

#### NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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June 7, 2010

Rachel Daugherty Hall County Special Prosecutor Myers & Daugherty, P.C. 611 North Diers Ave, Ste. 1 Grand Island, NE 68803

#### Dear Ms. Daugherty:

In July 2009, Todd Reckling of the Department of Health and Human Services (DHHS) called our office to inform us that there had been allegations of financial impropriety made against Sondra Schwehn, the former director of the Central Nebraska Child Advocacy Center (Child Advocacy Center) in Grand Island. Sondra Schwehn was removed from her position by her board in September 2008. The Child Advocacy Center received some of its funding from the State of Nebraska through DHHS.

In November 2008, a search warrant had been served on Sondra Schwehn, her husband, and their Grand Island residence by the Nebraska State Patrol. Criminal Case 09-4648 was filed on December 28, 2009, State v. Sondra Schwen (sic). The charge was a Class 3 Felony, theft-unlawful taking over \$1,500.

On September 29, 2009, you provided the Child Advocacy Center's backup copy of QuickBooks data file for the period January 2007 through June 2008, the Child Advocacy Center bank statement information for the period January 2007 through September 2008. A copy of the November 2008 search warrant information served on Sondra Schwehn was obtained from the JUSTICE system, which allows access to most of the Nebraska State Trial Court's case information. We subsequently requested some missing bank statement records and official names of Child Advocacy Center employees from Holly Bellis. The Auditor of Public Accounts (APA) evaluated these financial records. The evaluation procedures performed and the summary of information are included below.

During this evaluation, the APA was not provided supporting documentation for expenditures, such as invoices or receipts. Therefore, the APA could not determine if expenditures were appropriate for the Child Advocacy Center. The APA only evaluated the financial information provided to accumulate alleged theft, alleged forgeries, and questionable transactions.

#### **Procedures Performed**

According to Corporation information filed with the Nebraska Secretary of State's office, the Central Nebraska Child Advocacy Center is a nonprofit organization advocating for and interviewing abused and neglected children. The principal office location is in Grand Island, Nebraska.

Sondra Schwehn was employed with the Child Advocacy Center on October 1, 2003, per the Child Advocacy Center's QuickBooks files. She was terminated from the Child Advocacy Center on September 25, 2008.

The APA restored the Child Advocacy Center's QuickBooks data file with financial transactions through June 2008. The data was exported into an Excel spreadsheet and filtered for all transactions between January 2007 and June 2008.

Copies of the Child Advocacy Center's bank statements from Home Federal Bank were provided for the period January 2007 through September 2008. Since the QuickBooks information was not provided subsequent to June 2008, the APA compiled the July 2008 through September 2008 financial activity from the bank statements. The APA manually entered the cleared date, the description of transaction or payee on the check image, and the amount from the bank statements for July 2008 through September 2008 into an Excel file.

The APA performed the following procedures for the period January 2007 through September 2008:

- Compared the QuickBooks financial records and the bank statements to identify variances in the payee descriptions between QuickBooks and the actual copies of the checks from the bank statements.
- Accumulated and summarized all payments made to Sondra Schwehn.
- Accumulated and summarized all ATM withdrawals.
- Accumulated and summarized all overdraft/NSF/returned check charges.
- Noted all checks that cleared the bank, but a check image was not available nor provided.
- Accumulated and summarized all deposits made and verified funds received from the State of Nebraska.

# Summary of the Child Advocacy Center's financial information provided to APA.

The bank activity for the Child Advocacy Center was summarized and evaluated by the APA. The brief summary of the activity is as follows:

Time Period	Deposits/Credits	Withdrawals/Debits
January 2007 through December 2007	\$252,275.42	\$250,912.20
January 2008 through September 2008	\$152,797.67	\$153,276.65
Total Bank Activity for Period	\$405,073.09	\$404,188.85

#### **Alleged Theft:**

The APA's evaluation of transactions between January 2007 and September 2008 indicated probable fraud, which led to the allegation of theft from the Child Advocacy Center. The APA has accumulated \$47,494 in transactions, which appear to be fraudulent and are alleged as theft. See **Exhibit A**. A brief summary follows:

Time Period - Category	Amount	See
January 2007 to September 2008 – Alleged Theft	\$19,073	Exhibit A
January 2007 to September 2008 – Possible Forged Checks	\$24,946	Exhibit A
Sub-Total Alleged Theft and Forgery	\$44,019	Exhibit A
		See Note 2 under
		State NIS
Withdrawal Main Office same day as large Deposit	\$3,475	<b>Payments Below</b>
Total Alleged Theft and Forgery	\$47,494	

In the search warrant, a Child Advocacy Center board member indicated the Child Advocacy Center never made purchases from Wal-Mart, Skagway, Younkers, and Kmart. The APA accumulated purchases made through these vendors and they are reflected on **Exhibit A**.

Additional information regarding the Alleged Theft and Forgery follows; all items are on **Exhibit A** with pink background:

- O Check number 2855 dated January 30, 2008, to Hall County in the amount of \$2,485 was for a garnishment related to a civil case between Capitol One Bank and Sondra Schwehn, according to the search warrant. Through examination of the payroll entries recorded in QuickBooks, it does not appear this amount was ever withheld from Sondra's paycheck. The garnishment was directly paid from Child Advocacy Center funds.
- o Two payments to Kim's Auto were for the Schwehns' personal vehicle repair, according to the search warrant. A debit card transaction dated February 12, 2007, for \$105, and check number 2895 dated April 15, 2008, for \$1,650. Check 2895 also appeared to have a forged signature on the check.
- On December 23, 2007, \$578 was charged to the Child Advocacy Center's debit card for the purchase of a 32 inch Dynex flat panel television, which was located at the Schwehns' home, according to the search warrant. In addition, a Best Buy Reward Zone card belonging to Sondra Schwehn's daughter was used to accumulate points on this purchase.

The APA observed instances of possible forged checks through the evaluation of the check images included with the bank statements. It appeared certain signatures on the checks varied from check to check. **Exhibit D** includes examples of the varied signatures on the checks. While there are numerous examples of checks that appear to have been forged, the APA identified \$24,946 of possible forged checks directly or indirectly benefiting Sondra Schwehn, thus also appearing to be alleged thefts. See **Exhibit A**.

The APA traced all payments made from the State of Nebraska Information System (NIS) to the Child Advocacy Center for the period January 2007 through September 2008. There was a total of \$209,251.39 paid from DHHS, which makes up over 50% of the Child Advocacy Center revenue. It appears there is an alleged theft of \$3,475. A deposit of \$28,169.57 was made on April 2, 2007 from monies received from the State. The same day a bank withdrawal was made

for \$3,475. The net amount of these two transactions is \$24,694.57, which was recorded in QuickBooks as the deposit. See **Note 2** below with the summary of State NIS payments:

	QuickB	Books Information			Per Bank Statements		State NIS Information		
Type	Date	Description	Amount	Date	Description	Amount	Payment #	Date	
Deposit	02/02/2007	State of Nebraska	\$28,169.57	2/2/2007	Deposit	\$28,169.57	15533965	1/31/2007	
Deposit	04/03/2007	DHHS	\$24,694.57	4/2/2007	Main Office Deposit	\$28,169.57	15836052	3/30/2007	
	4/2/2007	Withdrawal Main	\$3,475.00						
Note 2.		Office (Per Bank)							
Deposit	07/24/2007	Grants	\$29,500.00	7/20/2007	Main Office Deposit	\$29,500.00	16246111	7/18/2007	
Deposit	10/29/2007	DHHS	\$29,500.00	10/29/2007	Main Office Deposit	\$29,500.00	16523282	10/26/2007	
Deposit	01/30/2008	DHHS	\$29,500.00	1/31/2008	Main Office Deposit	\$29,500.00	16804421	1/29/2008	
Deposit	04/29/2008	DHHS	\$29,500.00	4/29/2008	Main Office Deposit	\$29,500.00	17251100	4/28/2008	
Deposit		Note 1.		7/28/2008	State of NE Deposit	\$34,412.25	43979205	7/28/2008	
Deposit		Note 1.		9/25/2008	State of NE Deposit	\$500.00	44071891	9/25/2008	
Total			\$174,339.14			\$209,251.39	_		

 Sum Note 1.
 \$34,912.25

 Reconciled Total.
 \$209,251.39

- **Note 1**: Transactions were obtained directly from the bank statements. None of these transactions were listed in the QuickBooks backup data provided for the Child Advocacy Center.
- Note 2: This appears to be an alleged theft. The deposit from the State was made in its entirety on 4/2/2007. On the same day a withdrawal of \$3,475 was made from the Main Office. On QuickBooks, the two transactions were netted together to give the appearance the deposit was only for \$24,694.57.

#### **Questionable Transactions:**

While evaluating and comparing the QuickBooks data information with the bank statement information for the Child Advocacy Center, the APA noted numerous discrepancies between the records. It appears the bank statements were not fully reconciled to the QuickBooks data. Additionally, Sondra Schwehn made numerous changes, voided numerous entries, and entered wrong names and information into the QuickBooks data. The Child Advocacy Center does not appear to have adequate internal controls established for reviewing their financial information. Some of these expenditures may be appropriate for the Child Advocacy Center; however, due to not having documentation and the discrepancies between QuickBooks data and what information was provided on the bank statements, the APA felt these items were questionable and may need further clarification.

The APA has accumulated in excess of \$121,000 in questionable transactions for the period between January 2007 and September 2008, which are broken down as follows. See Exhibit B.

Description of Questionable Transaction	Amount
Additional Support Needed to Determine if Proper	\$64,916
Payee in QuickBooks does not agree to Payee on Bank Statements	\$3,570
Sondra Schwehn Expense Reimbursements	\$3,324
ATM Withdrawals	\$19,896
Transactions on Bank Statements but not in QuickBooks	\$3,497
No Check Image Provided on Bank Statement	\$20,791
Overdraft/NSF Charges	\$3,085
Sub-Total Per Bank Statements	\$119,079
Fransactions in QuickBooks but not on Bank Statements (Note 1)	\$2,383
January 2007 through September 2008 Total	\$121,462

(Note 1): The total in this table does not agree to the "Per Bank Statement" column of Exhibit B because the transaction amounts recorded in QuickBooks but never cleared on Bank Statements amount from above and in Exhibit B. \$2,383 is not reflected in the bank statement amount.

#### **Payments to Sondra Schwehn:**

The APA accumulated all payments specifically paid to Sondra Schwehn for the period January 2007 through September 2008. See Exhibit C.

- A total of \$84,066.81 cleared the bank as payable to Sondra Schwehn.
- The APA identified the pay periods and paychecks that appear to account for the correct
  pay Sondra Schwehn was to receive from the Child Advocacy Center. They are
  highlighted in yellow on Exhibit C. Several extra checks were noted as payroll checks
  which appear to be duplicates and part of the alleged theft and they were included in
  Exhibit A.
- Numerous checks were written to Sondra Schwehn and the memo line on the checks indicated reimburse advance to Child Advocacy Center; however, in QuickBooks the vendor name may have been different at times. These all appear to be forged checks and are included in **Exhibit A** as part of the alleged theft and forgeries.

#### **Other Issues Noted**

- The APA observed numerous instances in which Sondra Schwehn was either the sole signature on the check or cosigned the check with a Board member. Through discussion with Holly Bellis, Director of the Child Advocacy Center, only Board members are authorized to sign checks.
- The APA also determined through our evaluation of the payroll liabilities in QuickBooks that the Child Advocacy Center owed \$21,982.69 in payroll taxes as of June 27, 2008. Payroll taxes were not paid consistently during the period examined. The APA did not obtain documentation as to the current status of the Child Advocacy Center's payroll tax liability.

• The APA found one deposit for \$2,500 which cleared the bank almost a month after the date shown in QuickBooks. The difference in the date of deposit could indicate the funds were used as a loan for non-business related activities prior to deposit to the bank.

Q	uickBoo	ks Information	Per Bank Statements			
Date	Date Memo Split		Amount	Date	Description	Amount
03/31/2007	Deposit	Medical Reimbursement -SANE	2,500.00	4/28/2007	Deposit - Conestoga North	2,500.00

• The APA also noted a deposit in QuickBooks for \$20,000, but the corresponding bank deposit was for \$19,979. Without obtaining support we were unable to determine why there was a discrepancy in the amounts.

Qı	uickBoo	ks Informatio	Per Bank Statements			
Date	Date Memo Split Amount		Amount	Date	Description	Amount
11/30/2007	Deposit	Other Income	20,000.00	12/6/2007	Main Office Deposit	19,979.00

Based on the lack of controls over the Child Advocacy Center financial records and issuance of checks; the APA feels strongly that additional monies are missing. The APA has reasonable assurance that several of the questioned transactions are likely to result in additional alleged theft dollars. The overall lack of segregation of duties and lack of proper monitoring of the financial record process significantly contributed to the alleged theft of these monies.

The APA staff members involved in this evaluation were:

Acacia Crist, CFE, Auditor II Marta Schrock, Auditor-In-Charge Cindy Janssen, Audit Manager Mary Avery, Special Audits and Finance Manager

If you have any questions regarding the above information, please contact our office. Sincerely,

Signed Original on File

Mike Foley State Auditor Mary Avery Special Audits and Finance Manager

		Qu	ickBooks Information			Bank Statements Information		
Type	Date	Num	Name	Amount	Date	Description	Amount	APA Notes
					Alleged	Theft		
Liability Check	1/30/2008	2855	Hall County	(\$2,484.98)	2/14/2008	Hall County (Note 1)	(\$2,484.98)	This check was included in search warrant. The payment was for a garnishment as a result of a court judgment. This amount was never withheld from Sondra Schwehn's paycheck.
Check	4/15/2008	2895	Kim Cares	(\$1,650.00)	4/17/2008	Kim's Auto - auto service	(\$1,650.00)	This check was included in search warrant, which indicated payments were for repairs to personal vehicle. It appears a signature on the check may have been forged.
Check	2/12/2007	db	Kim's Auto	(\$105.55)	2/14/2007	Kim's Auto Repair - POS	(\$105.55)	This transaction was included in search warrant, which indicated payments were for repairs to personal vehicle.  This transaction was included in search
Check	12/23/2007	db	Best Buy	(\$577.78)	12/24/2007	Best Buy - POS	(\$577.78)	warrant. A board member indicated the TV purchased was not located at the CAC.
Check	7/13/2007	2696	VOIDED CHECKS		7/17/2007	Sondra Schwehn - PP 7/1/07 thru 7/15	(\$1,103.33)	The memo line on the check indicates it is a paycheck, but no corresponding payroll liability was withheld per QuickBooks. This appears to be a duplicate payroll. The two signatures on the check also appear to be forged.
Check	7/25/2007	2706	Sondra G. Schwehn	(\$1,103.34)	7/27/2007	Sondra Schwehn - PP 7/16/07 thru 7/31	(\$1,103.34)	The memo line on the check indicates it is a paycheck, but no corresponding payroll liability was withheld per QuickBooks. This appears to be a duplicate payroll. The two signatures on the check also appear to be forged.
Check	3/17/2008	2882	Sondra G. Schwehn	(\$679.40)	3/20/2008	Sondra Schwehn - half February 2008 salary	(\$679.40)	The memo line on the check indicates it is a paycheck, but no corresponding payroll liability was withheld per QuickBooks. This appears to be a duplicate payroll. The signature on the check also appears to be forged.  The memo line on the check indicates it is a
Check	3/21/2008	2885	Sondra G. Schwehn	(\$679.40)	3/25/2008	Sondra Schwehn - half February 2008 salary	(\$679.40)	paycheck, but no corresponding payroll liability was withheld per QuickBooks. This appears to be a duplicate payroll. The signature on the check also appears to be forged.  The memo line on the check indicates it is a
Check	04/17/2008	2898	Sondra Schwehn	(\$1,388.79)	4/18/2008	Sondra Schwehn - PP 3/1/08 thru 3/15	(\$1,388.79)	paycheck, but no corresponding payroll liability was withheld per QuickBooks. This appears to be a duplicate payment.  Search warrant indicated a board member noted
Check	01/13/2007	db	Wal-Mart	(\$119.68)	1/13/2007	Wal-Mart - POS	(\$119.68)	CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	02/05/2007	db	Wal-Mart	(\$166.80)	2/5/2007	Wal-Mart - POS	(\$166.80)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.

