

STATE OF MINNESOTA

Office of the State Auditor



Patricia Anderson
State Auditor

CHISAGO COUNTY SHERIFF'S OFFICE
PRISONERS' ACCOUNT
CENTER CITY, MINNESOTA

AGREED-UPON PROCEDURES

FOR THE PERIOD JANUARY 1, 2003,
THROUGH OCTOBER 31, 2005

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**CHISAGO COUNTY SHERIFF'S OFFICE
PRISONERS' ACCOUNT
CENTER CITY, MINNESOTA**

**For the Period January 1, 2003,
Through October 31, 2005**



Agreed-Upon Procedures

**Audit Practice Division
Office of the State Auditor
State of Minnesota**

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**CHISAGO COUNTY SHERIFF'S OFFICE
PRISONERS' ACCOUNT
CENTER CITY, MINNESOTA**

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PATRICIA ANDERSON
STATE AUDITOR

INDEPENDENT AUDITOR'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of County Commissioners and
County Sheriff
Chisago County

We have performed the procedures enumerated below, which were agreed to by the County Sheriff of Chisago County, solely to assist you in assessing the accounting procedures and other practices used to account for and report on the financial activities of the Chisago County Sheriff's Office – Prisoners' Account, for the period January 1, 2003, through October 31, 2005. The County Sheriff is responsible for the financial operations of the Prisoners' Account. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. *Identify procedures and controls used to account for the receipt and disbursement of funds in the Prisoners' Account of the County Sheriff for calendar years 2003, 2004, and 2005.*

Findings

Our review of procedures and controls consisted primarily of inquiries of the Sheriff's staff involved with the Prisoners' Account and a review of source documents, reports, and bank statements. Tests of these records were performed and compared with established practices.

The basic use of the Prisoners' Account is to record transactions involving inmates being held in the Sheriff's jail. When an inmate first enters the jail, hand-written receipts are prepared for any funds in the possession of the individual. This information is also entered into a computerized record. Additional funds may be brought to the jail and credited to the inmates' accounts. While incarcerated, these funds can be used for booking fees charged to each inmate, purchases of canteen items, medical needs, and the Pay-For-Stay program (if applicable). When an inmate is released, a computer-generated check is produced from the Prisoners' Account for the funds remaining in the inmate's account.

05-1 Written Procedures

We found no written procedures describing the processes to be followed to account for Prisoners' Account activities. This condition caused significant problems for new staff who took over the accounting duties when the Sheriff's accountant went on leave in 2003 and eventually quit the Sheriff's Office during 2004. The absence of written procedures continues to raise questions by current staff as to the proper handling of certain inmate transactions and monthly reconciliations.

We recommend that a procedures manual be developed that identifies the different tasks involved in accounting for the Prisoners' Account. Once completed, it should receive approval from the Sheriff.

05-2 Segregation of Duties

We found an inadequate segregation of duties in the accounting activities. One person is responsible for preparing deposits, taking the funds to the bank, and recording deposits in the computerized system referred to as ALERTS. Too much responsibility resides with one individual.

We recommend that the responsibility for preparing deposits and taking them to the bank be separated from the individual recording deposits in ALERTS.

05-3 Accountability for Prisoners' Account Receipts

Pre-numbered hand-written receipts are prepared when funds are collected from inmates or others providing funds for the inmates. However, no verification is taking place to account for all receipts issued. Our review of receipt forms found 45 receipts out of 2,335 were missing for 2003 and 24 out of 2,595 were missing for 2004. No receipts were missing for 2005. The missing receipt numbers present a significant weakness in internal controls, since it cannot be determined if the forms were voided or if funds were collected and not deposited.

We recommend that consecutive receipt numbers be accounted for each time a deposit is prepared. Receipt books should be controlled by a custodian, and staff should sign for books issued to them.

05-4 Accounting for Possession Reports

Daily Possession Reports account for all funds received from inmates and how they have been applied. These are time-sensitive reports, which means the information for a specific day cannot be retrieved at a later date. Therefore, it is important that these reports be maintained in a secure location. The reports are used to balance with bank deposits and to compare with a query report on individual cash balances in the inmate accounts. Totals from the Daily Possession Reports should agree with receipts for the day, and balances from the Daily Possession Reports should agree with inmate account balances in the query reports.

We found several Daily Possession Reports missing: 27 reports were missing for 2003, 29 were missing for 2004, and 15 were missing through October 31, 2005. This condition precluded a verification that all collections to inmate accounts were correct for the days with missing reports. We also found three instances in 2003 and two instances in 2004 for which Daily Possession Reports and receipts were missing for the same days. This condition represents a significant weakness in internal control. Procedures should be in place that provide for the retention and securing of all financial records.

We also found that inmate balances from the query reports and balances from the Daily Possession Reports had been out of balance since October 2003. At October 31, 2005, the difference was \$599.73. (See Finding 05-25, page 13, for further detail.) The Sheriff's staff seemed aware of the differences, but did not know how to correct them.

We recommend that:

- Procedures be strengthened to ensure all Daily Possession Reports will be maintained and secured.
- All copies of receipts for inmate funds, canteen items, medical items, and other items affecting inmate accounts be attached to the Daily Possession Reports and filed with the reports.
- Differences between query reports and the Daily Possession Reports be reconciled immediately to avoid difficulties in reconciling at a later date.

05-5 Accounting for Confiscated Funds

Confiscated funds represent monies taken off inmates entering the jail for purposes of evidence. The funds are not deposited in the Prisoners' Account. These funds can be retained by the officer accompanying the inmate. When the officer leaves the Sheriff's Office, no receipt is written acknowledging that confiscated funds are in the custody of the officer. This condition weakens internal control in ensuring an appropriate disposition of the confiscated funds occurs.

We recommend that receipts be written for confiscated funds removed from the Sheriff's Office, regardless of whether the funds are recorded in the Prisoners' Account or taken off the inmate.

05-6 Accounting for Check Copies

The ALERTS system--the computer system used for the Prisoners' Account--includes a check writing process. The canceled checks are not returned by the bank, so it is important to retain the carbon copy produced from the system to document the party receiving payment and the amount of the payment. In 2003, carbon copies for 4 of 1,204 checks issued could not be located. From January 1 through October 31, 2005, carbon copies for 11 of 681 checks issued could not be located. All carbon copies were accounted for in 2004.

We recommend that procedures be improved to ensure all carbon copies of checks will be kept on file.

05-7 Canteen Sales

The Sheriff's Office maintains a canteen operation for inmates to purchase various sundry items while incarcerated. Purchases are charged against the inmates' cash balances in the Prisoners' Account. Our review of this operation found:

- At the time orders are taken for canteen items, charges are recorded against the inmates' accounts. Afterwards, it is sometimes discovered that the canteen items may not be in inventory, causing problems with charges already posted to the inmates' accounts. No procedure has been established to credit the inmates' accounts and make sure the Prisoners' Account stays in balance.

We recommend that procedures be established to make the appropriate adjustments to inmates' accounts and the Prisoners' Account when needed.

