

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF

COLUMBUS NORTH HIGH SCHOOL
BASKETBALL FUNDRAISING AND
FOOTBALL TICKET SALES ACTIVITIES
BARTHOLOMEW COUNTY, INDIANA

August 25, 2006 to November 3, 2006



FILED

10/29/2007

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Dr. Vaughn Sylva	07-01-04 to 06-30-07
Superintendent of Schools	Dr. John Quick	05-01-03 to 06-30-07
President of the School Board	John Anderson Mindy Lewis Dr. Jay Howard	07-01-04 to 06-30-05 07-01-05 to 06-30-06 07-01-06 to 06-30-07
Athletic Director	Hedy E. George	07-01-04 to 06-30-07
Assistant Athletic Director/Ticket Manager	Louie Russel Barry Hucceby Vacant	07-01-04 to 05-07-06 05-08-06 to 12-11-06 12-12-06 to 06-30-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF BARTHOLOMEW CONSOLIDATED SCHOOL CORPORATION

We have examined the records presented for the Basketball Fundraising and Football Ticket Sales Activities for the period from August 25, 2006 to November 3, 2006, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Results and Comments.

STATE BOARD OF ACCOUNTS

July 31, 2007

COLUMBUS NORTH HIGH SCHOOL
BASKETBALL FUNDRAISING AND
FOOTBALL TICKET SALES ACTIVITIES
EXAMINATION RESULTS AND COMMENTS

MISREPORTING OF FUNDRAISER ACTIVITY

Our examination revealed that during the period of August 25, 2006 to November 3, 2006, the former Assistant Athletic Director, Barry Huceby, apparently did not remit the total profit from the 2006 Columbus North High School (CNHS) Bull Dog Basketball Golf Open fundraiser.

Our examination determined the following:

- Mr. Huceby submitted a fundraiser report on November 3, 2006, stating that he collected revenue totaling \$15,240.00 and expensed \$9,700.40 for the 2006 CNHS Bull Dog Basketball Golf Open fundraiser. Mr. Huceby also remitted a check of \$5,539.60 to the Columbus North Extra-Curricular (ECA) Treasurer for the profits of the fundraiser.
- The potential revenue sources according to the golf outing fundraiser flier included: hole sponsorships (\$500.00, \$250.00, \$100.00); player participation fees (\$100.00) and raffle ticket sales.
- Mr. Huceby accepted cash and checks for each of the revenue sources. No supporting documentation was presented to indicate receipts were written to the individuals providing the revenue. Mr. Huceby deposited the revenue from the hole sponsorships, player fees, and donations into a personal bank account maintained in the name of Columbus North Basketball and under the sole control of Mr. Huceby.
- We requested, and the sign vendor presented us with, images of signs that were printed for the hole sponsorships. We traced checks from each sponsor to signs that were printed. The amount of each check was used to determine the level of the hole sponsorship. We used the information to calculate the amount of hole sponsorship revenue that should have been remitted into the Extra-Curricular Account (ECA). The calculated hole sponsorship revenue is as follows:

<u>Sponsorship Level</u>	<u>Sponsors Per Vendor Image</u>	<u>Calculated Revenue</u>
\$500	9	\$ 4,500.00
\$250	8	2,000.00
\$100	17	<u>1,700.00</u>
Total		<u>\$ 8,200.00</u>

- Golf course personnel presented us with a list of players that registered to participate in the golf open fundraiser. The list contained names of 86 players with a column marked indicating that players paid the fee to participate. Mr. Huceby stated that various discounts were given to some players and entry fees were waived for other players. The calculated player fees are as follows:

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 (Continued)

Number of Players Marked Paid	Player Fee	Calculated Player Fees
86 players marked paid on list provided	\$ 100.00	\$ 8,600.00
Discounts given to various players according to Mr. Huceby		(1,300.00)
Calculated revenue from player fees		\$ 7,300.00

- The fundraiser report showed that there was additional revenue totaling \$390 for raffle tickets and \$600 in prize money donated. We did not observe and were not provided any documentation substantiating the revenue.
- Mr. Huceby wrote checks for the expenses of the fundraiser out of the personal bank account maintained in the name of Columbus North Basketball and under the sole control of Mr. Huceby. We observed checks and/or invoices/bills as follows:

Documented Expenses	Amount
Greens fee	\$ 2,800.00
Catering	1,192.50
Sign printing	592.00
T-Shirts and golf towels	2,080.00
Postage and supplies	141.38
Breakfast and beverage cart	216.35
Raffle prizes	123.97
Total	\$ 7,146.20

- Mr. Huceby stated there were additional expenses totaling \$485.65 for gifts, \$161.03 for raffle prizes, \$138.90 for a basketball goal, and \$1,200 for prize money. We did not observe and were not provided any supporting documentation substantiating the expenses.

Undocumented Expenses	Amount
Gifts	\$ 485.65
Raffle prizes	161.03
Basketball goal	138.90
Prize money	1,200.00
Total	\$ 1,985.58

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Mr. Huceby did not account for the receipts and disbursements through the ECA. Therefore, the ECA Treasurer was not aware of the receipts and disbursements for the fundraising event.

The following table summarizes the result of our calculations and the report turned in by Mr. Huceby:

	<u>Examination Calculations</u>	<u>Mr. Huceby's Report and Remittance to ECA Treasurer</u>	<u>Unaccounted for Differences</u>
Sponsor fees	\$ 8,200.00	\$ 7,250.00	\$ (950.00)
Player fees	7,300.00	7,000.00	(300.00)
Raffle tickets	390.00	390.00	-
Prize money	<u>600.00</u>	<u>600.00</u>	<u>-</u>
Total revenue	16,490.00	15,240.00	(1,250.00)
Documented expenses	7,146.20	7,590.85	(444.65)
Undocumented expenses	<u>1,985.58</u>	<u>2,109.55</u>	<u>(123.97)</u>
Totals	<u>\$ 7,358.22</u>	<u>\$ 5,539.60</u>	<u>\$ (1,818.62)</u>

- We observed checks that were made payable to Columbus North Basketball and deposited to the personal bank account maintained in the name of Columbus North Basketball under the sole control of Mr. Huceby for donations that were remitted to Mr. Huceby. The amounts are as follows:

<u>Payor on Check</u>	<u>Amounts</u>
Columbus eye center	\$ 500.00
Wal-Mart	2,000.00
Graham technical sales	50.00
Kirr Marbach	<u>50.00</u>
Total donations	<u>\$ 2,600.00</u>

- We observed payments for various basketball program expenses that Mr. Huceby claimed were paid from donations collected. Those amounts are as follows:

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Vendor	Amounts
Team Image (uniforms for youth program)	\$ 600.00
Bobby Rice (split Wal-Mart donation)	1,000.00
K-Mart (stereo for locker room)	158.99
Coaching DVD (Gary Williams)	31.05
Coaching DVD (Dick Bennett)	24.81
Coaching DVD (Winning Basketball)	41.20
Coaching DVD (Training for Speed)	18.18
Coaching DVD (coaching fundamentals)	46.95
Hotel (net of parent reimbursements)	169.56
Total expenses claimed paid from donations	\$ 2,090.74

The following table summarizes the net donations that should have been remitted to the ECA Treasurer:

Donations remitted to Mr. Huceby	\$ 2,600.00
Expenses from donations claimed by Mr.Huceby	2,090.74
Net donations not remitted to ECA Treasurer	\$ (509.26)

Unaccounted for differences from the prior page are \$1,818.62. Net donations not remitted above are \$509.26. Therefore, the total amount not remitted to the ECA Treasurer by Mr. Huceby for the golf outing fundraiser and net donations was \$2,327.88.

Governmental units which conduct fund raising events should have the express permission of the governing body for conducting the fund raiser as well as procedures in place concerning the internal controls and the responsibility of employees or officials. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

Tickets, goods for sale, billings, and other collections, are considered accountable items for which a corresponding deposit must be made in the bank accounts of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Manual for Extra-Curricular Accounts, Chapter 7)

TICKET SALES NOT DEPOSITED

The Assistant ECA Treasurer reported a shortage of ticket sale money remitted for the October 20, 2006, varsity football game. The Assistant ECA Treasurer sent e-mails to the School Principal, the Athletic Director, and the Ticket Manager conveying the situation. The Columbus Police Department was called in to investigate the situation and took statements from all of the individuals involved. Information provided by the Columbus Police Department indicated that Mr. Huceby admitted to placing a "couple of bills" in his pocket while he was counting the ticket sales.