		Qu	ickBooks Information			Bank Statements Informatio	n	
Type	Date	Num	Name	Amount	Date	Description	Amount	APA Notes
* 1					Alleged	•		
					Ŭ			Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	02/09/2007	db	Wal-Mart	(\$67.56)	2/9/2007	Wal-Mart - POS	(\$67.56)	Wal-Mart, Skagway, Younkers, and Kmart.
								Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	03/28/2007	db	Wal-Mart	(\$50.33)	3/28/2007	Wal-Mart - POS	(\$50.33)	Wal-Mart, Skagway, Younkers, and Kmart.
								Search warrant indicated a board member noted
CI I	0.4/02/2007	-11	37.134	(0.62.04)	4/2/2007	W/1M / POG	(0.62.04)	CAC never purchased personal items from
Check	04/02/2007	db	Wal-Mart	(\$63.94)	4/3/2007	Wal-Mart - POS	(\$63.94)	Wal-Mart, Skagway, Younkers, and Kmart.  Search warrant indicated a board member noted
Check	04/14/2007	db	Wal-Mart	(\$154.89)	4/14/2007	Wal-Mart - POS	(\$154.89)	CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	04/14/2007	ab	w ai-wart	(\$134.89)	4/14/2007	wai-Mart - POS	(\$134.89)	•
								Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	04/30/2007	db	Wal-Mart	(\$169.38)	4/30/2007	Wal-Mart - POS	(\$169.38)	Wal-Mart, Skagway, Younkers, and Kmart.
								Search warrant indicated a board member noted
GI 1	07/10/2007	11	W 134	(0151.22)	7/10/2007	WILL BOG	(0151.00)	CAC never purchased personal items from
Check	07/19/2007	db	Wal-Mart	(\$151.22)	7/19/2007	Wal-Mart - POS	(\$151.22)	Wal-Mart, Skagway, Younkers, and Kmart.
								Search warrant indicated a board member noted
Class als	07/27/2007	db	W-1 M	(\$121.22)	7/27/2007	W-1 M POC	(\$121.22)	CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	07/27/2007	ab	Wal-Mart	(\$121.22)	1/21/2001	Wal-Mart - POS	(\$121.22)	Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	08/17/2007	db	Wal-Mart	(\$114.26)	8/17/2007	Wal-Mart - POS	(\$114.26)	Wal-Mart, Skagway, Younkers, and Kmart.
CHECK	00/17/2007	ub	vv ar-iviait	(\$114.20)	0/17/2007	wai-Mart - 1 OS	(\$114.20)	Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	09/22/2007	db	Wal-Mart	(\$61.52)	9/22/2007	Wal-Mart - POS	(\$61.52)	Wal-Mart, Skagway, Younkers, and Kmart.
Cincen	03/22/2007	- uc	77 62 17402	(\$01.02)	<i>&gt;,122,200,</i>	Wall Mark 1 00	(\$01.02)	Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	11/11/2007	db	Wal-Mart	(\$79.81)	11/12/2007	Wal-Mart - POS	(\$79.81)	Wal-Mart, Skagway, Younkers, and Kmart.
				Ì			, i	Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	04/29/2008	db	Wal-Mart	(\$95.68)	4/29/2008	Wal-Mart - POS	(\$95.68)	Wal-Mart, Skagway, Younkers, and Kmart.
								Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	05/03/2008	db	Wal-Mart	(\$173.63)	5/5/2008	Wal-Mart - POS	(\$173.53)	Wal-Mart, Skagway, Younkers, and Kmart.
				(, , , , , , , , , , , , , , , , , , ,			(, , , , , , , , , , , , , , , , , , ,	Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	06/14/2008	db	Wal-Mart	(\$153.00)	6/14/2008	Wal-Mart - POS	(\$153.00)	Wal-Mart, Skagway, Younkers, and Kmart.
				,			,	Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	01/15/2007	db	Skagway Discount Dept. Stores, Inc.	(\$36.91)	1/15/2007	Skagway - POS	(\$36.91)	Wal-Mart, Skagway, Younkers, and Kmart.
								Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	01/17/2007	db	Skagway Discount Dept. Stores, Inc.	(\$86.60)	1/17/2007	Skagway - POS	(\$86.60)	Wal-Mart, Skagway, Younkers, and Kmart.

		Ou	ickBooks Information			Bank Statements Information		
Type	Date	Num	Name	Amount	Date	Description	Amount	APA Notes
, <u>F</u>					Alleged			
								Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	01/20/2007	db	Skagway Discount Dept. Stores, Inc.	(\$206.81)	1/20/2007	Skagway - POS	(\$206.81)	Wal-Mart, Skagway, Younkers, and Kmart.
								Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	02/20/2007	db	Skagway Discount Dept. Stores, Inc.	(\$20.30)	2/20/2007	Skagway - POS	(\$20.30)	Wal-Mart, Skagway, Younkers, and Kmart.
								Search warrant indicated a board member noted
GI I	0.4/07/2007	D.D.		(0100.45)	4/5/2005	gi pog	(0100.47)	CAC never purchased personal items from
Check	04/07/2007	DB	Skagway Discount Dept. Stores, Inc.	(\$180.47)	4/7/2007	Skagway - POS	(\$180.47)	Wal-Mart, Skagway, Younkers, and Kmart.
								Search warrant indicated a board member noted
Chaole	04/27/2007	dla	Classy Dissevent Dent Stones Inc	(\$211.69)	4/29/2007	Classical DOC	(\$211.60)	CAC never purchased personal items from
Check	04/27/2007	db	Skagway Discount Dept. Stores, Inc.	(\$211.68)	4/28/2007	Skagway - POS	(\$211.68)	Wal-Mart, Skagway, Younkers, and Kmart.  Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	05/15/2007	db	Skagway Discount Dept. Stores, Inc.	(\$61.05)	5/15/2007	Skagway - POS	(\$61.05)	Wal-Mart, Skagway, Younkers, and Kmart.
CHECK	03/13/2007	ub	Skagway Discount Dept. Stores, Inc.	(ψ01.03)	3/13/2007	Skagway - 1 OS	(\$01.03)	Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	07/15/2007	db	Skagway Discount Dept. Stores, Inc.	(\$31.25)	7/16/2007	Skagway - POS	(\$31.25)	Wal-Mart, Skagway, Younkers, and Kmart.
Cineti	07/10/2007	uo	Shagway Biscount Bopti Stores, inc.	(401.20)	,,10,200,	Shagway 100	(\$01.20)	Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	07/25/2007	db	Skagway Discount Dept. Stores, Inc.	(\$12.84)	7/25/2007	Skagway - POS	(\$12.84)	Wal-Mart, Skagway, Younkers, and Kmart.
				(+=====)			(+=====)	Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	07/30/2007	db	Skagway Discount Dept. Stores, Inc.	(\$156.31)	7/30/2007	Skagway - POS	(\$156.31)	Wal-Mart, Skagway, Younkers, and Kmart.
								Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	08/20/2007	db	Skagway Discount Dept. Stores, Inc.	(\$56.89)	8/21/2007	Skagway - POS	(\$56.89)	Wal-Mart, Skagway, Younkers, and Kmart.
								Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	08/27/2007	db	Skagway Discount Dept. Stores, Inc.	(\$76.44)	8/30/2007	Skagway - POS	(\$76.44)	Wal-Mart, Skagway, Younkers, and Kmart.
								Search warrant indicated a board member noted
<i>a</i>	10/20/2007	2004		(0.7 - 10)	44/5/2005		(005 (40)	CAC never purchased personal items from
Check	10/30/2007	2801	Skagway Discount Dept. Stores, Inc.	(\$256.18)	11/6/2007	Skagway Discount Dept Store	(\$256.18)	Wal-Mart, Skagway, Younkers, and Kmart.
								Search warrant indicated a board member noted
Chaole	11/11/2007	db	Cleanyay Discount Dent Stones Inc	(\$22.49)	11/12/2007	Skagway - POS	(\$32.48)	CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	11/11/2007	ab	Skagway Discount Dept. Stores, Inc.	(\$32.48)	11/12/2007	Skagway - POS	(\$32.48)	Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	12/01/2007	db	Skagway Discount Dept. Stores, Inc.	(\$24.50)	12/1/2007	Skagway - POS	(\$24.50)	Wal-Mart, Skagway, Younkers, and Kmart.
CHECK	12/01/2007	ub	Bragway Discount Dept. Stores, Inc.	(ψ <b>24.</b> 50)	12/1/200/	DRugway - 1 OD	(φ24.30)	Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	12/10/2007	db	Skagway Discount Dept. Stores, Inc.	(\$84.40)	12/12/2007	Skagway - POS	(\$84.40)	Wal-Mart, Skagway, Younkers, and Kmart.
Shork	12, 13, 2007		Zamonaj Zastouni Zopi. Stores, me.	(\$01.10)	12, 12, 2007		(ψο 1. 10)	Search warrant indicated a board member noted
								CAC never purchased personal items from
Check	01/12/2008	db	Skagways	(\$62.33)	1/12/2008	Skagway - POS	(\$62.33)	Wal-Mart, Skagway, Younkers, and Kmart.
	,			(+ ==.50)	,,		(+ =====)	,,,

		Qu	ickBooks Information			Bank Statements Information		
Type	Date	Num	Name	Amount	Date	Description	Amount	APA Notes
					Alleged	Theft		
<i>a</i>	02/07/0000	2004		(0.1.1.2.0.0.)	4.4.5.15.000		(0112.00)	Search warrant indicated a board member noted CAC never purchased personal items from
Check	03/25/2008	2894	Skagway Discount Dept. Stores, Inc.	(\$113.09)	4/15/2008	Skagway Discount Dept Store	(\$113.09)	Wal-Mart, Skagway, Younkers, and Kmart.
								Search warrant indicated a board member noted CAC never purchased personal items from
Check	03/09/2008	db	Younkers	(\$105.04)	3/10/2008	Younkers - POS	(\$105.04)	Wal-Mart, Skagway, Younkers, and Kmart.
Check	01/13/2007	db	K-Mart	(\$25.00)	1/13/2007	K-Mart - POS	(\$25.00)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	01/26/2007	db	K-Mart Pharmacy	(\$95.00)	1/26/2007	K-Mart - POS	(\$95.00)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	01/29/2007	db	K-Mart Pharmacy	(\$25.00)	1/29/2007	K-Mart - POS	(\$25.00)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	03/31/2007	db	K-Mart	(\$153.99)	3/31/2007	Kmart - POS	(\$153.99)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	03/31/2007	db	K-Mart	(\$19.97)	3/31/2007	Kmart - POS	(\$19.97)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	07/24/2007	db	K-Mart	(\$160.35)	7/25/2007	K-mart - POS	(\$160.35)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	09/20/2007	db	K-Mart Pharmacy	(\$215.23)	9/19/2007	K-mart - POS	(\$215.23)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	12/06/2007	db	K-Mart	(\$64.43)	12/6/2007	K-mart - POS	(\$64.43)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Check	12/06/2007	db	K-Mart	(\$123.24)	12/6/2007	K-mart - POS	(\$123.24)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Paycheck	12/12/2007	2822	Sondra G. Schwehn	(\$1,380.43)	12/17/2007	Sondra Schwehn - PP 12/16 thru 12/31	(\$1,380.43)	The memo line on the check indicates it is a paycheck, but already paid for this period and in advance.
Note 4.		2947			7/3/2008	Sondra Schwehn - PP 6/16/08 thru 6/30	(\$1,388.79)	The memo line on the check indicates it is a paycheck; however, it is a duplicate payment. This period was already paid.

		Qu	ickBooks Information			Bank Statements Information		
Туре	Date	Num	Name	Amount	Date	Description	Amount	APA Notes
					Alleged T	Cheft		
Note 4.		2967			8/1/2008	Sondra Schwehn - reimbursement for hotel-San Diego	(\$1,389.00)	Check amount is similar to Sondra's regular net paycheck; however, this check is questionable because the memo line of the check indicated it was a hotel reimbursement. It does not appear Sondra had been paid for September 2008, so further follow up is necessary to determine the purpose of this payment.
Note 4.		DB			7/28/2008	Skagway - POS	(\$143.08)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Note 4.		DB			9/10/2008	Skagway - POS	(\$87.16)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Note 4.		DB			9/20/2008	Skagway - POS	(\$147.27)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Note 4.		DB			7/29/2008	Wal-Mart - POS	(\$32.07)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
Note 4.		DB			8/6/2008	Wal-Mart - POS	(\$292.51)	Search warrant indicated a board member noted CAC never purchased personal items from Wal-Mart, Skagway, Younkers, and Kmart.
	Si	ubtotal A	alleged Theft	(\$14,490.37)			(\$19,073.48)	The variance between QuickBooks and bank is due to Check 2696 indicated as Void in QuickBooks, but check actually cleared the bank for \$1,103.33. 5/3/2008 Wal-Mart Debit was .10 higher in QuickBooks than on bank statement. These are highlighted in blue above.  Note 4 Activity on the bank statements not in QuickBooks totals \$3,479.88.

