05/04/2015	Deposit	Deposit			9.00						24.25	Deposit slip, note and cash found with body	
CV-RE-2015-40791	05/04/2015	Deposit	Deposit	24.75								30.00	Deposit slip, note and cash found with body	
CV-RE-2015-40791	05/04/2015	Deposit	Deposit									30.00	Deposit slip (cash), cash found on body	
CV-RE-2014-11934	05/04/2015	Deposit	Deposit									60.00	Deposit slip, copy of cash (note), listing of note, bill of sale	
CV-RE-2015-406420	05/04/2015	Deposit	Deposit									122.27	Check from All State for insurance premium refund	
CV-RE-2015-406420	05/04/2015	Deposit	Deposit	10.73								10.73	Deposit slip for cash found with body	
CV-RE-2015-406420	05/04/2015	Deposit	Deposit									7.00	Deposit slip for cash found with body	
CV-RE-2015-406420	05/04/2015	Deposit	Deposit									7.00	Deposit slip (gold coin), bill of sale	
CV-RE-2015-40791	06/15/2015	Deposit	Deposit									13.00	Deposit slip (gold coin), bill of sale	
CV-RE-2015-40791	06/15/2015	Deposit	Deposit									25.00	Deposit slip (Jacobus Coon), bill of sale	
CV-RE-2014-11934	06/15/2015	Deposit	Deposit									4.00	Deposit slip (cash), bill of sale	
CV-RE-2014-11934	06/15/2015	Deposit	Deposit									3,226.00	Deposit slip (cash), bill of sale	
CV-RE-2014-11934	06/15/2015	Deposit	Deposit			3,226.00						11.00	Bill of sale (gold/earrings)	
CV-RE-2015-40103	06/15/2015	Deposit	Deposit									0.78	Copy of check from bank of the West for unclaimed property	
CV-RE-2014-18095	07/01/2015	Deposit	Deposit									60.00	State of Idaho income tax refund, copy of check	
CV-RE-2015-40791	07/01/2015	Deposit	Deposit									1,095.78	Bill of sale (frame frame)	
CV-RE-2014-16752	07/09/2015	Deposit	Deposit									1,095.78	Deposit slip, cashier's check for closing bank accounts, bank statement	
CV-RE-2015-40791	07/09/2015	Deposit	Deposit									15.00	Deposit slip, bill of sale for sale of jewelry	
CV-RE-2015-40791	07/09/2015	Deposit	Deposit									30.00	Deposit slip, bill of sale for sale of jewelry	
CV-RE-2015-40791	07/09/2015	Deposit	Deposit									118.03	Copy of cashier's checks, deposit slip	
CV-RE-2015-40791	07/09/2015	Deposit	Deposit									15.00	Copy of cashier's checks, deposit slip	
CV-RE-2014-11934	07/20/2015	Deposit	Deposit									32.98	Deposit slip (cash), bill of sale (Black and Decker drills)	
CV-RE-2015-406420	07/20/2015	Deposit	Deposit									13,033.40	Deposit slip (cash), bill of sale (Black and Decker drills)	
CV-RE-2015-406420	07/20/2015	Deposit	Deposit									22.60	Deposit slip (cash), bill of sale (Black and Decker drills)	

Description ¹	Date	Name	Memo ²	Source: (Checkbooks (Verified to Bank Account Activity))		Sale of Assets - Thrift, Annuity or Commitment	Sale of Assets - Public Administration	Unknown	Paycheck	VA Payment	Amount	Source: (Efile Monthly)
				Cash/Found on Body/In Home	Bank Account/Investments							
CV-HE-2014-11934	07/28/2015		Deposit				15.00				15.00	Deposit slip, bill of sale
CV-HE-2014-11934	07/28/2015		Deposit		9.43						9.43	Deposit slip, copy of check (for unclaimed property), check stub sold, document from Renewed Expressions says for items
CV-HE-2015-66420	07/28/2015		Deposit			295.00					295.00	Deposit slip, number of 28 items purchased
CV-HE-2015-06420	07/28/2015		Deposit		3,000.00						3,000.00	Deposit slip, copy of check from New Credit Union, bill of sale for Chevy Cavalier
¹ Estate name information reduced				Totals	\$3,187.92	\$7,887.71	\$3,772.87	\$4,003.20	\$5,517.87	\$5,246.28	\$1,208.00	\$1,208.00

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Ada County Treasurer's Office
Public Administration US Bank Account
Comparison of Deposit Dates - Bank Statement vs. Deposit Slips
April 2013 - June 2015

Bank Statement Date	Deposit Ticket Date	Difference
6/25/2013	6/24/2013	1
7/2/2013	7/1/2013	1
7/11/2013	7/10/2013	1
7/18/2013	7/18/2013	0
7/25/2013	7/25/2013	0
7/26/2013	7/26/2013	0
7/29/2013	7/29/2013	0
7/31/2013	7/31/2013	0
8/2/2013	8/2/2013	0
8/5/2013	8/5/2013	0
8/12/2013	8/12/2013	0
8/12/2013	8/12/2013	0
8/12/2013	8/12/2013	0
8/27/2013	8/27/2013	0
8/27/2013	8/27/2013	0
8/27/2013	8/26/2013	1
9/3/2013	9/3/2013	0
9/3/2013	9/3/2013	0
9/6/2013	9/6/2013	0
9/6/2013	9/5/2013	1
9/9/2013	9/9/2013	0
9/10/2013	9/10/2013	0
9/13/2013	9/13/2013	0
9/20/2013	9/20/2013	0
9/24/2013	9/24/2013	0
9/25/2013	9/25/2013	0
10/2/2013	10/2/2013	0
10/23/2013	10/23/2013	0
10/28/2013	10/28/2013	0
12/20/2013	12/20/2013	0
1/10/2014	1/10/2014	0
2/11/2014	2/11/2014	0
2/25/2014	2/24/2014	1
2/27/2014	2/24/2014	3
3/20/2014	3/19/2014	1
5/5/2014	5/5/2014	0
5/6/2014	5/5/2014	1
5/16/2014	5/15/2014	1
5/29/2014	5/29/2014	0
7/3/2014	7/1/2014	2
7/3/2014	7/1/2014	2
7/16/2014	7/15/2014	1
8/11/2014	8/8/2014	3
8/14/2014	8/13/2014	1
8/15/2014	8/15/2014	0
8/15/2014	8/14/2014	1
8/15/2014	8/15/2014	0
8/15/2014	8/15/2014	0
9/3/2014	9/3/2014	0
9/19/2014	9/19/2014	0

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Bank Statement Date	Deposit Ticket Date	Difference
9/19/2014	9/19/2014	0
10/1/2014	10/1/2014	0
10/17/2014	10/17/2014	0
10/17/2014	10/17/2014	0
2/6/2015	2/6/2015	0
2/6/2015	2/6/2015	0
2/6/2015	2/6/2015	0
3/9/2015	3/5/2015	4
3/9/2015	3/5/2015	4
3/9/2015	3/5/2015	4
3/9/2015	3/5/2015	4
3/9/2015	2/27/2015	10
3/9/2015	3/5/2015	4
3/9/2015	3/5/2015	4
3/9/2015	3/5/2015	4
3/9/2015	3/5/2015	4
3/23/2015	3/20/2015	3
3/25/2015	3/25/2015	0
3/25/2015	3/25/2015	0
4/1/2015	3/25/2015	7
4/1/2015	4/1/2015	0
4/1/2015	4/1/2015	0
4/1/2015	4/1/2015	0
4/1/2015	3/20/2015	12
4/1/2015	No Deposit Date on Ticket	
4/1/2015	4/1/2015	0
4/1/2015	3/9/2015	23
4/1/2015	3/26/2015	6
4/1/2015	No Deposit Date on Ticket	
4/13/2015	4/10/2015	3
4/13/2015	4/10/2015	3
4/13/2015	4/10/2015	3
4/13/2015	4/10/2015	3
4/17/2015	4/13/2015	4
4/17/2015	4/13/2015	4
4/17/2015	4/17/2015	0
4/17/2015	4/17/2015	0
4/20/2015	4/20/2015	0
4/20/2015	4/20/2015	0
4/22/2015	4/20/2015	2
4/22/2015	4/20/2015	2
4/22/2015	4/20/2015	2
5/4/2015	5/1/2015	3
5/4/2015	5/4/2015	0
5/4/2015	4/30/2015	4
5/4/2015	4/27/2015	7
5/4/2015	4/27/2015	7
6/15/2015	No Deposit Date on Ticket	
6/15/2015	No Deposit Date on Ticket	
6/15/2015	No Deposit Date on Ticket	
6/15/2015	No Deposit Date on Ticket	
6/15/2015	No Deposit Date on Ticket	
6/15/2015	No Deposit Date on Ticket	
6/15/2015	5/26/2015	20

**Ada County Treasurer's Office
Public Administration Bank Account Reconciliations
September 2013 - May 2015**

Month	Year	Reconciled By	Reconciliation Completion Date	No. of Days After the 15th of the Following Month	Reviewed By	Date	Comments
April	2013	TSO	5/2/2013				No YTD sheet provided
May	2013	ELH	6/16/2013	1			No YTD sheet provided
June	2013	ELH	7/3/2013				No YTD sheet provided
July	2013	ELH	8/8/2013				No YTD sheet provided
August	2013	ELH	8/8/2013	-38			No YTD sheet provided
September	2013	ELH	10/2/2013		VJM	10/2/2013	
October	2013	ELH	11/4/2013				No YTD sheet provided
November	2013	ELH	12/30/2013	15	VJM		
December	2013	ELH	1/13/2014		VJM	1/13/2014	
January	2014	ELH	2/19/2014	4	VJM	2/19/2014	
February	2014	ELH	3/14/2014		VJM	3/14/2014	
March	2014	ELH	4/16/2014	1	VJM	4/16/2014	
April	2014	ELJ	5/2/2014		VJM	9/2/2014	YTD sheet completed on 9/2/2014
May	2014	ELJ	9/2/2014	79	VJM	9/2/2014	
June	2014	ELJ	9/25/2014	72	VJM	9/25/2014	
July	2014	ELJ	9/25/2014	41	VJM	9/25/2014	
August	2014	ELJ	9/25/2014	10	VJM	9/25/2014	
September	2014	ELJ	10/14/2014		VJM	10/14/2014	
October	2014	ELJ	11/10/2014				
November	2014	GM	1/30/2015	46			
December	2014	GM	1/30/2015	15			
January	2015	GM	2/19/2015	4			YTD sheet completed on 2/26/2015
February	2015	GM	3/3/2015		DL	5/8/2015	
March	2015	GM	4/20/2015	5			
April	2015	GM	5/14/2015				
May	2015	GM	6/4/2015				YTD sheet completed on 6/8/2015
June	2015	GM	7/9/2015		JT	7/10/2015	

Note: Initials of individuals only provided for "reconciled by" and "reviewed by" information.

Ada County Treasurer's Office
Analysis of Public Administration Cases

Case No.	Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
CV-IE-2010-04977	03/15/2010		Deposit	Money found during investigation		\$87.64	Yes	Coroner's report indicated \$66 was found
CV-IE-2010-04977	03/18/2010		Deposit	Money found in home		71.12	Yes	Bank record only
CV-IE-2010-04977	03/22/2010		Deposit	Money found during investigation		7.00	Yes	Bank record only
CV-IE-2010-04977	04/02/2010		Deposit	Retired Magazine Subscription		14.98	No	No copy of check deposited
CV-IE-2010-04977	04/26/2010		Deposit	Retired Magazine Subscription		4.98	No	No copy of check deposited
CV-IE-2010-04977	05/07/2010		Deposit	Closed bank acct		1,581.79	Yes	Bank statement
CV-IE-2010-04977	05/12/2010		Deposit	Insurance refund		65.06	No	No copy of check deposited
CV-IE-2010-04977	05/13/2010		Deposit	Closed bank acct		18.86	No	No copy of check deposited
CV-IE-2010-04977	05/25/2010		Deposit	Insurance refund		80.58	No	No copy of check deposited
CV-IE-2010-14010	07/68/2010		Deposit	Cash on body & closing of bank account.		1,173.77	Yes	Coroner's report and bank statement
CV-IE-2010-14010	07/20/2010		Deposit	Refund from State Farm		36.40	No	No copy of check deposited
CV-IE-2010-14010	08/01/2010		Deposit	Cremation Expense	\$800.00		Yes	Invoice
CV-IE-2010-14010	08/06/2010		Deposit	Money found in home		96.83	Yes	Bank record only
CV-IE-2010-04977	08/11/2010		Deposit	Money found in home		14.00	No	No bill of sale
CV-IE-2010-04977	08/13/2010		Deposit	Sale of inventory		64.00	No	No bill of sale
CV-IE-2010-14010	08/26/2010		Deposit	Inventory sold		1.25	No	No bill of sale
CV-IE-2010-14010	08/31/2010		Deposit	Inventory sold		2.75	No	No bill of sale
CV-IE-2010-14010	09/09/2010		Deposit	Inventory sold		32.80	Yes	Copy of statement from consignor
CV-IE-2010-04977	09/09/2010		Deposit	Sale of inventory		7,591.65	Yes	Consignor settlement
CV-IE-2010-04977	09/10/2010		Deposit	Money found in home		0.11	Yes	Bank record only
CV-IE-2010-04977	09/16/2010		Deposit	Money found in home		1.82	Yes	Bank record only
CV-IE-2010-04977	09/23/2010		Deposit	Sale of inventory		620.56	Yes	Consignor settlement
CV-IE-2010-04977	09/29/2010		Deposit	Sale of inventory		425.43	Yes	Consignor settlement
CV-IE-2010-04977	10/14/2010		Deposit	Sale of inventory		51.60	Yes	Consignor settlement
CV-IE-2010-04977	10/15/2010		Deposit	Sale of inventory		384.20	No	No bill of sale
CV-IE-2010-04977	11/02/2010	1533	Auto Appraisal	Car Appraisal	250.00	12.00	No	No copy of documentation for payment
CV-IE-2010-04977	12/01/2010	1544	Ada County Treasurer	Reimburse Treasurer for packing supplies	60.00	1,875.00	Yes	Receipts
CV-IE-2010-04977	12/01/2010	1550	Allied Waste	Trash expense	305.96		No	No copy of documentation for payment
CV-IE-2010-04977	04/01/2011		Deposit	Sale of Car		5,490.00	Yes	Appraisal for \$2,500; No bill of sale
CV-IE-2011-06445	08/01/2011		Idaho Statesman	Cash found in home		0.50	Yes	Bank record only
CV-IE-2010-04977	08/01/2011		Idaho Statesman	Legal Notice	115.32		No	No copy of documentation for payment
CV-IE-2011-06445	09/29/2011	1551	Ada County Treasurer	Recycling Dues - Truck		350.00	Yes	Invoice
CV-IE-2011-06445	11/10/2011		Ada County Treasurer	Reimburse expenses paid.	400.50		Yes	Purchase order, paid in full
CV-IE-2011-06445	11/10/2011		Deposit	Sale of Camper		50.00	No	Reconciles to final accounting amount
CV-IE-2010-04977	03/01/2012	1529	House Appraiser	Home Appraisal	375.00		Yes	No bill of sale
CV-IE-2010-04977	03/01/2012	1509	Jeff Ball, Locksmith	Lock change	19.02		Yes	Invoice
CV-IE-2010-04977	04/04/2012	1567	IRS	Taxes owed	3,644.65		Yes	Lawe's receipt
CV-IE-2012-07233	04/09/2012		IRS	Taxes owed		496.34	Yes	Schedule of distributions
CV-IE-2010-04977	04/10/2012	1568	IRS	Taxes owed	333.51		Yes	Deposit slip
CV-IE-2010-04977	04/10/2012	1569	IRS	Taxes owed	1,044.74		Yes	Schedule of distributions
CV-IE-2012-07233	04/11/2012		Deposit	Cash in Money Order		150.00	Yes	Schedule of distributions
CV-IE-2012-07233	04/11/2012		Deposit	All Deposits		9,406.87	Yes	Deposit slip
CV-IE-2012-07233	04/11/2012		Deposit	Auto Expense	67.50		No	No copy of check deposited available/for bills of sale
CV-IE-2012-07233	04/17/2012		Rocky Mountain Towing	Transfer to Personal Rep			Yes	Receipt
CV-IE-2012-07233	04/20/2012		Estate of MG	Coins found in home	9,300.87		Yes	Copy of check only
CV-IE-2012-07233	04/23/2012		Deposit	Coins found in home		0.65	Yes	Deposit slip
CV-IE-2012-07233	04/23/2012		Deposit	Coins found in home		0.39	Yes	Deposit slip