- Proceeds from canteen balances were not remitted to the County Treasurer on a regular basis. Also, during 2004, canteen profits were remitted to the County Treasurer instead of gross sales. As a result of these conditions, at October 31, 2005, the canteen sales owing to the County Treasurer was approximately \$44,000.

We recommend that gross sales of canteen items be remitted to the County Treasurer on a monthly basis.

05-8 Remittance of Booking Fees

When inmates enter the jail, they are charged a booking fee, which is deducted from their balance in the Prisoners' Account. Booking fees should be remitted to the County Treasurer monthly. We found that these fees were not remitted to the County Treasurer from April through October 31, 2005, totaling \$7,972.

We recommend that all booking fees be remitted to the County Treasurer on a monthly basis.

05-9 Remittance of Pay-For-Stay Fees

Pay-For-Stay fees represent charges for housing inmates who have been convicted. These fees are deducted from the inmates' balances in the Prisoners' Account. This practice began in 2003. We found that, except for a few collections at the start of this process, Pay-For-Stay fees have not been remitted to the County Treasurer. At October 31, 2005, \$37,711 was owing to the County Treasurer.

We recommend that all Pay-For-Stay fees be remitted to the County Treasurer on a monthly basis.

05-10 Reconciliation of Bank Statements

Bank statements for the Prisoners' Account have not been reconciled since 2003. This is a serious weakness, because it precludes the ability for the Sheriff to know if all funds received and disbursed have been processed correctly through the bank account.

We recommend that bank statements be reconciled monthly, preferably within two weeks of receiving the statements from the bank. Reconciliations should be performed by someone not involved with the receipting, depositing, and disbursing of funds.

05-11 Missing Receipt Forms

We found several receipt forms missing for booking fees, canteen transactions, and inmate possession receipts. No receipts were issued for Pay-For-Stay charges. Also, as previously noted, several receipts used to record funds from inmates entering the jail were missing.

Maintaining source documents, such as receipt forms, is a fundamental requirement of good internal control. It helps demonstrate accountability for all funds coming into the jail. The absence of receipt forms creates doubt as to whether all funds taken off inmates have been recorded properly and received a proper disposition.

We recommend that procedures be strengthened to secure all receipt forms with other accounting records. Voided receipt forms must be kept with all other receipts issued. We also recommend that jail staff provide explanations for missing forms and that such explanations be noted in the accounting records.

05-12 Adjustments to ALERTS System

The County's Department of Management Information and Communications Systems (MICS) has occasionally been asked to make adjustments to the records in the ALERTS reporting system. These requests were made directly to an employee in the MICS Department by one of the Sheriff's accountants. The ability to make changes to an operating system without an adequate approval process significantly weakens internal control.

We recommend a procedure be established to require written requests for changes to the ALERTS system. The requests should include the date, reason for the adjustment, amount, and person making the request. The requests should be approved by a supervisor assigned by the Sheriff. Copies of these requests should be kept on file by the Sheriff's Office and the MICS Department.

05-13 Calculation of Amounts Owing to County Treasurer

It appears that staff currently maintaining the accounting records do not have a complete understanding of how to calculate amounts owing to the County Treasurer. Funds consisting of booking fees, canteen and medical sales, and Pay-For-Stay charges should be remitted to the County Treasurer monthly. Reports for these different collections can be produced by the ALERTS system. Since the system is time sensitive, the reports must be run at the end of the month. These reports can then be used as the basis for remitting funds to the County Treasurer. Also, though a monthly form is currently used to summarize those collections that have been remitted to the County Treasurer, we are providing a more detailed template that can be used to accompany funds remitted to the County Treasurer (see Appendix 1).

We recommend that a procedure be established to remit collections to the County Treasurer monthly.

05-14 Staff Training on ALERTS System

Based on our inquiries of the Sheriff's staff, it appears they do not possess complete knowledge of the ALERTS system. We believe additional functions and reports may be available to staff. We were informed that Chisago County acquired the ALERTS system from another county. However, that county has been unable to provide additional system information to the Sheriff's staff when requested.

We recommend that the Chisago County Sheriff contact the other county to request assistance to his staff in gaining a better understanding of the ALERTS system. If response to this request is not satisfactory, the Sheriff may wish to consider another system.

05-15 Notification of Thefts

In the course of our review, we were informed of a \$2,000 theft in 2003 of bail funds. The funds were recovered from the employee involved with the theft.

Minn. Stat. § 609.456 states that when there is evidence of theft, embezzlement, unlawful use of public funds or property, or misuse of public funds by individuals authorized to expend public funds, the State Auditor must be notified. Though bail funds were recovered, the incident should have been reported to the State Auditor.

We recommend that staff be made aware of this reporting requirement.

2. *Obtain all source documents, bank statements and canceled checks, ledgers, and canteen records from the Sheriff's Office and identify any missing records.*

Finding

05-16 Missing Records

The Sheriff's staff provided us with all the records in their possession pertaining to the Prisoners' Account, including source documents, bank statements, ledgers, and canteen records. As previously stated, some records were missing. The missing records were as follows:

- Based on a 100 percent review of Prisoners' Account receipts, 45 receipts for 2003 and 24 receipts for 2004 were missing.
- From our tests of shift reports for booking and canteen receipts, 10 were missing for 2003, 1 was missing for 2004, and 21 were missing through October 31, 2005.
- From our tests of shift reports for inmate possession receipts, 15 were missing for 2003, 6 were missing for 2004, and 4 were missing through October 31, 2005.
- Since canceled checks are not returned with the bank statements, carbon copies of the checks must be relied on as the source document for disbursements. Our review found 4 carbon copies missing for 2003 and 11 missing for the period January 1 through October 31, 2005.
- Based on a 100 percent review of the daily Possession Balance Reports, we found 27 reports missing for 2003, 29 missing for 2004, and 15 missing through October 31, 2005.

As stated previously in comment 05-11, maintaining source documents such as the items above, is a fundamental requirement of good internal control. It helps demonstrate accountability for all funds held in the custody of the Sheriff's Department. The absence of these source documents creates doubt as to whether all funds taken from inmates have been recorded properly and received a proper disposition.

We again recommend that procedures be strengthened to secure all source documents with other accounting records. Voided documents must be kept with other accounting records. We also recommend that jail staff provide explanations for missing documents and that such explanations be noted in the accounting records.

3. *Prepare spreadsheets to record all receipts and disbursements of the Prisoners' Account for 2003. Summarize receipts, disbursements, and balances by month.*

Finding

05-17 Preparation of Spreadsheets

Carbon copies of the Prisoners' Account receipts were used to prepare a spreadsheet on funds collected in 2003. Totals were noted at the end of the spreadsheets. It was subsequently determined that this same procedure should be performed for 2004 and January 1 through October 31, 2005. Total receipts were \$126,277.83 for 2003, \$145,963.53 for 2004, and \$123,769.78 for the period January 1 through October 31, 2005.

Carbon copies of checks were used to prepare a spreadsheet on funds disbursed in 2003. Totals were noted at the end of the spreadsheets. It was subsequently determined that this same procedure should be performed for 2004 and January 1 through October 31, 2005. Total disbursements were \$125,016.04 for 2003, \$117,150.27 for 2004, and \$78,851.73 for the period January 1 through October 31, 2005.