January 2007 through September 2008

			uickBooks Information			Per Bank Statements			
Type	Date	Num	Name	Amount	Date	Description	Amount		A Notes
									nber Signature
		ı	Possib	le Forged Checks	3			Signature One	Signature Two
Check	5/14/2007	2644	SMALL VOICES	(\$2,500.00)	5/15/2007	Sondra Schwehn - Travel to Lincoln State Dir. Mtg.	(\$2,500.00)	Robert Cashoili	Kristi Dowse
CHECK	3/11/2007	2011	SHILE VOICES	(ψ2,500.00)	3/13/2007	Sondra Schwehn - Advance Exp	(\$2,500.00)	Robert Cushom	THISH BOWSE
Check	6/8/2007	2665	Project Harmony	(\$1,855.00)	6/11/2007	Reimbursement	(\$1,855.00)	Robert Cashoili	Kristi Dowse
						Association for Child Abuse Prevention			
Check	6/20/2007	2672	Association for Child Abuse Prevention	(\$1,721.34)	6/22/2007	(Note 2)	(\$1,721.34)	Kristi Dowse	Robert Cashoili
Check	6/22/2007	2687	NE Alliance of CACs	(\$2,000.00)	6/25/2007	Sondra Schwehn - Training Fees	(\$2,000.00)	Jennifer Galvan	Kristi Dowse
Check	7/24/2007	2705	NE Alliance of CACs	(\$500.00)	7/25/2007	Sondra Schwehn - Reimbursement	(\$500.00)	Robert Cashoili	Kristi Dowse
						Sondra Schwehn - Reimburse expenses			
Check	8/27/2007	2750	Sondra G. Schwehn	(\$542.00)	8/28/2007	PCAN Conference	(\$542.00)	Robert Cashoili	Jennifer Galvan
Check	9/17/2007	2766	National Children's Advocacy Center	(\$2,800.00)	9/13/2007	Sondra Schwehn - Reimburse advance to CAC (Note 3)	(\$2,800.00)	Robert Cashoili	Sondra Schwehn
CHECK	9/11/2001	2700	National Children's Advocacy Center	(\$2,800.00)	9/13/2007	Sondra Schwehn - Reimburse advance	(\$2,800.00)	Robert Cashom	Sondra Schwenn
Check	9/18/2007	2769	Heritage Disposal/Bonnie Vess	(\$4,000.00)	9/19/2007	to CAC (Note 3)	(\$4,000.00)	Robert Cashoili	Sondra Schwehn
CHECK	2/10/2007	210)	Tierrage Disposar Bonnie vess	(ψ4,000.00)	2/12/2007	Sondra Schwehn - Reimburse advance	(ψ+,000.00)	Robert Cushom	Sondra Schweim
Check	9/21/2007	2770	Family Resources of Greater Nebraska	(\$1,800.00)	9/24/2007	to CAC (Note 3)	(\$1,800.00)	Robert Cashoili	Jennifer Galvan
						Sondra Schwehn - Reimburse advance			
Check	10/10/2007	2784	Sondra G. Schwehn	(\$325.00)	10/12/2007	to CAC (Note 3)	(\$325.00)	Jennifer Galvan	Sondra Schwehn
CI. 1	10/12/2007	2705		(#1.102.24)	10/16/2007	Sondra Schwehn - Reimburse advance	(01 102 24)	I 'C C 1	
Check	10/13/2007	2785	Sondra G. Schwehn	(\$1,103.34)	10/16/2007	to CAC (Note 3)  Sondra Schwehn - Reimburse advance	(\$1,103.34)	Jennifer Galvan	Sondra Schwehn
Check	10/18/2007	2795	Sondra G. Schwehn	(\$2,500.00)	10/19/2007	to CAC (Note 3)	(\$2,500.00)	Robert Cashoili	Sondra Schwehn
Спсск	10/10/2007	2175	Bondie G. Benwein	(\$2,500.00)	10/19/2007	Sondra Schwehn - Reimburse advance	(\$2,500.00)	Robert Cushom	Bondra Ben weim
Check	12/1/2007	2816	Sondra G. Schwehn	(\$1,103.34)	12/10/2007	to CAC (Note 3)	(\$1,103.34)	Robert Cashoili	Sondra Schwehn
Check	1/4/2008	2834	Sondra G. Schwehn	(\$604.25)	1/9/2008	Sondra Schwehn	(\$604.25)	Robert Cashoili	Sondra Schwehn
Check	1/25/2008	2844	Sondra G. Schwehn	(\$484.25)	1/28/2008	Sondra Schwehn - DHHS Training	(\$484.25)	Robert Cashoili	Sondra Schwehn
		_				Sondra Schwehn - travel			
Check	1/18/2008	2843	Sondra G. Schwehn	(\$74.25)	2/1/2008	reimbursement	(\$74.25)	Robert Cashoili	Sondra Schwehn
Ch1-	2/1/2000	2966	Sandar C. Saharahar	(6222.00)	2/6/2000	Sondra Schwehn - NE Alliance	(\$222.00)	D = h = ++ C = = h = 111	Conder Colombia
Check	2/1/2008	2866	Sondra G. Schwehn	(\$233.00)	2/6/2008	Meeting	(\$233.00)	Robert Cashoili	Sondra Schwehn
Check	4/2/2008	2890	Sondra G. Schwehn	(\$500.00)	4/3/2008	Sondra Schwehn - nothing in memo	(\$500.00)	Kristi Dowse	Sondra Schwehn
Check	4/18/2008	2904	Assoc. For Child Abuse Prevention	(\$300.00)	4/23/2008	Association for Child Abuse Prevention (Note 2)	(\$300.00)	Robert Cashoili	Sondra Schwehn
CHECK			le Forged Checks	(\$24,945.77)	7/23/2000	(11011 2)	(\$24,945.77)	Robert Cashoni	Solidia Schweini
	Dubiota	1 1 03310	or rought Cheens	(Ψ <b>2</b> -Τ9 <b>)</b> -ΤΟ-11)			(Ψ <b>Δ</b> Τ9 <b>Σ-1</b> 1)	Variance between B	ank and Books is
Total Alle	eged Theft a	nd Pos	sible Forgery	(\$39,436.14)			(\$44,019.25)	\$4,583.11. See notes	

- Note 1: Check made payable to Hall County for a personal garnishment payment on behalf of Sondra Schwehn. However, the garnishment was not being withheld from Sondra's paycheck.
- Note 2: Sondra Schwehn was the president of the Association of Child Abuse Prevention, so the APA has identified these as possible thefts due to this relationship.
- Note 3: The memo line of these checks noted the payment was to reimburse Sondra for advances she made to the Child Advocacy Center. In addition, it appears Sondra forged the signature on these checks. Documentation was not provided to determine if or how much Sondra ever loaned the Child Advocacy Center.
- Note 4: Not entered in QuickBooks per backup data provided to APA. Information was taken from Child Advocacy Center bank statements.

#### These are the signatures which were possibly forged.

Source: Information was accumulated by APA from the November 2008 search warrant information for Sondra Schwehn and Child Advocacy Center's QuickBooks's data files and bank statements.

		QuickBooks Infor	rmation			Per Bank Statements		
	Check							
Date	Number or Debit	Name	Memo	Amount	Date	Description	Amount	APA Notes
			Quest	tionable Transacti	ons - Need Ad	ditional Support to Determine	if Proper	
			Loan 10882100-			Home Federal Bank - Loan		This appears to be Loan Payment on CAC property;
01/15/2007	2545	Home Federal Bank	721 W. Koenig	(\$825.00)	1/24/2007	W Koening	(\$825.00)	however, payments were not consistent, see others below.
								This appears to be Loan Payment on CAC property;
			10002100					however, payments were not consistent, see others below.
01/31/2007	2580	Home Federal Bank	Loan 10882100- 721 W. Koenig	(\$825.00)	4/9/2007	NO IMAGE	(\$825.00)	QuickBooks says check was dated 1/31/2007 and cleared bank on 4/9/2007.
01/31/2007	2380	nome rederal bank	Loan 10882100-	(\$823.00)	4/9/2007	NO IMAGE	(\$823.00)	This appears to be Loan Payment on CAC property;
04/03/2007	2614	Home Federal Bank	721 W. Koenig	(\$825.00)	4/9/2007	NO IMAGE	(\$825.00)	however, payments were not consistent, see others below.
01/03/2007	2011	Trome rederar Bunk	Loan 10882100-	(\$023.00)	1/9/2007	Home Federal Bank - Loan	(\$025.00)	This appears to be Loan Payment on CAC property;
05/31/2007	2663	Home Federal Bank	721 W. Koenig	(\$825.00)	6/19/2007	W Koening	(\$825.00)	however, payments were not consistent, see others below.
			Loan 10882100-			Home Federal Bank - Loan		This appears to be Loan Payment on CAC property;
06/15/2007	2670	Home Federal Bank	721 W. Koenig	(\$825.00)	6/19/2007	W Koening	(\$825.00)	however, payments were not consistent, see others below.
								Per bank statements, check 2688 has not cleared the bank.
			I 10002100					A bank withdrawal was made for the same amount. APA
06/22/2007	2688	Home Federal Bank	Loan 10882100- 721 W. Koenig	(\$788.78)	9/20/2007	Main Office Withdrawal	(\$788.78)	can not verify who received the payment from the withdrawal.
00/22/2007	2000	Home rederal bank	721 W. Koenig	(\$700.70)	9/20/2007	Walli Office Withdrawai	(\$700.70)	APA cannot determine what this payment is for. A bank
			Loan 10882100-					withdrawal was made for the same amount. APA can not
10/30/2007	db	Home Federal Bank	721 W. Koenig	(\$3,319.26)	10/30/2007	Withdrawal Main Office	(\$3,319.26)	verify who received the payment from the withdrawal.
			Loan 10882100-			Home Federal Bank - Loan		This appears to be Loan Payment on CAC property;
12/21/2007	2831	Home Federal Bank	721 W. Koenig	(\$840.00)	12/24/2007	W Koening	(\$840.00)	however, payments were not consistent, see others below.
								Per bank statements, check has not cleared the bank. A
			Loan 10882200-			H F 1 1 1 1 1 1 1		bank withdrawal was made for the same amount. APA
01/31/2008	2863	Home Federal Bank	721 W. Koenig	(\$6,885.29)	2/1/2008	Home Federal Bank Withdrawal	(\$6,885.29)	can not verify who received the payment from the withdrawal.
01/31/2008	2803	Home redetal bank	721 W. Roenig	(\$0,003.29)	2/1/2008	withdrawai	(\$0,003.29)	Per bank statements, check has not cleared the bank. A
								bank withdrawal was made for the same amount. APA
			Loan 10882200-			Home Federal Bank		can not verify who received the payment from the
02/01/2008	2864	Home Federal Bank	721 W. Koenig	(\$2,405.20)	2/1/2008	Withdrawal	(\$2,405.20)	withdrawal.
								APA cannot determine what this payment is for. A bank
0.4/20/2000			Loan 10882200-	(40.001.00)	4/20/2000	Home Federal Bank	(0.001.00)	withdrawal was made for the same amount. APA can not
04/30/2008	db	Home Federal Bank	721 W. Koenig	(\$9,291.06)	4/29/2008	Withdrawal	(\$9,291.06)	verify who received the payment from the withdrawal.
		Bonnie Vess -						APA could not determine if this withdrawal was reasonable. QuickBooks indicated payment was to Board
07/31/2007	db	Heritage Disposal		(\$8,000.00)	8/9/2007	Main Office Withdrawal	(\$8,000.00)	member.
07/31/2007	uo uo	Tierrage Bisposar		(ψο,σσσ.σσ)	0/9/2007	Wall Silve William	(ψο,σσσ.σσ)	APA could not determine if this withdrawal was
								reasonable. QuickBooks indicated payment was to Board
11/09/2007	db	Bonnie Vess		(\$5,000.00)	11/9/2007	Withdrawal Main Office	(\$5,000.00)	member.
								Bank statements list this amount as a withdrawal. APA
07/04/2060		Internal Revenue		(04.00=.50)	1/20/2000		(h.) 00 = 5 °°	could not verify if payment was made to IRS, as indicated
05/01/2008	db	Service		(\$1,937.30)	4/29/2008	Main Office Withdrawal	(\$1,937.30)	in QuickBooks.
Note 1.	DB				7/29/2008	Withdrawal Main Office	(\$10,000.00)	APA cannot determine the purpose of this withdrawal.

		OuickBooks Infor	mation			Per Bank Statements		
	Check	<b>V</b>						
Date	Number or Debit	Name	Memo	Amount	Date	Description	Amount	APA Notes
Date	DB	Hame	WICHIO	Amount	7/29/2008	Withdrawal Main Office	(\$6,880.54)	APA cannot determine the purpose or use of this
Note 1.	DD				772372000	Withdrawar Mann Office	(ψο,οσο.5 1)	withdrawal.
- 1,000	DB				7/29/2008	Withdrawal Main Office	(\$2,405.77)	APA cannot determine the purpose or use of this
Note 1.							(1 , 1 = 1 )	withdrawal.
	DB				9/25/2008	Withdrawal Main Office	(\$820.00)	APA cannot determine the purpose or use of this
Note 1.								withdrawal.
	DB				9/25/2008	Withdrawal Main Office	(\$200.00)	APA cannot determine the purpose or use of this
Note 1.								withdrawal.
								APA cannot determine the purpose or use of this
Note 1.	DB				9/29/2008	Auth by Jennifer Galvan	(\$622.50)	withdrawal.
**	2077				0/24/2000		(4.500.00)	Name doesn't appear on employee listing provided by
Note 1.	2977				8/21/2008	Danielle Griesenbrock	(\$600.00)	Advocacy Center, but appears this is a payroll check.
NT. 4 . 4	2980				0/2/2009	Danielle Griesenbrock PP	(\$<00.00)	Name doesn't appear on employee listing provided by
Note 1.	2980				9/3/2008	8/16/08-8/31	(\$600.00)	Advocacy Center, but appears this is a payroll check.  Handwritten check only signed by Sondra. Need
Note 1.	2970				8/14/2008	Hy-Vee Deli	(\$153.32)	documentation to support payment.
Note 1.	2970				6/14/2006	Hy-vee Dell	(\$133.32)	Handwritten check only signed by Sondra. Need
Note 1.	2955				7/29/2008	Snak Shak	(\$41.66)	documentation to support payment.
Subtotal	2733			(\$42,591.89)	112312000	Bluk Bluk	(\$64,915.68)	\$22,323.79 due to Note 1 items above.
Subtotal			<u> </u>	gree to Payee on Bank Statem	, , ,	ψωω,σωσ. 17 due to 10tt 1 lechis above.		
	<u> </u>	Mid-Nebraska		1 ayee iii Quickbo	oks does not a	Charter Communications -	ents	Payee on bank statement did not agree to payee in
06/12/2007	db	Disposal		(\$186.00)	6/12/2007	POS	(\$186.00)	OuickBooks.
00/12/2007	uo uo	Snack Shak -Vaero		(\$100.00)	0/12/2007	105	(ψ100.00)	Payee on bank statement did not agree to payee in
07/27/2007	db	Oil	gasoline	(\$30.00)	7/30/2007	Coffin's Corner - POS	(\$30.00)	QuickBooks.
***************************************		Snack Shak -Vaero	8	(++++++)			(+0000)	Payee on bank statement did not agree to payee in
07/30/2007	db	Oil	gasoline	(\$18.20)	7/30/2007	Coffin's Corner - POS	(\$18.20)	QuickBooks.
			Cell Phone				, ,	Payee on bank statement did not agree to payee in
06/12/2007	db	CellularOne	7/18/06-9/18/06	(\$197.75)	6/12/2007	Home Depot - POS	(\$197.75)	QuickBooks.
								Bank statements indicated two different transactions that
						MyFamily.com & Georgia		were not related to the State of Nebraska, as indicated in
07/30/2007	db	State of Nebraska		(\$48.00)	7/31/2007	Vital Records	(\$48.00)	QuickBooks.
			SUPPLIES for					
			House	(***		POS Transaction - 1515 W		APA searched Google for the address and it appears to be
01/12/2007	db	ACE HARDWARE	Renovation	(\$27.00)	1/12/2007	2nd St	(\$27.00)	for a Walgreens.
02/05/2005	,,	g g		(0.64.17)	2/5/2007	POS Transaction - 1515 W	(0.64.17)	APA searched Google for the address and it appears to be
02/05/2007	db	Super Saver		(\$64.17)	2/5/2007	2nd St	(\$64.17)	for a Walgreens.
02/10/2007	.11.	D		(\$41.55)	2/10/2007	POS Transaction - 1515 W	(¢41 55)	APA searched Google for the address and it appears to be
02/19/2007	db	Pump and Pantry	gasoline purchase	(\$41.55)	2/19/2007	2nd St POS Transaction - 1515 W	(\$41.55)	for a Walgreens.  APA searched Google for the address and it appears to be
04/11/2007	db	Copy Cat Printing	printing costs	(\$66.75)	4/11/2007	2nd St	(\$66.75)	for a Walgreens.
04/11/2007	uυ	Copy Cat I Initing	SUPPLIES for	(\$00.73)	7/11/2007	Ziiu St	(\$00.73)	101 a waigicens.
			House			POS Transaction - 1515 W		APA searched Google for the address and it appears to be
06/11/2007	db	ACE HARDWARE	Renovation	(\$57.37)	6/11/2007	2nd St	(\$57.37)	for a Walgreens.
30/11/2007	u.o	.102 111102 111102	110110 1 1111011	(457.57)	5/11/2007		(457.57)	
						POS Transaction - 1515 W		APA searched Google for the address and it appears to be