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We reviewed all varsity football games overseen by Mr. Huceby as Ticket Manager. The games took place between August 25, 2006, and October 27, 2006.

Our examination revealed that documentation of tickets sold at varsity football games did not agree with money remitted to the ECA Treasurer as ticket collections. Inquiry of the Columbus North Athletic Director and a review of information obtained by the Columbus Police Department showed the following was the School's procedure for ticket sales:

- On the day of the event the Ticket Manager received the cash change box and the tickets from the athletic department office. The Ticket Manager attended the event and gave the cash change and the roll of tickets to a person or persons hired to sell and take tickets at the various gates. Near the end of the event the Ticket Manager collected the cash change box, unsold tickets, and the torn ticket stubs from the ticket sellers. The Ticket Manager returned to the athletic office where he or she counted the money collected, filled out the Ticket Sales Report (SA-4), filled out the deposit envelope and either remitted the money to the ECA Treasurer or placed the money in the safe in the athletic office to be remitted the following school day.

We calculated the tickets sold by counting the torn ticket stubs retained for each game; we included any tickets that were missing from the middle of the series. We then multiplied the calculated number of tickets sold by the ticket price which resulted in calculated sales. We compared the calculated sales to the money remitted to and deposited by the ECA Treasurer and noted differences for all six football games for which Mr. Huceby was the Ticket Manager. The difference for the six home football games in the examination period totaled \$3,436.

The following table summarizes the differences:

Game	Calculated Sales	Total Deposited	Unaccounted for Differences
Columbus East	\$ 26,143.00	\$ 25,432.00	\$ (711.00)
Franklin Central	3,946.00	3,966.00	20.00
Pike	3,335.00	2,958.00	(377.00)
Southport	2,123.00	1,855.00	(268.00)
TH North	4,760.00	2,680.00	(2,080.00)
Avon	2,295.00	2,275.00	(20.00)
Totals	<u>\$ 42,602.00</u>	<u>\$ 39,166.00</u>	<u>\$ (3,436.00)</u>

Ticket sales conducted by any activity should be accounted for as follows:

- The treasurer should be responsible for the proper accounting for all tickets and should keep a record of the number purchased, the number issued for sale, and the number returned. The treasurer should see that proper accounting is made for the cash received from those sold. All tickets shall be prenumbered, with a different ticket color and numerical series for each price group. When cash for ticket sales is deposited with the treasurer, the treasurer's receipt issued therefore should show the number of tickets

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issued to the seller, the number returned unsold and the balance remitted in cash. All tickets (including free or reduced) must be listed and accounted for on the SA-4. (Accounting and Uniform Compliance Guidelines Manual Extra-Curricular Accounts, Chapter 2)

- Serially prenumbered tickets by the printing supplier should be used for all athletic and other extra-curricular activities and events for which admission is charged. Part of the prenumbered ticket should be given to the person paying for the ticket upon admission to the event. The other part of the ticket (which should also be prenumbered, referred to as the stub) should be retained. All tickets (unused tickets and stubs) should be retained for Examination. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

Tickets for each price group should be different colors and/or different in their series number. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 2)

Tickets, goods for sale, billings, and other collections, are considered accountable items for which a corresponding deposit must be made in the bank accounts of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts, Chapter 7)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Manual for Extra-Curricular Accounts, Chapter 7)

INTERNAL CONTROLS

Our examination also revealed several weaknesses in the ECA's internal control procedures.

A. Lack of supervision of fundraisers

The ECA Treasurer did not know that the golf fundraising event had taken place until Mr. Hucceby remitted the check for the profits. The issue was brought to our attention because the two previous golf fundraisers generated approximately \$8,000 in profits each year and the revenue and expenses had been accounted for through the Extra-Curricular Account.