Source: Quickbooks (Verified to Bank Account Activity)				Source: Eide Bailly				
Case No.	Reference No.	Date	Name	MEMO	Deposits	Disbursements	Supporting Documentation	EB Comments
CV-IE-2012-02741		04/23/2012	Ada County Treasurer	VEHICLE TOW EXP	38.50		Yes	Receipts indicate fees related to death certificates, invoice
CV-IE-2012-07233		04/24/2012	Deposit	Cash found in home	33.20		Yes	Deposit slip
CV-IE-2012-07233		04/26/2012	Deposit	Sale of freezer	70.13		No	Only documentation is a spreadsheet listing the freezer, among other assets; No bill of sale
CV-IE-2010-04977		04/29/2012	Deposit	IRS Refund Overpayment	26.38		Yes	Bank record only
CV-IE-2010-04977	1576	05/14/2012	Ada County EMS	Creditor Payment	7.27		Yes	Reflected on schedule of distribution
CV-IE-2010-04977	110	05/14/2012	American Express	Creditor Payment - AMEX	395.01		Yes	Reflected on schedule of distribution
CV-IE-2010-04977	1584	05/14/2012	JC Christensen & Assoc	Creditor Payment - CIB Visa	104.15		Yes	Reflected on schedule of distribution
CV-IE-2010-04977	1596	05/14/2012	JC Christensen & Assoc	Creditor Payment - Citibank	404.67		Yes	Reflected on schedule of distribution
CV-IE-2010-04977	1597	05/14/2012	JC Christensen & Assoc	Creditor Payment - Citibank	358.94		Yes	Reflected on schedule of distribution
CV-IE-2010-04977	1598	05/14/2012	JC Christensen & Assoc	Creditor Payment - Citibank	590.05		Yes	Reflected on schedule of distribution
CV-IE-2010-04977	1600	05/14/2012	JC Christensen & Assoc	Creditor Payment - Citibank	752.68		Yes	Reflected on schedule of distribution
CV-IE-2010-04977	1583	05/14/2012	Sirri Associates	Creditor Payment - Citibank MC	653.26		Yes	Reflected on schedule of distribution
CV-IE-2010-04977	1603	05/14/2012	Discover Card	Creditor Payment - Discover	234.90		Yes	Written statement of claim attached for more, reflected on schedule of distribution
CV-IE-2010-04977	1593	05/14/2012	Capital One	Creditor Payment - MC	39.39		Yes	Reflected on schedule of distribution
CV-IE-2010-04977	1592	05/14/2012	Sirri Associates	Creditor Payment - Radio Shack Card	340.61		Yes	Reflected on schedule of distribution
CV-IE-2010-04977	1582	05/14/2012	Jefferson Capital	Creditor Payment - Sallie Visa	187.34		Yes	Check stub, reflected on schedule of distribution
CV-IE-2010-04977	1595	05/14/2012	JC Christensen & Assoc	Creditor Payment - Sears	632.45		Yes	Reflected on schedule of distribution
CV-IE-2010-04977	1590	05/14/2012	Sirri Associates	Creditor Payment - Shell Card	210.58		Yes	Reflected on schedule of distribution
CV-IE-2010-04977	1591	05/14/2012	Sirri Associates	Creditor Payment - Shell Card	218.16		Yes	Reflected on schedule of distribution
CV-IE-2010-04977	106	05/14/2012	City of Boise Utility Billing	Creditor Payment - Utilities	4.19		Yes	Reflected on schedule of distribution
CV-IE-2010-04977	1594	05/14/2012	Capital One	Creditor Payment - Visa	97.06		Yes	Reflected on schedule of distribution
CV-IE-2012-14659		08/01/2012	Deposit	DEPOSIT	30.00		Yes	Social security check for \$30, copy of check
CV-IE-2010-14010		08/01/2012	James Larson	Cash found with body	55.00		Yes	
CV-IE-2012-18104		09/17/2012	Readers Digest	Subscription Refund	5.82		No	No copy of documentation for payment
CV-IE-2012-18104		09/26/2012	D&B	Shareholder Distribution	98.32		Yes	Deposit slip, copy of check stub
CV-IE-2012-18104		10/01/2012	Bloomberg Business Week	Subscription Refund	0.76		Yes	Deposit slip and copy of check from Computer Share
CV-IE-2012-07233		10/03/2012	Deposit	Sale of inventory assets	74.39		Yes	Deposit slip, copy of check and stub
CV-IE-2012-07233		10/03/2012	Deposit	Sale of inventory assets	1.00		Yes	Deposit slip
CV-IE-2012-07233		10/05/2012	Ada County Operations	Operations	1,013.51		No	Only documentation is a Word document, No bill of sale
CV-IE-2012-18104		10/09/2012	Cash Found	Found in Mail & Apt.	58.50		Yes	Copy of check
CV-IE-2012-18104		10/09/2012	Intermountain Gas	Refund Overpayment	14.56		Yes	Deposit slip
CV-IE-2012-18104		10/12/2012	Deposit	Money found in purse	13.00		Yes	Deposit slip, copy of check
CV-IE-2012-18104		10/15/2012	Magazine Subscription	Subscription Refund	81.08		Yes	Coroner's Report
CV-IE-2012-18104		10/16/2012	Subscription Services	Subscription Refund	187.78		Yes	Deposit slip, copy of check and stub
CV-IE-2012-07233		10/25/2012	Deposit	Sale of Stamps	13.50		Yes	Deposit slip
CV-IE-2012-19291		10/25/2012	Asset Sale	Money found on body	0.22		Yes	Bank record only
CV-IE-2012-18104		10/30/2012	Cash Found	Sale of Stamps	13.05		Yes	Deposit slip, receipt
CV-IE-2012-18104		11/09/2012	Subscription Services	Found in Mail	0.45		Yes	Deposit slip
CV-IE-2012-18104		11/09/2012	Subscription Services	Subscription Refund - Kiplinger	0.76		Yes	Bank record only
CV-IE-2012-18104		11/26/2012	Subscription Services	Subscription Refund - Time & National Geographic	64.08		Yes	Deposit slip, copy of check stubs
CV-IE-2012-18104		11/28/2012	Cash Found	Found in Apartment	55.47		Yes	Deposit slip, copy of check
CV-IE-2012-18104		11/30/2012	Subscription Services	Subscription Refund - Poplar Science	3.72		Yes	Deposit slip
CV-IE-2012-18104		12/03/2012	Asset Sale	Sale of Books & Stamps	7.31		Yes	Deposit slip, copy of check and stub
CV-IE-2012-18104		12/03/2012	Subscription Services	Subscription Refund	21.60		No	Deposit slip only, no bill of sale
CV-IE-2012-18104		12/03/2012	Deposit	Sale of Gift Card	310.06		Yes	Deposit slip, copy of check and stub
CV-IE-2012-19291		12/03/2012	Deposit	Money found in home	34.81		Yes	Bank record only
CV-IE-2012-18104		12/04/2012	Subscription Services	Subscription Refund	0.07		Yes	Bank record only
CV-IE-2012-18104		12/07/2012	Park Center Stor-I	Storage Unit	13.63		Yes	Deposit slip, copy of check and stub
CV-IE-2012-18104					409.00		Yes	Invoice

Source: Quickbooks (Verified to Bank Account Activity)										Source: Eide Bailly	
Case No.	Reference No.	Date	Name	Memo	Disbursements	Deposits	Supporting Documentation	EB Comments			
CV-IE-2012-18104		12/07/2012	Subscription Services	Subscription Refund - Time & Science		27.31	Yes	Deposit slip, copy of check and stub			
CV-IE-2012-07233		12/10/2012	Deposit	Close Bank Accounts		129.80	Yes	Deposit slip, bank statement			
CV-IE-2012-18104	113	12/13/2012	Subscription Services	Subscription Refund - Readers Maturity		45.41	Yes	Deposit slip, copy of check and stub			
CV-IE-2012-18104		12/17/2012	Ada County Assessor	Transfer Car Title	14.00		Yes	Invoice			
CV-IE-2012-14659		12/18/2012	Subscription Services	Subscription Refund - Forbes		146.53	Yes	Deposit slip, copy of check stub			
CV-IE-2012-18104		12/18/2012	D&B	Close bank accounts		3,223.29	Yes	Copies of cashier's checks and bank statements provided			
CV-IE-2012-18104		12/18/2012	D&B	Shareholder Distribution		0.76	Yes	Deposit slip and copy of check from Computer Share			
CV-IE-2012-23305	115	01/03/2013	Brown's Gallery	Artwork	85.00		Yes	Copy of US Bank positive pay detail, receipt for appraisal			
CV-IE-2012-18104		01/04/2013	Deposit	Money found in home		6.63	Yes	Deposit slip			
CV-IE-2012-23305		01/10/2013	Asset Sale	Sale of Paintings		100.00	No	Deposit slip references Ullmann, no bill of sale			
CV-IE-2012-23305		01/10/2013	Deposit	Sale of gift card		25.00	Yes	Deposit slip			
CV-IE-2012-18104		01/11/2013	Subscription Services	Subscription Refund - Wall Street & Tech		34.00	Yes	Deposit slip, copy of check stub			
CV-IE-2012-07233		01/11/2013	Deposit	Sale of Gift Card		61.01	Yes	Receipt, deposit slip			
CV-IE-2012-18104		01/14/2013	Asset Sale	Sale of Paintings		2.00	Yes	Receipt, deposit slip			
CV-IE-2012-18104		01/15/2013	Park Center Stor-I	Sale of Paintings	111.00		No	Deposit slip references Morris, no bill of sale			
CV-IE-2012-18104	117	01/15/2013	Deposit	Storage Unit		50.00	Yes	Copy of US Bank positive pay detail, invoice			
CV-IE-2013-00729		01/16/2013	Deposit	Psychic from Sage		4,043.57	Yes	Deposit slip, check and check stub			
CV-IE-2013-02056		01/22/2013	Deposit	Cash found in Residence		6,959.79	Yes				
CV-IE-2012-18104		01/23/2013	Asset Sale	Sale of Painting		25.00	No	Deposit slip, no bill of sale			
CV-IE-2013-00729		01/30/2013	Deposit	Money found in home		4.01	Yes	Deposit slip (money found in house)			
CV-IE-2013-00729		02/04/2013	Deposit	Money found in home		1.08	Yes	Deposit slip (money found on floor)			
CV-IE-2012-19291		02/04/2013	Deposit	Money found in home		6.80	Yes	Bank record only			
CV-IE-2013-00729		02/06/2013	Deposit	Money found in home		1.17	Yes	Deposit slip (found in walkthrough kitchen drawer)			
CV-IE-2013-02056	121	02/07/2013	Melodee Thornton Park	Rent	270.00		Yes				
CV-IE-2013-00729		02/14/2013	Deposit	Rebate from Ebates		12.60	Yes	Deposit slip, check			
CV-IE-2012-18104		02/15/2013	Gem State	Refund Overpayment		192.18	Yes	Deposit slip, check from Gem State Dermatology for refund related to 2011 payment covered by Medicare			
CV-IE-2013-02056		02/15/2013	Deposit	Sale of WalMart Gift Cards		30.00	Yes	Deposit slip			
CV-IE-2012-18104		02/19/2013	Subscription Services	Subscription Refund		221.39	Yes	Deposit slip, copy of check from Subscription Services			
CV-IE-2012-18104		02/20/2013	Cash Found	Found in Home		0.80	Yes	Deposit slip, coin found in home			
CV-IE-2012-07233		02/20/2013	Deposit	Coins found in home		0.88	Yes	Deposit slip			
CV-IE-2012-23305		02/20/2013	Deposit	Money found in home		0.59	Yes	Deposit slip			
CV-IE-2012-07233	123	02/21/2013	Ada County Treasurer	Reimburse TR expenses	837.35		Yes	Funeral and moving expenses, invoice			
CV-IE-2013-02056		02/22/2013	Deposit	Money found in residence		89.01	Yes	Deposit slip			
CV-IE-2013-02056	124	02/25/2013	Melodee Thornton Park	Rent	270.00		Yes				
CV-IE-2013-02056		02/26/2013	Deposit	Sale of Kennedy Coins		19.60	Yes	Deposit slip, voucher from Kennedy Coins			
CV-IE-2013-02056		02/26/2013	Deposit	Sale of Inventory		5.00	Yes	Deposit slip and receipt for ring sale			
CV-IE-2013-02056		02/28/2013	Summers Funeral Home	Death Cert	14.00		Yes	Invoice			
CV-IE-2013-02056		02/28/2013	Summers Funeral Home	Funeral Exp	800.00		Yes	Invoice			
CV-IE-2012-18104		03/11/2013	Cash Found	Found in Mail		0.42	Yes	Deposit slip, coin found in junk mail			
CV-IE-2012-18104		03/11/2013	Subscription Services	Subscription Refund		231.00	Yes	Deposit slip, refund check from Leeb's			
CV-IE-2012-18104		03/20/2013	D&B	Shareholder Distribution		0.80	Yes	Deposit slip and copy of check from Computer Share			
CV-IE-2012-18104		03/25/2013	Asset Sale	Sale of 1997 Hurepid		437.50	Yes	Deposit slip, check stub, bid document			
CV-IE-2013-00729		03/25/2013	Deposit	Refund Security Deposit		28.80	Yes	Deposit slip, check stub, rental agreement			
CV-IE-2013-02056		03/27/2013	Melodee Thornton Park	Rent	270.00		Yes	No documentation other than bank record; Amount is same as other rent payments			
CV-IE-2013-00729	129	04/01/2013	Deposit	Close bank account		9.83	Yes	Deposit slip, check stub			
CV-IE-2013-00729	122	04/01/2013	Reyca Funeral Home	Death Cert	14.00		Yes	Payment request			
CV-IE-2010-14010	7	04/01/2013	Robert Larson	For CHK 127 voided on 04/29/2014	5.82		Yes	Positive pay printout			
CV-IE-2010-14010	8	04/01/2013	S. Phillips	For CHK 128 voided on 04/29/2014	5.83		Yes	Positive pay printout			

Source: Quickbooks (Verified to Bank Account Activity)					Source: Eide Bailly		
Case No.	Date	Name	Memo	Disbursements	Deposits	Supporting Documentation	EIB Comments
CV-IE-2012-18104	04/02/2013	Subscription Services	Subscription Refund - Readers Marketing		34.00	Yes	National Geographic refund check, deposit slip
CV-IE-2013-02056	04/04/2013	Deposit	Social Security Payment for Dec 2012		769.00	Yes	Copy of US Treasury check
CV-IE-2013-00729	04/05/2013	Deposit	Paycheck from Cottonwood Prer		1,206.00	Yes	Deposit slip, check
CV-IE-2013-02056	04/08/2013	130	City of Boise Utility Billing	124.72		Yes	Statement says \$61.81, but handwritten note says \$124.72 was current amount due
CV-IE-2012-18104	04/09/2013	American Express	Return Overpayment		1.27	Yes	Deposit slip, check from American Express
CV-IE-2013-02056	04/09/2013	Deposit	Cash Found in Residence		1.25	Yes	Deposit slip
CV-IE-2012-18104	04/12/2013	Subscription Services	Subscription Refund - Investor		198.00	Yes	Deposit slip, copy of check from TCI Enterprise
CV-IE-2013-02056	04/18/2013	131	United Water of Idaho	25.80		Yes	Copy of cashier's check from US Bank for \$186.16 and copy of cashier's check from IIB for \$27,285.70
CV-IE-2013-02056	04/19/2013	Deposit	Close Personal Accnts - USBank & IIB		27,471.86	Yes	Deposit slip, copy of online settlement
CV-IE-2013-00729	04/19/2013	Deposit	Exchange foreign currency		14.12	Yes	No copy of check deposited available
CV-IE-2011-06445	04/23/2013	Deposit	Foreclosure Settlement Proceeds		300.00	No	
CV-IE-2013-02056	04/23/2013	132	Idaho Power	28.69		Yes	
CV-IE-2013-02056	04/23/2013	133	United Water of Idaho	21.92		Yes	
CV-IE-2013-02056	04/23/2013	134	Melodee Thornton Park	270.00		Yes	
CV-IE-2013-02056	04/23/2013	Deposit	Sale of WalMart Gift Cards		50.00	Yes	Copies of cash paid
CV-IE-2010-04977	04/23/2013	Deposit	Settlement Proceeds		300.00	Yes	Cashier's check, notice from Russ Consulting Inc. related to foreclosure settlement
CV-IE-2012-18104	04/24/2013	Cash Found	Found in Mail		0.11	Yes	Deposit slip, received from promotional mailer
CV-IE-2013-00729	04/25/2013	Deposit	Refund Interest from Capital One		92.46	Yes	Deposit slip, check
CV-IE-2013-02056	04/26/2013	Deposit	Sale of Guns to Boise Gun		600.25	Yes	Invoice from Boise Gun, paid cash
CV-IE-2011-06445	04/30/2013	136	Ada County Prosecuting Attorney	150.00		Yes	US Bank positive pay printout; Amount paid after final accounting; Split between Treasurer/Attorney
CV-IE-2011-06445	04/30/2013	135	Ada County Treasurer	150.00		Yes	US Bank positive pay printout; Amount paid after final accounting; Split between Treasurer/Attorney
CV-IE-2013-00729	05/01/2013	Deposit	Reimburse expenses paid & time fees		10.72	Yes	Deposit slip, sale of foreign coins, copy of invoice
CV-IE-2012-18104	05/02/2013	Idaho Tax Commission	Refund from State		10.00	Yes	Deposit slip, copy of Idaho State Tax check
CV-IE-2012-18104	05/02/2013	Asset Sale	Sale of inventory		800.00	Yes	Copy of check from Nampa Thrift Store and deal sheet listing items sold provided
CV-IE-2013-02056	05/02/2013	Deposit	Sale of Inventory Assets		610.00	Yes	Deposit slip, bill of sale, copy of check, listing of items purchased
CV-IE-2013-00729	05/02/2013	Deposit	Sale of inventory assets		125.00	Yes	Deposit slip, check from Nampa Thrift
CV-IE-2012-23305	05/02/2013	Deposit	Sale of inventory assets		450.00	Yes	Bank statement
CV-IE-2013-02056	05/03/2013	Deposit	Closed bank acct		512.43	Yes	Bank statement
CV-IE-2012-07233	05/06/2013	138	Ada County Prosecuting Attorney	528.44		Yes	Invoice
CV-IE-2012-07233	05/06/2013	138	Ada County Treasurer	543.44		Yes	Partial payment of PA time
CV-IE-2012-07233	05/06/2013	137	Ada County Treasurer	39.49		Yes	Death certificate and mileage invoice
CV-IE-2013-02056	05/07/2013	157	Idaho Power	45.37		Yes	Invoice
CV-IE-2010-04977	05/07/2013	140	Discover Card	11.23		Yes	Letter from treasurer proceeds from foreclosure settlement
CV-IE-2010-04977	05/07/2013	141	Jefferson Capital	8.95		Yes	Letter from treasurer proceeds from foreclosure settlement
CV-IE-2010-04977	05/07/2013	142	Simm Associates	31.22		Yes	Letter from treasurer proceeds from foreclosure settlement
CV-IE-2010-04977	05/07/2013	143	JC Christensen & Assoc	4.98		Yes	Letter from treasurer proceeds from foreclosure settlement
CV-IE-2010-04977	05/07/2013	144	Simm Associates	10.06		Yes	Letter from treasurer proceeds from foreclosure settlement
CV-IE-2010-04977	05/07/2013	145	Simm Associates	10.43		Yes	Letter from treasurer proceeds from foreclosure settlement