4. *Trace receipts to check register, bank deposits, and ledgers.*

Finding

05-18 Verification of Receipts

Totals from the spreadsheets we prepared were compared to bank deposits, the check register, and records kept on a clipboard in the jail. This procedure was performed for 2003, 2004, and January 1 through October 31, 2005. No significant differences were noted between the spreadsheet amounts and deposits.

No ledgers were kept to record receipts by type of collection. Individual reports are produced each month for the various items charged to inmates, but these reports also include inmates who are unable to pay for their charges; no report was available to us to show only collections by type. On a test basis, we traced receipts to these reports and found no significant differences between the receipts and reports.

5. *Trace disbursements to check registers, bank statements, and ledgers. Examine canceled checks.*

Finding

05-19 Verification of Disbursements

No separate ledgers were used to record disbursements. According to the information provided, a check register was not available. As a result, a spreadsheet was prepared listing all checks, similar to a check register. Individual checks were traced to bank statements for 2003, 2004, and January 1 through October 31, 2005. Monthly totals from the spreadsheets prepared were traced to the Daily Possession Reports for 2003. For 2004 and January 1 through October 31, 2005, we traced selected days to the Daily Possession Reports. No significant differences were noted between the spreadsheet amounts, bank statements, and the ALERTS system.

Canceled checks are not returned with the bank statements, so we relied on carbon copies of the checks written. Four carbon copies of checks from 2003 and 11 from January 1 through October 31, 2005, could not be located. We, subsequently, were able to obtain from the bank copies of two checks from 2003 and one check from January 1 through

October 31, 2005, that had cleared the bank account. The remaining checks had not cleared the bank as of our report date. No other unusual items were noted from our review of disbursements.

6. *Review documentation that supports the disbursements, noting clerical accuracy and appropriateness.*

Finding

05-20 Review of Disbursement Documentation

We reviewed documentation for disbursements in 2003, 2004, and January 1 through October 31, 2005, noting clerical accuracy and appropriateness. No unusual items were noted in this review.

7. *Review monthly bank reconciliations in 2003 for accuracy. If reconciliations are not available, prepare them. Comparisons of the month-end bank statement amounts should be made with the check register and ledger balances.*

Findings

05-21 Bank Reconciliations

We found only informal bank reconciliations occurring through August 2003. For the remainder of the period covered by our review, no reconciliations were prepared. This condition severely weakens the ability to know whether the book balance is accurately stated. As a result, we prepared bank reconciliations for the entire period under review. The checkbook balances we arrived at could not be completely verified from the ALERTS system as of October 31, 2005, or any other period. There is an inherent problem with obtaining historical data from ALERTS, because the system is time sensitive. Reports must be produced on the specific date requested, or the information will not be available. Since reports were not printed for our period of review, we were unable to completely ascertain the checkbook balance.

We recommend that the checkbook portion of the ALERTS system be printed at month-end and be used to prepare monthly bank reconciliations. Included as Appendix 2 is a form that can be used to perform monthly bank reconciliations. Any differences between the bank statement and checkbook balance should be investigated and resolved immediately.

05-22 Outstanding Checks

In preparing the bank reconciliations, we found a significant number of outstanding checks. The outstanding checks dated back to 1998, with many of them consisting of very small amounts, some less than \$1.00. At October 31, 2005, there were 1,396 outstanding checks totaling \$4,700.97. A complete listing can be found in Appendix 3.

We recommend that outstanding checks older than one year be presented to the County Board annually for authorization to be written off. The amounts written off should be remitted to the County Treasurer. Minn. Stat. § 345.38 states that assets remaining unclaimed by the owner for more than three years are presumed abandoned. Minn. Stat. §§ 345.41-.43 provide the reporting requirements for unclaimed property and its payment to the Commissioner of the Minnesota Department of Commerce.

We also recommend that the Sheriff consider a revolving fund to be used for cash payouts of nominal amounts to inmates released from jail. A policy should be established for this process, indicating the threshold for cash payouts. A record should be kept for the cash payouts and used as the basis for reimbursing the fund.

05-23 Composition of Checkbook Balance

We attempted to compare checkbook balances with balances from the various types of collections. We were somewhat limited in this process, since we could not completely verify the checkbook balance, as stated previously in comment 05-19. However, based on our examination of the records provided to us, we arrived at the following comparison between the checkbook balance we calculated and balances on hand from different types of collections as of October 31, 2005:

Checkbook balance	\$ 89,249.27
Inmate balances	\$ 1,307.46
Canteen and medical	43,740.26
Pay-For-Stay	37,711.60
Booking fees	7,972.36
Subtotal	\$ 90,731.68
Difference	\$ (1,482.41)

The difference of \$1,482.41 would indicate insufficient funds are on hand to account for the different types of collections that should be on hand. However, because we were not able to completely verify the checkbook balance due to an absence of some time-sensitive records, we recommend that nothing be done about this difference at this time. This difference should be analyzed at a later date when additional information on the checkbook balances is available.

8. *Compare amounts that should have been remitted to the County Treasurer with amounts actually remitted.*

Finding

05-24 Amounts Owed to County Treasurer

We reviewed amounts remitted to the County Treasurer for our period under review. The County Treasurer’s receipts lacked sufficient information to trace the remitted amounts back to specific records in the Prisoners’ Account. However, based on our examination of the records provided to us, the following amounts were owing to the County Treasurer as of October 31, 2005:

Canteen and medical	\$ 43,740.26
Pay-For-Stay	37,711.60
Booking fees	<u>7,972.36</u>
 Total	 <u>\$ 89,424.22</u>

Though we conclude that \$89,424.22 is owing to the County Treasurer, we note that the checking account balance at October 31, 2005, (see comment 05-23) was only \$89,249.27, which included inmate balances not owing to the Treasurer. As a result, we recommend that \$87,941.81 be remitted to the County Treasurer immediately, leaving \$1,307.46 in the checking account for inmate balances. We further recommend that future remittances to the County Treasurer be made monthly and that an audit trail be created that will allow amounts to be traced back to the Prisoners’ Account.

9. *To the extent possible, determine the accuracy of balances in the Prisoners' Account.*

Finding

05-25 Prisoners' Account Balances

Two daily reports are processed to account for inmate balances. The Daily Possession Reports report each entry into and out of all inmate accounts, resulting in a total balance for all inmates. A Query Report is produced showing only ending balances for each inmate; detailed entries for the day do not appear in this report. At the end of the day, ending balances from the Query Report should agree with the total balance from the Daily Possession Report.

In comparing balances in the two reports, we found discrepancies throughout the period under review. The primary reasons for the discrepancies appeared to involve timing differences occurring between run times of the reports and adjustments for manual transactions in one report while not affecting the other report. At October 31, 2005, the two reports listed the following inmate balances:

Query Report	\$ 1,307.46
Daily Possession Reports	<u>(707.73)</u>
Difference	<u>\$ 599.73</u>

Based on our review, we believe the balances from the Query Report are correct. We recommend that the Daily Possession Report balance be adjusted by \$599.73 as of October 31, 2005.