We were not presented information for examination that indicated the School Board approved the golf fundraiser. Chapter 7 of the *Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts* states, "Governmental units which conduct fund raising events should have the express permission of the governing body for conducting the fund raiser as well as procedures in place concerning the internal controls and the responsibility of employees or officials."

No information was presented for examination that receipts were written for the collection of sponsorship fees, player fees, or other donations. Chapter 7 of the *Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts* states: "Receipts shall be issued and recorded at the time of the transaction; for example when cash or a check is received, a receipt is to be immediately prepared and given to the person making the payment."

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No supporting documentation was presented for examination to support all expenditures claimed by Mr. Huceby. Chapter 7 of the *Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts* states: "Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee."

B. Lack of internal control procedures for ticket sales

The *Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts* provides the minimum control procedures for ticket sales (see comment Ticket Sales Not Deposited). The ECA Treasurer was not given the opportunity to keep the record of tickets purchased, the number issued for sale, or the number returned after the event. The Ticket Manager did not complete the prescribed SA-4 form in the prescribed manner. The ticket sellers also did not properly complete the form. Ticket sellers did not fill in the last ticket sold, calculate sales, and did not sign that the form was correct. Additionally, we were made aware that the Ticket Manager did not complete the form on the day of the event.

Subsequent to the notification of the procedures that were being followed by the athletic department, the Bartholomew Consolidated School Corporation decided to adopt new procedures for ticket sales that meet the requirements.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (*Accounting and Uniform Compliance Guidelines Manual for Extra-Curricular Accounts*, Chapter 7)

EXAMINATION COSTS - MISSING FUNDS

Additional examination costs were incurred during the current examination due to proceeds from a fundraiser and ticket sales revenue not being remitted to the ECA Treasurer. Additional examination costs totaled \$7,359.52.

CRIME INSURANCE POLICY

The Bartholomew Consolidated School Corporation purchased a Public Employee Dishonesty Coverage Policy that was in effect during the period reviewed. The policy allows the insurance holder to recoup any money lost as a result of a "dishonest employee." The School Corporation has already recovered a portion of the ticket money that was not remitted. (See Summary of Discrepancies, page 18)

COLUMBUS NORTH HIGH SCHOOL
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EXAMINATION RESULTS AND COMMENTS
(Continued)

FURTHER INVESTIGATION

Due to the unresolved nature of the information provided herein, we are forwarding this Report to the Prosecuting Attorney of Bartholomew County and the Attorney General of the State of Indiana for further investigation and resolution.

COLUMBUS NORTH HIGH SCHOOL
BASKETBALL FUNDRAISING AND
FOOTBALL TICKET SALES ACTIVITIES
EXIT CONFERENCE

The contents of this report were discussed on July 31 and August 16, 2007, with Barry Huckleby, former Assistant Athletic Director/Ticket Manager; and Jim Voyles, Barry Huckleby's Attorney. The official response has been made part of this report and may be found on page 13 through 17.

VOYLES, ZAHN, PAUL, HOGAN & MERRIMAN

AN ASSOCIATION

ATTORNEYS AND COUNSELLORS AT LAW

141 EAST WASHINGTON STREET

SUITE 300

INDIANAPOLIS, INDIANA 46204

(317) 632-4463

FACSIMILE

(317) 631-1199

www.vzphmlaw.com

September 26, 2007

FRANK A. SYMMES (1885-1966)
GEORGE M. OBER (1911-1989)
CHARLES W. SYMMES (1917-2000)

OF COUNSEL

RICHARD W. CARDWELL

JAMES H. VOYLES
DENNIS E. ZAHN
J. J. PAUL, III
FRANK W. HOGAN
SHARON R. MERRIMAN
FREDERICK VAIANA*
JENNIFER M. LUKEMEYER
MARY K. ZAHN
JOHN D. FIEREK
MARK C. WEBB
DAVID E. DEAL

*ALSO ADMITTED IN ILLINOIS

Paul D. Joyce, CPA
Deputy State Examiner
State Board of Accounts
302 W. Washington Street
Room E418
Indianapolis, IN 46204-2769