Case No.	Date	Reference No.	Name	Memo	Disbursements	Deposits	Supporting Documentation	EB Comments	Source: Eide Bailly
CV-IE-2010-04977	05/07/2013	146	Simm Associates	Creditor Payment	16.28		Yes	Letter from treasurer proceeds from foreclosure settlement	
CV-IE-2010-04977	05/07/2013	149	JC Christensen & Assoc	Creditor Payment	30.23		Yes	Letter from treasurer proceeds from foreclosure settlement	
CV-IE-2010-04977	05/07/2013	150	JC Christensen & Assoc	Creditor Payment	19.34		Yes	Letter from treasurer proceeds from foreclosure settlement	
CV-IE-2010-04977	05/07/2013	151	JC Christensen & Assoc	Creditor Payment	17.16		Yes	Letter from treasurer proceeds from foreclosure settlement	
CV-IE-2010-04977	05/07/2013	152	JC Christensen & Assoc	Creditor Payment	28.20		Yes	Letter from treasurer proceeds from foreclosure settlement	
CV-IE-2010-04977	05/07/2013	153	JC Christensen & Assoc	Creditor Payment	35.97		Yes	Letter from treasurer proceeds from foreclosure settlement	
CV-IE-2010-04977	05/07/2013	154	American Express	Creditor Payment	18.88		Yes	Letter from treasurer proceeds from foreclosure settlement	
CV-IE-2010-04977	05/07/2013	155	City of Boise Utility Billing	Creditor Payment	0.20		Yes	Letter from treasurer proceeds from foreclosure settlement	
CV-IE-2010-04977	05/07/2013	139	Ada County EMS	Creditor Payment	0.15		Yes	Reflected on schedule of distribution, letter from treasurer proceeds from foreclosure settlement	
CV-IE-2010-04977	05/08/2013	156	Ada County Treasurer	Publ Admin Time & Exp	50.00		No	Check stub only; no invoice detailing time/expenses	
CV-IE-2013-02056	05/09/2013	159	Ada County Operations	Lawn Care	52.00		Yes	Invoice	
CV-IE-2013-02056	05/10/2013	158	ELH/ELJ (fmr. Public Admin. Specialist)	ELH Mileage	9.04		Yes	Invoice	
CV-IE-2013-02056	05/10/2013	160	VM (Treasurer)	VM Mileage	18.08		Yes	Paid on quote, not invoice	
CV-IE-2013-02056	05/10/2013	161	Creative Edge	Cleaning	250.00		Yes	Copy of receipt	
CV-IE-2013-02056	05/20/2013	162	Vista Construction	Sink Repair	44.00		Yes	Handwritten note indicating \$13 late fee assessed, paid as part of this check, but the TO reduced their time for \$14 (assuming responsibility)	
CV-IE-2010-04977	05/29/2013	163	Idaho State Tax Commission	Taxes	280.13		Yes		
CV-IE-2013-02056	05/22/2013	165	City of Boise Utility Billing	Utilities	62.36		Yes	Copy of receipt	
CV-IE-2010-14010	05/22/2013	167	Ada County Treasurer	Buyl Legal Notice	9.20		Yes	Invoice	
CV-IE-2012-14659	05/23/2013	169	Ada County Treasurer	Funeral & Death Cert TR Expense	814.00		Yes	Funeral bill and death certificate, mileage of \$76.48	
CV-IE-2012-18104	05/23/2013	170	Ada County Treasurer	Reimburse TR expenses	820.48		Yes	Invoice attached	
CV-IE-2013-02056	05/23/2013	171	Ada County Treasurer	Reimburse TR Mileage Exp	21.70		Yes	Copy of receipt	
CV-IE-2013-02056	05/23/2013	174	Daniel Rungas	Estimate to move MHI.	250.00		Yes	Invoice, related to cremation and death certificate	
CV-IE-2012-23305	05/23/2013	172	Ada County Treasurer	Reimburse TR expenses	482.21		Yes		
CV-IE-2013-02511	05/23/2013	173	Ada County Treasurer	Reimburse TR Exp	512.45		Yes	Invoice from TA, related to cremation and death certificate	
CV-IE-2010-04977	05/23/2013	177	Ada County Prosecuting Attorney	Payment for attorney time.	2,300.00		Yes	Invoice, total bill \$13,790	
CV-IE-2010-04977	05/23/2013	176	Ada County Treasurer	Reimburse TR Exp	2,851.45		Yes	Invoice, total bill \$2,891.75	
For Declined	05/28/2013	180	Ada County Treasurer	Public Admin Time	30.00		No	Invoice, deposit slip	
CV-IE-2010-11666	05/29/2013	186	Deposit	Annes Settlement Payment		8.23	No	No copy of check deposited available	
For Declined	05/29/2013	179	Ada County Treasurer	Public Admin Time	5.00		Yes	Invoice	
CV-IE-2012-18104	05/29/2013	187	Ada County Treasurer	Sale of Paintings		40.00	No	Disbursed after estate was closed; Paid to Treasurer for PA time owed	
CV-IE-2010-11666	05/29/2013	182	Ada County Treasurer	Public Admin Time	8.23		Yes		
CV-IE-2013-02056	05/30/2013	184	Idaho Power	Account # 3667500215	19.07		Yes		
CV-IE-2013-02056	05/30/2013	183	Melodie Thornton Park	Lot Rent	270.00		Yes	Handwritten note on check stub "No invoice for lot rent"	
CV-IE-2013-02056	05/31/2013	188	Ada County Treasurer	Mileage Exp	2.83		Yes	Copy of invoice, mileage log	
CV-IE-2010-14010	05/31/2013	186	Ada County Prosecuting Attorney	Atty Time	1,084.44		Yes	Invoice total cost \$2,576.00	
CV-IE-2010-14010	05/31/2013	185	Ada County Treasurer	Mileage Exp	111.10		Yes	Check stub, invoice	
CV-IE-2010-14010	05/31/2013	187	Ada County Treasurer	TR-PA Time	1,084.44		Yes	Invoice, total cost \$2,782.24	
CV-IE-2010-14010	06/07/2013	192	Ada County Operations	Moving Expense	98.00		Yes		
CV-IE-2013-02056	06/07/2013	191	Ada County Weed & Pest	Weed Removal	50.00		Yes		

Source: Quickbooks (Verified to Bank Account Activity)				Source: Eide Bailly			
Case No.	Date	Name	Memo	Disbursements	Deposits	Supporting Documentation	EB Comments
CV-IE-2013-02056	06/07/2013	Ada County Operations	Clean-up Expense	52.00		Yes	
CV-IE-2013-00729	06/07/2013	Ada County Operations	Moving Expense	28.00		Yes	Check stub, invoice
CV-IE-2012-18104	06/13/2013	Asset Sale	Sale of Painting		10.05	No	Deposit slip and check for art purchase, no bill of sale
CV-IE-2013-02056	06/13/2013	Idaho Statesman	ACCT # 10210 AD # 644352	92.34		Yes	
CV-IE-2013-02056	06/13/2013	Ada County Treasurer	Property Taxes MBROA01402	69.63		Yes	
CV-IE-2012-18104	06/19/2013	ELH/ELJ (fmr. Public Admin, Specialist)	Mileage	4.52		Yes	
CV-IE-2013-02056	06/19/2013	ELH/ELJ (fmr. Public Admin, Specialist)	Mileage	41.81		Yes	
CV-IE-2012-18104	06/21/2013	Deposit	Shareholder Distribution - ComputShare		0.80	Yes	Deposit slip and copy of check from Computer Share
CV-IE-2013-02056	06/21/2013	Deposit	Sale Proceeds of Mobile Home		9,000.00	Yes	Copy of cashier's check and bill of sale
CV-IE-2013-02056	06/25/2013	Deposit	Sale of vehicle through PropertyRoom		109.38	Yes	
CV-IE-2013-12493	07/01/2013	Deposit	Cash found on Body		34.00	Yes	Cash found on the body
CV-IE-2013-02056	07/05/2013	Ada County Operations	Lawn Care	52.00		Yes	
CV-IE-2013-02056	07/05/2013	Idaho Power	Utilities Acct. # 3667500215	14.19		Yes	
CV-IE-2013-02056	07/05/2013	United Water of Idaho	Utilities Acct. #06003609231111	38.83		Yes	
CV-IE-2012-02741	07/12/2013	Deposit	PAYMENT OF FEES		4,437.22	Yes	Deposit slip, copy of check received from personal rep for TO
CV-IE-2012-04033	07/18/2013	Deposit	Reimbursement from V.A. for Burial Expenses		300.00	No	No copy of check deposited available
CV-IE-2012-02741	07/23/2013	Ada County Prosecuting Attorney	Attorney Time through 5/21/13	1,482.00		Yes	Check stub, invoice
CV-IE-2012-02741	07/23/2013	Ada County Board of Community Guardians	Guardianship Fees & Expenses	1,781.00		Yes	Check stub, invoice
CV-IE-2012-02741	07/23/2013	Ada County Treasurer	Mileage & Time	1,174.22		Yes	Check stub, invoice
CV-IE-2013-02511	07/25/2013	Deposit	Sale of 1985 Prowler		400.00	Yes	Sales document for 1985 Fleetwood Prowler, deposit slip, copy of cash
CV-IE-2013-00729	07/26/2013	Deposit	Sale of Inventory Assets		129.50	No	Deposit slip, copy of cash, excel spreadsheet listing assets sold, handwritten document, No bill of sale
CV-IE-2013-02511	07/29/2013	Deposit	Sale Inventory Asset - Shovel		5.00	Yes	Deposit slip, cash
CV-IE-2012-18104	07/31/2013	Deposit	Sale of Coins & Silver Certificate		9.50	Yes	Deposit slip and supporting receipt
CV-IE-2012-04033	07/31/2013	Ada County Treasurer	Reimbursement Expenses	300.00		Yes	Amount disbursed after estate was closed; Paid for expenses owed to Treasurer
CV-IE-2010-04977	07/31/2013	Ada County Treasurer	Reimburse Treasurer Time	6.52		Yes	Check stub, QB report, letter from treasurer proceeds from foreclosure settlement
CV-IE-2013-12493	08/02/2013	Deposit	Proceeds from Vehicle Lein Life Ins		444.00	Yes	Deposit slip, check and check stub
CV-IE-2013-12493	08/05/2013	Deposit	Additional proceeds from Vehicle Lein Life Ins		78.51	Yes	Deposit slip, copy of check and stub
CV-IE-2012-18104	08/12/2013	Deposit	Nampa Thrift		5.00	Yes	Bill of sale, copy of check
CV-IE-2013-02511	08/12/2013	Deposit	Money Found in Home & Nampa Thrift		42.20	Yes	Copy of check, deposit slip, Nampa Thrift Store agreement WF Account No. 01807; No copy of statement available, funds incorrectly claimed by Health & Welfare, refund issued to Public Administration
CV-IE-2013-06603	08/13/2013	Deposit	Closed Checking Acct Funds		1,936.12	No	Public Administration
CV-IE-2013-00729	08/13/2013	Deposit	Sale of Inventory Nampa Thrift		280.00	No	Deposit slip, \$211 in cash and \$69 check, have bill of sale for \$211
CV-IE-2013-12493	08/15/2013	VM (Treasurer)	Mileage Expense	58.76		Yes	Check stub, mileage log
CV-IE-2013-02056	08/15/2013	ELH/ELJ (fmr. Public Admin, Specialist)	Mileage Expense	23.73		Yes	
CV-IE-2013-02511	08/15/2013	ELH/ELJ (fmr. Public Admin, Specialist)	Mileage Expense	20.34		Yes	Deposit slip, copy of check from Next Worth (non-working iPad)
CV-IE-2013-00729	08/26/2013	Deposit	Sale of Inventory		105.00	Yes	Deposit slip and copy of check
CV-IE-2012-18104	08/27/2013	Deposit	UCP Funds		6.95	Yes	
CV-IE-2013-12493	08/27/2013	Deposit	UCP Funds		0.97	Yes	Deposit slip, copy of unclaimed property check, check stub
CV-IE-2013-12493	09/03/2013	Deposit	Exchange Canadian money		6.00	Yes	Canadian currency found on the body, deposited
CV-IE-2013-00729	09/03/2013	Deposit	Sale of Medal		3.00	Yes	Deposit slip and receipt

Source: Quickbooks (Verified to Bank Account Activity)						Source: Eide Bailly		
Case No.	Date	Reference No.	Name	Memo	Disbursements	Deposits	Supporting Documentation	EIB Comments
CV-IE-2012-23305	09/03/2013		Deposit	Closeout bank acct at Chase		37.50	Yes	Copy of closing bank statement, cashier's check
GeHu-Declined	09/05/2013		Deposit	Refund Deposit Boise Housing		300.00	Yes	Copy of check from City of Boise
CV-IE-2013-02511	09/06/2013		Deposit	UCP Funds		39.00	Yes	State of Idaho unclaimed property notification Payment to Eclipse Financial to pay off lien, copy of lien being released
CV-IE-2013-10739	09/09/2013	206	Deposit	VIN IG6KY5490EU914244	1,109.57		Yes	Deposit slip, bill of sale
CV-IE-2013-10739	09/09/2013		Deposit	Sale of asset (car)		3,500.00	Yes	Deposit slip, copy of check from Next Worth
CV-IE-2013-00729	09/10/2013		Deposit	Sale of inventory		140.00	Yes	Deposit slip and check related to Idaho Statesman magazine
CV-IE-2012-18104	09/13/2013		Deposit	Subscription Refund		101.47	Yes	refund
GeHu-Declined	09/17/2013	207	ELH/EJLJ (fmr. Public Admin., Specialist)	Mileage Expense	4.52		Yes	Copy of mileage, case rejected
CV-IE-2013-00729	09/17/2013	207	ELH/EJLJ (fmr. Public Admin., Specialist)	Mileage Expense	9.04		No	No documentation for mileage
CV-IE-2013-02511	09/17/2013	207	ELH/EJLJ (fmr. Public Admin., Specialist)	Mileage Expense	9.04		No	Mileage most likely included with TA bill, not itemized
CV-IE-2013-12493	09/20/2013		Deposit	Sale of Car		600.00	Yes	Deposit slip and copy of cash, bill of sale
CV-IE-2013-12493	09/24/2013		Deposit	Refund Overpayment to Vehicle Lessor		40.39	Yes	Deposit slip, copy of check and stub
CV-IE-2012-18104	09/25/2013		Deposit	Shareholder Distribution		0.80	Yes	No check copy, however amount is same as last shareholder distribution
GeHu-Declined	10/02/2013		Deposit	Cash found w/ body		50.14	Yes	Deposit slip (cash with body)
CV-IE-2013-06603	10/07/2013	210	Ada County Treasurer	Funeral Expense	824.00		Yes	
CV-IE-2013-12493	10/07/2013	212	Ada County Operations	Moving & Clean-up	347.52		Yes	Email from Operations.
GeHu-Declined	10/07/2013	209	Ada County Treasurer	Reimburse Time & Expenses	295.48		Yes	Copy of check and invoice
GeHu-Declined	10/07/2013	213	Estate of RGH	Transfer Funds to Estate	50.14		Yes	Check copy
CV-IE-2012-23305	10/07/2013	211	Ada County Treasurer	Expenses	37.50		Yes	Invoice, related to cremation and death certificate
CV-IE-2013-02511	10/07/2013	208	Ada County Treasurer	Pub Admin Exp	301.55		Yes	Invoice from TA, related to cremation and death certificate
CV-IE-2012-19291	10/08/2013	214	Ada County Treasurer	Pub Admin Expense	20.85		Yes	Partial reimbursement: total cost of TO time was \$834.15 related to cremation, death certificate and mileage expense
CV-IE-2013-10739	10/23/2013		Deposit	Close USBank Checking Acct		256.96	Yes	Deposit slip, cashier's check, reconciles to ending balance of statement provided. Noted balance was \$971.96 which reconciles to Coroner's report. Case files incited fraudulent card withdrawals totaling \$600 after DOD
CV-IE-2013-20285	10/28/2013		Deposit	Cash on body		40.00	Yes	Deposit slip, copy of cash
CV-IE-2013-10739	10/30/2013	215	Cremation Society of Idaho	Cremation & Death Certificate	814.00		Yes	Invoice for cremation and death certificate
CV-IE-2012-18104	11/07/2013		Deposit	Dividend from OptionsXpress		0.14	No	No copy of check deposited
CV-IE-2013-06603	11/26/2013	218	Ada County Treasurer	Reimburse TR Time	556.66		Yes	
CV-IE-2013-06603	11/26/2013	217	Ada County Prosecuting Attorney	Reimburse PA Time	555.46		Yes	
CV-IE-2013-10739	11/26/2013	216	ELH/EJLJ (fmr. Public Admin., Specialist)	Mileage Expense	13.00		Yes	Mileage log
CV-IE-2013-12493	11/26/2013	216	ELH/EJLJ (fmr. Public Admin., Specialist)	Mileage Expense	52.54		Yes	Mileage log
CV-IE-2013-12493	11/26/2013	219	Ada County Treasurer	Reimburse Funeral Exp	745.05		Yes	Invoice for cremation and death certificate (\$814)
CV-IE-2013-10739	12/20/2013		Deposit	Sale of asset (Television)		150.00	No	Deposit, copy of cash, no bill of sale
CV-IE-2012-18104	01/10/2014		Deposit	Shareholder Distribution & Sale of Stock		343.88	Yes	Deposit slip and copy of checks (\$0.89 from Century Armored and \$342.99 from OptionsXpress)
CV-IE-2012-18104	01/31/2014		Return Item	RETURN FROM 1/10/14	0.89		Yes	Related to returned check from Century Armored Dispatch Company
SHNE-Declined	02/17/2014		Deposit	Funds Received from Guardian Indigent Services		529.06	No	No copy of check deposited
CV-IE-2013-02511	02/19/2014	220	Ada County Prosecuting Attorney	ATTNY TIME	77.63		Yes	Letter from attorney, schedule of distribution
CV-IE-2012-18104	02/24/2014		Deposit	Cash Found on Body		12.00	Yes	Bank record only
CV-IE-2012-18104	02/27/2014		Deposit	Shareholder Distribution - Dunn & Bradstreet		0.80	Yes	Deposit slip and copy of check from Computer Share
CV-IE-2013-02056	03/11/2014	221	IRS	2013 Taxes Due	23.69		No	No documentation for payment