10. *Discuss the results of the 2003 review with the County Sheriff and, based on the findings, determine the procedures to be applied to the 2004 and 2005 records.*

Finding

05-26 Progress Meeting with County Sheriff

A meeting was held November 16, 2005, with the County Sheriff to discuss preliminary findings from our review of 2003 records. Due to concerns over internal control, insufficient procedures in place, and missing records, we recommended that our detailed review be expanded to 2004 and January 1 through October 31, 2005. The Sheriff agreed with our recommendation.

11. *If requested, hold a progress meeting with the County Board Chair or other Board member, County Auditor, and County Administrator.*

Finding

05-27 Progress Meeting with County Auditor

At the County Auditor's request, a separate meeting was held with him on November 16, 2005, to provide an update on our review and explain the scope of work to be performed for 2004 and January 1 through October 31, 2005.

12. *Perform additional procedures as determined.*

Finding

05-28 Additional Procedures

We believe the steps performed in procedures 1 through 11 were sufficiently comprehensive to achieve the intended objectives. No additional procedures were deemed necessary.

* * * * *

Our procedures were limited to the Prisoners' Account. We were not engaged to, and did not, conduct an audit of the Chisago County Sheriff's entire financial operations or any related financial statements. Accordingly, we are not expressing an opinion on all financial operations of the Sheriff's Office. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of County Commissioners, County Sheriff, and other County officials and is not intended to be, and should not be, used by anyone other than those specified parties.

/s/Pat Anderson

/s/Greg Hierlinger

PATRICIA ANDERSON
STATE AUDITOR

GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

End of Fieldwork: January 19, 2006

APPENDIXES

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**Chisago County Prisoners' Account
Monthly Report Summary**

Appendix 1

Date: _____

Canteen Report (Gross Sales)	_____
Booking Fees Report	_____
Medical Fees Report	_____
Pay-For-Stay Report	_____
Miscellaneous	_____
Total Remitted to County Treasurer	=====

Total Remitted to County Treasurer	_____
Daily Inmate Possessions Balance Query	_____
Total Balances That Should Be on Hand	_____
Display of Last Check/Possessions Balance Report	_____
Difference	=====

Note: All reports need to be printed in the same time period. (Time-sensitive reports need to be printed at 5:40 a.m. on the first day of the following month.)

Prepared By: _____

Date: _____

**Chisago County Prisoners' Account
Bank Reconciliation**

Appendix 2

Date: _____

Reconcile Bank Statement to Checkbook Balance

Balance from Bank Statement _____

Add: Deposits in Transit

Less: Outstanding Checks

Adjustments:

Checking Account Balance

=====

Reconcile Checkbook Balance to Daily Possession Reports

Balance from Daily Possession Reports _____

Difference _____

Prepared By: _____

Date: _____

Chisago County Prisoners' Account
Outstanding Checks as of October 31, 2005

Appendix 3

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>
<u>1998</u>	8273	0.45	March	8706	3.05	May	9087	0.22
February	8274	0.02		8709	3.90		9073	1.27
	8275	0.04		8712	0.63		9098	0.19
	8278	0.14		8715	0.05		9102	0.16
	8279	0.15		8724	0.37		9110	1.60
	8292	4.95		8727	0.12		9124	4.66
	8304	7.56		8747	0.39		9139	0.16
	8311	1.62		8755	3.45		9152	0.05
	8314	1.06		8760	0.01		9167	0.20
	8328	2.15		8763	0.20		9178	0.05
	8335	0.05		8764	2.14			
	8340	1.52		8776	1.90		Subtotal	23.80
	8389	0.33		8777	0.22			
	8391	1.13		8778	1.00	June	9190	0.50
	8409	0.25		8797	50.00		9203	0.15
	8412	0.66					9212	0.21
	8417	0.30		Subtotal	78.73		9218	2.44
	8420	0.23					9221	3.86
	8438	0.05	April	8805	0.32		9222	0.04
	8462	9.00		8809	0.02		9232	1.14
	8479	0.36		8819	1.57		9255	0.92
	8485	2.75		8858	0.19		9260	0.05
	8544	0.08		8865	0.96		9262	0.06
	8563	0.33		8871	17.50		9264	0.61
	8566	0.77		8873	0.49		9265	1.37
	8589	2.10		8886	0.80		9268	0.10
	8603	0.25		8890	2.20		9269	0.14
	8618	0.48		8909	0.30		9272	0.40
	8627	0.03		8921	0.90		9274	0.04
	8629	0.15		8922	0.15		9290	7.33
	8651	0.12		8928	0.15		9293	1.60
	8658	0.10		8963	0.10		9298	0.20
							9311	0.10
	Subtotal	39.18		Subtotal	25.65		Subtotal	21.26
March	8667	0.06	May	8980	3.30	July	9324	0.99
	8671	0.30		8996	1.76		9328	0.23
	8674	0.35		9004	0.70		9342	0.50
	8681	0.40		9016	0.61		9349	17.00
	8682	0.26		9026	4.80		9360	15.74
	8690	0.07		9030	0.10		9366	3.50
	8695	0.45		9032	1.69		9372	1.30
	8696	3.65		9049	0.09		9377	1.14
	8697	0.11		9062	1.00		9379	0.45
	8702	1.15		9063	1.00		9404	0.60
	8703	4.50		9075	0.19			

**Chisago County Prisoners' Account
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<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>
<u>1998</u>	9407	1.27	October	9654	0.45	November	10386	<u>3.02</u>
July	9421	16.07		10105	0.15			
	9422	1.50		10106	21.65		Subtotal	<u>36.28</u>
	9437	0.28		10107	0.11			
	9454	2.95		10108	5.00	December	10405	5.85
	9458	20.11		10109	0.05		10408	0.97
	9471	0.20		10113	1.45		10416	0.20
	9474	0.04		10126	2.00		10424	0.22
	9475	<u>0.29</u>		10134	1.30		10450	0.40
				10135	0.40		10455	<u>8.32</u>
				10138	0.48			
	Subtotal	<u>84.16</u>		10141	0.95		Subtotal	<u>15.96</u>
August	9495	1.01		10145	0.05			
	9497	6.00		10154	0.01	<u>1999</u>	9692	5.00
	9522	0.56		10155	0.21	January	10480	0.75
	9525	0.05		10156	2.50		10494	3.20
	9530	0.20		10189	5.00		10500	0.05
	9535	0.36		10198	10.00		10506	0.35
	9554	4.05		10211	0.01		10517	0.36
	9556	1.25		10227	0.06		10523	1.00
	9566	3.00		10234	0.11		10541	4.00
	9568	5.00		10238	<u>4.08</u>		10542	0.01
	9579	0.02					10544	2.00
	9591	0.20		Subtotal	<u>56.02</u>		10558	1.38
	9595	0.54					10561	3.04
	9596	0.50	November	9678	5.00		10567	0.01
	9599	0.09		10265	0.40		10573	0.79
	9600	<u>1.11</u>		10273	0.01		10577	0.37
				10274	0.80		10578	0.16
	Subtotal	<u>23.94</u>		10277	0.50		10583	0.30
				10280	5.00		10591	0.36
September	9611	0.70		10305	0.24		10595	2.00
	9614	1.25		10321	6.16		10605	0.13
	9623	0.10		10322	0.55		10609	<u>3.97</u>
	9626	0.06		10323	0.50			
	10021	19.57		10331	0.14		Subtotal	<u>29.23</u>
	10058	0.02		10333	0.18			
	10064	30.51		10344	3.70	February	9712	0.09
	10069	0.07		10349	0.02		10615	0.50
	10075	0.34		10351	0.08		10616	15.39
	10089	0.20		10352	0.37		10619	0.50
	10090	<u>1.21</u>		10355	0.19		10620	0.01
				10364	0.12		10621	0.66
	Subtotal	<u>54.03</u>		10376	2.00		10625	0.50
				10378	5.00		10630	10.00
				10380	2.30		10631	0.70