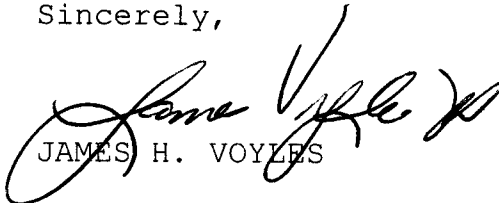
RE: Columbus North High School
Audit Report-Draft Version

Dear Mr. Joyce:

Thank you very much for sending me a copy of Columbus North High School audit report-draft version. Please find enclosed additional items that my client, Barry Hucceby, including receipts and other information that he would like your office to review, along with copies of checks, etc., that helps explain how the financial golf outing and other things were handled by Mr. Hucceby.

Thank you very much for your attention to this matter.

Sincerely,


JAMES H. VOYLES

JHV/np
Enclosures
cc: Barry Hucceby
Richard S. Eynon

2006 Bull Dog Golf Open Audit Response (regarding 3rd Preliminary Report)

Sponsor Fees:

We agree the collected monies from Sponsor Fees was **\$8200** (as we pointed out during the August meeting at the SBOA office). We explained the reason 4 of the sponsors were not listed on the original report was due to the sponsor not turning in the official form stating the level of sponsorship. Originally, we applied the monies from the 4 sponsors left off to basketball program needs as stated during the August meeting.

Player Fees Dispute:

We continue to maintain from our records that the total player fees collected was \$7000.00. I detailed the players who played, their teams, and the players who received discounted or waived player fees during the August meeting. My records continue to show the \$7000 collected in player fees, the SBOA is showing \$7300.00. I don't know where the other \$300.00 comes from.

Documented Expenses:

We agree the total amount for documented expenses is \$7146.20. However, we need to remember that 2 of the sponsors specifically stated to use their money for the purchase of Youth basketball jerseys, of which a check was clearly written to Team Image for \$3370 on 10/18/06. This included the \$2080 for the golf outing supplies, as well as \$600 from the 2 sponsors, as well as \$690 from other sponsors & golf outing profit. A receipt was given to the Columbus Police Dept. several times documenting the purchase of these Youth jerseys, that are in the basketball programs control currently (except for the 8 that were purchased with a check for \$340 given to the Athletic Dept. in Dec. of 2006 (of which still doesn't show up on the SBOA report as a credit or expense.) We also need to point out again the \$75.00 difference in the Quick Signs expense was due to buying supplies to attach to the alumni sign as we as the hole signs (which we found out we didn't need.)

As Stated at the last meeting:

QUICKSIGNS: the difference between SBOA amount and the \$667 amount is due to the "Welcome Bulldog Alumni" sign purchased by me (as pictured in alumni picture.) The hole sponsor signs were \$14 each, and we had 38 made (even though not all 38 sponsors came through). The Welcome Bulldog Sign cost \$60. There was a check made out to Quick Signs for \$592.00 on 9/15/06. The other \$75 was incorrectly noted on the expense sheet. I had to purchase supplies to mount the large sign as well as materials to put the signs out on the golf course (metal stakes & such). I purchased them from Lowe's. I did not have the receipt for this, so I just included it in the report under signs expense. I later found out after we picked up the signs from QuickSigns that they included aluminum stands for the signs, so part of the \$75 expense was actually not needed, but it was an expense nonetheless. Ironically, I gave the sign to Hedy George who used the sign at SEVERAL functions throughout the Fall and Winter.

Undocumented Expenses:

Explanations were given regarding the undocumented expenses and the amounts still remain different according to what we explained in the meeting in August.

