



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

NEWS RELEASE

Contact: David A. Vaudt
515/281-5835
or Tami Kusian
515/281-5834

FOR RELEASE _____ July 29, 2005 _____

Auditor of State David A. Vaudt today released a report on a special investigation of the City of Mount Vernon Fire Department for the period January 1, 2003 through March 31, 2005. The special investigation was requested by the Chief of the City's Police Department as a result of concerns regarding certain disbursements made with Fire Department funds. The Fire Chief, Secretary/Treasurer and a firefighter were suspended from the Department on March 28, 2005 amid concerns about disbursements. The Chief and the firefighter subsequently resigned from the Department.

Vaudt reported the special investigation identified \$5,665.00 of improper disbursements and \$900.00 of undeposited collections. The improper disbursements include checks written to the former Fire Chief and a former firefighter, cash withdrawn from the Department's checking account and withdrawals from the Department's savings account. In addition, the Secretary/Treasurer did not deposit \$900.00 received by the Department in September 2004. The Department has received reimbursements of \$3,500.00 from the former Fire Chief.

Vaudt also reported adequate records for receipts and all disbursements were not available to determine whether all collections were deposited or additional amounts were improperly disbursed. In addition, Vaudt reported Fire Department funds were used to purchase items that may not meet the test of public purpose. These items include food, gifts and flowers.

Copies of the report have been filed with the Mount Vernon Police Department, the Division of Criminal Investigation, the Linn County Attorney's Office and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/specials.htm>.

###

**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF MOUNT VERNON FIRE DEPARTMENT
FOR THE PERIOD
JANUARY 1, 2003 THROUGH MARCH 31, 2005**

Table of Contents

		<u>Page</u>
Auditor of State's Report		3
Investigative Summary:		
Background Information		4
Detailed Findings		4-6
Recommended Control Procedures		7-9
Exhibits:	<u>Exhibits</u>	
Summary of Findings	A	12
Analysis of Withdrawals for Quarterly Fees	B	13
Staff		14
Appendices:	<u>Appendices</u>	
Copies of Checks Not Deposited to the Department's Accounts	1	16-17
Copies of Repayments made by Mr. Pata	2	18-21



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

David A. Vaudt, CPA
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

Auditor of State's Report

To the Fire Department Board and
Members of the City Council:

As a result of alleged improprieties regarding certain disbursements, we conducted a special investigation of the City of Mount Vernon Fire Department. We have applied certain tests and procedures to selected financial transactions of the Fire Department for the period January 1, 2003 through March 31, 2005. Based on discussions with Department and other City officials and a review of relevant information, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined the Department's bank statements and related documentation to identify any unusual activity.
- (3) Examined documentation for disbursements to determine if they were appropriate and properly supported.
- (4) Examined bank documents to determine if collections from the City and Linn County Fire District No. 1 were properly deposited.

These procedures identified \$5,665.00 of improper disbursements and \$900.00 of undeposited collections. We were unable to determine whether additional amounts may have been improperly disbursed during this time period because adequate records were not available for certain disbursements. In addition, we were unable to determine if all collections were properly deposited because receipt records were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** and **B** of this report.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the City of Mount Vernon Fire Department, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Mount Vernon Police Department, the Division of Criminal Investigation, the Linn County Attorney's Office and the Attorney General's Office.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the City of Mount Vernon during the course of our investigation.

DAVID A. VAUDT, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

June 24, 2005

City of Mount Vernon Fire Department
Investigative Summary

Background Information

The Mount Vernon Fire Department was established by a City ordinance. The Department is composed of volunteer firefighters and governed by officers as provided in the "Constitution of the Mount Vernon Volunteer Fire Department." Paul Pata was elected Fire Chief by the volunteers effective January 1, 2003. Brian Norton has been the Department's Secretary/Treasurer since 2002. His duties included keeping minutes of Department meetings and maintaining an accurate account of all money received and expended by the Department. According to the Department's Constitution, as Secretary/Treasurer, Mr. Norton is also responsible for assisting in the examination and auditing of all books and accounts belonging to the Department. The Department has not previously been included in the City's annual audit.

According to the minutes of the Department's March 28, 2005 meeting, the Assistant Fire Chief "presented several documents pertaining to the Department's financial accounts." After reviewing and discussing the documents, the members present voted to suspend Mr. Pata, Mr. Norton and Firefighter Jessica West. The minutes also document the Assistant Fire Chief stated Mr. Pata and Mr. Norton's authority to access the Department's bank accounts would be rescinded effective March 29, 2005 and the locks on the office would be changed. The Assistant Chief also contacted a representative of the Mount Vernon Police Department on March 28 to request an investigation of allegedly misappropriated funds.

Ms. West and Mr. Pata subsequently resigned their positions with the Department. They submitted written resignations on April 18, 2005 and April 19, 2005, respectively.

The Chief of Police contacted the Office of Auditor of State to request an investigation. As a result of that request, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2003 through March 31, 2005.