Source: Quickbooks (Verified to Bank Account Activity)										Source: Eide Bailly	
Case No.	Date	Reference	Name	Memo	Disbursements	Deposits	Supporting Documentation	EB Comments			
CV-IE-2013-02056	03/18/2014	222	Idaho State Tax Commission	2013 Taxes Due	2.53		No	No documentation for payment			
CV-IE-2012-18104	03/19/2014		Deposit	Shareholder Dividend		0.88	Yes	Deposit slip and copy of check from Computer Share			
SHN-Declined	04/04/2014	223	WELFARE	Reimburse Medicare Benefits	529.06		No	No documentation for payment			
CV-IE-2012-14659	04/23/2014		Deposit	Reimbursement ARKOOOSH Law Office		1,745.20	No	No copy of check deposited			
CV-IE-2013-02056	04/29/2014	227	Ada County EMS	CVIE1302056	117.25		Yes	Schedule of distributions			
CV-IE-2013-02056	04/29/2014	228	Action Collection Service	CVIE1302056	553.47		Yes	Schedule of distributions			
CV-IE-2013-02056	04/29/2014	229	NCO Financial	CVIE1302056	375.13		Yes	Schedule of distributions			
CV-IE-2013-02056	04/29/2014	226	Ada County Prosecuting Attorney	PAO Time	4,704.10		Yes				
CV-IE-2013-02056	04/29/2014	225	Ada County Treasurer	TR Public Admin Time	5,013.28		Yes	Only time			
CV-IE-2010-14010	04/29/2014	224	Ada County Treasurer	TR Public Admin time	11.65		No	Check stub only			
CV-IE-2010-14010	04/29/2014	7R	Robert Larson	Reverse of GJE 7 - For CHK 127 voided on 04/29/2014		5.82	Yes	Positive pay printout			
CV-IE-2010-14010	04/29/2014	8R	S. Phillips	Reverse of GJE 8 - For CHK 128 voided on 04/29/2014		5.83	Yes	Positive pay printout			
CV-IE-2013-12493	05/05/2014		Deposit	ID ST Tax Refund		50.00	Yes	Deposit slip, copy of check, check stub \$3,000 check from Idaho Credit Union, deposit slip, \$0.59 cash in truck, bill of sale			
CV-IE-2013-20285	05/05/2014		Deposit	Sale of Truck		3,000.59	Yes	Deposit slip (coin only)			
CV-IE-2013-20285	05/16/2014		Deposit	Statesman Notice		1.55	Yes	Invoice			
CV-IE-2013-60729	05/16/2014	231	Idaho Statesman	Cash Found w/Remains	109.06		Yes	Deposit slip and copy of cash			
CV-IE-2014-11934	05/29/2014		Deposit			72.99	Yes	Deposit slip and copy of cash			
A*-Declined	05/30/2014	232	Ada County Treasurer	TR TIME & EXP	12.00		No	No copy of documentation for payment			
CV-IE-2012-14659	05/30/2014	233	Ada County Prosecuting Attorney	PAO Time	3,122.00		No	No copy of documentation for payment			
CV-IE-2012-14659	05/30/2014	234	Ada County Treasurer	TR-PA Time	1,087.49		Yes				
CV-IE-2013-12493	05/30/2014	235	Ada County Treasurer	Expenses	50.00		No	No copy of documentation for payment			
CV-IE-2013-20285	05/30/2014	236	Ada County Treasurer	Expenses	1,441.41		No	No copy of documentation for payment			
CV-IE-2013-402511	05/30/2014	237	Ada County Treasurer	TR Public Admin Time	77.64		Yes	Invoice from TA showing total expenses			
CV-IE-2012-18104	07/01/2014		Deposit	Shareholder Dividend		0.88	Yes	Deposit slip and copy of check from Computer Share			
CV-IE-2013-10739	07/01/2014		Deposit	POA - Restitution		200.00	Yes	Deposit slip and check related to restitution for stolen assets			
CV-IE-2014-18300	07/16/2014		Deposit	Funds received from bank		2,764.61	Yes	Deposit slip, USAA cashier's check, bank statement			
CV-IE-2014-22026	08/11/2014		Deposit	Found in Home		850.00	No	No copy of check deposited; No bills of sale?			
CV-IE-2013-20285	08/12/2014	239	RiverView Storage	5th Wheel	50.00		Yes	Receipt and invoice			
CV-IE-2013-20285	08/12/2014	240	ELHELJ (fmr. Public Admin, Specialist)	Mileage for Public Admin	36.16		No	No copy of documentation for payment			
CV-IE-2013-20256	08/12/2014	241	IST Trust	REISSUE; CVIE1302056	31,349.41		Yes	Schedule of distributions			
CV-IE-2014-22026	08/13/2014		Deposit	Return Deposit		850.00	Yes	See deposited on 8/11/2014			
CV-IE-2013-10739	08/14/2014		Deposit	Restitution		200.00	Yes	Check stub			
CV-IE-2013-20285	08/14/2014		Deposit	Sale of 5th Wheel		1,500.00	Yes	Deposit slip, WF cashier's check from Alan March, bill of sale to Alan March			
CV-IE-2014-16752	08/15/2014		Deposit	Funds with body		59.00	Yes	Originally \$104 counted with body, but documentation indicates that was an error, deposit slip			
CV-IE-2014-18895	08/15/2014		Deposit	Funds in home		20.86	Yes	Deposit slip			
CV-IE-2014-18895	08/15/2014		Deposit	Funds with body		41.26	Yes	Deposit slip (money found on wallet, mailbox key refund)			
CV-IE-2012-18104	09/19/2014		Deposit	Shareholder Distribution		0.88	Yes	Deposit slip and copy of Computer Share check			

Source: Quickbooks (Verified to Bank Account Activity)						Source: Eide Bailly	
Case No.	Date	Name	Memo	Disbursements	Deposits	Supporting Documentation	EIB Comments
CV-IE-2013-10739	09/19/2014	Deposit	Restitution from Surrogate		307.53	Yes	Deposit slip and copy of check
CV-IE-2013-20285	09/19/2014	ELHFELJ (fmr. Public Admin. Specialist)	Mileage for Public Admin	111.87		No	No copy of documentation for payment Copy of check from Mustick Auctions, LLC, copy of bill of sale
CV-IE-2014-15073	10/01/2014	Deposit	Sale of Assets - Mustick Auctions		4,100.00	Yes	
CV-IE-2013-10739	10/17/2014	Deposit	Bank Fee Refund		5.73	Yes	Deposit slip, copy of check from US Bank
CV-IE-2014-11934	10/17/2014	Deposit	Insurance Premium Refund		23.52	Yes	Deposit slip, copy of check from Auto-Owners
0-GENERAL PA	11/05/2014	Independent Stationers	General Packing Tape & Dispenser	121.05		No	No copy of documentation for payment
0-GENERAL PA	11/05/2014	US BANK VISA	Walmart: Battery Jumper (Total CK \$302.31)	77.22		No	No copy of documentation for payment Copy of Treasurer's credit card statement, copy of check paying credit card, invoice
CV-IE-2014-15073	11/05/2014	US BANK VISA	LITHIA FORD: Replace Key (Total CK \$302.31)	225.09		Yes	
PUBLIC ADMIN			TOWING	61.00		Yes	Invoice found in Beall file, no indication how it was paid Notice found in Zlinskis file stating that \$324.11 was owed. Appears that Zlinskis' account automatically pays \$46/month. Difference reconciles to payment.
ACCOUNT - Other	12/30/2014	Rocky Mountain Towing				Yes	
PUBLIC ADMIN			ESTATE 002201595077	278.11		Yes	
ACCOUNT - Other	12/30/2014	Idaho Power	Coins Found At Residence		26.36	Yes	Deposit slip
CV-IE-2014-15073	02/06/2015	Deposit	Funds in home.		30.00	Yes	Deposit slip
CV-IE-2014-16752	02/06/2015	Deposit	Money found in home		47.04	Yes	Deposit slip for coins deposited
CV-IE-2015-40791	02/06/2015	Deposit	Banner Bank (\$1739.46) and cash with body (\$23.70)		1,763.16	Yes	Deposit slip, copy of cashier's check
CV-IE-2014-16752	03/09/2015	Deposit	Cash with Body		11.21	Yes	Deposit slip
CV-IE-2015-07763	03/09/2015	Deposits	Bank of America Refund		126.16	Yes	Refund Notice
CV-IE-2013-40779	03/09/2015	Deposit	Cash with Body (\$20.09) and Gold in teeth (\$504.60)		524.69	Yes	Receipt indicates coins and dental gold sold for \$523.25
CV-IE-201506338	03/09/2015	Deposit	Deposit of Second Citibank Refund Check		73.73	Yes	Deposit slip, \$8,000 cashier's check from Capital Educators, \$73.73 check from Citibank, handwritten note for winning bid from Jim Dauty for \$335 and money for \$35.65
CV-IE-2014-11934	03/09/2015	Deposit	Sale of truck (\$8000) & Bank Refund (\$73.73)		8,073.73	Yes	Deposit slip, money order for \$335 and money for \$35.65 found on the body
CV-IE-2015-40289	03/09/2015	Deposit	Money Order (\$335.00) and Cash with Body (\$35.65)		370.65	Yes	Deposit slip (cash with body)
CV-IE-2015-04192	03/09/2015	Deposit	Cash with Body		41.41	Yes	Deposit slip, copy of insurance refund check for \$14.04, the rest is cash
CV-IE-2014-18895	03/09/2015	Deposit	Refund of Insurance Premium		15.77	Yes	
CV-IE-2014-11934	03/17/2015	Deposit Item Returned	Deposit Item Returned	73.73		Yes	Copy of check from Citibank, copy of returned deposited item
CV-IE-2014-18895	03/20/2015	Deposit - Non Income Held Prior DOD	Deposit - Sale of Subaru Forester		4,000.00	Yes	Deposit slip, bill of sale
CV-IE-2014-11934	03/23/2015	ValueSmith, LLC	Inv. No.: 031519 - Appraisal	450.00		Yes	Check copy, invoice
CV-IE-2014-11934	03/25/2015	Deposit	Supplies for Estate Sale (Office Max \$23.30) & (Family Dollar \$3.71)		3,770.90	Yes	Deposit slip, cashier's check for closing bank accounts
CV-IE-2014-18895	03/25/2015	SM (Public Admin. Specialist)	Estate Utilities Payment	27.01		Yes	Deposit slip, copy of check from Liberty Mutual for insurance policy refund
CV-IE-2014-18895	03/25/2015	Idaho Power	Estate Utilities Payment	34.59		Yes	Receipts
PUBLIC ADMIN			For CHK 249 voided on 03/30/2015	75.00		Yes	Invoice
ACCOUNT - Other	03/27/2015	Justin Hifbee	Carpet Cleaning Estate	130.00		No	No copy of documentation for payment
PUBLIC ADMIN			Reverse of GHE 10 - For CHK 249 voided on 03/30/2015			Yes	Check copy, invoice
ACCOUNT - Other	03/30/2015	Justin Hifbee	Trash Removal	150.00		No	No copy of check deposited
CV-IE-2014-18895	04/01/2015	Deposit	Deposit		75.00	Yes	Check copy, invoice
CV-IE-2015-40791	04/01/2015	Deposit	Deposit		5.55	Yes	Cash found with body, deposit slip, sales receipt
CV-IE-2015-40791	04/01/2015	Deposit	Deposit		7.00	Yes	Copy of money order, money order found on body
CV-IE-201506338	04/01/2015	Deposit	Deposit		2.00	Yes	Deposit slip, cash found on body

Source: Quickbooks (Verified to Bank Account Activity)									
Case No.	Date	Reference No.	Name	Memo	Disbursements	Deposits	Supporting Documentation	EB Comments	Source: Eide Bailly
CV-IE-2014-11934	04/01/2015			Deposit		1.85	Yes	Deposit slip, cash found on body	
CV-IE-2015-04192	04/01/2015			Deposit		96.86	Yes	Deposit slip, copy of 2 money orders	
CV-IE-2015-04192	04/01/2015			Deposit		40.00	Yes	Deposit slip, copy of 4 money orders found with body	
CV-IE-2015-06420	04/01/2015			Deposit		1,247.84	Yes	Deposit slip, cash and check found with body, image for the check	
CV-IE-2014-18895	04/01/2015			Deposit		703.25	No	Deposit slip for estate items sold; no bill of sale	
CV-IE-2014-18895	04/01/2015			Deposit		92.00	Yes	Deposit slip, copy of check from Idaho for power refund	
CV-IE-2014-18895	04/01/2015			Deposit		222.41	Yes	Deposit slip, copy of check from Intermountain Gas Company for overpayment	
CV-IE-2015-00791	04/06/2015	1	Returned Deposited Check	Returned Deposited Check	7.00		Yes	Copy of money order, money order found on body	
CV-IE-2015-04192	04/06/2015	1	Returned Deposited Check	Returned Deposited Checks	40.00		Yes	Deposit slip, copy of 4 money orders found with body	
CV-IE-2014-18895	04/06/2015	256	Idaho Roofing & Handyman Services	House Maintenance	225.00		No	Check copy	
CV-IE-2014-18895	04/06/2015	255	Sparkley Clean LLC	Inv.: 562 Cleaning Services	180.00		Yes	Check copy, invoice	
PUBLIC ADMIN									
ACCOUNT - Other									
CV-IE-2014-15073	04/16/2015			Deposit Forms	52.49		No	No copy of documentation for payment	
CV-IE-2015-00791	04/22/2015			Deposit		271.63	No	Sale of jewelry, deposit slip, no bill of sale, only a handwritten note by PA staff	
CV-IE-2015-00791	04/22/2015			Deposit		16.50	Yes	Deposit slip (coins), only a handwritten note by PA staff	
CV-IE-2015-04192	04/24/2015			Deposit		2,891.87	Yes	Deposit slip says closed account, copy of WF cashier's check, bank statement	
CV-IE-2015-06420	04/24/2015			Deposit		1.08	Yes	Deposit slip, cash with body	
CV-IE-2015-06420	04/24/2015			Deposit		57.53	No	Deposit slip, only a handwritten note by PA staff	
CV-IE-2015-06420	04/24/2015		Estate of RLW	Government Reclaimed SSA Funds	1,112.00		Yes	Part of \$1,247.84 deposit	
CV-IE-2014-16752	04/29/2015			Deposit		10.10	Yes	Deposit slip	
CV-IE-2015-00791	04/29/2015			Deposit		19.03	Yes	Closed bank account, copy of bank statement and cashier's check	
CV-IE-2015-00791	04/29/2015			Deposit		3.85	Yes	Deposit slip (gold coin, dime, pennies), copy of receipt	
CV-IE-2014-11934	04/29/2015			Deposit		234.00	Yes	Deposit slip for cross necklace, rings, Babe Ruth coin, copy of receipt	
CV-IE-2015-06420	04/29/2015			Deposit		20.00	Yes	Deposit slip for gold and silver dollars, receipt included	
CV-IE-2014-18895	04/29/2015			Deposit		80.00	Yes	Deposit slip for currency	
CV-IE-2014-18895	04/29/2015			Deposit		1,065.39	Yes	Deposit slip Pioneer Fed \$1,077.05 and AAA Oregon Idaho \$48.34. Have check copy of AAA Oregon Idaho and bank statement for Pioneer Fed.	
CV-IE-2014-15073	05/04/2015			Deposit		1.00	Yes	Copy of check from American Bankers Insurance Company of FL	
CV-IE-2014-15073	05/04/2015			Deposit		12.67	Yes	FL	
CV-IE-2015-00791	05/04/2015			Deposit		9.00	Yes	Check from Outdoor Life for magazine refund	
CV-IE-2015-00791	05/04/2015			Deposit		24.75	Yes	Deposit slip, note says cash found with property	
CV-IE-2014-11934	05/04/2015			Deposit		30.00	Yes	Deposit slip indicates sold jewelry, bill of sale	
CV-IE-2014-11934	05/04/2015			Deposit		60.00	Yes	Deposit slip, copy of cash (tools), listing of tools, bill of sale	
CV-IE-2015-06420	05/04/2015			Deposit		122.27	Yes	Check from All State for insurance premium refund	
CV-IE-2015-06420	05/04/2015			Deposit		10.73	Yes	Deposit slip for cash found with body	
CV-IE-2014-18895	05/04/2015			Deposit		50.00	Yes	Deposit slip, handwritten note for sold sofa	
CV-IE-2015-00791	06/15/2015			Deposit		7.00	Yes	Deposit slip (gold stamps)	
CV-IE-2015-00791	06/15/2015			Deposit		13.00	Yes	Deposit slip (Jacob's Coins), bill of sale	
CV-IE-2015-00791	06/15/2015			Deposit		25.00	Yes	Deposit slip (Jacob's Coins), bill of sale	
CV-IE-2014-11934	06/15/2015			Deposit		4.00	Yes	Deposit slip (shelves), bill of sale	
CV-IE-2014-11934	06/15/2015			Deposit		3,226.00	Yes	Deposit slip, check from US Treasury "Soc Sec for Ins"	