Gifts (logo golf balls and tees) (receipt is still coming from the bank for balls)	\$485.65
Raffle Prizes (Thad Matta ball, IU ball, etc... No receipt to be found)	\$161.03
Basketball Goal (cannot find receipt)	\$138.90
Prize Money (It was explained: \$800 1 st place, \$400 2 nd place cash prized)	\$1200.00

PICTURE PAPER for Golf Team Pictures (these were shown during the meeting)	\$ 31.05
Extra Golf Balls used as prizes for Hoop Shoot (cannot find receipt)	\$142.85
Other Cash Prizes per Scott Wilson sponsor, Par 3 Prizes (discussed in meeting)	\$210.00

Total undocumented expenses: **\$2391.48**

Donations & player fees submitted by parents:

We agree with the \$2600 donation monies for basketball program needs. However, we need to add \$875 to the amount that was given to help run the summer basketball programs & our participated events. Also, there were specific requests made by 1 of the persons giving a \$500 donation. We used Mr. Brueggeman's donation (Columbus Eye Center), to help offset part of the Anderson University Team camp (as shown on canceled check) as well as the Team Workout fee by Joby Wright Basketball School (as shown on canceled check).

We agree with the following expenses documented by the audit:

Bobby Rice (split-Walmart donation)	\$1000
K-Mart	\$158.99
5 Coaching DVD's	\$152.19

We disagree with the following expense amounts stated:

Team Image (youth program uniforms)	These cost \$1290 not \$600
Hotel (net of parent reimbursements)	Our records show \$239.56 not \$169.56

SUB TOTAL: \$2840.74

We are requesting that the SBOA please accept the following canceled checks as documentation as receipts have been requested, but not yet obtained. These items were clearly for the betterment of the boys basketball program and benefited the student-athletes. These were all submitted during the meeting in August. We will not even include several hundred dollars worth of undocumented expenses that were on the last report such as the BW3's meal, Pizza Hut meal, and the Indiana Boys basketball Hall of Fame entry fee in which all three were funded by Mr. Hucceby's personal monies in order to be reimbursed by the "\$1500 that is still in the boys basketball account per Hedy George during the summer of 2006 of which only \$40 was left from the previous fundraisers by former coach).

Joby Wright Basketball School:	\$400	Appendix 1
WHS Athletics (Wawasee Tournament	\$225	Appendix 2
Anderson Mens Basketball (Team Camp)	\$200	Appendix 2
Indiana Boys Basketball (3 team tourney fees)	\$525	Appendix 3
Madison Boys Basketball (Madison Shootout)	\$120	Appendix 3
Hawthorne Suites (rooms for Indiana Boys Basketball tourney)	\$459.95	Appendix 3
* this receipt is supplied		
Arlington High School (clinic fee for 4 coaches (\$25 each)	\$100	Appendix 4
IBCA (basketball staff membership fee & clinic fee)	\$195	Appendix 5
Kesslers Team Sports (youth program basketballs (split w/camp \$)	\$758.79	Appendix 2
*this receipt will be faxed on Monday to Mr. Voyles		

SUB TOTAL: \$2983.74

TOTAL amount spend on basketball program for above items: \$5824.48
Total amount collected through donations or parent contributions: \$3475.00

Difference: \$2349.48 (positive amount)

Calculated revenue: \$16190.00

Calculated Expense: \$ 9537.68

Difference: \$ 6652.32

Amount turned in 1 week after final team paid their entry fee and all bills were paid: \$ 5539.60

Remaining profit: \$1112.72

Amount spent using this profit: \$2349.48

AMOUNT overpaid & NOT recouped by Mr. Huckleby thus

Paid for by his own camp fund which is HIS money

\$ 1236.76

- An email was given to SBOA during the meeting in August from School officials requesting to REIMBURSE my for items spent above donations.

Regarding the Ticket Sales Audit:

We continue to REFUTE the statement on page 8 of the SBOA audit which states the process "The Ticket Manager" had in selling tickets. Many, many facts are left out. The TRUE process was not as stated by school officials. Pre-Sale tickets & students tickets were extremely unorganized by the athletic director & her secretary. Monies were mixed up on the same shelf as All-Sports passes and student passes. The principal, David Clark, made the statement to me on one occasion that monies were deposited into different accounts and under different event headings.

I did the best I could under the circumstances in trying to MAKE THINGS WORK, as I was instructed to do.