Detailed Findings

The procedures we performed identified \$5,665.00 of improper or unsupported disbursements and \$900.00 of undeposited collections from January 1, 2003 through March 31, 2005. We were unable to determine whether additional amounts may have been improperly disbursed during this time period because adequate records were not available for certain disbursements. In addition, we were unable to determine if all collections were properly deposited because receipt records were not available. All findings are summarized in **Exhibit A** and a detailed explanation of each finding is below.

Disbursements from Checking Account – We reviewed all payments to Mr. Pata, Mr. Norton and Ms. West and identified 7 not supported by receipts, invoices or other documentation. The payments are detailed in **Table 1**. As illustrated by the **Table**, none of the unsupported payments were to Mr. Norton.

According to a representative of the Mount Vernon Police Department, Mr. Pata admitted he borrowed money from the Department's account on multiple occasions to pay his rent, his car payment and Ms. West's car payment. Ms. West also admitted borrowing Department funds in her statement to the Police Department. **Table 1** includes the explanations provided by Mr. Pata and Ms. West to the Mount Vernon Police Department for each of the improper disbursements. The 7 payments total \$3,100.00, which has been included in **Exhibit A**.

Table 1

Check Date	Check Number	Amount	Description per Check Memo	Descriptions provided by Mr. Pata and Ms. West
<u>Payments to Paul Pata:</u>				
11/15/04	2649	\$ 125.00	^ Supplies	Check for cash.
11/23/04	2648	300.00	^ Bldg repair material	Reimbursement for light bulbs purchased for the Department *
01/19/05	2634	75.00	^ Supplies	Check for cash
02/01/05	2643	825.00	^ Fire school	Check for rent
	Subtotal	<u>1,325.00</u>		
<u>Payments to Jessica West:</u>				
05/23/04	2607	575.00	Reimbursement	Check for car payment, to prevent repossession / utility payment
11/04/04	2626	450.00	None	Check for car payment
12/14/04	2631	750.00	^ None	Check for rent
	Subtotal	<u>1,775.00</u>		
	Total	<u>\$ 3,100.00</u>		

^ - Mr. Pata admitted forging Mr. Norton's signature on this check.

* - Supporting documentation not available. Purchases of supplies and equipment are to be paid by the City and Linn County Fire District No. 1 rather than the Department.

Mr. Pata, Mr. Norton and the Assistant Fire Chief were authorized to sign checks issued from the Department's checking account. According to a representative of the Mount Vernon Police Department, Mr. Pata stated he signed certain checks with Mr. Norton's name to prevent anyone from questioning the disbursements. Because Mr. Pata shares a residence with Ms. West, he thought checks payable to her containing his signature may be questioned.

Mr. Pata, Mr. Norton and the Assistant Fire Chief were also authorized to make cash withdrawals from the checking account. We determined two cash withdrawals were made from the Department's checking account between January 1, 2003 and March 31, 2005. The first withdrawal was \$700.00 made by Mr. Norton on June 24, 2003 for quarterly fees. This amount has been included in **Exhibit B** and will be explained further in the next section of this report.

The second withdrawal was \$200.00 made by Mr. Pata on September 21, 2004. According to the officials we spoke with, it was not the Department's practice to pay any obligations with cash drawn from the checking account. Supporting documentation or additional explanation was not available. The \$200.00 has been included in **Exhibit A**.

Withdrawals for Quarterly Fees – During a meeting with the Police Chief on April 1, 2005, Mr. Pata admitted he withdrew cash from the Department's bank account for himself and Ms. West.

The Department will occasionally withdraw funds from the savings account for deposit to the checking account. In addition, it is the Department's practice to withdraw cash from the savings account each quarter to disburse to members attending monthly meetings and training events. Any undistributed funds are to be returned to the savings account. For the period January 1, 2003 through March 31, 2005, we compared the amount of cash withdrawn from the Department's savings account to the amounts calculated by Mr. Norton to be paid to members. The amount of cash withdrawn for quarterly fees exceeded the amounts to be paid to members by \$2,365.00. This amount is included in **Exhibit A**. All other withdrawals from the savings account were deposited to the checking account. The amounts withdrawn for quarterly fees and the fees paid are detailed in **Exhibit B**. The **Exhibit** also identifies who signed the bank document for each of the withdrawals.

Undeposited Collections – During Mr. Pata’s meeting with the Police Chief on April 1, 2005, he also stated he took cash from memorial gifts before their deposit. Two of the Department’s sources of revenue are donations and fundraisers. Because the Department does not maintain a receipt book to record funds collected, we were not able to determine whether amounts collected by the Department as donations and fundraisers were properly deposited to the Department’s bank accounts.

In addition to donations and fundraisers, the Department receives monthly payments of \$450.00 from both the City of Mount Vernon and Linn County Fire District No. 1. We were able to trace all but two of the monthly payments from the City of Mount Vernon and Linn County Fire District No. 1 to deposits to the Department’s bank account. The checks listed in **Table 2** were issued to the Department. However, rather than being deposited to the Department’s bank account, they were cashed by Mr. Norton. All collections were to be deposited to the Department’s accounts. Supporting documentation or additional explanation was not available. Copies of the checks and related bank information are included in **Appendix 1**. The \$900.00 has been included in **Exhibit A**.