Source: Quickbooks (Verified to Bank Account Activity)				Source: Eide Bailly				
Case No.	Date	Reference No.	Name	Memo	Disbursements	Deposits	Supporting Documentation	EB Comments
CV-IE-2014-11934	06/15/2015			Deposit		11.00	Yes	Bill of sale (outdoor heater)
CV-IE-2015-044192	06/15/2015			Deposit		0.78	Yes	Copy of check from Bank of the West for unclaimed property
CV-IE-2014-18895	06/17/2015	259	Idaho Power	Utility Expense Estate of	51.09		Yes	Invoice
CV-IE-2014-18895	06/17/2015	260	INTERMOUNTAIN GAS	EXPENSE: ESTATE OF	42.26		Yes	Invoice
CV-IE-2015-06420	06/29/2015	261	IDAHO VITAL RECORDS	Death Certificate RLW Estate	14.00		Yes	Death certificate form
CV-IE-2014-15073	07/01/2015			Deposit		60.00	Yes	State of Idaho income tax refund, copy of check
CV-IE-2015-00791	07/01/2015			Deposit		10.00	Yes	Bill of sale (frame trains)
CV-IE-2015-03289	07/01/2015			Deposit		1,095.78	Yes	Deposit slip, cashier's check for closing bank accounts, bank statement
CV-IE-2014-16752	07/20/2015			Deposit		15.00	Yes	Deposit slip, bill of sale for sale of knives
CV-IE-2014-16752	07/20/2015			Deposit		30.00	Yes	Deposit slip, copy of check from Justin Wiley, bill of sale for sale of large hunting knife
CV-IE-2015-00791	07/20/2015			Deposit		118.03	Yes	Copy of cashier's checks, deposit slip
CV-IE-2014-11934	07/20/2015			Deposit		15.00	Yes	Deposit slip, copy of check, bill of sales (Black and Decker drills)
CV-IE-2015-06420	07/20/2015			Deposit		32.98	No	Deposit slip only: Unknown if this relates to sale
CV-IE-2014-18895	07/20/2015			Deposit		13,033.40	Yes	Deposit slip, copy of check from Principals Financial Group, check stub (investment payout)
CV-IE-2015-00791	07/28/2015			Deposit		22.60	Yes	Pawn shop receipt - jewelry, deposit slip
CV-IE-2014-11934	07/28/2015			Deposit		15.00	Yes	Deposit slip, bill of sale
CV-IE-2014-11934	07/28/2015			Deposit		9.43	Yes	Deposit slip, copy of check for unclaimed property, check stub
CV-IE-2015-06420	07/28/2015			Deposit		295.00	Yes	Deposit slip, 2 checks from Renewed Expressions for items sold, document from Renewed Expressions says 80 items purchased, another says 28 items purchased
CV-IE-2015-06420	07/28/2015			Deposit		3,000.00	Yes	Deposit slip, copy of check from Icon Credit Union, bill of sale for Chevy Cavalier
Totals					\$102,951.75	168,710.28		

* Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-1E-2010-04977
 Status: Closed

Reference		Source: Quickbooks (Verified to Bank Account Activity)		Source: Eide Bailly		
Date	Name	Memo	Disbursements	Deposits	Supporting Documentation	E/B Comments
03/15/2010	Deposit	Money found during investigation		\$87.64	Yes	Coroner's report indicated \$66 was found
03/18/2010	Deposit	Money found in home		71.12	Yes	Bank record only
03/22/2010	Deposit	Money found during investigation		7.00	Yes	Bank record only
04/02/2010	Deposit	Refund Magazine Subscription		14.98	No	No copy of check deposited
04/26/2010	Deposit	Refund Magazine Subscription		4.98	No	No copy of check deposited
05/07/2010	Deposit	Closed bank acct		1,581.79	Yes	Bank statement
05/12/2010	Deposit	Insurance refund		65.06	No	No copy of check deposited
05/13/2010	Deposit	Closed bank acct		18.86	No	No copy of check deposited
05/25/2010	Deposit	Insurance refund		80.58	No	No copy of check deposited
08/06/2010	Deposit	Money found in home		96.83	Yes	Bank record only
08/11/2010	Deposit	Sale of inventory		14.00	No	No bill of sale
08/13/2010	Deposit	Sale of inventory		64.00	No	No bill of sale
09/09/2010	Deposit	Sale of inventory		7,591.65	Yes	Consignor settlement
09/10/2010	Deposit	Money found in home		0.11	Yes	Bank record only
09/16/2010	Deposit	Money found in home		1.82	Yes	Bank record only
09/23/2010	Deposit	Sale of inventory		620.56	Yes	Consignor settlement
09/29/2010	Deposit	Sale of inventory		425.43	Yes	Consignor settlement
10/14/2010	Deposit	Sale of inventory		51.60	Yes	Consignor settlement
10/14/2010	Deposit	Sale of inventory		384.20	No	No bill of sale
10/15/2010	Deposit	Sale of inventory		12.00	No	No bill of sale
11/02/2010	1533 Auto Appraisal	Car Appraisal	\$250.00		No	No copy of documentation for payment
12/01/2010	1544 Ada County Treasurer	Reimburse Treasurer for packing supplies	60.00		Yes	Receipts
12/01/2010	1550 Allied Waste	Trash expense	305.96		No	No copy of documentation for payment
03/01/2011	Deposit	Sale of Car		5,490.00	No	Appraisal for \$2,500; No bill of sale
08/01/2011	1551 Idaho Statesman	Legal Notice	115.32		Yes	Invoice
03/01/2012	1529 House Appraiser	Home Appraisal	375.00		Yes	Invoice
03/01/2012	1509 Jeff Ball, Locksmith	Lock change	19.02		Yes	Lowe's receipt
04/04/2012	1567 IRS	Taxes owed	3,644.65		Yes	Schedule of distributions
04/10/2012	1568 IRS	Taxes owed	333.51		Yes	Schedule of distributions
04/10/2012	1569 IRS	Taxes owed	1,044.74		Yes	Schedule of distributions
04/29/2012	Deposit	IRS Refund Overpayment		26.38	Yes	Bank record only
05/14/2012	1576 Ada County EMS	Creditor Payment	7.27		Yes	Reflected on schedule of distribution
05/14/2012	110 American Express	Creditor Payment - AMEX	395.01		Yes	Reflected on schedule of distribution
05/14/2012	1584 JC Christensen & Assoc	Creditor Payment - CIB Visa	104.15		Yes	Reflected on schedule of distribution
05/14/2012	1596 JC Christensen & Assoc	Creditor Payment - Citibank	404.67		Yes	Reflected on schedule of distribution
05/14/2012	1597 JC Christensen & Assoc	Creditor Payment - Citibank	358.94		Yes	Reflected on schedule of distribution
05/14/2012	1598 JC Christensen & Assoc	Creditor Payment - Citibank	590.05		Yes	Reflected on schedule of distribution
05/14/2012	1600 JC Christensen & Assoc	Creditor Payment - Citibank	752.68		Yes	Reflected on schedule of distribution
05/14/2012	1583 Simm Associates	Creditor Payment - Citibank MC	653.26		Yes	Reflected on schedule of distribution

Source: Quickbooks (Verified to Bank Account Activity)							Source: Eide Bailly	
Date	Reference No.	Name	Memo	Disbursements	Deposits	Supporting Documentation	EB Comments	
05/14/2012	1603	Discover Card	Creditor Payment - Discover	234.90		Yes	Written statement of claim attached for more, reflected on schedule of distribution	
05/14/2012	1593	Capital One	Creditor Payment - MC	39.39		Yes	Reflected on schedule of distribution	
05/14/2012	1592	Simm Associates	Creditor Payment - Radio Shack Card	340.61		Yes	Reflected on schedule of distribution	
05/14/2012	1582	Jefferson Capital	Creditor Payment - Salute Visa	187.34		Yes	Check sub. reflected on schedule of distribution	
05/14/2012	1595	JC Christensen & Assoc	Creditor Payment - Sears	632.45		Yes	Reflected on schedule of distribution	
05/14/2012	1590	Simm Associates	Creditor Payment - Shell Card	210.58		Yes	Reflected on schedule of distribution	
05/14/2012	1591	Simm Associates	Creditor Payment - Shell Card	218.16		Yes	Reflected on schedule of distribution	
05/14/2012	106	City of Boise Utility Billing	Creditor Payment - Utilities	4.19		Yes	Reflected on schedule of distribution	
05/14/2012	1594	Capital One	Creditor Payment - Visa	97.06		Yes	Casher's check, notice from Russ Consulting Inc. related to foreclosure settlement	
04/23/2013		Deposit	Settlement Proceeds		300.00	Yes		
05/07/2013	140	Discover Card	Creditor Payment	11.23		Yes	Letter from treasurer proceeds from foreclosure settlement	
05/07/2013	141	Jefferson Capital	Creditor Payment	8.95		Yes	Letter from treasurer proceeds from foreclosure settlement	
05/07/2013	142	Simm Associates	Creditor Payment	31.22		Yes	Letter from treasurer proceeds from foreclosure settlement	
05/07/2013	143	JC Christensen & Assoc	Creditor Payment	4.98		Yes	Letter from treasurer proceeds from foreclosure settlement	
05/07/2013	144	Simm Associates	Creditor Payment	10.06		Yes	Letter from treasurer proceeds from foreclosure settlement	
05/07/2013	145	Simm Associates	Creditor Payment	10.43		Yes	Letter from treasurer proceeds from foreclosure settlement	
05/07/2013	146	Simm Associates	Creditor Payment	16.28		Yes	Letter from treasurer proceeds from foreclosure settlement	
05/07/2013	149	JC Christensen & Assoc	Creditor Payment	30.23		Yes	Letter from treasurer proceeds from foreclosure settlement	
05/07/2013	150	JC Christensen & Assoc	Creditor Payment	19.34		Yes	Letter from treasurer proceeds from foreclosure settlement	
05/07/2013	151	JC Christensen & Assoc	Creditor Payment	17.16		Yes	Letter from treasurer proceeds from foreclosure settlement	
05/07/2013	152	JC Christensen & Assoc	Creditor Payment	28.20		Yes	Letter from treasurer proceeds from foreclosure settlement	
05/07/2013	153	JC Christensen & Assoc	Creditor Payment	35.97		Yes	Letter from treasurer proceeds from foreclosure settlement	
05/07/2013	154	American Express	Creditor Payment	18.88		Yes	Letter from treasurer proceeds from foreclosure settlement	
05/07/2013	155	City of Boise Utility Billing	Creditor Payment	0.20		Yes	Letter from treasurer proceeds from foreclosure settlement	
05/07/2013	139	Ada County EMS	Creditor Payment	0.35		Yes	Reflected on schedule of distribution, letter from treasurer proceeds from foreclosure settlement	
05/08/2013	156	Ada County Treasurer	Pub Admin Time & Exp	50.00		No	Check sub only; no invoice detailing time/expenses	
05/20/2013	163	Idaho State Tax Commission	Taxes	280.13		Yes	Handwritten note indicating \$14 late fee assessed, paid as part of this check, but the TO reduced their time for \$14 (assuming responsibility)	

Source: Quickbooks (Verified to Bank Account Activity)				Source: Eide Bailly			
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
05/23/2013	177	Ada County Prosecuting Attorney	Payment for attorney time.	2,200.00		Yes	Invoice, total bill \$13,790
05/23/2013	176	Ada County Treasurer	Reimburse TR Exp	2,851.55		Yes	Invoice, total bill \$2,891.75
07/31/2013	202	Ada County Treasurer	Reimburse Treasurer Time	6.52		Yes	Check stub, QB report, letter from treasurer proceeds from foreclosure settlement
Totals				\$17,010.59	\$17,010.59		

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-1E-2012-18104
 Status: Open

Reference		Source: Quickbooks (Verified to Bank Account Activity)			Source: Eide Bailey	
Date	Name	Memo	Disbursements	Deposits	Supporting Documentation	EB Comments
09/17/2012	Readers Digest	Subscription Refund		\$98.32	Yes	Deposit slip, copy of check stub
09/26/2012	D&B	Shareholder Distribution		0.76	Yes	Deposit slip and copy of check from Computer Share
10/01/2012	Bloomberg Business Week	Subscription Refund		74.39	Yes	Deposit slip, copy of check and stub
10/09/2012	Cash Found	Found in Mail & Apt.		3.75	Yes	Deposit slip
10/09/2012	Intermountain Gas	Refund Overpayment		14.56	Yes	Deposit slip, copy of check
10/15/2012	Magazine Subscription	Subscription Refund		81.08	Yes	Deposit slip, copy of check and stub
10/16/2012	Subscription Services	Subscription Refund		187.78	Yes	Deposit slip, copy of check and stub
10/30/2012	Asset Sale	Sale of Stamps		13.05	Yes	Deposit slip, receipt
11/09/2012	Cash Found	Found in Mail		0.45	Yes	Deposit slip
11/15/2012	Subscription Services	Subscription Refund - Kiplinger		64.08	Yes	Deposit slip, copy of check stubs
11/26/2012	Subscription Services	Subscription Refund - Time & National Geographic		55.47	Yes	Deposit slip, copy of check
11/28/2012	Cash Found	Found in Apartment		3.72	Yes	Deposit slip
11/30/2012	Subscription Services	Subscription Refund - Poplar Science		7.31	Yes	Deposit slip, copy of check and stub
12/03/2012	Asset Sale	Sale of Books & Stamps		21.60	No	Deposit slip only, no bill of sale
12/03/2012	Subscription Services	Subscription Refund		310.06	Yes	Deposit slip, copy of check and stub
12/04/2012	Subscription Services	Subscription Refund		13.63	Yes	Deposit slip, copy of check and stub
12/07/2012	114 Park Center Stor-It	Storage Unit	\$409.00		Yes	Invoice
12/07/2012	Subscription Services	Subscription Refund - Time & Science		27.31	Yes	Deposit slip, copy of check and stub
12/11/2012	Subscription Services	Subscription Refund - Readers Maturity		45.41	Yes	Deposit slip, copy of check and stub
12/13/2012	113 Ada County Assessor	Transfer Car Title	14.00		Yes	Invoice
12/17/2012	Subscription Services	Subscription Refund - Forbes		146.53	Yes	Deposit slip, copy of check stub
12/18/2012	D&B	Shareholder Distribution		0.76	Yes	Deposit slip and copy of check from Computer Share
01/03/2013	Brown's Gallery	Artwork	85.00		Yes	Copy of US Bank positive pay detail, receipt for appraisal
01/10/2013	Asset Sale	Sale of Paintings		100.00	No	Deposit slip references Ullmann, no bill of sale
01/11/2013	Subscription Services	Subscription Refund - Wall Street & Tech		34.00	Yes	Deposit slip, copy of check stub
01/15/2013	Asset Sale	Sale of Paintings		50.00	No	Deposit slip references Morris, no bill of sale
01/15/2013	117 Park Center Stor-It	Storage Unit	111.00		Yes	Copy of US Bank positive pay detail, invoice
01/24/2013	Asset Sale	Sale of Paintings		25.00	No	Deposit slip, no bill of sale
02/15/2013	Gem State	Refund Overpayment		192.18	Yes	Deposit slip, check from Gem State Dermatology for refund related to 2011 payment covered by Medicare
02/19/2013	Subscription Services	Subscription Refund		221.39	Yes	Deposit slip, copy of check from Subscription Services
02/20/2013	Cash Found	Found in Home		0.80	Yes	Deposit slip, coin found in home
03/11/2013	Cash Found	Found in Mail		0.42	Yes	Deposit slip, coin found in junk mail
03/17/2013	Subscription Services	Subscription Refund		231.00	Yes	Deposit slip, refund check from Lees
03/20/2013	D&B	Shareholder Distribution		0.80	Yes	Deposit slip and copy of check from Computer Share
03/25/2013	Asset Sale	Sale of 1997 Intrepid		437.50	Yes	Deposit slip, check stub, bid document