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<u>1999</u>								
February	10633	5.41	April	10938	0.30	June	11328	7.49
	10636	1.02		10968	3.77		11334	12.32
	10651	0.90		10990	1.63		11340	0.13
	10654	1.73		10992	0.50		11364	0.62
	10659	0.20		11004	12.72		11366	0.25
	10663	2.75		11005	0.34		11371	1.70
	10675	0.99		11006	0.56		11385	0.17
	10676	0.40		11023	0.17		11393	6.76
	10678	0.98		11028	0.02		11411	0.30
	10687	0.43		11034	1.44		11417	4.80
	10688	1.10		11044	5.00			
	10707	1.86		11056	1.51		Subtotal	60.46
	10715	0.59		11068	0.01			
	10723	2.00		11079	0.26	July	9751	1.25
	10727	1.98		11080	0.78		11431	1.50
	10733	2.65		11081	0.23		11461	0.12
	10738	0.41		11088	4.01		11474	0.22
				11097	0.15		11487	0.24
	Subtotal	53.75		11106	5.70		11495	7.49
				11113	0.52		11497	4.80
March	10752	1.29		11120	5.00		11502	2.84
	10782	0.46					11513	5.00
	10790	0.15		Subtotal	53.08		11528	5.00
	10791	0.16					11538	1.27
	10795	3.00	May	11177	0.27		11549	0.20
	10809	0.15		11195	0.06		11554	0.30
	10810	0.75		11120	0.29		11555	0.05
	10814	2.09		11227	2.10		11573	1.64
	10817	0.05		11228	2.00		11576	10.00
	10818	8.00		11232	0.04			
	10819	0.85		11245	2.47		Subtotal	41.92
	10831	0.62		11258	0.21			
	10861	1.00		11261	1.00	August	11606	10.00
	10864	0.04		11266	2.00		11607	1.44
	10878	1.00					11609	0.35
	10882	5.00		Subtotal	10.44		11643	0.18
	10883	5.00					11648	0.12
	10906	7.12	June	11271	2.00		11656	1.36
	10909	2.00		11279	0.51		11663	0.05
				11287	0.05		11741	1.50
	Subtotal	38.73		11294	0.75		11747	0.15
				11296	10.60		11751	2.10
April	10912	1.40		11302	4.60		11754	0.88
	10923	1.90		11312	2.35		11757	0.95
	10927	4.85		11314	2.12		11769	0.05
	10935	0.31		11322	2.94		11771	0.32

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<u>1999</u>								
August	11775	0.36	November	12076	0.37	December	12327	13.03
				12084	6.90		12328	0.05
	Subtotal	19.81		12089	5.36		12335	1.25
				12094	0.54		12341	0.30
September	11785	0.23		12095	0.26		12355	4.05
	11802	0.57		12099	0.23		12368	0.67
	11804	7.00		12100	0.96		12374	0.82
	11807	0.67		12108	1.21		12376	0.37
	11827	1.50		12109	0.05			
	11829	39.71		12115	0.89	Subtotal		34.82
	11837	5.00		12125	0.55			
	11841	0.01		12140	1.12	<u>2000</u>		
	11858	0.05		12143	4.68	January	12402	4.11
	11860	0.67		12145	0.57		12412	0.57
	11869	0.18		12171	0.10		12435	0.70
	11872	7.82		12172	0.16		12437	10.50
	11873	0.35		12181	5.00		12454	0.12
	9761	0.25		12189	0.40		12458	1.29
				12203	0.30		12460	0.16
	Subtotal	64.01		12226	0.31		12491	0.35
				12229	0.50		12520	0.14
October	11885	2.06		12235	0.35		12527	1.80
	11890	0.11		12241	0.25		12529	0.72
	11897	5.00		12248	0.02		12532	0.15
	11917	6.56					12533	6.04
	11919	0.25		Subtotal	31.08		12542	18.00
	11923	0.08					12549	5.26
	11926	4.46	December	12254	0.05		12552	0.15
	11932	0.10		12258	0.33		12557	0.30
	11938	1.53		12260	0.03			
	11950	0.20		12262	0.56	Subtotal		50.36
	11965	2.77		12269	1.10			
	11976	1.00		12275	0.10	February	12565	0.02
	11981	6.50		12276	0.26		12566	0.60
	11985	6.35		12277	0.30		12569	13.05
	11986	0.84		12282	0.37		12592	15.94
	12014	0.60		12287	0.09		12615	0.20
	12022	0.30		12288	3.87		12619	0.01
	12041	0.42		12290	1.55		12621	2.00
	12044	0.24		12303	0.55		12623	0.25
	12057	0.99		12309	0.25		12629	0.15
	12061	5.75		12310	0.16		12636	0.82
				12312	0.93		12650	0.22
	Subtotal	46.11		12323	0.85		12651	0.06
				12324	2.85		12658	0.35
				12326	0.08		12665	0.04

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<u>2000</u>	12669	4.84	April	12977	0.20	June	13225	1.28
February	12671	0.15		12982	0.38		13240	4.10
	12675	1.00		12983	0.05		13241	0.75
	12683	0.10		13006	1.11		13245	0.89
	12685	0.23		13007	10.09		13250	28.99
	12695	0.10		13010	0.40		13253	1.89
	12710	0.25		13011	10.01		13259	0.09
	12743	2.11		13014	0.15		13287	5.00
	12744	9.26		13019	0.11		13311	0.07
				13020	0.30		13316	0.85
	Subtotal	51.75					13323	0.40
				Subtotal	54.95		Subtotal	50.35
March	12747	0.32	May	13029	2.00	July	13350	0.17
	12750	4.20		13037	0.20		13352	0.15
	12770	0.05		13039	0.17		13353	0.50
	12778	7.70		13046	1.87		13377	0.35
	12779	0.10		13064	2.25		13378	2.26
	12785	7.00		13074	0.30		13401	2.50
	12786	1.30		13075	0.55		13402	0.35
	12789	3.00		13082	2.82		13404	0.05
	12790	0.44		13093	0.29		13427	0.25
	12794	0.05		13099	2.76		13434	5.00
	12808	0.76		13103	3.05		13441	0.76
	12810	1.00		13108	3.70		13445	0.60
	12819	1.25		13119	5.50		13446	3.45
	12837	2.25		13139	2.50		Subtotal	16.39
	12840	0.30		13140	1.35			
	12841	0.36		13145	2.15	August	13457	6.50
	12844	0.51		13149	0.37		13463	0.45
	12847	10.00		13150	2.50		13464	0.22
	12853	0.25		13158	0.28		13489	0.75
	12864	0.51		13161	1.75		13492	1.91
	12873	6.20		13162	0.10		13498	0.20
	Subtotal	47.55		13179	0.47		13521	0.01
				13197	2.15		13525	2.42
April	9786	1.81		13198	0.50		13528	2.00
	9791	1.22		13201	0.80		13543	0.54
	12894	0.54		13202	0.22		13557	0.40
	12911	5.00		13203	0.37		13578	0.21
	12926	4.67		13204	0.45		13585	5.00
	12942	0.11		Subtotal	41.42		13590	0.10
	12944	16.30					13595	5.93
	12965	0.90	June	13219	1.24		13596	6.00
	12970	0.95		13223	4.80			
	12973	0.65						