		OuickBooks Infor	mation			Per Bank Statements		
	Check	Quionib oons initia				Ter build generalis		
Date	Number or Debit	Name	Memo	Amount	Date	Description	Amount	APA Notes
Date	of Denit	Name	Memo	Amount	Date	POS Transaction - 1515 W	Amount	APA searched Google for the address and it appears to be
07/30/2007	db	Pump and Pantry	gasoline purchase	(\$57.37)	7/30/2007	2nd St	(\$57.37)	for a Walgreens.
			g	(13.13.1)		POS Transaction - 1515 W	(12.1.2.7)	APA searched Google for the address and it appears to be
08/01/2007	db	Pump and Pantry	gasoline purchase	(\$57.37)	8/1/2007	2nd St	(\$57.37)	for a Walgreens.
						POS Transaction - 1602 W		APA searched Google for the address and it appears to be
01/12/2007	DB	Pump and Pantry	gasoline purchase	(\$41.23)	1/12/2007	2nd St	(\$41.23)	for a Super Saver.
		3.5 1 01	expense to be			DOG TO 1 1 1 100 W		APA searched Google for the address and it appears to be
02/02/2007	.11.	Magic Show -	reimbursed from	(\$127.51)	2/2/2007	POS Transaction - 1602 W	(\$127.51)	for a Super Saver.
03/03/2007	db	Grand Island	proceeds of show expense to be	(\$137.51)	3/3/2007	2nd St	(\$137.51)	-
		Magic Show -	reimbursed from			POS Transaction - 1602 W		APA searched Google for the address and it appears to be
03/17/2007	db	Grand Island	proceeds of show	(\$117.47)	3/17/2007	2nd St	(\$117.47)	for a Super Saver.
327377233		Afternooners	process or another	(4227777)	2,21,200	POS Transaction - 1602 W	(422,111)	APA searched Google for the address and it appears to be
08/13/2007	db	Restaurant		(\$44.37)	8/15/2007	2nd St	(\$44.37)	for a Super Saver.
		Skagway Discount						Payee on bank statement did not agree to payee in
06/15/2007	db	Dept. Stores, Inc.		(\$48.50)	6/15/2007	Shell Oil - POS	(\$48.50)	QuickBooks.
			SUPPLIES for					Payee on bank statement did not agree to payee in
02/00/2000			House	(ho =0)	2/10/2000		(40.70)	OuickBooks.
03/09/2008	db	ACE HARDWARE	Renovation	(\$9.58)	3/10/2008	Tattered Bookstore - POS	(\$9.58)	
09/25/2007	2774	Krisha Niemoth		(\$2,100.00)	10/3/2007	Tim Platte Realty	(\$2,100.00)	Payee on bank statement did not agree to payee in OuickBooks.
09/23/2007	2114	Krisha Memoui		(\$2,100.00)	10/3/2007	Tim Flatte Realty	(\$2,100.00)	Bank statement indicated this was a transfer transaction,
04/02/2008	db	Oriental Trading		(\$46.92)	4/15/2008	Transfer Transaction	(\$46.92)	which does not agree to QuickBooks.
0 1/ 02/ 2000	do	Oriental Trading	gasoline - DEC	(ψ10.52)	1/15/2000	Transfer Transaction	(ψ10.52)	Payee on bank statement did not agree to payee in
06/11/2007	db	Love's Travel Stop	mtg. Lincoln	(\$64.85)	6/11/2007	Walgreens - POS	(\$64.85)	QuickBooks.
		•						Amount on bank statement did not agree to amount in
								QuickBooks. It appears \$50 of this transaction was
06/28/2007	db	Petty Cash	Petty Cash fund	(\$7.37)	6/23/2007	Walgreens - POS	(\$57.37)	included in the 6/22/07 ATM withdrawal, below.
			gasoline - DEC					Payee on bank statement did not agree to payee in
02/15/2008	db	Love's Travel Stop	mtg. Lincoln	(\$44.90) ( <b>\$3,520.23</b> )	2/6/2008	www.ctbil.com - POS	(\$44.90) ( <b>\$3,570.23</b> )	QuickBooks. \$50.00 Variance, see blue items above.
Subtotal		~ . ~		· · / /		5 57 1	, , ,	
		Sondra S	chwehn Possible Exp	ense Reimburseme	ents - Support	ing Documentation Not Availa	ble to Determine	Appropriateness.
			DHHS Training -			Sondra Schwehn - DHHS		Appears to be reimbursement of expenses. Need
01/30/2008	2856	Sondra G. Schwehn	2 days	(\$80.00)	2/1/2008	Training	(\$80.00)	additional support to determine if expense was reasonable.
01/30/2008	2030	Sonara O. Schwellii	Roberto Dansie	(\$60.00)	2/1/2000	11umilig	(ψου.υυ)	Appears to be reimbursement of expenses. Need
			Presentation			Sondra Schwehn - Roberto		additional support to determine if expenses was
04/30/2008	2919	Sondra G. Schwehn	Coffee	(\$239.62)	5/2/2008	Dansie Presentation Coffee	(\$239.62)	reasonable.
			Roberto Dansie	, , , ,			,	Appears to be reimbursement of expenses. Need
			Presentation			Sondra Schwehn - Roberto		additional support to determine if expense was
05/14/2008	2926	Sondra G. Schwehn	Coffee	(\$147.00)	5/19/2008	Dansie Presentation Coffee	(\$147.00)	reasonable.
			travel to Lincoln -					Appears to be reimbursement of expenses. Need
02/27/2025	2505		State Director	(#200.00)	2/14/2005	Sondra Schwehn - Travel to	(#200.00)	additional support to determine if expense was
02/27/2007	2595	Sondra G. Schwehn	Mtg.	(\$200.00)	3/14/2007	Lincoln	(\$200.00)	reasonable.

		OuickBooks Info	rmation			Per Bank Statements		
	Check	<b>Q</b>						
Date	Number or Debit	Name	Memo	Amount	Date	Description	Amount	APA Notes
	01 2 0.021	2 (31222				_ *****		Appears to be reimbursement of expenses. Need
								additional support to determine if expense was
								reasonable. Payee on bank statement did not agree to
04/28/2008	2908	Super Saver		\$0.00	4/25/2008	Sondra Schwehn - Roberto Dansie Presentation Coffee	(\$100.00)	payee in QuickBooks. Check was only signed by Sondra Schwehn.
04/28/2008	2956	Super Saver		\$0.00	7/28/2008	Sondra Schwehn	(\$100.00)	Check was only signed by Sondra Schwehn. Unable to
Note 1.	2730				7/26/2008	Solidia Schweim	(1,679.00)	determine purpose or use.
						Sondra Schwehn -	, , , ,	
						reimburse airfare for		More documentation needed for travel reimbursement.
Note 1.	2953				7/18/2008	training	(\$564.00)	Check was only signed by Sondra Schwehn.
						Sondra Schwehn -		
Note 1.	2971				8/14/2008	reimburse travel expenses	(\$228.00)	More documentation needed for travel reimbursement.
N-4- 1	2979				8/28/2008	Sondra Schwehn - reimburse travel expenses	(\$86.00)	More documentation needed for travel reimbursement.
Note 1.	2919				8/28/2008	reiniburse traver expenses	(\$80.00)	\$2,557.00 due to Note 1 items above. \$100 due to blue
Subtotal				(\$666.62)			(\$3,323.62)	highlighted items above.
Sustan		A	TM withdrawals - Su	· · /	ntation Not Av	vailable to Determine who Rec		
01/05/2007	DB	Sharon Mangussen	counseling	(\$140.00)	1/12/2007	ATM - 120 S Locust	(\$140.00)	Tupose
		Debra Erickson,		(1 2122)			(1 2122)	
		MA LMHP	Client Services -					
01/17/2007	db	CADAC	S. Magnussen	(\$400.00)	1/17/2007	ATM - 3419 West State St	(\$400.00)	
01/19/2007	db	Petty Cash	Petty Cash fund	(\$60.00)	1/19/2007	ATM - 3507 E Bismark	(\$60.00)	
01/22/2007	db	Petty Cash	Petty Cash fund	(\$200.00)	1/22/2007	ATM - 120 S Locust	(\$200.00)	
04/00/0007		New Life		(0.100.00)	1/22/2007	ATM - 3311 W Stolley	(0.400.00)	
01/23/2007	db	Community Center		(\$400.00)	1/23/2007	Park	(\$400.00)	
01/26/2007		Darkness to Light, Sunflower House	Training materials	(\$200.00)	1/26/2007	ATM - 120 S Locust	(\$200.00)	
01/20/2007		Sumower House	Utilities -721 W.	(\$200.00)	1/20/2007	ATM - 120 5 Locust	(\$200.00)	
			Koenig Feb.					
		City of Grand	15,2007					
01/29/2007	db	Island	UTILITIES	(\$140.00)	1/30/2007	ATM - 120 S Locust	(\$140.00)	
01/29/2007	db	Petty Cash	Petty Cash fund	(\$60.00)	1/29/2007	ATM - 3419 West State St	(\$60.00)	
01/31/2007	db	Sherwin Williams		(\$60.00)	1/31/2007	ATM - 120 S Locust	(\$60.00)	
02/02/2005	,,	Center for Healing		/ <b>#200 00</b> :	0/0/000	ATT 1 120 G 7	( <b>#2</b> 00 00:	
02/02/2007	db	& Change	D-4 C1 C 1	(\$200.00)	2/2/2007	ATM - 120 S Locust	(\$200.00)	
02/02/2007 02/07/2007	db db	Petty Cash Petty Cash	Petty Cash fund Petty Cash fund	(\$160.00) (\$100.00)	2/5/2007 2/7/2007	ATM - 120 S Locust ATM - 1516 S Locust	(\$160.00) (\$100.00)	
02/07/2007	ab	reny Cash	Awards Banquet	(\$100.00)	2/1/2007	ATM - 1510 S Locust	(\$100.00)	
02/09/2007	db	Voices for Children	Tickets	(\$360.00)	2/9/2007	ATM - 120 S Locust	(\$360.00)	
02/12/2007	db	Petty Cash	Petty Cash fund	(\$100.00)	2/12/2007	ATM - 120 S Locust	(\$100.00)	
32, 12, 2007		2 2 2 3 7 5 4 5 11	Awards Banquet	(\$100.00)	_,12,2007	120 8 20000	(\$200.00)	
02/12/2007	db	Voices for Children	Tickets	(\$100.00)	2/13/2007	ATM - 120 S Locust	(\$100.00)	
02/15/2007	db	Sharon Mangussen	counseling	(\$20.00)	2/15/2007	ATM - 120 S Locust	(\$20.00)	

		OuickBooks Infor	mation			Per Bank Statements		
	Check							
Date	Number or Debit	Name	Memo	Amount	Date	Description	Amount	APA Notes
Date	of Debit	Voices for Children	2006 Associate	Amount	Date	Description	Amount	AIAROUS
02/21/2007	db	in Nebraska	Membership	(\$360.00)	2/21/2007	ATM - 120 S Locust	(\$360.00)	
00,00,000			State Chpt - Peer	(400000)			(400000)	
03/09/2007	db	Meeting Expenses	Review	(\$360.00)	3/9/2007	ATM - 1516 S Locust	(\$360.00)	
		Supplies for new					`` ′	
03/13/2007	db	house		(\$400.00)	3/13/2007	ATM - 120 S Locust	(\$400.00)	
			expense to be					
		Magic Show -	reimbursed from					
03/14/2007	db	Grand Island	proceeds of show	(\$160.00)	3/14/2007	ATM - 120 S Locust	(\$160.00)	
03/14/2007	db	Sharon Mangussen	counseling	(\$100.00)	3/14/2007	ATM - 1516 S Locust	(\$100.00)	
03/15/2007	db	Petty Cash	Petty Cash fund	(\$60.00)	3/15/2007	ATM - 1516 S Locust	(\$60.00)	
03/27/2007	db	Sharon Mangussen	counseling	(\$60.00)	3/27/2007	ATM - 1516 S Locust	(\$60.00)	
			expense to be					
		Magic Show -	reimbursed from					
03/28/2007	db	Grand Island	proceeds of show	(\$60.00)	3/28/2007	ATM - 518 N Eddy	(\$60.00)	
		Magic Show -	breakfast for magic					
03/29/2007	db	Grand Island	show	(\$60.00)	3/29/2007	ATM - 1516 S Locust	(\$60.00)	
03/30/2007	db	Dollar General		(\$100.00)	3/30/2007	ATM - 3507 E Bismark	(\$100.00)	
02/20/2007	,,	Magic Show -	magic show-	(#200.00)	2/20/2007	ATD 4 120 G I	(#200.00)	
03/30/2007	db	Grand Island	current materials	(\$200.00)	3/30/2007	ATM - 120 S Locust	(\$200.00)	
02/21/2007	.11.	Magic Show -		(\$100.00)	2/21/2007	ATM 120 C.L	(\$100.00)	
03/31/2007	db	Grand Island		(\$100.00)	3/31/2007	ATM - 120 S Locust	(\$100.00)	
04/02/2007	db	Making a Difference Award		(\$400.00)	4/2/2007	ATM - 1516 S Locust	(\$400.00)	
04/02/2007	db	Petty Cash	Petty Cash fund	(\$101.50)	4/2/2007	ATM - 1310 S Locust ATM - 1204 Allen Drive	(\$101.50)	
04/02/2007	DB	AMY ROBINSON	DEDUCTIBLE	(\$200.00)	4/5/2007	ATM - 1607 S Locust	(\$200.00)	
04/03/2007	DB	Bryan LGH College	training registration	(\$200.00)	4/3/2007	ATM - 1007 S Locust	(\$200.00)	
04/06/2007	DB	of Science	- SANE/SART	(\$200.00)	4/6/2007	ATM - 120 S Locust	(\$200.00)	
04/07/2007	DB	SMALL VOICES	D/ II (L/ D/ II ( )	(\$300.00)	4/7/2007	ATM - 1607 S Locust	(\$300.00)	
04/09/2007	DB	Sharon Mangussen	counseling	(\$40.00)	4/9/2007	ATM - 3507 E Bismark	(\$40.00)	
01/05/2007	DB	Making a	counsening	(ψ 10.00)	1/3/2007	ATM - 3311 W Stolley	(ψ10.00)	
04/10/2007	DB	Difference Award		(\$200.00)	4/11/2007	Park	(\$200.00)	
0.0.20,200			April 2007	(+=====)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(+=*****)	This January ATM charge didn't agree to anything in
04/14/2007	db	Paulette Sombke	Interview Fees	(\$380.00)	1/15/2007	ATM - 1607 Locust	(\$380.00)	QuickBooks, except for this April 2007 transaction.
04/16/2007	db	SMALL VOICES		(\$340.00)	4/16/2007	ATM - 120 S Locust	(\$340.00)	
04/17/2007	db	Sharon Mangussen	counseling	(\$100.00)	4/17/2007	ATM - 120 S Locust	(\$100.00)	
		Ĭ	State Chpt - Peer	, /		ATM - 3311 W Stolley	1	
04/18/2007	db	Meeting Expenses	Review	(\$360.00)	4/18/2007	Park	(\$360.00)	
04/19/2007	db	Petty Cash	Petty Cash fund	(\$102.00)	4/19/2007	ATM - 2223 S Locust	(\$102.00)	
04/25/2007	db	Roses for You		(\$300.00)	4/25/2007	ATM - 120 S Locust	(\$300.00)	
04/30/2007	db	Sharon Mangussen	counseling	(\$100.00)	4/30/2007	ATM - 1607 S Locust	(\$100.00)	
			Meals for Equal		5/3/2007			The bank statement had two separate \$400 ATM
05/02/2007	db	Meeting Expenses	Justice Conference	(\$800.00)	5/4/2007	ATM - 120 S Locust	(\$800.00)	withdrawals, on two separate days.