Source: Quickbooks (Verified to Bank Account Activity)							Source: Eide Bailly	
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments	
04/02/2013		Subscription Services	Subscription Refund - Readers Marketing		34.00	Yes	National Geographic refund check, deposit slip	
04/09/2013		American Express	Refund Overpayment		1.27	Yes	Deposit slip, check from American Express	
04/13/2013		Subscription Services	Subscription Refund - Investor		198.00	Yes	Deposit slip, copy of check from TCI Enterprise	
04/24/2013		Cash Found	Found in Mail		0.11	Yes	Deposit slip, received from promotional mailer	
05/02/2013		Idaho Tax Commission	Refund from State		10.00	Yes	Deposit slip, copy of Idaho State Tax check	
05/02/2013		Asset Sale	Sale of Inventory		800.00	Yes	Deposit slip, copy of Nampa Thrift check, no bill of sale	
05/23/2013	170	Ada County Treasurer	Reimburse TR expenses	820.48		Yes	Funeral bill and death certificate, mileage of \$76.48	
05/29/2013		Deposit	Sale of Printings		40.00	No	Copy of cash, no bill of sale	
06/07/2013		Ada County Operations	Moving Expense	98.00		Yes		
06/13/2013		Asset Sale	Sale of Printing		10.05	No	Deposit slip and check for art purchase, no bill of sale	
06/19/2013		ELH/ELJ (Imr. PA Spec.)	Mileage	4.52		Yes		
06/21/2013		Deposit	Shareholder Distribution - CompusShare		0.80	Yes	Deposit slip and copy of check from Computer Share	
07/31/2013		Deposit	Sale of Coins & Silver Certificate		9.50	Yes	Deposit slip and supporting receipt	
08/12/2013		Deposit	Nampa Thrift		5.00	Yes	Bill of sale, copy of check	
08/27/2013		Deposit	UCP Funds		6.95	Yes	Deposit slip and copy of check	
09/13/2013		Deposit	Subscription Refund		101.47	Yes	Deposit slip and check related to Idaho Statesman magazine refund	
09/25/2013		Deposit	Shareholder Distribution		0.80	Yes	No check copy; however amount is same as last shareholder distribution	
11/07/2013		Deposit	Dividend from OptionsXpress		0.14	No	No copy of check deposited	
01/10/2014		Deposit	Shareholder Distribution & Sale of Stock		343.88	Yes	Deposit slip and copy of checks (\$0.89 from Century Armored and \$342.99 from OptionsXpress)	
01/31/2014		Return Item	RETURN FROM 1/10/14	0.89		Yes	Related to returned check from Century Armored Dispatch Company	
02/27/2014		Deposit	Shareholder Distribution - Dunn & Bradstreet		0.80	Yes	Deposit slip and copy of check from Computer Share	
03/19/2014		Deposit	Shareholder Dividend		0.88	Yes	Deposit slip and copy of check from Computer Share	
07/01/2014		Deposit	Shareholder Dividend		0.88	Yes	Deposit slip and copy of check from Computer Share	
09/19/2014		Deposit	Shareholder Distribution		0.88	Yes	Deposit slip and copy of Computer Share check	
				Totals	\$1,542.89			
					\$4,028.52			

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-1E-2013-02056
 Status: Closed

Source: Quickbooks (Verified to Bank Account Activity)						Source: Eide Bailly	
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
01/22/2013		Deposit	Cash Found in Residence		\$6,959.79	Yes	
02/07/2013	121	Melodee Thornton Park	Rent	\$270.00		Yes	Deposit slip
02/15/2013		Deposit	Sale of WalMart Gift Cards		30.00	Yes	Deposit slip
02/22/2013		Deposit	Money found in residence		89.01	Yes	Deposit slip
02/25/2013	124	Melodee Thornton Park	Rent	270.00		Yes	Deposit slip, voucher from Kennedy Coins
02/26/2013		Deposit	Sale of Kennedy Coins		19.60	Yes	Invoice
02/28/2013		Summers Funeral Home	Death Cert	14.00		Yes	Invoice
02/28/2013		Summers Funeral Home	Funeral Exp	800.00		Yes	Invoice
03/27/2013	129	Melodee Thornton Park	Rent	270.00		Yes	No documentation other than bank record; Amount is same as other rent payments
04/04/2013		Deposit	Social Security Payment for Dec 2012		769.00	Yes	Copy of US Treasury check
04/08/2013	130	City of Boise Utility Billing	Utilities	124.72		Yes	Statement says \$61.81, but handwritten note says \$124.72
04/09/2013		Deposit	Cash Found in Residence		1.25	Yes	Deposit slip
04/18/2013	131	United Water of Idaho	Utilities	25.80		Yes	
04/19/2013		Deposit	Close Personal Accts - USBank & IIB		27,471.86	Yes	Copy of cashier's check from US Bank for \$186.16 and copy of cashier's check from IIB for \$27,285.70
04/23/2013	132	Idaho Power	Utilities	28.69		Yes	
04/23/2013	133	United Water of Idaho	Utilities	21.92		Yes	
04/23/2013	134	Melodee Thornton Park	Rent	270.00		Yes	
04/23/2013		Deposit	Sale of WalMart Gift Cards		50.00	Yes	Copies of cash paid
04/26/2013		Deposit	Sale of Guns to Boise Gun		600.25	Yes	Invoice from Boise Gun, paid cash
05/02/2013		Deposit	Sale of Inventory Assets		610.00	Yes	Copy of check from Nampa Thrift Store and deal sheet listing items sold provided
05/07/2013	157	Idaho Power	Utilities	45.37		Yes	Invoice
05/09/2013	159	Ada County Operations	Lawn Care	52.00		Yes	Invoice
05/10/2013	158	ELH/ELJ (Inr. PA Spec.)	ELH Mileage	9.04		Yes	Invoice
05/10/2013	160	VM (Treasurer)	VM Mileage	18.08		Yes	
05/10/2013	161	Creative Edge	Cleaning	250.00		Yes	Paid on quote, not invoice
05/20/2013	162	Vista Construction	Sink Repair	44.00		Yes	Copy of receipt
05/22/2013	165	City of Boise Utility Billing	Utilities	62.36		Yes	Copy of receipt
05/23/2013	171	Ada County Treasurer	Reimburse TR Mileage Exp	21.70		Yes	Invoice attached
05/23/2013	174	Daniel Kangas	Estimate to move MH.	250.00		Yes	Copy of receipt
05/30/2013	184	Idaho Power	Account # 3667500215	19.07		Yes	
05/30/2013	183	Melodee Thornton Park	Lot Rent	270.00		Yes	Handwritten note on check stub "No invoice for lot rent"

Source: Quickbooks (Verified to Bank Account Activity)						Source: Eide Bailly	
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
06/07/2013	191	Ada County Weed & Pest	Weed Removal	50.00		Yes	
06/07/2013	192	Ada County Operations	Clean-up Expense	52.00		Yes	
06/13/2013	194	Idaho Statesman	ACCT # 10210 AD # 644352	92.34		Yes	
06/13/2013	193	Ada County Treasurer	Property Taxes MBROA001402	69.63		Yes	
06/19/2013	195	ELH/ELJ (fmr. PA Spec.)	Mileage	41.81		Yes	
06/21/2013		Deposit	Sale Proceeds of Mobile Home		9,000.00	Yes	Copy of cashier's check and bill of sale
06/25/2013		Deposit	Sale of vehicle through PropertyRoom		109.38	Yes	
07/05/2013	196	Ada County Operations	Lawn Care	52.00		Yes	
07/05/2013	197	Idaho Power	Utilities Acct. # 3667500215	14.19		Yes	
07/05/2013	198	United Water of Idaho	Utilities Acct. #06003609231111	38.83		Yes	
08/15/2013	205	ELH/ELJ (fmr. PA Spec.)	Mileage Expense	23.73		Yes	
03/11/2014	221	IRS	2013 Taxes Due	23.69		No	No documentation for payment
03/18/2014	222	Idaho State Tax Commission	2013 Taxes Due	2.53		No	No documentation for payment
04/29/2014	227	Ada County EMS	CVIEI 302056	117.25		Yes	Schedule of distributions
04/29/2014	228	Action Collection Service	CVIEI 302056	553.47		Yes	Schedule of distributions
04/29/2014	229	NCO Financial	CVIEI 302056	375.13		Yes	Schedule of distributions
04/29/2014	226	Ada County Prosecuting Attorney	PAO Time	4,704.10		Yes	
04/29/2014	225	Ada County Treasurer	TR Public Admin Time	5,013.28		Yes	Only time
08/12/2014	241	IST Trust	REISSUE: CVIEI302056	31,349.41		Yes	Schedule of distributions
			Totals	\$45,710.14	\$45,710.14		

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-1E-2013-00729
 Status: Open

Source: Quickbooks (Verified to Bank Account Activity)				Source: Eide Bailey			
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
01/16/2013		Deposit	Paycheck from Sage		\$4,043.57	Yes	Deposit slip, check and check stub
01/30/2013		Deposit	Money found in home		4.01	Yes	Deposit slip (money found in house)
02/04/2013		Deposit	Money found in home		1.08	Yes	Deposit slip (money found on floor)
02/06/2013		Deposit	Money found in home		1.17	Yes	Deposit slip (found in walkthrough kitchen drawer)
02/14/2013		Deposit	Rebate from Ebates		12.60	Yes	Deposit slip, check
03/25/2013		Deposit	Refund Security Deposit		28.80	Yes	Deposit slip, check stub, rental agreement
04/01/2013		Deposit	Globe bank account		9.83	Yes	Deposit slip, check stub
04/01/2013	122	Relyea Funeral Home	Death Cert	\$14.00		Yes	Payment request
04/05/2013		Deposit	Paycheck from Cottonwood Prer		1,206.00	Yes	Deposit slip, check
04/19/2013		Deposit	Exchange foreign currency		14.12	Yes	Deposit slip, copy of online settlement
04/25/2013		Deposit	Refund Interest from Capital One		92.46	Yes	Deposit slip, check
05/01/2013		Deposit	Exchange foreign currency		10.72	Yes	Deposit slip, sale of foreign coins, copy of invoice
05/02/2013		Deposit	Sale of inventory assets		125.00	Yes	Deposit slip, bill of sale, copy of check, listing of items purchased
05/31/2013	188	Ada County Treasurer	Mileage Exp	2.83		Yes	Copy of invoice, mileage log
06/07/2013	192	Ada County Operations	Moving Expense	28.00		Yes	Check stub, invoice
07/26/2013		Deposit	Sale of Inventory Assets		129.50	No	Deposit slip, copy of cash, excel spreadsheet listing assets sold, handwritten document; No bill of sale
08/13/2013		Deposit	Sale of Inventory Nampana Thrift		280.00	No	Deposit slip, \$211 in cash and \$69 check, have bill of sale for \$69, no documentation for sale of inventory for \$211
08/26/2013		Deposit	Sale of Inventory		105.00	Yes	Deposit slip, copy of check from Next Worth (non-working iPad)
09/03/2013		Deposit	Sale of Medal.		3.00	Yes	Deposit slip and receipt
09/10/2013		Deposit	Sale of Inventory		140.00	Yes	Deposit slip, copy of check from Next Worth
09/17/2013	207	ELH/ELJ (fmr. PA. Spec.)	Mileage Expense	9.04		No	No documentation for mileage
05/16/2014	231	Idaho Statesman	Statesman Notice	109.06		Yes	Invoice
03/09/2015		Deposit	Bank of America Refund		126.16	Yes	Refund Notice
				Totals	\$162.93		
					\$6,333.02		

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-1E-2014-18895
 Status: Open

Source: Quickbooks (Verified to Bank Account Activity)					
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits
08/15/2014		Deposit	Funds with body		\$41,26
03/09/2015		Deposit	Refund of Insurance Premium		15.77
03/20/2015		Deposit - Non Income Held Prior DOD	Deposit - Sale of Subaru Forester		4,000.00
03/23/2015	254	ValueSmith, LLC	Inv. No.: 031519 - Appraisal	\$450.00	
03/25/2015			Deposit		685.69
03/25/2015	252	SM (Public Admin. Specialists)	Supplies for Estate Sale (Office Max \$23.30) & (Family Dollar \$3.71)	27.01	
03/25/2015	251	Idaho Power	Estate Utilities Payment	34.59	
03/28/2015	253	Madens Carpet Cleaning	Carpet Cleaning Estate	130.00	
03/30/2015	250	Justin Higbee	Trash Removal	150.00	
04/01/2015			Deposit		703.25
04/01/2015			Deposit		92.00
04/01/2015			Deposit		222.41
04/06/2015	256	Idaho Roofing & Handyman Services	House Maintenance	225.00	
04/06/2015	255	Sparkley Clean LLC	Inv.: 562 Cleaning Services	180.00	
04/29/2015			Deposit		80.00
04/29/2015			Deposit		1,065.39
05/04/2015			Deposit		50.00
06/17/2015	259	Idaho Power	Utility Expense Estate of	51.09	
06/17/2015	260	INTERMOUNTAIN GAS	EXPENSE: ESTATE OF	42.26	
07/20/2015			Deposit		13,033.40
			Totals	\$1,289.95	\$19,989.17

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-1E-2012-07233
 Status: Closed

Source: Quickbooks (Verified to Bank Account Activity)					Source: Eide Bailly		
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
04/09/2012		Deposit	Cash found in purse		\$496.34	Yes	Deposit slip
04/11/2012		Deposit	Cash in Money Order		150.00	Yes	Deposit slip
04/20/2012		Deposit	Coins found in home		0.65	Yes	Deposit slip
04/23/2012		Deposit	Coins found in home		0.39	Yes	Deposit slip
04/24/2012		Deposit	Cash found in home		33.20	Yes	Deposit slip
04/26/2012		Deposit	Sale of freezer		70.13	No	Only documentation is a spreadsheet listing the freezer, among other assets; No bill of sale
10/03/2012		Deposit	Sale of inventory assets		1.00	Yes	Deposit slip
10/03/2012		Deposit	Sale of inventory assets		1,013.51	No	Only documentation is a Word document; No bill of sale
10/05/2012	101	Ada County Operations	Operations	\$58.50		Yes	Copy of check
10/25/2012		Deposit	Sale of Stamps		13.50	Yes	Deposit slip
12/10/2012		Deposit	Sale of Gift Card		34.81	Yes	Deposit slip
12/10/2012		Deposit	Close Bank Accounts		129.80	Yes	Deposit slip, bank statement
01/11/2013		Deposit	Sale of Gift Card		61.01	Yes	Receipt, deposit slip
01/14/2013		Deposit	Sale of Gift Card		2.00	Yes	Receipt, deposit slip
02/20/2013		Deposit	Coins found in home		0.88	Yes	Deposit slip
02/21/2013	123	Ada County Treasurer	Reimburse TR expenses	837.35		Yes	Funeral and moving expenses, invoice
05/06/2013	138	Ada County Prosecuting Attorney	Attny Time	528.44		Yes	Invoice
05/06/2013	138	Ada County Treasurer	Public Admin Time	543.44		Yes	Partial payment of PA time
05/06/2013	137	Ada County Treasurer	Reimburse TR Expenses	39.49		Yes	Death certificate and mileage, invoice
				Totals	\$2,007.22		
					\$2,007.22		

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-1E-2010-14010
 Status: Closed