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<u>2000</u>								
August	13625	3.80	October	13943	0.34	December	Subtotal	64.02
				13946	8.00			
	Subtotal	36.44		13949	0.47	<u>2001</u>	14288	0.75
				13951	6.32	January	14290	0.16
September	13645	0.85		13953	0.21		14307	6.82
	13648	13.45		Subtotal	67.92		14311	11.18
	13651	2.63					14314	0.05
	13659	6.00					14330	2.19
	13660	0.20	November	9823	0.50		14345	7.89
	13682	0.45		9824	3.45		14353	0.37
	13703	2.00		9825	0.02		14376	1.22
	13705	0.35		14000	1.70		14377	0.10
	13719	0.15		14002	0.50		14384	0.06
	13722	0.65		14011	5.00		14394	0.01
	13724	0.28		14016	7.29		14403	1.72
	13726	0.10		14028	0.37		14409	1.51
	13728	1.17		14036	1.02		14438	0.20
	13730	0.10		14041	0.30		14439	1.43
	13739	0.65		14045	4.40		14440	0.10
	13744	0.45		14046	11.00		14447	0.20
	Subtotal	29.48		14052	3.47		Subtotal	35.96
				14056	10.05			
				14071	0.95			
October	9820	0.77		14083	0.20	February	14459	1.69
	13767	8.66		14086	0.05		14468	7.44
	13768	4.31		14090	3.91		14473	0.55
	13777	0.22		14096	5.00		14478	0.29
	13787	2.00		14097	0.09		14509	1.32
	13816	9.70		14125	3.26		14527	1.00
	13827	1.30		Subtotal	62.53		14527	1.00
	13829	0.10					14533	2.19
	13832	1.53					14533	0.04
	13834	0.37	December	14135	2.04		14543	2.75
	13838	0.35		14139	16.82		14562	25.65
	13857	3.05		14150	0.10		14564	0.01
	13869	0.06		14153	1.46		14565	0.02
	13870	0.30		14157	0.02		14569	0.65
	13881	0.01		14162	1.35		Subtotal	43.60
	13884	6.40		14191	3.57			
	13890	5.00		14195	1.82	March	14590	29.37
	13900	0.02		14202	0.07		14604	0.12
	13918	0.53		14210	6.45		14607	1.55
	13926	6.00		14214	5.00		14615	11.77
	13930	0.03		14245	10.41		14622	0.77
	13941	1.72		14248	7.87		14625	0.10
	13942	0.15		14255	7.04		14656	2.80

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<u>2001</u>			June	9864	12.20	August	15373	<u>0.45</u>
March	14660	0.05		9865	1.54			
	14676	2.10		15030	3.50		Subtotal	<u>5.20</u>
	14678	0.16		15034	0.30			
	14679	1.15		15041	0.05	September	9883	0.90
	14681	1.40		15058	0.30		9886	0.15
	14708	0.57		15066	10.20		9888	1.23
	14728	9.88		15069	0.05		9892	2.50
	14730	<u>0.20</u>		15087	3.50		9898	20.98
	Subtotal	<u>61.99</u>		15111	2.16		15383	6.21
				15116	1.00		15386	0.22
April	14737	4.88		15127	2.34		15438	1.89
	14744	0.50		15130	0.20		15469	0.30
	14753	0.19		15143	<u>0.10</u>		15476	4.28
	14777	1.00		Subtotal	<u>37.44</u>		15483	1.30
	14778	4.10					15487	<u>0.04</u>
	14784	0.05	July	9870	11.08		Subtotal	<u>40.00</u>
	14790	0.49		9871	4.00			
	14810	0.91		15158	5.00	October	15518	2.43
	14824	10.00		15162	1.12		15525	0.05
	14848	5.00		15166	1.75		15543	12.17
	14843	0.01		15174	1.39		15547	1.06
	14855	6.32		15175	12.19		15552	0.40
	14862	0.72		15176	0.04		15573	0.20
	14865	10.80		15206	0.40		15579	0.55
	14877	0.56		15211	0.10		15594	5.00
	14879	<u>8.32</u>		15219	0.02		15598	0.30
	Subtotal	<u>53.85</u>		15226	18.86		15614	3.15
				15232	0.07		15615	5.00
May	14892	0.14		15240	0.23		15618	2.75
	14934	0.15		15243	0.30		15644	2.11
	14939	0.85		15261	1.05		15662	0.75
	14941	0.10		15282	0.15		15667	0.44
	14942	1.45		15284	6.00		15686	<u>0.05</u>
	14945	0.15		15292	0.65		Subtotal	<u>36.41</u>
	14948	1.09		15301	2.16			
	14952	0.15		15303	2.00	November	9911	3.18
	14972	3.62		15317	0.15		9914	0.10
	14989	0.90		15318	<u>0.17</u>		15698	0.35
	15001	1.76		Subtotal	<u>68.88</u>		15709	0.15
	15004	0.05					15715	0.86
	15006	<u>1.11</u>	August	15331	1.70		15728	3.56
	Subtotal	<u>11.52</u>		15341	0.10		15749	0.25
				15364	2.95		15801	0.30