		OuickBooks Infor	mation			Per Bank Statements		
	Check Number	Quienzoono imor				2 Of Dame Statements		
Date	or Debit	Name	Memo	Amount	Date	Description	Amount	APA Notes
			Meals for Equal			•		
05/12/2007	db	Meeting Expenses	Justice Conference	(\$240.00)	5/12/2007	ATM - 1516 S Locust	(\$240.00)	
05/14/2007	db	Sharon Mangussen	counseling	(\$40.00)	5/14/2007	ATM - 3501 S Locust	(\$40.00)	
		John Ascuaga's	Lodging - Equal					
		Nugget Hotel and	Justice Child Abuse					
05/17/2007	db	Casino	Conf.	(\$300.00)	5/18/2007	ATM - 1607 S Locust	(\$300.00)	
05/17/2007	db	Petty Cash	Petty Cash fund	(\$80.00)	5/17/2007	ATM - 3507 E Bismark	(\$80.00)	
						ATM - 3311 W Stolley		
05/22/2007	db	Sharon Mangussen	counseling	(\$40.00)	5/22/2007	Park	(\$40.00)	
		Supplies for new						
06/08/2007	db	house		(\$340.00)	6/8/2007	ATM - 120 S Locust	(\$340.00)	
06/11/2007	db	Petty Cash	Petty Cash fund	(\$180.00)	6/11/2007	ATM - 1516 S Locust	(\$180.00)	
			window air for					
06/13/2007	db	Best Buy	Advocacy Room	(\$200.00)	6/13/2007	ATM - 1607 S Locust	(\$200.00)	
06/14/2007	db	Sharon Mangussen	counseling	(\$140.00)	6/14/2007	ATM - 120 S Locust	(\$140.00)	
		Business						
06/18/2007	db	Telecommunication		(\$240.00)	6/18/2007	ATM - 1607 S Locust	(\$240.00)	
		Darkness to Light,						
06/19/2007	db	Sunflower House	Training materials	(\$200.00)	6/20/2007	ATM - 3404 W 13th Street	(\$200.00)	
06/20/2007	db	Client Services		(\$100.00)	6/21/2007	ATM - 120 S Locust	(\$100.00)	
		Heartland Lutheran		(******				
06/20/2007	db	High School		(\$100.00)	6/20/2007	ATM - 3404 W 13th Street	(\$100.00)	
								Amount on bank statement did not agree to amount in
								QuickBooks. QuickBooks entry had an extra \$50, which
06/20/2007			g : G	(\$250.00)	6/22/2007	ATM 2410 W C C.	(#200.00)	was offset by the Walgreens POS transaction from the
06/29/2007		TT 41 1T 41	Service Charge	(\$250.00)	6/22/2007	ATM - 3419 West State St	(\$200.00)	bank statement on 6/23/07, as noted above.
07/13/2007	db	Heartland Lutheran High School		(\$200.00)	7/13/2007	ATM - 3404 W 13t St	(\$200.00)	
07/13/2007	ab	Bonnie Vess -		(\$200.00)	7/24/2007	ATM - 3404 W 13131 ATM - 1516 S Locust	(\$200.00)	The bank statement had two separate \$400 ATM
07/23/2007	db	Heritage Disposal		(\$800.00)	7/24/2007	ATM - 3419 W State St	(\$800.00)	withdrawals, on two separate days.
07/26/2007	db	Petty Cash	Petty Cash fund	(\$140.00)	7/26/2007	ATM - 3419 W State St ATM - 120 S Locust	(\$140.00)	withdrawais, on two separate days.
07/20/2007	αυ	Tetty Casii	Tetty Cash fund	(\$140.00)	7/20/2007	ATM - 120 S Locust ATM - 1110 G Street	(\$140.00)	
07/26/2007	db	Sharon Mangussen	counseling	(\$80.00)	7/26/2007	(Central City)	(\$80.00)	
07/20/2007	do	Sharon wangussen	Executive	(\$60.00)	7/20/2007	(Central City)	(\$60.00)	
		Chicken Coop	Committee					
07/30/2007	db	Restaurant	Meeting	(\$101.50)	7/27/2007	ATM - 120 East 3rd	(\$101.50)	
01/30/2007	uo.	restaurant	Meals for Child	(ψ101.50)	172172007	TITAL 120 East Std	(ψ101.50)	
			Death					
			Investigation-					
08/06/2007	db	Michael Nelson	Indianapolis	(\$200.00)	8/6/2007	ATM - 120 S Locust	(\$200.00)	
08/06/2007	db	Tony Kavan	•	(\$160.00)	8/6/2007	ATM - 120 S Locust	(\$160.00)	
08/13/2007	db	Brenda Dankert	SANE EXAM	(\$200.00)	8/13/2007	ATM - 120 S Locust	(\$200.00)	
08/13/2007	db	Jennifer Galvan	SANE FEE-	(\$400.00)	8/13/2007	ATM - 1516 S Locust	(\$400.00)	

		OuickBooks Infor	mation			Per Bank Statements		
	Check							
Date	Number or Debit	Name	Memo	Amount	Date	Description	Amount	APA Notes
Date	or Debit	Name	Wichio	Amount	Date	Description	Amount	The bank statement had two separate withdrawals at two
		APA Removed	Client Services -			ATM - 120 S Locust		different ATM's. The first one was \$200 and the second
08/20/2007	db	Name, LCSW	APA Removed	(\$300.00)	8/20/2007	ATM - 1516 S Locust	(\$300.00)	one was \$100.
			window air for	<u> </u>		ATM - UBT 1602 W 2nd	, ,	
08/22/2007	db	Best Buy	Advocacy Room	(\$160.00)	8/22/2007	St	(\$160.00)	
								The bank statement had two separate withdrawals at two
			Meals for Equal		8/25/2007	ATM - 120 S Locust		different ATM's. The first one was \$60 and the second
08/27/2007	db	Meeting Expenses	Justice Conference	(\$380.00)	8/27/2007	ATM - 1616 S Locust	(\$380.00)	one was \$320.
09/07/2007	db	Sharon Mangussen	counseling	(\$140.00)	9/7/2007	ATM - 1516 S Locust	(\$140.00)	
			window air for					
09/20/2007	db	Best Buy	Advocacy Room	(\$80.00)	9/20/2007	ATM - 3507 E Bismark	(\$80.00)	
09/26/2007	db	Petty Cash	Petty Cash fund	(\$140.00)	9/26/2007	ATM - 3501 S Locust	(\$140.00)	
40/00/000			SUPPLIES for	(0.1.10.00)	10/2/2007		(0.1.10.00)	
10/03/2007	db	ACE HARDWARE	House Renovation	(\$140.00)	10/3/2007	ATM - 3507 E Bismark	(\$140.00)	
					10/16/2007	ATM 120 S I coust		The bank statement had three separate withdrawals at
					10/16/2007 10/17/2007	ATM - 120 S Locust ATM - 1607 S Locust		three different ATM's on three separate days. The first one was \$60, the second one was \$60, and the third one
10/16/2007	db	Petty Cash	Petty Cash fund	(\$160.00)	10/17/2007	ATM - 620 W State St	(\$160.00)	was \$40.
10/10/2007	ub	United States Postal	postage and	(\$100.00)	10/29/2007	ATM - 020 W State St	(\$100.00)	was \$40.
10/31/2007	db	Service States 1 Ostar	mailing and	(\$60.00)	10/31/2007	ATM - 1607 S Locust	(\$60.00)	
11/05/2007	db	Petty Cash	Petty Cash fund	(\$100.00)	11/5/2007	ATM - 1515 W 2nd Street	(\$100.00)	
11/05/2007	40	APA Removed	Tetty Cush runu	(\$100.00)	11/6/2007	ATM - 200 North	(#100.00)	
11/06/2007	db	Name		(\$200.00)	11/6/2007	Broadwell	(\$200.00)	
			Travel to Lincoln -	, , , , , , , , , , , , , , , , , , ,				
11/06/2007	db	Meeting Expenses	NE Alliance	(\$100.00)	11/7/2007	ATM - 120 S Locust	(\$100.00)	
11/11/2007	db	Project Harmony		(\$200.00)	11/12/2007	ATM - 120 S Locust	(\$200.00)	
11/19/2007	db	Brenda Dankert	SANE EXAM	(\$300.00)	11/16/2007	ATM - 120 S Locust	(\$300.00)	
		Snack Shak -Vaero	Trip for Nuckolls					
11/19/2007	db	Oil	1184 Team Mtg.	(\$60.00)	11/19/2007	ATM - 1607 S Locust	(\$60.00)	
						ATM - 120 S Locust		The bank statement had two separate withdrawals at two
		Miscellaneous				ATM - 3311 W Stolley		different ATM's. The first one was \$40 and the second
11/26/2007	db	Expenses		(\$280.00)	11/26/2007	Park Rd	(\$280.00)	one was \$240.
								The bank statement had two separate withdrawals at two
11/20/2007	11	D 1 . II		(#100.00)	11/00/0007	ATM - 3507 E Bismark	(#100.00)	different ATM's. The first one was \$100 and the second
11/29/2007	db	Project Harmony		(\$180.00)	11/29/2007	ATM - 2228 No Webb Rd	(\$180.00)	one was \$80.
		Miscellaneous				ATM - 1516 S Locust		The bank statement had two separate withdrawals at two different ATM's. The first one was \$200 and the second
11/30/2007	db	Expenses		(\$240.00)	11/30/2007	ATM - 1516 S Locust ATM - 1515 W 2nd St	(\$240.00)	one was \$40.
11/30/2007	uυ	LAPCHSCS	window air for	(ψ2π0.00)	11/30/2007	711W - 1313 W 2Hd St	(ψ2π0.00)	оне жиз фто.
12/01/2007	db	Best Buy	Advocacy Room	(\$60.00)	12/1/2007	ATM - 3507 E Bismark	(\$60.00)	
12/01/2007	40	Darkness to Light,	11a. ocacj recom	(\$00.00)	12/1/2007	TITLE SOOT E DISHARK	(400.00)	
12/24/2007	db	Sunflower House	Training materials	(\$360.00)	12/24/2007	ATM - 120 S Locust	(\$360.00)	This withdrawal was taken on Christmas Eve.
. ,===.		Wellness Center -		(, )			(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
12/31/2007	db	GISH		(\$140.00)	12/31/2007	ATM - 120 S Locust	(\$140.00)	This withdrawal was taken on New Year's Eve.

		OuickBooks Info	rmation			Per Bank Statements		
	Check	<b>Q</b>						
D. 4	Number	NT.	M		D. (	D	<b>A</b>	ADANI (
Date	or Debit	Name	Memo	Amount	Date	Description ATM - UBT - 1602 W 2nd	Amount	APA Notes
01/01/2008	db	Petty Cash	Petty Cash fund	(\$100.00)	1/2/2008	St	(\$100.00)	
01/09/2008	db	Petty Cash	Petty Cash fund	(\$100.00)	1/9/2008	ATM - 704 W 2nd Street	(\$100.00)	
01/09/2008	ub.	hOLIDAY	1 etty Casii Tuliu	(\$100.00)	1/9/2008	ATW - 704 W 2lid Street	(\$100.00)	
01/15/2008	db	STATION		(\$40.00)	1/15/2008	ATM - 120 S Locust	(\$40.00)	
01/13/2000	do	Shari Schnuelle,	APA Removed -	(ψ+0.00)	1/13/2000	711VI 120 B Eocust	(ψ-10.00)	
02/01/2008	db	LMPH	8/11,16,17,30/05	(\$100.00)	2/4/2008	ATM - 2028 E Hwy 20	(\$100.00)	
02/06/2008	db	Wal-Mart	0,11,10,17,50,05	(\$300.00)	2/7/2008	ATM - 120 S Locust	(\$300.00)	
02/12/2008	db	Petty Cash	Petty Cash fund	(\$300.00)	2/12/2008	ATM - 120 S Locust	(\$300.00)	
		APA Removed	Client Services -	(400000)			(++++++++++++++++++++++++++++++++++++++	
02/15/2008	db	Name, LCSW	APA Removed	(\$160.00)	2/14/2008	ATM - 1516 S Locust	(\$160.00)	
		,	reimbursement -	\.			X: /	
02/19/2008	db	Ruth E Rauert	travel to Linocln	(\$100.00)	2/18/2008	ATM - 120 S Locust	(\$100.00)	
02/22/2008	db	Petty Cash	Petty Cash fund	(\$200.00)	2/25/2008	ATM - 120 S Locust	(\$200.00)	
03/08/2008	db	Petty Cash	Petty Cash fund	(\$60.00)	3/10/2008	ATM - 3404 W 13th Street	(\$60.00)	
		,		` '			· /	Bank statement included a \$2 charge for ATM activity
						ATM - UBT - 1602 W 2nd		that was added to the \$80 withdrawal. The \$2 fee does
03/09/2008	db	Super Saver		(\$80.00)	3/10/2008	St	(\$82.00)	not appear to be in QuickBooks.
								The bank statement had two separate withdrawals at two
								different ATM's. The first one was \$100 and the second
						ATM - 1516 W Locust St		one was \$60. The bank statement also included a \$2
03/25/2008	db	Petty Cash	Petty Cash fund	(\$161.50)	3/25/2008	ATM - 115 Wilmar Ave	(\$163.50)	charge for ATM activity and a \$1.50 terminal surcharge.
03/29/2008	db	Petty Cash	Petty Cash fund	(\$102.00)	3/29/2008	ATM - Holiday Gas Station	(\$102.00)	
						ATM - UBT - 1602 W 2nd		
05/30/2008	db	Penny Hauf		(\$100.00)	5/30/2008	St	(\$100.00)	
			Baker,Holdeman,N					
06/01/2008	db	Petty Cash	ichols	(\$140.00)	6/2/2008	ATM - 3507 E Bismark	(\$140.00)	
06/01/2008	db	Wal-Mart		(\$100.00)	5/31/2008	ATM - 3404 W 13th Street	(\$100.00)	
06/02/2008	db	Sharon Mangussen	counseling	(\$40.00)	6/2/2008	ATM - 3404 W 13th Street	(\$40.00)	
		Marriott -	lodging-Mental					The bank statement had a \$200 withdrawal in
06/14/2008	db	Courtyard	health training conf	(\$203.00)	6/17/2008	ATM - Washington DC	(\$203.00)	Washington DC and a \$3 terminal surcharge.
			Baker,Holdeman,N					
06/14/2008	dv	Petty Cash	ichols	(\$400.00)	6/14/2008	ATM - 120 S Locust	(\$400.00)	
		Subtotal		(\$19,941.50)			(\$19,895.50)	\$46.00 Variance, see blue items above.
	1		Transaction	ns on the Bank S		not recorded in QuickBooks I		
		Not on books			1/16/2008	ATM - 704 W 2nd Street	(\$40.00)	
					<u> </u>	ATM - 200 North		
		Not on books			2/5/2008	Broadwell	(\$100.00)	
		Not on books			2/7/2008	USPS - POS	(\$41.00)	
		Not on books			2/16/2008	Love Gas - Aurora - POS	(\$42.00)	
		Not on books			2/19/2008	ATM - Conestoga Drive	(\$140.00)	
		Not on books			3/3/2008	ATM - 518 N Eddy	(\$80.00)	
		Not on books			3/7/2008	ATM - 120 East 3rd	(\$41.50)	The bank statement included a \$1.50 terminal surcharge.