Supplemental Expenses for CN Basketball

* these items were partially paid for with sponsor (donation) monies

<u>Date</u>	<u>Items/Event</u>	<u>****A</u>	<u>****B</u>
5/30/2006	Indiana Basketball Hall of Fame entry fee (26 @ \$2.00 each)	\$52.00	\$52.00
5/30/2006	Buffett @ Mancino's for CN Boys prospective basketball players	\$138.00	(was reimbursed by ECA August 15)
17-Jun-06	Hawthorne Suites (team lodging with Indy tournament)	\$459.95	\$300.00
17-Jun-06	Indiana Boys Basketball (3 team tourney fees)	\$525.00	\$375.00
24-Jun-06	Madison Boys Basketball (tourney)	\$120.00	\$120.00
30-Jun-06	Wawasee Pizza Hut	\$96.00	\$95.00
30-Jun-06	Wawasee tourney hotel	\$439.56	\$200.00
30-Jun-06	Wawasee Tournament	\$225.00	\$225.00
30-Jun-06	Kesslers Team Sports (youth program basketballs) *	\$1,517.57	\$758.79
16-Jul-06	BW3's (Anderson University Team Camp celebration)	\$128.55	\$128.55
16-Jul-06	Anderson Mens Basketball Team Camp	\$200.00	\$200.00
8/1/2001	Training Video *	\$41.20	\$41.20
8/6/2006	Gary Williams offense video *	\$31.05	\$31.05
8/6/2006	Dick Bennett Motion Offense *	\$24.81	\$24.81
8/9/2006	SAQ DVD for Coach Archey's Fall training sessions *	\$18.18	\$18.18
8/16/2006	Fundamental DVD's for youth basketball coaches *	\$46.95	\$46.95
8/16/2006	DVD's to make copies (of DVD above for youth coaches)	\$17.00	\$17.00
25-Aug-06	Joby Wright Basketball organized TEAM workouts	\$400.00	\$400.00
9.10.06	extra golf open golf balls used as prizes at Hoop Shoot	\$142.85	\$142.85
9.13.06	Picture paper for TEAM pictures at Golf Outing (4X6) (NOT listed on Golf Open expense sheet	\$31.05	\$31.05
14-Sep-06	Sam's Club golf outing items NOT reported	\$216.35	\$216.35
20-Sep-06	IBCA entire coaching staff dues & clinic fee	\$195.00	\$195.00
10/4/2006	Amazon Books (Youth basketball manual for Elem. Coaches) *	\$22.00	\$22.00
10/5/2006	Amazon Books (Youth basketball manual for Elem. Coaches) *	\$28.00	\$28.00
10-Oct-06	K-Mart (lockerroom stereo) *	\$158.99	\$158.99
18-Oct-06	Bull Dog Club Youth Basketball jerseys *	\$1,290.00	##\$940.00
10.19.06	Coaches clinic at Arlington HS	\$100.00	\$100.00
		\$6,664.06	\$2,573.79
			\$3,952.27

****A: Amount paid for by players parents (as well as supplemented by camp fund (basketballs)

****B: Amount of money paid for by contributors & sponsors of the CN boys basketball program (money solicited for use within the program's need)

(As well as Coach Huceky's personal camp fund)

* These items (starred & bolded) are in possession of the North Basketball program coaching staff (or they were left in the storeroom)

estimated amount turned into Hedy George by 3rd Grade Club Team back in December (should have been included as income on golf outing)
\$600 of this was paid through 2 sponsors of the BullDog Golf Outing & \$340 was estimated amount turned in from club team

COLUMBUS NORTH HIGH SCHOOL
 BASKETBALL FUNDRAISING AND
 FOOTBALL TICKET SALES ACTIVITIES
 SUMMARY OF DISCREPANCIES

	<u>Discrepancies</u>	<u>Credits</u>
Barry Huckleby, former Assistant Athletic Director/Ticket Manager:		
Golf Outing Fundraiser Unaccounted for Differences	\$ 1,818.92	\$
Donations Not Remitted	509.26	
Ticket Sales Unaccounted for Differences	3,436.00	
Received from Indiana Insurance Company Receipt 31877 on March 1, 2007	<u> </u>	<u>2,905.00</u>
Totals	<u>\$ 5,764.18</u>	<u>\$ 2,905.00</u>