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<u>2001</u>								
November	15806	0.35	January	16079	13.61	April	9949	2.26
	15810	4.27		16082	0.05		16488	1.33
	15817	6.00		16088	0.25		16514	2.80
				16104	0.05		16517	0.20
	Subtotal	19.37		16109	0.25		16538	0.10
				16117	1.90		16540	0.05
December	9920	2.50		16120	0.20		16541	0.06
	9921	0.24		16139	0.10		16554	1.00
	15830	5.20		16140	0.15		16573	0.20
	15834	10.00					16577	0.50
	15843	6.87		Subtotal	51.73		16592	0.30
	15853	6.00						
	15858	0.40	February	16168	0.40		Subtotal	8.80
	15880	3.10		16176	0.75			
	15887	2.38		16177	15.75	May	16608	0.25
	15888	4.21		16205	0.24		16609	0.26
	15891	1.26		16215	3.87		16613	2.50
	15898	0.10		16219	0.43		16616	6.50
	15905	0.13		16220	1.75		16618	0.01
	15917	12.80		16222	3.55		16641	0.35
	15923	0.35		16258	0.34		16674	2.25
	15925	5.82		16259	0.20		16700	0.70
	15927	12.25		16290	3.07		16716	3.80
	15950	5.00		16295	1.74		16722	0.67
	15966	0.20					16726	10.25
	15967	1.98		Subtotal	32.09		16738	0.36
	15984	1.00					16742	0.20
	15991	19.13	March	9944	4.40		16768	1.60
	15994	0.71		16313	0.20		16769	1.34
				16328	0.22		16775	0.31
	Subtotal	101.63		16337	3.97			
				16339	0.06		Subtotal	31.35
				16344	2.80			
<u>2002</u>				16351	1.80	June	16780	5.46
January	9934	5.00		16366	0.20		16787	0.88
	9935	1.10		16368	0.38		16790	0.10
	15998	5.66		16376	8.00		16809	14.32
	16004	2.00		16399	0.04		16811	1.00
	16005	6.00		16400	0.51		16824	2.65
	16021	0.02		16410	10.00		16836	0.10
	16027	0.93		16422	13.83		16842	1.15
	16032	0.37		16429	0.10		16859	5.30
	16035	13.25		16435	0.19		16863	2.10
	16037	0.10					16903	1.39
	16054	0.04		Subtotal	46.70		16906	1.67
	16057	0.45					16909	0.15
	16059	0.25						

**Chisago County Prisoners' Account
Outstanding Checks as of October 31, 2005**

Appendix 3
(Continued)

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>
<u>2002</u>	16911	0.47	August	17193	3.88	December	17646	0.20
June	16912	1.07					17654	6.00
	16917	5.00		Subtotal	34.93		17660	3.80
	Subtotal	42.81	September	17200	*		17676	2.30
July	9974	0.66		17216	0.80		17683	0.10
	16921	0.15		17233	0.10		17696	11.20
	16924	5.35		17257	9.20		17701	1.50
	16929	0.90		17259	11.00		17709	3.80
	16932	0.15		17259	11.00		17718	3.22
	16940	0.30		17304	4.00		17732	4.04
	16947	0.25		17313	3.38		17747	1.03
	16961	0.40		Subtotal	28.48		17750	0.15
	16962	0.10	October	10052	0.16		17754	6.00
	16967	0.05		17328	5.40		17769	5.58
	16976	0.10		17353	*		17798	3.46
	16978	0.05		17354	3.25		17806	2.00
	16981	1.85		17355	2.10	Subtotal		54.38
	16986	0.15		17370	1.00	<u>2003</u>		
	16996	0.30		17371	2.09	January	10064	1.50
	17002	0.05		17375	0.18		17826	0.34
	17006	0.20		17391	0.12		17853	0.10
	17013	10.00		17410	0.75		17876	0.10
	17040	0.07		17411	5.00		17878	0.85
	17041	0.30		17414	0.50		17879	3.85
	17052	0.40		17434	0.20		17882	0.81
	17053	2.00		17446	2.51		17912	0.30
	17061	0.15		17451	0.06		17913	0.02
	17062	0.20		17453	14.00		17915	0.15
	17067	0.01		Subtotal	37.32		17925	0.10
	17069	1.10					17926	4.28
	Subtotal	25.24	November	17472	18.67		17927	6.37
August	10015	0.35		17484	2.35		17929	2.12
	10018	9.31		17529	2.00		17930	1.75
	10031	0.10		17549	1.35	Subtotal		22.64
	10036	1.55		17552	7.55	February	10068	86.75
	10037	0.55		17553	0.02		10070	0.81
	10038	7.00		17581	0.01		10071	0.40
	17073	1.05		17582	0.64		17945	1.56
	17079	2.60		17598	0.90		17946	1.40
	17152	7.96		17618	0.07		17950	0.35
	17153	0.14		17622	0.60		17954	0.22
	17161	0.44		Subtotal	34.16		17966	18.15

*The carbon copies of these checks could not be located.

**Chisago County Prisoners' Account
Outstanding Checks as of October 31, 2005**

Appendix 3
(Continued)

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>
<u>2003</u>	17968	9.50	April	18232	0.05	July	18535	0.42
February	17973	1.03		18242	0.26		18536	1.00
	17974	0.09		18243	0.40		18544	4.00
	17992	10.00		18257	4.80		18546	0.50
	17993	5.58		18258	2.80		18555	0.15
	18006	2.13		18259	7.54		18560	0.04
	18013	15.95		18273	<u>8.00</u>		18566	<u>0.04</u>
	18018	1.40						
	18019	0.73		Subtotal	<u>49.27</u>		Subtotal	<u>21.20</u>
	18020	2.31						
	18043	<u>5.10</u>	May	18286	1.30	August	18609	0.02
				18302	0.15		18613	15.93
	Subtotal	<u>163.46</u>		18308	0.30		18619	0.58
				18325	3.00		18623	20.52
March	18067	64.35		18330	1.06		18637	2.75
	18068	0.10		18339	2.80		18651	10.00
	18074	0.05		18348	7.89		18653	0.17
	18075	0.06		18358	0.18		18655	0.35
	18094	3.45		18359	0.05		18656	0.12
	18101	3.06		18365	8.00		18658	<u>5.90</u>
	18103	2.28		18376	1.00			
	18105	4.00		18382	0.22		Subtotal	<u>56.34</u>
	18118	0.30		18383	0.12			
	18119	0.60		18392	<u>20.45</u>	September	18661	0.05
	18122	10.64					18662	7.33
	18133	1.50		Subtotal	<u>46.52</u>		18667	0.74
	18149	0.60					18668	2.00
	18150	<u>0.50</u>	June	10090	2.28		18688	0.61
				18417	3.08		18698	1.65
	Subtotal	<u>91.49</u>		18420	6.52		18723	50.00
				18425	0.05		18729	0.93
April	10085	1.70		18443	1.06		18732	0.60
	18160	0.71		18444	6.48		18738	3.00
	18161	2.64		18454	0.04		18745	0.65
	18164	5.00		18455	0.20		18750	<u>2.00</u>
	18165	2.50		18489	0.20			
	18171	0.65		18494	5.00		Subtotal	<u>69.56</u>
	18176	5.00		18497	7.00			
	18178	0.75		18500	<u>0.14</u>	October	18752	147.00
	18179	2.67					18766	2.30
	18196	0.01		Subtotal	<u>32.05</u>		18786	10.00
	18198	0.24					18795	0.32
	18199	0.30	July	18516	7.94		18796	27.01
	18201	1.80		18523	6.37		18812	0.05
	18221	0.45		18527	0.69		18821	<u>0.38</u>
	18228	1.00		18531	0.05			

**Chisago County Prisoners' Account
Outstanding Checks as of October 31, 2005**

Appendix 3
(Continued)