		OuickBooks Infor	mation			Per Bank Statements		
	Check	Quickbooks fillor	mation			rei bank Statements		
	Number							
Date	or Debit	Name	Memo	Amount	Date	Description	Amount	APA Notes
		Not on books			3/10/2008	ATM - 120 S Locust	(\$40.00)	
		Not on books			3/10/2008	Copy Cat Printing - POS	(\$25.89)	
		Not on books			3/10/2008	Walgreens - POS	(\$57.37)	
		Not on books			3/11/2008	ATM - 120 S Locust	(\$200.00)	
		Not on books			3/12/2008	ATM - 1607 S Locust	(\$40.00)	
		Not on books			3/13/2008	ATM - 120 S Locust	(\$20.00)	
		Not on books			4/1/2008	ATM - 620 W State Street	(\$220.00)	
		Not on books			4/2/2008	ATM - 1516 S Locust	(\$200.00)	
						Preferred Mail Service -		
		Not on books			5/13/2008	POS	(\$14.64)	
		Not on books			5/30/2008	Interest Income	\$0.51	
		Not on books			6/30/2008	Interest Income	\$0.04	
								The bank statement included seven overdraft charges of
		Not on books			June 2008	Overdraft / NSF Charge	(\$175.00)	\$25 each.
						ATM - 200 North		
		Not on books			1/4/2008	Broadwell	(\$60.00)	
Note 1.	DB				7/9/2008	ATM - 120 S Locust	(\$100.00)	
Note 1.	DB				7/14/2008	ATM - 120 S Locust	(\$360.00)	
						ATM - 1615 Howard Street		
Note 1.	DB				7/15/2008	(Omaha)	(\$140.00)	
Note 1.	DB				8/4/2008	ATM - 1516 S Locust	(\$240.00)	
Note 1.	DB				8/11/2008	ATM - 1516 S Locust	(\$100.00)	
Note 1.	DB				9/10/2008	ATM - 1607 S Locust	(\$400.00)	
Note 1.	DB				9/11/2008	ATM - 704 W 2nd	(\$60.00)	
Note 1.	DB				9/12/2008	ATM - 120 S Locust	(\$40.00)	
Note 1.	DB				9/15/2008	ATM - 3419 West State St	(\$220.00)	
Note 1.	DB				9/19/2008	ATM - 120 S Locust	(\$80.00)	
Note 1.	DB				9/22/2008	ATM - 3507 E Bismark	(\$60.00)	
Note 1.	DB				9/22/2008	ATM - 3507 E Bismark	(\$100.00)	
Note 1.	DB				9/23/2008	ATM - 120 S Locust	(\$60.00)	
Subtotal				\$0.00			(\$3,496.85)	
			Amo	unts recorded in	OuickBooks l	out never cleared on Bank Stat	ements	
		Member Services-						This amount is the same as Sondra Schwehn's paycheck,
1		Natl Children						but it doesn't appear to have cleared the bank. See check
08/02/2007	db	Alliance		(\$1,103.33)				#2696 on Exhibit A, which was voided.
			Loan 10882100-	, , ,				
12/05/2007	db	Home Federal Bank	721 W. Koenig	(\$21.00)				
			Loan 10882200-	,				
01/12/2008	db	Home Federal Bank	721 W. Koenig	(\$2.00)				
		Association for		,				
		Child Abuse						
02/18/2008	db	Prevention		(\$160.00)				
02/20/2008	db	Petty Cash	Petty Cash fund	(\$160.00)				
02/22/2008	db	Project Harmony		(\$103.00)				

		OuickBooks Infor	rmation			Per Bank Statements		
	Check	<b>X</b>						
Date	Number or Debit	Name	Memo	Amount	Date	Description	Amount	APA Notes
03/02/2008	db	Petty Cash	Petty Cash fund	(\$308.41)	Date	Description	Amount	Ara Notes
03/02/2008	ub	APA Removed	Client Services -	(\$306.41)				
04/01/2008	db	Name, LCSW	APA Removed	(\$200.00)				
04/01/2008	db	acap	Al A Kellioved	(\$200.00)				
04/02/2008	ub	асар	Loan 10882200-	(\$200.00)				
06/02/2008	db	Home Federal Bank	721 W. Koenig	(\$125.00)				
Subtotal	uo	Home rederal Bank	721 W. Roeing	(\$2,382,74)			\$0.00	None of these cleared the Bank Statements
Subtotal			Transaction	(1)/	was no image	of the check on the attached b	7	None of these cleared the Bank Statements
			Transaction	s in which there	was no mage		dik statements	Check number cleared the bank statement; however, no
02/15/2007	2589	Heartland Lutheran High School		(\$50.00)	4/19/2007	NO IMAGE	(\$50.00)	image or name was provided with bank statement to verify information.
02/13/2007	2369	rigii School		(\$30.00)	4/19/2007	NO IMAGE	(\$30.00)	Check number cleared the bank statement; however, no
								image or name was provided with bank statement to
03/14/2007	2608	Cheryl A. Schreiber	C1-04-2980	(\$277.11)	4/27/2007	NO IMAGE	(\$277.11)	verify information.
								Check number cleared the bank statement; however, no
								image or name was provided with bank statement to
03/30/2007	2610	Kristen L. Halpine		(\$681.24)	4/3/2007	NO IMAGE	(\$681.24)	verify information.
								Check number cleared the bank statement; however, no
								image or name was provided with bank statement to
03/30/2007	2611	Ruth E Rauert		(\$459.57)	4/3/2007	NO IMAGE	(\$459.57)	verify information.
								Check number cleared the bank statement; however, no
02/20/2007	2612	Canalan C Calannalan		(\$1.102.22)	4/4/2007	NO IMAGE	(\$1.102.22)	image or name was provided with bank statement to
03/30/2007	2612	Sondra G. Schwehn		(\$1,103.33)	4/4/2007	NO IMAGE	(\$1,103.33)	verify information.  Check number cleared the bank statement; however, no
								image or name was provided with bank statement to
04/03/2007	2618	Cheryl A. Schreiber	C1-04-2980	(\$277.11)	4/27/2007	NO IMAGE	(\$277.11)	verify information.
04/03/2007	2010	Cheryi A. Schicibei	C1-04-2700	(ψ2/7.11)	4/21/2001	NO IMAGE	(\$277.11)	Check number cleared the bank statement; however, no
								image or name was provided with bank statement to
04/03/2007	2623	Eakes Office Plus	Office Supplies	(\$1,500.00)	4/13/2007	NO IMAGE	(\$1,500.00)	verify information.
				(1 /2 2 2 2 2 )			(1 )/	Check number cleared the bank statement; however, no
		Heartland Lutheran						image or name was provided with bank statement to
04/03/2007	2621	High School		(\$100.00)	4/19/2007	NO IMAGE	(\$100.00)	verify information.
								Check number cleared the bank statement; however, no
		Kelly Supply	Service for six					image or name was provided with bank statement to
04/03/2007	2622	Company	months	(\$119.70)	4/9/2007	NO IMAGE	(\$119.70)	verify information.
								Check number cleared the bank statement; however, no
		Mike Lehman						image or name was provided with bank statement to
04/03/2007	2620	Roofing		(\$3,750.00)	4/20/2007	NO IMAGE	(\$3,750.00)	verify information.
			1/2 payment for					Check number cleared the bank statement; however, no
0.4.10.0.10.0.5	0.1.5	Obermeillr	siding 721 W.	(4 < 000 6 %)	1/5/2005	.vo. n.tcn	(0.5,000,000)	image or name was provided with bank statement to
04/03/2007	2615	Seamless, INC.	Koenig	(\$6,000.00)	4/6/2007	NO IMAGE	(\$6,000.00)	verify information.
	1		M 2007					Check number cleared the bank statement; however, no
04/02/2007	2612	Daylatta Camble	Mar 2007	(\$600.00)	4/6/2007	NO IMAGE	(\$600.00)	image or name was provided with bank statement to
04/03/2007	2613	Paulette Sombke	Interview Fees	(\$600.00)	4/6/2007	NO IMAGE	(\$600.00)	verify information.

		OuickBooks Infor	mation			Per Bank Statements		
	Check	Quienbooks infor				Ter built statements		
<b>5</b> .	Number	**			<b>D</b> (	D 1.4		ATTA NI
Date	or Debit	Name	Memo	Amount	Date	Description	Amount	APA Notes  Check number cleared the bank statement; however, no
								image or name was provided with bank statement to
04/03/2007	2616	Rachel Rauert		(\$41.91)	4/13/2007	NO IMAGE	(\$41.91)	verify information.
0.000,000			Medical Director	(+ 111/2)	.,,		(+ 12152)	Check number cleared the bank statement; however, no
		Dr. Michael	Fees Jan. Feb.					image or name was provided with bank statement to
04/12/2007	2625	McGahan	Mar 2007	(\$1,500.00)	4/16/2007	NO IMAGE	(\$1,500.00)	verify information.
								Check number cleared the bank statement; however, no
								image or name was provided with bank statement to
04/13/2007	2630	Kristen L. Halpine		(\$681.23)	4/17/2007	NO IMAGE	(\$681.23)	verify information.
								Check number cleared the bank statement; however, no
04/13/2007	2627	Rachel Rauert		(\$62.34)	4/18/2007	NO IMAGE	(\$62.34)	image or name was provided with bank statement to verify information.
04/13/2007	2027	Rachel Rauert		(\$02.34)	4/16/2007	NO IMAGE	(\$02.34)	Check number cleared the bank statement; however, no
								image or name was provided with bank statement to
04/13/2007	2628	Ruth E Rauert		(\$459.57)	4/18/2007	NO IMAGE	(\$459.57)	verify information.
0.0.20,200.				(4 10 / 10 / )	.,		(+1010)	Check number cleared the bank statement; however, no
								image or name was provided with bank statement to
04/13/2007	2629	Sondra G. Schwehn		(\$1,103.33)	4/16/2007	NO IMAGE	(\$1,103.33)	verify information.
			Services -					Check number cleared the bank statement; however, no
			Deductible -					image or name was provided with bank statement to
04/18/2007	2631	Krisha Niemoth	Robinson	(\$175.00)	4/26/2007	NO IMAGE	(\$175.00)	verify information.
09/21/2007	2752	Canalan C. Calanalan		(\$1.102.22)	0/5/2007	NO IMAGE	(\$1.102.22)	This particular image was not provided so APA couldn't
08/31/2007	2753	Sondra G. Schwehn		(\$1,103.33)	9/5/2007	NO IMAGE	(\$1,103.33)	observe pay date on check.  Per bank statement, check 2791 for \$10,000 was posted
								on 10/19/2007; however, on 10/22/2007, it was returned
10/17/2007	2791	VOIDED CHECKS		\$0.00	10/19/2007	NO IMAGE		unpaid with a \$25 fee.
10/11/2007	2771	VOIDED CHECKS		Ψ0.00	10/19/2007	THE EVILLE		Per bank statement, check 2902 for \$314.74 was posted
								on 4/25/2008; however, on 4/28/2008, it was returned
								with a \$25 fee. Check 2902 then posted to bank on
		Nebraska Dept. of						5/1/2008, but the image of the check was not provided by
04/16/2008	2902	Revenue	21-8529175	(\$314.74)	5/1/2008	NO IMAGE	(\$314.74)	the bank.
								Per bank statement, check 2903 for \$431.16 was posted
								on 4/24/2008; however, on 4/25/2008, it was returned
		N.I. I. D C						with a \$25 fee. Check 2903 then posted to bank on
04/16/2008	2903	Nebraska Dept. of Revenue	21-8529175	(\$431.16)	5/1/2008	NO IMAGE	(\$431.16)	5/1/2008, but the image of the check was not provided by the bank.
04/10/2000	4703	Kevenue	Roberto Dansie	(φ431.10)	3/1/2006	NO IMAGE	(ψ431.10)	Per bank statement, check 2907 for \$26.17 was posted on
			Presentation					4/24/2008; however, on $4/25/2008$ , it was returned with a
04/23/2008	2907	Sondra G. Schwehn	Coffee	(\$100.00)	4/24/2008	NO IMAGE		\$25 fee.
Subtotal				(\$20,890.67)			(\$20,790.67)	\$100 Variance, see blue items above.
				Overdi	raft and Non-s	sufficient Fund Charges		
					January			
01/31/2007			Service Charge	(\$100.00)	2007	Overdraft / NSF Charge	(\$100.00)	Four overdraft charges of \$25 each.
02/28/2007			Service Charge	(\$25.00)	2/22/2007	Overdraft / NSF Charge	(\$25.00)	One overdraft charge of \$25.