Source: Quickbooks (Verified to Bank Account Activity)						Source: Eide Bailly	
Date	Reference No.	Name	Memorandum	Debits	Deposits	Supporting Documentation	EB Comments
07/08/2010		Deposit	Cash on hand & closing of bank account.	\$1,173.77		Yes	Coroner's report and bank statement
07/20/2010		Deposit	Refund from State Farm		36.40	No	No copy of check deposited
08/01/2010		Alden-Waggoner	Cremation Expense	\$800.00		Yes	Invoice
08/26/2010		Deposit	Inventory sold		1.25	No	No bill of sale
08/31/2010		Deposit	Inventory sold		2.75	No	No bill of sale
09/09/2010		Deposit	Inventory sold		32.80	Yes	Copy of statement from consignor
11/19/2010		Deposit	Inventory sold		1,875.00	No	No bill of sale
08/01/2011		Habo Statesman	Legal Notice Expense	115.32		No	No copy of documentation for payment
08/01/2012		James Larson	Disbursement to Heir	5.82		No	No copy of documentation for payment
04/01/2013	7	Robert Larson	For CHK 127 voided on 04/29/2014	5.82		Yes	Positive pay printout
04/01/2013	8	Sue Phillips	For CHK 128 voided on 04/29/2014	5.83		Yes	Positive pay printout
03/22/2013	167	Ada County Treasurer	Bill Legal Notice	9.20		Yes	Invoice
03/31/2013	186	Ada County Prosecuting Attorney	Attney Time	1,084.44		Yes	Invoice, total cost \$2,576.00
03/31/2013	185	Ada County Treasurer	Mileage Exp	11.10		Yes	Check stub, invoice
03/31/2013	187	Ada County Treasurer	TR-PA Time	1,084.44		Yes	Invoice, total cost \$2,782.24
04/29/2014	224	Ada County Treasurer	TR Public Admin time	11.65		No	Check stub only
04/29/2014	7R	Robert Larson	Reverse of GJE 7 -- For CHK 127 voided on 04/29/2014		5.82	Yes	Positive pay printout
04/29/2014	8R	Sue Phillips	Reverse of GJE 8 -- For CHK 128 voided on 04/29/2014		5.83	Yes	Positive pay printout
Totals				\$3,133.62	\$3,133.62		

* Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-IE-2014-11934
 Status: Open

Source: Quickbooks (Verified to Bank Account Activity)				Source: Eide Bailly		
Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
05/29/2014	Deposit	Cash Found w/Remains		\$72.99	Yes	Deposit slip and copy of cash
10/17/2014	Deposit	Insurance Premium Refund		23.52	Yes	Deposit slip, copy of check from Auto-Owners
03/09/2015	Deposits	Deposit of Second Citibank Refund Check		73.73	Yes	Deposit slip, \$8,000 cashier's check from Capital Educators, \$73.73 check from CitiBank, handwritten note for winning bid from Jim Douty
03/09/2015	Deposit	Sale of truck (\$8000) & Bank Refund (\$73.73)		8,073.73	Yes	
03/17/2015	1	Deposit Item Returned	\$73.73		Yes	Copy of check from CitiBank, copy of returned deposited item
03/25/2015	Deposit	Deposit		3,770.90	Yes	Deposit slip, cashier's check for closing bank accounts
04/01/2015	Deposit	Deposit		1.85	Yes	Deposit slip, cash found on body
04/29/2015	Deposit	Deposit		234.00	Yes	Deposit slip for cross necklace, rings, Babe Ruth coin, copy of receipt
05/04/2015	Deposit	Deposit		30.00	Yes	Deposit slip indicates sold jewelry, bill of sale
05/04/2015	Deposit	Deposit		60.00	Yes	Deposit slip, copy of cash (tools), listing of tools, bill of sale
06/15/2015	Deposit	Deposit		4.00	Yes	Deposit slip (shelves), bill of sale
06/15/2015	Deposit	Deposit		3,226.00	Yes	Deposit slip, check from US Treasury "Soc Sec for Ins"
06/15/2015	Deposit	Deposit		11.00	Yes	Bill of sale (outdoor heater)
07/20/2015	Deposit	Deposit		15.00	Yes	Deposit slip, copy of check, bill of sales (Black and Decker drills)
07/28/2015	Deposit	Deposit		15.00	Yes	Deposit slip, bill of sale
07/28/2015	Deposit	Deposit		9.43	Yes	Deposit slip, copy of check for unclaimed property, check stub
			Totals	\$73.73		
				\$15,621.15		

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-1E-2015-00791
 Status: Open

Source: Quickbooks (Verified to Bank Account Activity)				Source: Eide Bailly			
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
02/06/2015		Deposit	Money found in home		\$47.04	Yes	Deposit slip for coins deposited
04/01/2015		Deposit	Deposit		5.55	Yes	Cash found with body, deposit slip, sales receipt
04/01/2015		Deposit	Deposit		7.00	Yes	Copy of money order, money order found on body
04/06/2015	1	Returned Deposited Check	Returned Deposited Check	\$7.00		Yes	Copy of money order, money order found on body
04/22/2015		Deposit	Deposit		16.50	Yes	Deposit slip (coins), only a handwritten note by PA staff
04/29/2015		Deposit	Deposit		19.03	Yes	Closed bank account, copy of bank statement and cashier's check
04/29/2015		Deposit	Deposit		3.85	Yes	Deposit slip (gold coin, dime, pennies), copy of receipt
05/04/2015		Deposit	Deposit		9.00	Yes	Check from Outdoor Life for magazine refund
05/04/2015		Deposit	Deposit		24.75	Yes	Deposit slip, note says cash found with property
06/15/2015		Deposit	Deposit		7.00	Yes	Deposit slip (gold stamps)
06/15/2015		Deposit	Deposit		13.00	Yes	Deposit slip (Jacobs Coins), bill of sale
06/15/2015		Deposit	Deposit		25.00	Yes	Deposit slip (Jacobs Coins), bill of sale
07/01/2015		Deposit	Deposit		10.00	Yes	Bill of sale (frame trains)
07/20/2015		Deposit	Deposit		118.03	Yes	Copy of cashier's checks, deposit slip
07/28/2015		Deposit	Deposit		22.60	Yes	Pawn shop receipt - jewelry, deposit slip
Totals				\$7.00	\$328.35		

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-1E-2013-12493
 Status: Open

Source: Quickbooks (Verified to Bank Account Activity)				Source: Eide Bailly			
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
07/01/2013		Deposit	Cash Found on Body		\$34.00	Yes	Cash found on the body
08/02/2013		Deposit	Proceeds from Vehicle Lein Life Ins		444.00	Yes	Deposit slip, check and check stub
08/05/2013		Deposit	Additional proceeds from Vehicle Lein Life Ins		78.51	Yes	Deposit slip, copy of check and stub
08/15/2013	204	VM (Treasurer)	Mileage Expense	\$58.76		Yes	Check stub, mileage log
08/27/2013		Deposit	UCP Funds		0.97	Yes	Deposit slip, copy of unclaimed property check, check stub
09/03/2013		Deposit	Exchange Canadian money		6.00	Yes	Canadian currency found on the body, deposited
09/20/2013		Deposit	Sale of Car		600.00	Yes	Deposit slip and copy of cash, bill of sale
09/24/2013		Deposit	Refund Overpayment to Vehicle Leinholder		40.39	Yes	Deposit slip, copy of check and stub
10/07/2013	212	Ada County Operations: ELH/ELJ (Imr. PA)	Moving & Clean-up	347.52		Yes	Email from Operations
11/26/2013	216	Specialist	Mileage Expense	52.54		Yes	Mileage log
11/26/2013	219	Ada County Treasurer	Reimburse Funeral Exp	745.05		Yes	Invoice for cremation and death certificate (\$814)
05/05/2014		Deposit	ID ST Tax Refund		50.00	Yes	Deposit slip, copy of check, check stub
05/30/2014	235	Ada County Treasurer	Expenses	50.00		No	No copy of documentation for payment
				Totals	\$1,253.87		

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-IE-2013-02511
 Status: Closed

Reference No.		Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
05/03/2013		Deposit	Closed bank acct		\$512.45	Yes	Bank statement
05/23/2013	173	Ada County Treasurer	Reimburse TR Exp	\$512.45		Yes	Invoice from TA, related to cremation and death certificate Sales document for 1985 Fleetwood Prowler, deposit slip, copy of cash
07/25/2013		Deposit	Sale of 1985 Prowler		400.00	Yes	
07/29/2013		Deposit	Sale Inventory Asset - Shovel		5.00	Yes	Deposit slip, cash
08/12/2013		Deposit	Money Found in Home & Nampa Thrift		42.20	Yes	Copy of check, deposit slip, Nampa Thrift Store agreement
08/15/2013	205	ELH/ELJ (fmr. PA Specialist)	Mileage Expense	20.34		Yes	
09/06/2013		Deposit	UCP Funds		39.00	Yes	State of Idaho unclaimed property notification
09/17/2013	207	ELH/ELJ (fmr. PA Specialist)	Mileage Expense	9.04		No	Mileage most likely included with TA bill, not itemized
10/07/2013	208	Ada County Treasurer	Pub Admin Exp	301.55		Yes	Invoice from TA, related to cremation and death certificate
02/19/2014	220	Ada County Prosecuting Attorney	ATTNY TIME	77.63		Yes	Letter from attorney, schedule of distribution
05/30/2014	237	Ada County Treasurer	TR Public Admin Time	77.64		Yes	Invoice from TA showing total expenses
				Totals	\$998.65		

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-1E-2015-06420
 Status: Open

Source: Quickbooks (Verified to Bank Account Activity)				Source: Eide Bailly			
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
04/01/2015			Deposit		\$1,247.84	Yes	Deposit slip, cash and check found with body. Image for the check
04/24/2015			Deposit		1.08	Yes	Deposit slip, cash with body
04/24/2015			Deposit		57.53	No	Deposit slip, only a handwritten note by PA staff
04/24/2015		Estate of RLW	Government Reclaimed SSA Funds	\$1,112.00		Yes	Part of \$1,247.84 deposit
04/29/2015			Deposit		20.00	Yes	Deposit slip for gold and silver dollars, receipt included
05/04/2015			Deposit		122.27	Yes	Check from All State for insurance premium refund
05/04/2015			Deposit		10.73	Yes	Deposit slip for cash found with body
06/29/2015	261	IDAHO VITAL RECORDS	Death Certificate RLW Estate	14.00		Yes	Death certificate form
07/20/2015			Deposit		32.98	No	Deposit slip only: Unknown if this relates to sale
07/28/2015			Deposit		295.00	Yes	Deposit slip, 2 checks from Renewed Expressions for items sold, document from Renewed Expressions says 80 items purchased, another says 28 items purchased
07/28/2015			Deposit		3,000.00	Yes	Deposit slip, copy of check from Icon Credit Union, bill of sale for Chevy Cavalier
				Totals	\$1,126.00		
					\$4,787.43		

¹ Estate name information redacted

Workpaper 20

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-IE-2013-10739
 Status: Closed

Source: Quickbooks (Verified to Bank Account Activity)				Source: Eide Bailly			
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
09/09/2013	206	ECLIPSE FINANCIAL	VIN 1G6KY5490EU914244	\$1,109.57	\$3,500.00	Yes	Payment to Eclipse Financial to pay off lien, copy of lien being released
09/09/2013		Deposit	Sale of asset (car)			Yes	Deposit slip, bill of sale
10/23/2013		Deposit	Close USBank Checking Acct		256.96	Yes	Deposit slip, cashier's check, reconciles to ending balance of statement provided. Noted balance was \$971.96 which reconciles to Coroner's report. Case files indicated fraudulent card withdrawals totaling \$600 after DOD
10/30/2013	215	Cremation Society of Idaho	Cremation & Death Certificate	814.00		Yes	Invoice for cremation and death certificate
11/26/2013	216	Specialist	Mileage	13.00		Yes	Mileage log
12/20/2013		Deposit	Sale of asset (Television)		150.00	No	Deposit, copy of cash, no bill of sale
07/01/2014		Deposit	POA - Restitution		200.00	Yes	Deposit slip and check related to restitution for stolen assets
08/14/2014		Deposit	Restitution		200.00	Yes	Check stub
09/19/2014		Deposit	Restitution from Surrogate		307.53	Yes	Deposit slip and copy of check
10/17/2014		Deposit	Bank Fee Refund		5.73	Yes	Deposit slip, copy of check from US Bank
				Totals	\$1,936.57		
					\$4,620.22		

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-IE-2012-02741
 Status: Transferred

Reference		Source: Quickbooks (Verified to Bank Account Activity)				Source: Eide Bailly	
Date	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments	
04/17/2012	Deposit	All Deposits		\$9,406.87	No	No copy of check deposited available and/or bills of sale	
	Rocky Mountain Towing	Auto Expense	\$67.50		Yes	Receipt	
04/17/2012	Estate of Marvin Gardner	Transfer to Personal Rep	9,300.87		Yes	Copy of check only	
04/23/2012	Ada County Treasurer	VEHICLE TOW EXP	38.50		Yes	Receipts indicate fees related to death certificates, invoice	
07/12/2013	Deposit	PAYMENT OF FEES		4,437.22	Yes	Deposit slip, copy of check received from personal rep for TO and Prosecutor bill	
07/23/2013	Ada County Prosecuting Attorney	Attorney Time through 5/21/13	1,482.00		Yes	Check stub, invoice	
07/23/2013	Ada County Board of Community Guardians	Guardianship Fees & Expenses	1,781.00		Yes	Check stub, invoice	
07/23/2013	Ada County Treasurer	Mileage & Time	1,174.22		Yes	Check stub, invoice	
			Totals	\$13,844.09			

¹ Estate name information redacted

Ada County Treasurer's Office
Analysis of Public Administration Cases
Case No. CV-IE-2013-20285
Status: Open

<i>Source: Quickbooks (Verified to Bank Account Activity)</i>				<i>Source: Eide Bailly</i>			
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
10/28/2013		Deposit	Cash on body		\$40.00	Yes	Deposit slip, copy of cash
05/05/2014		Deposit	Sale of Truck		3,000.59	Yes	\$3,000 check from Idaho Credit Union, deposit slip, \$0.59 cash in truck, bill of sale
05/16/2014		Deposit	Deposit		1.55	Yes	Deposit slip (coin only)
05/30/2014	236	Ada County Treasurer	Expenses	\$1,441.41		No	No copy of documentation for payment
08/12/2014	239	RiverView Storage	5th Wheel	50.00		Yes	Receipt and invoice
		ELH/ELJ (fmr. PA Specialist)	Mileage for Public Admin	36.16		No	No copy of documentation for payment
08/14/2014		Deposit	Sale of 5th Wheel		1,500.00	Yes	Deposit slip, WF cashier's check from Alan Marsh, bill of sale to Alan Marsh
09/19/2014	243	ELH/ELJ (fmr. PA Specialist)	Mileage for Public Admin	111.87		No	No copy of documentation for payment
Totals				\$1,639.44	\$4,542.14		

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-IE-2014-15073
 Status: Open

Source: Quickbooks (Verified to Bank Account Activity)					Source: Elde Bailly	
Reference No.	Date	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation
	10/01/2014	Deposit	Sale of Assets - Musick Auctions		\$4,100.00	Yes Copy of check from Musick Auctions, LLC, copy of bill of sale
	11/05/2014	244 US BANK VISA	LITHIA FORD:Replace Key (Total CK \$302.31)	\$225.09		Yes Copy of Treasurer's credit card statement, copy of check paying credit card, invoice
	02/06/2015	Deposit	Coins Found At Residence		26.36	Yes Deposit slip
	04/22/2015	Deposit	Deposit		271.63	No Sale of jewelry, deposit slip, no bill of sale, only a handwritten note by PA staff
	05/04/2015	Deposit	Deposit		1.00	Yes Cash with body
	05/04/2015	Deposit	Deposit		12.67	Yes Copy of check from American Bankers Insurance Company of FL
	07/01/2015	Deposit	Deposit		60.00	Yes State of Idaho income tax refund, copy of check
			Totals	\$225.09	\$4,471.66	

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-1E-2011-06445
 Status: Closed

Reference		Source: Quickbooks (Verified to Bank Account Activity)			Source: Eide Bailly		
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
04/13/2011		Deposit	Cash found in home		\$0.50	Yes	Bank record only
09/28/2011		Deposit	Recycling Dues - Truck		350.00	Yes	Purchase order, paid in full
11/10/2011		Ada County Treasurer	Reimburse expenses paid.	\$400.50		Yes	Reconciles to final accounting amount
11/10/2011		Deposit	Sale of Camper		50.00	No	No bill of sale
04/23/2013		Deposit	Foreclosure Settlement Proceeds		300.00	No	No copy of check deposited available
04/30/2013	136	Ada County Prosecuting Attorney	Attorney time	150.00		Yes	US Bank positive pay printout; Amount paid after final accounting; Split between Treasurer/Attorney
04/30/2013	135	Ada County Treasurer	Reimburse expenses paid & time fees	150.00		Yes	US Bank positive pay printout; Amount paid after final accounting; Split between Treasurer/Attorney
				Totals	\$700.50		

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-1E-2014-16752
 Status: Open

Source: Quickbooks (Verified to Bank Account Activity)				Source: Eide Bailly			
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
08/15/2014		Deposit	Funds with body		\$59.00	Yes	Originally \$104 counted with body, but documentation indicates that was an error, deposit slip
08/15/2014		Deposit	Funds in home		20.86	Yes	Deposit slip
02/06/2015		Deposit	Funds in home.		20.00	Yes	Deposit slip
03/09/2015		Deposit	Banner Bank (\$1739.46) and cash with body (\$23.70)		1,763.16	Yes	Deposit slip, copy of cashier's check
04/29/2015		Deposit	Deposit		10.10	Yes	Deposit slip
07/20/2015		Deposit	Deposit		15.00	Yes	Deposit slip, bill of sale for sale of knives
07/20/2015		Deposit	Deposit		30.00	Yes	Deposit slip, copy of check from Justin Wiley, bill of sale for sale of large hunting knife
Totals				\$0.00	\$1,918.12		