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>
<u>2003</u>								
October	Subtotal	<u>187.06</u>	February	19114	31.65	June	19441	68.12
				19129	2.45		19457	0.30
November	18831	10.25		19142	14.48		19475	6.60
	18835	0.40		19143	16.32		19483	1.00
	18837	0.30		19160	1.85		19494	3.44
	18842	10.00		19163	0.42		19497	1.00
	18858	1.65		19171	<u>4.40</u>		19507	<u>1.00</u>
	18859	1.61		Subtotal	<u>71.57</u>		Subtotal	<u>85.14</u>
	18866	1.85	March	19226	2.50	July	19511	2.00
	18876	0.17		19233	0.13		19539	25.00
	18877	0.31		19237	3.00		19540	0.63
	18881	0.23		19238	0.20		19549	0.25
	18884	5.95		19247	0.07		19572	0.01
	18900	<u>0.13</u>		19253	7.80		19576	0.20
	Subtotal	<u>32.85</u>		19260	3.43		19578	12.12
December	18924	0.25		19263	0.55		19607	0.01
	18926	5.00		19264	<u>0.19</u>		19608	<u>4.88</u>
	18930	0.40		Subtotal	<u>17.87</u>		Subtotal	<u>45.10</u>
	18947	2.27	April	19273	4.90	August	19613	0.58
	18949	3.00		19290	0.09		19616	1.80
	18955	2.40		19292	2.00		19632	0.15
	18965	16.00		19294	6.30		19637	0.45
	18974	<u>1.10</u>		19318	2.55		19642	4.00
	Subtotal	<u>30.42</u>		19322	5.50		19676	0.03
				19325	<u>9.63</u>		19687	11.00
<u>2004</u>								
January	19022	2.36		Subtotal	<u>30.97</u>		19699	0.20
	19026	1.69					19702	<u>0.12</u>
	19033	4.78	May	19329	0.25		Subtotal	<u>18.33</u>
	19038	0.02		19356	2.30	September	19739	7.48
	19052	39.80		19372	1.12		19743	0.95
	19063	0.22		19403	<u>58.00</u>		19745	0.27
	19075	0.55		Subtotal	<u>61.67</u>		19752	0.99
	19076	12.61					19757	1.71
	19084	0.08	June	19415	0.74		19759	1.13
	19085	0.50		19420	0.15		19788	0.50
	19086	0.20		19423	2.20		19789	0.10
	19100	<u>6.00</u>		19427	0.05		19797	20.00
	Subtotal	<u>68.81</u>		19436	0.44		19798	<u>0.60</u>
				19440	0.10			

**Chisago County Prisoners' Account
Outstanding Checks as of October 31, 2005**

Appendix 3
(Continued)

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>
<u>2004</u>								
September	Subtotal	<u>33.73</u>	February	20119	0.02	June	20407	0.19
				20123	<u>0.20</u>		20409	3.35
October	19815	5.43		Subtotal	<u>98.69</u>		20410	0.38
	19827	2.45					20425	0.45
	19846	15.25	March	20155	*		20426	0.40
	19849	10.00		20157	*		20427	67.00
	19859	8.90		20158	*		20433	0.15
	19861	0.10		20172	0.05		20434	0.51
	19863	0.07		20204	0.05		20446	1.56
	19867	0.97		20207	3.70		20448	16.60
	19878	29.59		20214	6.35		20451	<u>3.00</u>
	19882	<u>1.11</u>		20227	0.42		Subtotal	<u>104.69</u>
	Subtotal	<u>73.87</u>		20231	<u>2.25</u>			
November	19908	6.49		Subtotal	<u>12.82</u>	July	20459	13.00
	19911	0.07					20476	5.00
	19917	1.63	April	20257	4.00		20486	6.00
	19938	<u>0.48</u>		20292	2.50		20487	4.01
	Subtotal	<u>8.67</u>		20293	2.28		20493	1.45
December	19958	13.12		20296	10.11		20517	<u>2.34</u>
	19994	0.09		20297	2.36		Subtotal	<u>31.80</u>
	19996	0.03		20299	7.75	August	20520	2.04
	19997	<u>3.00</u>		20301	0.20		20528	5.00
	Subtotal	<u>16.24</u>		20303	0.34		20543	2.63
				20305	11.89		20558	0.10
				20313	<u>5.86</u>		20560	<u>30.00</u>
				Subtotal	<u>47.29</u>		Subtotal	<u>39.77</u>
<u>2005</u>								
January	20018	0.50	May	20322	2.55	September	20563	4.95
	20026	6.35		20334	2.00		20569	7.50
	20028	0.34		20340	0.70		20578	*
	20039	3.76		20352	0.28		20579	*
	20056	6.00		20356	1.12		20580	*
	20072	0.30		20362	27.70		20581	*
	20078	0.08		20366	3.00		20582	*
	20082	0.01		20375	1.50		20583	*
	20087	<u>9.00</u>		20376	0.42		20584	*
	Subtotal	<u>26.34</u>		20384	<u>2.00</u>		20586	2.07
				Subtotal	<u>41.27</u>		20588	2.50
February	20089	7.00	June	20390	0.65		20589	71.16
	20091	0.15		20399	7.70		20593	0.75
	20092	16.00		20401	2.75		20603	3.00
	20102	75.32					20606	0.02

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**Chisago County Prisoners' Account
Outstanding Checks as of October 31, 2005**

Appendix 3
(Continued)

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Date</u>	<u>Check #</u>	<u>Amount</u>
<u>2005</u>								
September	20607	0.07						
	20615	3.49						
	20629	5.05						
	Subtotal	<u>100.56</u>						
October	20631	21.87						
	20638	4.34						
	20643	2.98						
	20644	13.33						
	20645	0.06						
	20652	0.08						
	20654	7.69						
	20657	6.00						
	20659	96.00						
	20664	4.31						
	20675	0.08						
	20677	75.00						
	20682	43.34						
	20683	1.25						
	20685	64.00						
	20687	5.25						
	20689	56.48						
	20692	0.22						
	20693	1.18						
	Subtotal	<u>403.46</u>						
Total for All Months		<u><u>4,700.97</u></u>						

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CLIENT'S RESPONSE

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CHISAGO COUNTY SHERIFF'S OFFICE

TODD RIVARD, SHERIFF
313 N. Main, Rm. 100
Center City, MN 55012
Non-Emergency: 651-257-4100
Fax: 651-213-0865

February 9, 2006

Administration
651-213-6300

Patricia Anderson
State Auditor

Investigation
651-213-6319

525 Park Street, Suite 500
St. Paul, Minnesota 55103

Patrol
651-257-4100

RE: Chisago County Sheriff's Office
Prisoner's Account

Civil Process
651-213-6307

Dear Office of the State Auditor,

Records
651-213-6305

Thank you very much for your review of the Chisago County's Prisoner Account and Financial Operations. When my office discovered the irregularities our goal was to correct the situation and establish new procedures to prohibit this from occurring in the future. I believe that your review has assisted us in meeting that objective.

Jail
651-257-2931

In the review of your report we understand and agree to your findings. My office will make all efforts to comply. Please note that because of our limited staffing, some of the requirements are onerous for such a small operation. We will work with the County Auditor to come forward with practical solutions to address these concerns.

Thank you very much for assisting us. I am pleased that you were willing to come upon my request.

Sincerely,

Sheriff Todd Rivard
Chisago County Sheriff