		QuickBooks Info	ormation			Per Bank Statements		
	Check							
Date	Number or Debit	Name	Memo	Amount	Date	Description	Amount	APA Notes
Date	of Debit	Name	Wichio	Amount	March	Description	Amount	AI A Notes
03/31/2007			Service Charge	(\$225.00)	2007	Overdraft / NSF Charge	(\$225.00)	Nine overdraft charges of \$25 each.
05/31/2007			Service Charge	(\$100.00)	May 2007	Overdraft / NSF Charge	(\$100.00)	Four overdraft charges of \$25 each.
06/30/2007			Service Charge	(\$150.00)	June 2007	Overdraft / NSF Charge	(\$150.00)	Six overdraft charges of \$25 each.
07/29/2007			Service Charge	(\$150.00)	July 2007	Overdraft / NSF Charge	(\$150.00)	Six overdraft charges of \$25 each.
011272001				(+=====)	September		(+20000)	Eight overdraft charges of \$25 each and one stop
09/29/2007			Service Charge	(\$225.00)	2007	Overdraft / NSF Charge	(\$225.00)	payment charge of \$25.
10/31/2007			Service Charge	(\$360.00)	October 2007	Overdraft / NSF Charge	(\$360.00)	Eleven overdraft charges of \$25 each, three returned check charges at \$25 each, and one returned deposit item charge at \$10.
12/31/2007			Service Charge	(\$100.00)	December 2007	Overdraft / NSF Charge	(\$100.00)	Four overdraft charges of \$25 each.
02/29/2008			Service Charge	(\$225.00)	January 2008	Overdraft / NSF Charge	(\$225.00)	Nine overdraft charges of \$25 each.
04/14/2008			Service Charge	(\$175.00)	March 2008	Overdraft / NSF Charge	(\$175.00)	Seven overdraft charges of \$25 each.
						Overdraft / NSF Charge/		Fourteen overdraft charges of \$25 each and 5 charges for return checks at \$25 each. \$50.00 not entered in
04/30/2008			Service Charge	(\$425.00)	April 2008	Returned Check fee	(\$475.00)	QuickBooks.
Note 1.	DB				7/1/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/2/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/2/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/3/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/7/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/7/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/17/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/18/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/18/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/18/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				7/21/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				8/22/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				8/22/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				8/29/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/3/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/4/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/4/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/8/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/8/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/8/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/9/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/9/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/10/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/16/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/16/2008	Overdraft/NSF Charge	(\$25.00)	

January 2007 through September 2008

		QuickBooks Info	rmation			Per Bank Statements		
Date	Check Number or Debit	Name	Memo	Amount	Date	Description	Amount	APA Notes
Note 1.	DB				9/17/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/18/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/24/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/24/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/25/2008	Overdraft/NSF Charge	(\$25.00)	
Note 1.	DB				9/25/2008	Overdraft/NSF Charge	(\$25.00)	
Subtotal				(\$2,260.00)			(\$3,085.00)	\$775 variance due to Note 1 items above. \$50.00 variance, see blue items above.
Total				(\$92,253.65)			(\$119,077.55)	

Note 1: All of these transactions were obtained directly from the bank statements. None of these transactions were listed in the QuickBooks backup data provided for the Child Advocacy Center.

# CHILD ADVOCACY CENTER PAYMENTS TO SONDRA SCHWEHN

			OuickBooks Information	on			Per Bank Statements		APA N	otes	
Type	Date	Num	Name	Memo	Amount	Date	Description	Amount	Notes	Reference	Pay Period
					Payments to S	ondra Schweh	n not related to Payroll.				
				travel to Lincoln - State Director			Sondra Schwehn -		Appears to be reimbursement of expenses. Need additional support to determine if expense	Exhibit B-	
Check	2/27/2007	2595	Sondra G. Schwehn	Mtg.	(\$200.00)	3/14/2007	Travel to Lincoln	(\$200.00)	was reasonable.	Sondra	1
Check	5/14/2007	2644	SMALL VOICES		(\$2,500.00)	5/15/2007	Sondra G. Schwehn (travel to Lincoln State Dir. Mtg.)	(\$2,500.00)		Exhibit A- Forgery	
Check	6/8/2007	2665	Project Harmony		(\$1,855.00)	6/11/2007	Sondra Schwehn - Advance Exp Reimbursement	(\$1,855.00)		Exhibit A- Forgery	
			NE Alliance of				Sondra Schwehn -			Exhibit A-	1
Check	6/22/2007	2687	CACs		(\$2,000.00)	6/25/2007	Training Fees	(\$2,000.00)		Forgery	
Check	7/24/2007	2705	NE Alliance of CACs	meetings and conferences	(\$500.00)	7/25/2007	Sondra Schwehn - Reimbursement	(\$500.00)		Exhibit A- Forgery	
Check	8/27/2007	2750	Sondra G. Schwehn	reimburse expenses PCAN Conference.	(\$542.00)	8/28/2007	Sondra Schwehn – Reimburse Exp PCAN Conference	(\$542.00)		Exhibit A- Forgery	
Check	9/17/2007	2766	National Children's Advocacy Center		(\$2,800.00)	9/13/2007	Sondra Schwehn - Reimburse advance to CAC	(\$2,800.00)	Check was signed by Sondra.	Exhibit A- Forgery	
Check	9/18/2007	2769	Heritage Disposal/Bonnie Vess		(\$4,000.00)	9/19/2007	Sondra Schwehn - Reimburse advance to CAC	(\$4,000.00)		Exhibit A- Forgery	
Check	9/21/2007	2770	Family Resources of Greater Nebraska		(\$1,800.00)	9/24/2007	Sondra Schwehn - Reimburse advance to CAC	(\$1,800.00)		Exhibit A- Forgery	
Check	10/10/2007	2784	Sondra G. Schwehn	reimburse advance to CAC	(\$325.00)	10/12/2007	Sondra Schwehn - Reimburse advance to CAC	(\$325.00)		Exhibit A- Forgery	
Check	10/13/2007	2785	Sondra G. Schwehn	reimburse advance to CAC	(\$1,103.34)	10/16/2007	Sondra Schwehn - Reimburse advance to CAC	(\$1,103.34)		Exhibit A- Forgery	
Check	10/18/2007	2795	Sondra G. Schwehn	reimburse advance to CAC	(\$2,500.00)	10/19/2007	Sondra Schwehn - Reimburse advance to CAC	(\$2,500.00)		Exhibit A- Forgery	
Check	12/1/2007	2816	Sondra G. Schwehn		(\$1,103.34)	12/10/2007	Sondra Schwehn - Reimburse advance to CAC	(\$1,103.34)		Exhibit A- Forgery	
Check	1/4/2008	2834	Sondra G. Schwehn	41	(\$604.25)	1/9/2008	Sondra Schwehn	(\$604.25)		Exhibit A- Forgery	
Check	1/18/2008	2843	Sondra G. Schwehn	travel reimbursement	(\$74.25)	2/1/2008	Sondra Schwehn - travel reimbursement	(\$74.25)		Exhibit A- Forgery	<u> </u>
Check	1/25/2008	2844	Sondra G. Schwehn	DHHS Training - 2 days	(\$484.25)	1/28/2008	Sondra Schwehn - DHHS Training	(\$484.25)		Exhibit A- Forgery	

# CHILD ADVOCACY CENTER PAYMENTS TO SONDRA SCHWEHN

			QuickBooks Informati	on			Per Bank Statements		APA N	otes	
Type	Date	Num	Name	Memo	Amount	Date	Description	Amount	Notes	Reference	Pay Period
							Sondra Schwehn -		Appears to be reimbursement of expenses. Need additional	Exhibit B-	•
Check	1/30/2008	2856	Sondra G. Schwehn	DHHS Training - 2 days	(\$80.00)	2/1/2008	DHHS Training	(\$80.00)	support to determine if expense was reasonable.	Sondra	
Check	2/1/2008	2866	Sondra G. Schwehn	Nebraska Alliance Meeting	(\$233.00)	2/6/2008	Sondra Schwehn - NE Alliance Meeting	(\$233.00)		Exhibit A- Forgery	
Check	4/2/2008	2890	Sondra G. Schwehn		(\$500.00)	4/3/2008	Sondra Schwehn - nothing in memo	(\$500.00)		Exhibit A- Forgery	
Check	4/23/2008	2907	Sondra G. Schwehn	Roberto Dansie Presentation Coffee	(\$100.00)	4/24/2008	NO IMAGE	\$0.00	Tried to clear this date, but was returned unpaid. The amount of check noted on statement was \$26.17. Since unpaid, it is not included on alleged theft or forgery exhibits.	Note 3.	
					(433333)		Sondra Schwehn – Roberto Dansie	¥333	Appears to be reimbursement of expenses. Need additional support to determine if expense was reasonable. Payee on bank statement did not agree to payee in QuickBooks. Check was only signed by Sondra	Exhibit B-	
Check	4/28/2008	2908	Super Saver		\$0.00	4/25/2008	Presentations Coffee	(\$100.00)	Schwehn.  Appears to be reimbursement	Sondra	
Check	4/30/2008	2919	Sondra G. Schwehn	Roberto Dansie Presentation Coffee	(\$239.62)	5/2/2008	Sondra Schwehn - Coffee Presentation	(\$239.62)	of expenses. Need additional support to determine if expense was reasonable.	Exhibit B- Sondra	
				Roberto Dansie Presentation			Sondra Schwehn -		Appears to be reimbursement of expenses. Need additional support to determine if expense	Exhibit B-	
Check	5/14/2008	2926	Sondra G. Schwehn	Coffee	(\$147.00)	5/19/2008	Coffee Presentation	(\$147.00)	was reasonable. Check was only signed by	Sondra	
Note 1.		2956				7/28/2008	Sondra Schwehn	(\$1,679.00)	Sondra Schwehn. Unable to determine purpose or use.	Exhibit B- Sondra	
Note 1.		2953				7/18/2008	Sondra Schwehn - reimburse airfare for training	(\$564.00)	More documentation needed for travel reimbursement. Check was only signed by Sondra Schwehn.	Exhibit B- Sondra	
Note 1.		2967				8/1/2008	Sondra Schwehn - reimburse hotel san diego	(\$1,389.00)	Check amount is similar to Sondra's regular net paycheck; however, this check is questionable because the memo line of the check indicated it was a hotel reimbursement. It does not appear Sondra had been paid for September 2008, so further follow up is necessary to determine the purpose of this payment.	Exhibit A-Theft	

### CHILD ADVOCACY CENTER PAYMENTS TO SONDRA SCHWEHN

			QuickBooks Information	1			Per Bank Statements		APA N	otes	
Type	Date	Num	Name	Memo	Amount	Date	Description	Amount	Notes	Reference	Pay Period
		2971				8/14/2008	Sondra Schwehn -	(\$228.00)			•
							reimburse travel	, , ,	More documentation needed	Exhibit B-	
Note 1.							expenses		for travel reimbursement.	Sondra	
		2979				8/28/2008	Sondra Schwehn -	(\$86.00)			
						0, 20, 200	reimburse travel	(+00100)	More documentation needed	Exhibit B-	
Note 1.							expenses		for travel reimbursement.	Sondra	
Note 1.				Payme	ents to Sondra	Schwehn that	t appear to be related to l	Pavroll	Tor traver remieursement.	Bonara	
			T	1 dyllik	ches to Sonara	Senwenn tha	Sondra Schwehn - PP	dyron.	Appears to be a normal Payroll		
Paycheck	1/15/2007	2540	Sondra G. Schwehn		(\$1,103.32)	1/22/2007	1/1/07 thru 1/15/07	(\$1,103.32)	Check.	Note 2.	1/15/2007
1 dycheck	1/13/2007	2340	Bondra G. Benwenn		(ψ1,103.32)	1/22/2007	Sondra Schwehn - PP	(φ1,103.32)	Appears to be a normal Payroll	11010 2.	1/13/2007
Davishaali	1/31/2007	2574	Sondra G. Schwehn		(\$1.112.25)	2/2/2007	1/16 thru 1/31	(\$1.112.25)	Check.	Note 2	1/31/2007
Paycheck	1/31/2007	2374	Sondra G. Schwenn		(\$1,112.35)	2/2/2007	1/10 tillu 1/31	(\$1,112.35)		Note 2.	1/31/2007
									Appears to be a normal Payroll		
	2/15/2005	2505			(04.400.00)	2/24/2005	Sondra Schwehn - PP	(04.402.22)	Check. Wrong Pay period dates		245/2005
Paycheck	2/15/2007	2586	Sondra G. Schwehn		(\$1,103.32)	2/21/2007	2/16 thru 2/28	(\$1,103.32)	on Check.	Note 2.	2/15/2007
									Appears to be a normal Payroll		
							Sondra Schwehn - PP		Check. Wrong Pay period dates		
Paycheck	2/27/2007	2592	Sondra G. Schwehn		(\$1,103.33)	3/8/2007	3/1/07 thru 3/15	(\$1,103.33)	on Check.	Note 2.	2/28/2007
							Sondra Schwehn - PP		Appears to be a normal Payroll		
Paycheck	3/14/2007	2607	Sondra G. Schwehn		(\$1,103.33)	3/19/2007	3/1/07 thru 3/15	(\$1,103.33)	Check.	Note 2.	3/15/2007
					(\$1,103.33)		NO IMAGE	(\$1,103.33)	Appears to be a normal Payroll		
Paycheck	3/30/2007	2612	Sondra G. Schwehn		, , ,	4/4/2007		, , ,	Check.	Note 2.	3/31/2007
					(\$1,103.33)		NO IMAGE	(\$1,103.33)	Appears to be a normal Payroll		
Paycheck	4/13/2007	2629	Sondra G. Schwehn		(+-,)	4/16/2007		(+1,100.00)	Check.	Note 2.	4/15/2007
1 uj elleell	1/18/2007	2027	Bondar G. Ben wenn			1,10,2007	Sondra Schwehn - PP		Appears to be a normal Payroll	11000 21	1,72,2007
Paycheck	4/30/2007	2634	Sondra G. Schwehn		(\$1,103.33)	5/8/2007	4/16 thru 4/30	(\$1,103.33)	Check.	Note 2.	4/30/2007
Tayencek	4/30/2007	2034	Bolidia G. Beliwelli		(ψ1,103.33)	3/0/2007	Sondra Schwehn - PP	(φ1,103.33)	Appears to be a normal Payroll	11010 2.	4/30/2007
Paycheck	5/15/2007	2647	Sondra G. Schwehn		(\$1,103.32)	5/29/2007	5/1 thru 5/15	(\$1,103.32)	Check.	Note 2.	5/15/2007
Faycheck	3/13/2007	2047	Solidia G. Schweilii		(\$1,103.32)	3/29/2007	Sondra Schwehn - PP	(\$1,103.32)	Appears to be a normal Payroll	Note 2.	3/13/2007
Dll-	£/20/2007	2654	Can dua C. Cabaraha		(\$1.102.24)	C /5 /2007		(61 102 24)		NI 4 O	5/20/2007
Paycheck	5/30/2007	2654	Sondra G. Schwehn		(\$1,103.34)	6/5/2007	5/16 thru 5/31	(\$1,103.34)	Check.	Note 2.	5/30/2007
	5 14 <b>5 19</b> 00 <b>5</b>	2			(04.400.00)	5 14 O 1 <b>9</b> O O F	Sondra Schwehn - PP	(04.402.22)	Appears to be a normal Payroll		5 /4 E /000E
Paycheck	6/15/2007	2669	Sondra G. Schwehn		(\$1,103.32)	6/18/2007	6/1 thru 6/15	(\$1,103.32)	Check.	Note 2.	6/15/2007
									Nobody else's last half of June		
									check was cut until 6/29.		
							Sondra Schwehn - PP		Appears to be a normal Payroll		
Paycheck	6/22/2007	2681	Sondra G. Schwehn		(\$1,103.33)	6/26/2007	6/16 thru 6/30	(\$1,103.33)	Check.	Note 2.	6/30/2007
									The memo line on the check		
									indicates it is a paycheck, but		
									no corresponding payroll		
									liability was withheld per		
									QuickBooks. This appears to		
									be a duplicate payroll. The two		
									signatures on the check also		
									appear to be forged. Voided		
							Sondra Schwehn - PP		Check per QuickBooks, but	Exhibit A-	
Check	7/13/2007	2696	VOIDED CHECKS		\$0.00	7/17/2007	7/1 thru 7/15	(\$1,103.33)	Check cleared the bank.	Theft	
CHECK	7/13/2007	2070	, CIDED CHECKS		ψ0.00	7/17/2007	Sondra Schwehn - PP	(ψ1,103.33)	Appears to be a normal Payroll	THOIT	
Paycheck	7/13/2007	2699	Sondra G. Schwehn		(\$1,103.33)	7/23/2007	7/1 thru 7/15	(\$1,103.33)	Check.	Note 2.	7/15/2007
1 ayeneek	//13/2007	2099	Solidia G. Schweilli		(\$1,105.55)	1/23/2007	//1 unu //13	(\$1,103.33)	CHECK.	Note 2.	//13/2007