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-1E-2012-23305
 Status: Closed

Source: Quickbooks (Verified to Bank Account Activity)				Source: Eide Bailly			
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
01/04/2013		Deposit	Money found in home		\$6.62	Yes	Deposit slip
01/10/2013		Deposit	Sale of gift card		25.00	Yes	Deposit slip
02/20/2013		Deposit	Money found in home		0.59	Yes	Deposit slip
05/02/2013		Deposit	Sale of inventory assets		450.00	Yes	Deposit slip, check from Nampa Thrift
05/23/2013	172	Ada County Treasurer	Reimburse TR expenses	\$482.21		Yes	Invoice, related to cremation and death certificate
09/03/2013		Deposit	Closout bank acct at Chase		37.50	Yes	Copy of closing bank statement, cashier's check
10/07/2013	211	Ada County Treasurer	Expenses	37.50		Yes	Invoice, related to cremation and death certificate
Totals				\$519.71	\$519.71		

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-1E-2012-14659
 Status: Transferred

Source: Quickbooks (Verified to Bank Account Activity)						Source: Eide Bailly	
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
08/01/2012		Deposit	Cash found with body		\$55.00	Yes	
12/18/2012		Deposit	Close bank accounts		3,223.29	Yes	Copies of cashier's checks and bank statements provided
05/23/2013	169	Ada County Treasurer	Funeral & Death Cert TR Expense	\$814.00		Yes	
04/23/2014		Deposit	Reimbursement ARKOOSH Law Office		1,745.20	No	No copy of check deposited
05/30/2014	233	Ada County Prosecuting Attorney	PAO Time	3,122.00		No	No copy of documentation for payment
05/30/2014	234	Ada County Treasurer	TR-PA Time	1,087.49		Yes	
				Totals	\$5,023.49		

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-1E-2012-19291
 Status: Closed

Source: Quickbooks (Verified to Bank Account Activity)						Source: Eide Bailly	
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
10/12/2012		Deposit	Money found in purse		\$13.00	Yes	Coroner's Report
10/25/2012		Deposit	Money found on body		0.22	Yes	Bank record only
11/09/2012		Deposit	Money found in home		0.76	Yes	Bank record only
12/03/2012		Deposit	Money found in home		0.07	Yes	Bank record only
02/04/2013		Deposit	Money found in home		6.80	Yes	Bank record only
10/08/2013	214	Ada County Treasurer	Pub Admin Expense	\$20.85		Yes	Partial reimbursement; total cost of TO time was \$834.15 related to cremation, death certificate and mileage expense
Totals				\$20.85	\$20.85		

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-FE-2015-04192
 Status: Open

<i>Source: Quickbooks (Verified to Bank Account Activity)</i>						<i>Source: Eide Bailly</i>	
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
03/09/2015		Deposit	Cash with Body		\$41.41	Yes	Deposit slip (cash with body)
04/01/2015			Deposit		96.86	Yes	Deposit slip, copy of 2 money orders
04/01/2015			Deposit		40.00	Yes	Deposit slip, copy of 4 money orders found with body
04/06/2015	I	Returned Deposited Check	Returned Deposited Checks	\$40.00		Yes	Deposit slip, copy of 4 money orders found with body
04/24/2015			Deposit		2,891.87	Yes	Deposit slip says closed account, copy of WF cashier's check, bank statement
06/15/2015			Deposit		0.78	Yes	Copy of check from Bank of the West for unclaimed property
				Totals	\$40.00		
						\$3,070.92	

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. GeHu
 Status: Declined

Source: Quickbooks (Verified to Bank Account Activity)						
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation
09/05/2013		Deposit	Refund Deposit Boise Housing		\$300.00	Yes
09/17/2013	207	ELH/ELJ (Imr. PA Specialist)	Mileage Expense	\$4.52		Yes
10/02/2013		Deposit	Cash found w/ body		50.14	Yes
10/07/2013	209	Ada County Treasurer	Reimburse Time & Expenses	295.48		Yes
10/07/2013	213	Estate of RGH	Transfer Funds to Estate	50.14		Yes
Totals				\$350.14	\$350.14	

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-IE-2013-06603
 Status: Closed

<i>Source: Quickbooks (Verified to Bank Account Activity)</i>						<i>Source: Eide Bailly</i>	
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
08/13/2013		Deposit	Closed Checking Acct Funds		\$1,936.12	No	WF Account No. 0160; No copy of statement available, funds incorrectly claimed by Health & Welfare, refund issued to Public Administration
10/07/2013	210	Ada County Treasurer	Funeral Expense	\$824.00		Yes	
11/26/2013	218	Ada County Treasurer	Reimburse TR Time	556.66		Yes	
11/26/2013	217	Ada County Prosecuting Attorney	Reimburse PA Time	555.46		Yes	
Totals				\$1,936.12	\$1,936.12		

¹ Estate name information redacted

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-IE-2014-22026
 Status: Transferred

Source: Quickbooks (Verified to Bank Account Activity)				Source: Eide Bailly			
Date	Reference No.	Name	Memo'	Disbursements	Deposits	Supporting Documentation	EB Comments
08/11/2014		Deposit	Found in Home		\$850.00	No	No copy of check deposited; No bills of sale?
08/13/2014		Deposit	Return Deposit	\$850.00		Yes	See deposited on 8/11/2014
Totals				\$850.00	\$850.00		
! Estate name information redacted							

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-1E-2015-06338
 Status: Open

Date		Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments	
03/09/2015			Deposit	Cash with Body (\$20.09) and Gold in teeth (\$504.60)		\$524.69	Yes	Receipt indicates coins and dental gold sold for \$523.25	
04/01/2015			Deposit			2.00	Yes	Deposit slip, cash found on body	
Totals					\$0.00	\$526.69			
¹ Estate name information redacted									

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-IE-2012-04033
 Status: Closed

<i>Source: Quickbooks (Verified to Bank Account Activity)</i>						<i>Source: Eide Bailly</i>	
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
07/18/2013		Deposit	Reimbursement from V.A. for Burial Expenses		\$300.00	No	No copy of check deposited available
07/31/2013	203	Ada County Treasurer	Reimbursement Expenses	\$300.00		Yes	Amount disbursed after estate was closed. Paid for expensed owed to Treasurer
Totals				<u>\$300.00</u>	<u>\$300.00</u>		
<i>¹ Estate name information redacted</i>							

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-IE-2010-11666
 Status: Closed

<i>Source: Quickbooks (Verified to Bank Account Activity)</i>							<i>Source: Eide Bailly</i>	
Date	Reference No.	Name	Memo	Disbursements	Deposits	Supporting Documentation	EBB Comments	
05/28/2013		Deposit	Amex Settlement Payment		\$8.23	No	No copy of check deposited available	
05/29/2013	182	Ada County Treasurer	Public Admin Time	\$8.23		Yes	Disbursed after estate was closed; Paid to Treasurer for PA time owed	
Totals					\$8.23			
<i>! Estate name information redacted</i>								

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-IE-2015-03289
 Status: Open

Source: Quickbooks (Verified to Bank Account Activity)				Source: Eide Bailly			
Date	Reference No.	Name	Memo¹	Disbursements	Deposits	Supporting Documentation	EB Comments
03/09/2015		Deposit	Money Order (\$335.00) and Cash with Body (\$35.65)		\$370.65	Yes	Deposit slip, money order for \$335 and money for \$35.65 found on the body
07/01/2015		Deposit			1,095.78	Yes	Deposit slip, cashier's check for closing bank accounts, bank statement
Totals				\$0.00	\$1,466.43		
¹ Estate name information redacted							

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. Av
 Status: Declined

Reference		Source: Quickbooks (Verified to Bank Account Activity)			Source: Eide Bailly		
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
02/24/2014		Deposit	Cash Found on Body		\$12.00	Yes	Bank record only
05/30/2014	232	Ada County Treasurer	TR TIME & EXP	\$12.00		No	No copy of documentation for payment
				Totals	\$12.00		
! Estate name information redacted							

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. Fo
 Status: Declined

<i>Source: Quickbooks (Verified to Bank Account Activity)</i>				<i>Source: Eide Bailly</i>			
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
05/21/2012		Deposit	DEPOSIT		\$30.00	Yes	Social security check for \$30, copy of check
05/28/2013	180	Ada County Treasurer	Public Admin Time	\$30.00		Yes	Invoice, deposit slip
Totals				\$30.00	\$30.00		
<i>¹ Estate name information redacted</i>							

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. Ro
 Status: Declined

Source: Quickbooks (Verified to Bank Account Activity)							
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
02/26/2013		Deposit	Sale of Inventory		\$5.00	Yes	Deposit slip and receipt for ring sale
05/28/2013	179	Ada County Treasurer	Public Admin Time	\$5.00		Yes	Invoice
Totals					\$5.00		
¹ Estate name information redacted							

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. SHNe
 Status: Declined

<i>Source: Quickbooks (Verified to Bank Account Activity)</i>				<i>Source: Eide Bailly</i>			
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
02/11/2014		Deposit	Funds Received from Guardian Indigent Services		\$529.06	No	No copy of check deposited
04/04/2014	223	ST OF ID-DEPARTMENT OF HEALTH & WELFARE	Reimburse Medicare Benefits	\$529.06		No	No documentation for payment
Totals				\$529.06	\$529.06		
<i>¹ Estate name information redacted</i>							

Worksheet 41

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-IE-2014-18300
 Status: Open

Source: Quickbooks (Verified to Bank Account Activity)				Source: Eide Bailly			
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
07/16/2014		Deposit	Funds received from bank		\$2,764.61	Yes	Deposit slip, USAA cashier's check, bank statement
Totals				\$0.00	\$2,764.61		

¹ Estate name information redacted

Worksheet 42

Ada County Treasurer's Office
 Analysis of Public Administration Cases
 Case No. CV-1E-2015-07763
 Status: Open

Source: Quickbooks (Verified to Bank Account Activity)				Source: Eide Bailly			
Date	Reference No.	Name	Memo ¹	Disbursements	Deposits	Supporting Documentation	EB Comments
03/09/2015		Deposits	Cash with Body		\$11.21	Yes	Deposit slip
Totals				\$0.00	\$11.21		
¹ Estate name information redacted							

Ada County Treasurer's Office
 Ada County - Public Administrator US Bank Account
 April 2013 - June 2015

Date	Payment No.	Vendor name (Redacted)	Description (Redacted)	Case No.	Amount
4/15/2013	11303999	SUMMERS FUNERAL HOME	CREMATION	CV-IE-2013-02511	\$800.00
4/15/2013	11303999	SUMMERS FUNERAL HOME	DEATH CERTIFICATE	CV-IE-2013-02511	14.00
4/24/2013	113040275	ALDEN-WAGONER CHAPEL	CREMATION	CV-IE-2013-06603	800.00
5/6/2013	113042895	RELYEA FUNERAL CHAPEL	DEATH CERT	CV-IE-2012-23305	14.00
5/9/2013	113042523	ADA COUNTY TREASURER	INVENTORY BAGS	Public Administration	10.14
5/9/2013	113042531	ALDEN-WAGONER CHAPEL	DEATH CERT	CV-IE-2013-06603	14.00
5/9/2013	113042804	VM (Treasurer)	ESTATE FIELDWORK	Public Administration	5.09
5/22/2013	113045514	ADA COUNTY PROSECUTOR - CIVIL		CV-IE-2012-07233	528.44
5/22/2013	113045514	ADA COUNTY PROSECUTOR - CIVIL		ADM	924.00
6/4/2013	113048302	ZIONS BANK	DEATH CERT	CV-IE-2012-19291	24.50
6/11/2013	113050813	ADA COUNTY OPERATIONS - MAINT	MOVE EST TO STORAGE	CV-IE-2012-23305	98.00
7/2/2013	113054539	VM (Treasurer)		CV-IE-2013-02511	6.78
7/15/2013	113056998	IDAHO STATESMAN 263947	R9529170006 TO GC	GC	124.00
8/8/2013	113061835	ELH/ELJ (fmr. Public Admin. Specialist)	Mileage	CV-IE-2013-02511	6.78
8/8/2013	113061835	ELH/ELJ (fmr. Public Admin. Specialist)	Milage	CV-IE-2012-23305	4.52
8/8/2013	113062087	US BANK - TREASURER	GLOVES/WALGREENS	Public Administration	15.89
9/4/2013	113067724	ELH/ELJ (fmr. Public Admin. Specialist)	MILEAGE REIMB	Public Administration	23.17
11/6/2013	114006808	VM (Treasurer)	PUB ADM	CV-IE-2013-12493	36.66
11/6/2013	114006850	PK	Mileage	CV-IE-2013-12493	127.69
11/18/2013	114009661	CLOVERDALE MEMORIAL PARK	CREMATION - CONTRACT AMT	CV-IE-2013-12493	800.00
11/18/2013	114009661	CLOVERDALE MEMORIAL PARK	DEATH CERT	CV-IE-2013-12493	14.00
12/12/2013	114015909	US BANK - TREASURER		CV-IE-2013-12493	1,165.35
12/12/2013	114015909	US BANK - TREASURER		CV-IE-2013-12493	28.69
12/12/2013	114015909	US BANK - TREASURER	TOWING	CV-IE-2013-12493	330.00
1/8/2014	114020869	US BANK - TREASURER		CV-IE-2013-12493	14.27
1/13/2014	114021291	RIVERVIEW MINI STORAGE LLP	ESTATE STORAGE	CV-IE-2013-12493	160.00
3/11/2014	114032240	VM (Treasurer)	ESTATE JAN MILEAGE	Declined case	6.72
3/11/2014	114032240	VM (Treasurer)	ESTATE FEB MILEAGE	Declined case	3.92
4/3/2014	114037152	RIVERVIEW MINI STORAGE LLP	ESTATE	CV-IE-2013-12493	50.00
5/2/2014	114043183	VM (Treasurer)	ESTATES	CV-IE-2014-07290/CV-IE-2013-12493	39.76
5/15/2014	114045495	ADA COUNTY TREASURER	MOW	CV-IE-2014-07290	87.50
5/15/2014	114045734	RIVERVIEW MINI STORAGE LLP		CV-IE-2013-12493	25.00
6/5/2014	114048580	VM (Treasurer)	MILEAGE PUB ADMIN	Public Administration	88.48
6/5/2014	114048641	RIVERVIEW MINI STORAGE LLP		CV-IE-2013-12493	25.00
8/11/2014	114063506	BALDWIN LOCK & KEY	RE-KEY	CV-IE-2014-22026	57.86
8/13/2014	114063649	VM (Treasurer)		CV-IE-2014-22026/CV-IE-2014-18300	16.24
8/13/2014	114063649	VM (Treasurer)		CV-IE-2014-22026	6.72
8/20/2014	114063649	VM (Treasurer)		CV-IE-2014-22026/CV-IE-2014-18300	(16.24)
8/20/2014	114063649	VM (Treasurer)		CV-IE-2014-22026	(6.72)
8/20/2014	114063506	BALDWIN LOCK & KEY	RE-KEY	CV-IE-2014-22026	(57.86)
8/25/2014	114066065	BALDWIN LOCK & KEY	RE-KEY	CV-IE-2014-22026	57.86
8/25/2014	114066213	VM (Treasurer)		CV-IE-2014-22026/CV-IE-2014-18300	16.24
8/25/2014	114066213	VM (Treasurer)		CV-IE-2014-22026	6.72
9/25/2014	114072651	VM (Treasurer)	PUBLIC ADMIN	Public Administration	17.92
9/25/2014	114072651	VM (Treasurer)	PUBLIC ADM	Public Administration	6.72
10/7/2014	114074057	VM (Treasurer)	MILEAGE-ESTATE	ADM	7.84

Date	Payment No.	Vendor name (Redacted)	Description (Redacted)	Case No.	Amount
4/13/2015	0	US BANK - TREASURER	HOURS TRACKER PA CASES TIME MANAG	Public Administration	8.99
4/13/2015	0	US BANK - TREASURER	BOXES FOR HOUSE	CV-IE-2015-00791	71.55
4/13/2015	0	US BANK - TREASURER	HAZ MAT ITEMS FOR PA CASES	Public Administration	47.05
4/15/2015	115040579	AES INC	TEMP HELP HOUSE	CV-IE-2014-18895	80.60
5/18/2015	115046858	US BANK - TREASURER	MY CASE TRACKING SOFTWARE 6 MOS SUB-PA	Public Administration	348.00
5/27/2015	115048878	TRANSUNION RISK AND ALTERNATIVE	PUBLIC ADMIN SEARCH	Public Administration	16.25
6/2/2015	115049283	VM (Treasurer)	DRILL SDF PUBLIC ADMIN	CV-IE-2015-00791	200.00
6/3/2015	115049407	VERIZON WIRELESS TREASURER	PUB ADMIN PHONE	Public Administration	51.65
			Total		\$7,353.74

Note: Highlighted transactions represent duplicate entries identified by Ada County personnel and related adjustments.