# CHILD ADVOCACY CENTER PAYMENTS TO SONDRA SCHWEHN

			QuickBooks Information	on .			Per Bank Statements		APA N	otes	
Type	Date	Num	Name	Memo	Amount	Date	Description	Amount	Notes	Reference	Pay Period
							Sondra Schwehn -		Appears to be a normal Payroll		·
Paycheck	7/31/2007	2716	Sondra G. Schwehn		(\$1,103.33)	8/2/2007	PP 7/16 thru 7/31	(\$1,103.33)	Check.	Note 2.	7/31/2007
									The memo line on the check		
									indicates it is a paycheck, but		
									no corresponding payroll		
									liability was withheld per		
									QuickBooks. This appears to		
							C 1 C -11		be a duplicate payroll. The two	E-1:1-14 A	
Check	7/25/2007	2706	Sondra G. Schwehn	03	(\$1,103.34)	7/27/2007	Sondra Schwehn - PP 7/16 thru 7/31	(\$1,103.34)	signatures on the check also appear to be forged.	Exhibit A- Theft	
CHECK	1/23/2007	2700	Solidia G. Schweilii	03	(\$1,103.34)	7/21/2007	Sondra Schwehn -	(\$1,105.54)	Appears to be a normal Payroll	THEIL	
Paycheck	8/15/2007	2747	Sondra G. Schwehn		(\$1,103.33)	8/16/2007	PP 8/1 thru 8/15	(\$1,103.33)	Check.	Note 2.	8/15/2007
1 ay oncon	0,10,200,	27.7	Bollara Ol Bell Wellin		(\$1,100.00)	0,10,200,	Sondra Schwehn- No	(\$1,100.00)	Appears to be a normal Payroll	1,000 20	0,10,200,
Paycheck	8/31/2007	2753	Sondra G. Schwehn		(\$1,103.33)	9/5/2007	Image Provided	(\$1,103.33)	Check.	Note 2.	8/31/2007
									Check was signed by Sondra.		
							Sondra Schwehn -		Appears to be a normal Payroll		
Paycheck	9/17/2007	2767	Sondra G. Schwehn		(\$1,103.32)	9/24/2007	PP 9/1 thru 9/15	(\$1,103.32)	Check.	Note 2.	9/15/2007
									Check was signed by Sondra.		
	0.120.12007	2500			(04.402.24)	10/1/2005	Sondra Schwehn -	(0.1.100.04)	Appears to be a normal Payroll		0.400.4000
Paycheck	9/28/2007	2780	Sondra G. Schwehn		(\$1,103.34)	10/1/2007	PP 9/16 thru 9/30	(\$1,103.34)	Check.	Note 2.	9/30/2007
							Sondra Schwehn -		Check was signed by Sondra.		
Paycheck	10/16/2007	2788	Sondra G. Schwehn		(\$1,103.32)	10/22/2007	PP 10/1 thru 10/15	(\$1,103.32)	Appears to be a normal Payroll Check.	Note 2.	10/15/2007
1 ayencek	10/10/2007	2700	Solidia G. Schweilii		(\$1,103.32)	10/22/2007	11 10/1 tillt 10/13	(ψ1,103.32)	Appears to be a normal Payroll	11010 2.	10/13/2007
							Sondra Schwehn -		Check. Wrong Pay period dates		
Paycheck	10/30/2007	2799	Sondra G. Schwehn		(\$1,380.44)	11/1/2007	PP 12/1 thru 12/15	(\$1,380.44)	on Check.	Note 2.	10/31/2007
							Sondra Schwehn -		Appears to be a normal Payroll		
Paycheck	11/14/2007	2808	Sondra G. Schwehn		(\$1,380.44)	11/15/2007	PP 11/1 thru 11/15	(\$1,380.44)	Check.	Note 2.	11/15/2007
							Sondra Schwehn -		Appears to be a normal Payroll		
Paycheck	11/30/2007	2812	Sondra G. Schwehn		(\$1,380.44)	12/4/2007	PP 11/16 thru 11/30	(\$1,380.44)	Check.	Note 2.	11/30/2007
D 1 1	12/10/2007	2017	0 1 0 0 1 1		(#1 200 44)	12/12/2007	Sondra Schwehn -	(#1.200.44)	Appears to be a normal Payroll	NT 4 0	12/15/2007
Paycheck	12/10/2007	2817	Sondra G. Schwehn		(\$1,380.44)	12/13/2007	PP 12/1 thru 12/15 Sondra Schwehn -	(\$1,380.44)	Check. Paid in advance, but appears to	Note 2.	12/15/2007
Paycheck	12/12/2007	2820	Sondra G. Schwehn		(\$1,380.44)	12/14/2007	PP 12/16 thru 12/31	(\$1,380.44)	be Payroll Check.	Note 2.	12/31/2007
1 ayencek	12/12/2007	2020	Solidia G. Schweim		(\$1,300.44)	12/14/2007	11 12/10 tiltu 12/31	(\$1,300.77)	The memo line on the check	140te 2.	12/31/2007
									indicates it is a paycheck, but		
							Sondra Schwehn -		already paid for this period and	Exhibit A-	
Paycheck	12/12/2007	2822	Sondra G. Schwehn		(\$1,380.43)	12/17/2007	PP 12/16 thru 12/31	(\$1,380.43)	in advance.	Theft	
							Sondra Schwehn -		Appears to be a normal Payroll		
Paycheck	1/16/2008	2837	Sondra G. Schwehn		(\$1,388.78)	1/22/2008	PP 1/1/08 thru 1/15	(\$1,388.78)	Check.	Note 2.	1/15/2008
							Sondra Schwehn -		Appears to be a normal Payroll		
Paycheck	1/30/2008	2846	Sondra G. Schwehn		(\$1,388.80)	2/1/2008	PP 1/16/08 thru 1/31	(\$1,388.80)	Check.	Note 2.	1/31/2008
D1 1	2/0/2000	2067	C1 C C 1 1		(61 200 70)	2/12/2000	Sondra Schwehn -	(61 200 70)	Paid in advance, but appears to	N-4- 2	2/15/2000
Paycheck	2/9/2008	2867	Sondra G. Schwehn		(\$1,388.78)	2/12/2008	PP 2/1/08 thru 2/15 Sondra Schwehn -	(\$1,388.78)	be Payroll Check. Paid in advance, but appears to	Note 2.	2/15/2008
Paycheck	2/15/2008	2869	Sondra G. Schwehn		(\$1,388.79)	2/20/2008	Sondra Schwehn - PP 2/16/08 thru 2/29	(\$1,388.79)	be Payroll Check.	Note 2.	2/29/2008
Faycheck	2/13/2008	2009	Solidia G. Schweiff		(\$1,300.79)	2/20/2008	11 2/10/00 tillu 2/29	(\$1,300.79)	be raylon check.	Note 2.	2/29/2008

# CHILD ADVOCACY CENTER PAYMENTS TO SONDRA SCHWEHN

			QuickBooks Information	on			Per Bank Statements		APA N	otes	
Type	Date	Num	Name	Memo	Amount	Date	Description	Amount	Notes	Reference	Pav Period
Check	3/17/2008	2882	Sondra G. Schwehn	1/2 salary period ending 2/28/2008	(\$679.40)	3/20/2008	Sondra Schwehn - half February 2008 salary	(\$679.40)	The memo line on the check indicates it is a paycheck, but no corresponding payroll liability was withheld per QuickBooks. This appears to be a duplicate payroll. The signature on the check also appears to be forged.	Exhibit A-	
Check	3/21/2008	2885	Sondra G. Schwehn	1/2 salary period ending 2/28/2008	(\$679.40)	3/25/2008	Sondra Schwehn - half February 2008 salary	(\$679.40)	The memo line on the check indicates it is a paycheck, but no corresponding payroll liability was withheld per QuickBooks. This appears to be a duplicate payroll. The signature on the check also appears to be forged.  Doesn't look like this check	Exhibit A-Theft	
Paycheck	3/29/2008	2887	Sondra G. Schwehn		(\$1,388.79)				ever cleared the bank.	Note 4.	
Paycheck	4/14/2008	2906	Sondra G. Schwehn		(\$1,388.79)	4/28/2008	Sondra Schwehn - PP 3/1/08 thru 3/15	(\$1,388.79)	Appears to be a normal Payroll Check.	Note 2.	3/15/2008
Paycheck	4/14/2008	2905	Sondra G. Schwehn		(\$1,388.79)	4/28/2008	Sondra Schwehn - PP 3/16/08 thru 3/31/08	(\$1,388.79)	Appears to be a normal Payroll Check.	Note 2.	3/31/2008
Paycheck	4/14/2008	2913	Sondra G. Schwehn		(\$1,388.79)	5/2/2008	Sondra Schwehn - PP 4/1/08 thru 4/15	(\$1,388.79)	Appears to be a normal Payroll Check.	Note 2.	4/15/2008
Check	4/17/2008	2898	Sondra Schwehn	Reimbursement Retirement - 2/16 to 2/28/06	(\$1,388.79)	4/18/2008	Sondra Schwehn - PP 3/1/08 thru 3/15	(\$1,388.79)	The memo line on the check indicates it is a paycheck, but no corresponding payroll liability was withheld per QuickBooks. This appears to be a duplicate payment.	Exhibit A-Theft	
Paycheck	4/30/2008	2915	Sondra G. Schwehn		(\$1,388.78)	5/6/2008	Sondra Schwehn - PP 4/16/08 thru 4/30	(\$1,388.78)	Appears to be a normal Payroll Check.	Note 2.	4/30/2008
Paycheck	5/14/2008	2923	Sondra G. Schwehn		(\$1,388.80)	5/19/2008	Sondra Schwehn - PP 5/1/08 thru 5/15	(\$1,388.80)	Appears to be a normal Payroll Check.	Note 2.	5/15/2008
Paycheck	6/2/2008	2932	Sondra G. Schwehn		(\$1,388.78)	6/4/2008	Sondra Schwehn - PP 5/16/08 thru 5/31	(\$1,388.78)	Appears to be a normal Payroll Check.	Note 2.	5/31/2008
Paycheck	6/19/2008	2937	Sondra G. Schwehn		(\$1,388.79)	6/24/2008	Sondra Schwehn - PP 6/16/08 thru 6/30	(\$1,388.79)	Appears to be a normal Payroll Check. Wrong Pay period dates on Check.	Note 2.	6/15/2008
Paycheck	6/27/2008	2945	Sondra G. Schwehn		(\$1,388.79)	6/30/2008	Sondra Schwehn - PP 6/16/08 thru 6/30	(\$1,388.79)	Appears to be a normal Payroll Check.	Note 2.	6/30/2008
Note 1		2947				7/3/2008	Sondra Schwehn - PP 6/16/08 thru 6/30	(\$1,388.79)	The memo line on the check indicates it is a paycheck. This appears to be a duplicate payment.	Exhibit A- Theft	
Note 1.		2952					Sondra Schwehn	(\$1,388.79)	Appears to be a normal Payroll		7/15/2000
Note 1.						7/17/2008			Check.	Note 2.	7/15/2008

### CHILD ADVOCACY CENTER PAYMENTS TO SONDRA SCHWEHN

	QuickBooks Information						Per Bank Statements	APA Notes			
Type	Date	Num	Name	Memo	Amount	Date	Description	Amount	Notes	Reference	Pay Period
		2975					Sondra Schwehn - PP	(\$1,388.07)	Appears to be a normal Payroll		
Note 1.						8/21/2008	7/16/08 thru 7/31		Check.	Note 2.	7/31/2008
		2978					Sondra Schwehn - PP	(\$1,389.51)	Appears to be a normal Payroll		
Note 1.						9/2/2008	8/1/08 thru 8/15		Check.	Note 2.	8/15/2008
									Variance due to amount in		
									QuickBooks not entered or		
Total Paid	to Sondra Sci	hwehn fo	r Period.		(\$74,851.11)			(\$84,066.81)	different than bank.		

- Note 1. Transactions were obtained directly from the bank statements. None of these transactions were listed in the QuickBooks backup data provided for the Child Advocacy Center.
- Note 2. Appear to be normal Payroll Check, highlighted in yellow.
- Note 3. Check was returned unpaid so not included on exhibits as possible theft or questioned item.
- Note 4. Check was entered in QuickBooks; however, it never cleared the bank statements, so not included on exhibits as possible theft or questioned item.

### CHILD ADVOCACY CENTER EXAMPLES OF POSSIBLY FORGED CHECKS

January 2007 through September 2008

Control Nobraska Child Advocacy Center 207 N Pre Sute 119 Gwart Made, N.E 69001 509-385-5736	HOME FEDERAL SAVINGS Frand Island, NC 68801 76-7104/3040	9/17/2007
PAY TO THE Sondra G Schwohn  One Thousand One Hundred Three and 32/100***********************************		\$ **1,103.32
One medalis one floride fines and 32 floo		DOLLARS &
Sondra G. Schwehn P. O. Box 1056 3618 E Bismark Grand Island, NE 68802	Lober	Jackie Carline

Appears to be Robert Cashoili's signature.

#2767

\$1,103.32

Central Nebraska Child Advocacy Center 207 N Prins Stute 106 Grand bland, Nt. 689U1 306-305-5230	HOME FEDERAL SAVINGS Brand Wand NF. BRID1 78-7194/2049	2766
		9/11/2007
PAY TO THE SONDER OF SONDER OF		\$ ~2,800.00
Two Thousand Eight Hundred and 00/100*********************************	***************************************	DOLLARS A
Sondra G. Schwehn	^	
P. O. Box 1056 3618 E Bismark	Kalent	(asheli
Grand Island, NE 68802	1 Jacelle	- Charloux
reimburse advance to CAC	Londra	Casholi_

12

#2766

#2769

\$2,800.00

\$4,000.00

M.	Central Nebraska Child Advocacy Center 207 N Pine Suite 106 Grand Island, NE 88801 308-365-3238	HOME FEDERAL SAVINGS Grand talend, NE 88501 76-7194/2048	27
H H T	305025-3230		9/18/2007
PAY TO THE OHULH UP	Sondra G. Schwehn		\$ **4,000 00
Four T	housand and 00/100******	***************************************	DOLLARS A
	Sondra G. Schwehn		
	P. O. Box 1056 3618 E Bismark	21.11	and la
		- Joberte	Mock
	Grand Island, NE 68802	1	9 11 (1
MELIO I	Grand Island, NE 68802 eimburse advance to CAC	Londra	Short.

Shows the variation in Robert Cashoili's signature from what appears to be his actual signature above.

Source: Checks are copies which cleared the bank as attached to the Child Advocacy Bank Statements.

Central Nebraska Child Advocacy Center 207 N Pino Suite 106 Crand Irend, NS 88901	HUME FEDERAL SAVINGS Grand Island, NE 86601 75-7194/2049	2770
308-305-3238		9/21/2007
PAY TO THE Sondra G. Schwehii		\$ **1.800.00
One Thousand Eight Hundred and 00/100*********************************		DOLLARS A 至
Sondra G. Schwehn		2 / 1
P. O. Box 1056 3618 E Bismark	( The total	ashali
Grand Island, NE 68802	7	( . 1
reimburse advance to CAC	Jerife	Allan .
"*GO 2 7 ?O"*	Ų ,	

#2770

\$1,800.00