Check Number	Check Date	Remitter	Amount
40210	09/20/04	City of Mount Vernon	\$ 450.00
5755	09/21/04	Linn County Fire District #1	450.00
	Total		\$ 900.00

Repayments by Mr. Pata - Mr. Pata stated during an interview with a police officer on March 28, 2005 he had already replaced between \$500.00 and \$1,000.00 of the amount he had borrowed by making deposits to the Department’s checking account. However, we were not able to find any repayments in the deposits to the Department’s accounts. As the Mount Vernon Police Department’s investigation progressed, Mr. Pata made several repayments to the Department. As illustrated by **Table 3**, repayments made between March 29 and April 12, 2005 totaled \$3,500.00. Copies of the bank documents related to the repayments have been included in **Appendix 2**.

Check Date	Amount
03/29/05^	\$ 1,200.00
03/31/05^	2,000.00
04/01/05*	200.00
04/12/05*	100.00
Total	\$ 3,500.00

^ - Cashier’s check
* - Money order

Other Disbursements – During the course of our review, we identified additional disbursements that may not meet the requirement of public purpose as defined in an Attorney General’s Opinion dated April 25, 1979 since the public benefits to be derived have not been clearly documented. The disbursements total over \$8,000.00 and are summarized in **Table 4**.

Type of Disbursement	Amount
Food	\$ 4,345.64
Christmas parties (food and gifts)	2,280.76
Flowers	1,348.79
Other	418.82
Total	\$ 8,394.01

Some of these purchases were for volunteer dinners, Christmas parties and fundraisers. According to the Opinion, it is possible for such disbursements to meet the test of serving a public purpose under certain circumstances, although such items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and an improper purpose is very thin.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the City of Mount Vernon Fire Department to process collections and disbursements. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from errors and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be noted within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Department’s internal control.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. The Secretary/Treasurer had control over each of the following areas for the Department.
 - (1) Receipts – collecting, deposit preparation, depositing and general accounting
 - (2) Disbursements – check preparation, signing, mailing/distribution and general accounting

Recommendation – We realize segregation of duties is difficult with a limited number of volunteers. However, the duties within each function listed above should be segregated between appropriate volunteers of the Department. In addition, parties independent of other financial responsibilities should periodically review supporting documentation for deposits and disbursements.

- B. Financial Accounting Records – For the period of our review, very limited financial accounting records were maintained by the Department. Receipts and disbursements were not journalized, prenumbered receipts were not issued for collections, disbursements were not approved and documented in the minutes of Department meetings, checks required only one signature and not all disbursements were supported by invoices and other appropriate documentation. In addition, formal monthly financial reports were not prepared.

Recommendation – The Department should establish formal accounting records to properly account for the Department’s receipts and disbursements. Receipt and disbursement journals should be established to categorize various types of collection and disbursements. The Department should issue prenumbered receipts for all collections and account for the numerical sequence of receipts.

In addition, all disbursements should be approved prior to payment and documented in the minutes. All checks should be prepared by one individual and reviewed by another individual. The review should include comparing invoices and supporting documentation to the check. The reviewer would then countersign the check before mailing or distributing.

Finally, monthly detailed financial report(s) should be prepared from accounting data and provided to Department officials and volunteers for their approval each month.

- C. Training/Meeting Fees – Training and meeting fees paid to Department volunteers were paid quarterly and in cash. Cash was withdrawn from the Department’s savings account and distributed to volunteers based on attendance at monthly meetings and training events. Additionally, the Department purchased items for individual volunteer’s personal use, then withheld the cost of the purchase from quarterly training/meeting fees.

In addition, although attendance records for training events and meetings were available, the records were not always properly compiled and, in certain cases, we could not identify specific deductions from the fees paid to individuals for purchases made by the Department.

Recommendation – Attendance records for training events and meetings should be regularly maintained and verified by Department officials. The volunteer fees for training and meetings should be paid by checks. The Department should consider if the practice of purchasing items for volunteers should continue. If the practice is continued, an accurate and detailed record of money owed by the volunteers and deducted from fees paid should be kept to support deductions.

- D. Written Policies and Procedures – The Department does not have written policies and/or procedures regarding financial and accounting operations.

Recommendation – The Department should review its financial/accounting operations and establish written policies and procedures to provide guidance for those individuals working with department financial/accounting functions. At a minimum, the policies and procedures should address the following:

1. General financial/accounting expectations, types of records to be maintained, monthly reports to be provided, the disbursement approval process and access to accounting records or other items susceptible to theft or misuse.
2. Types of purchases allowed from Department funds, specifically flowers, food, awards and gifts.

- E. Questionable Disbursements – Certain disbursements were identified that may not meet the requirement of public purpose as defined in an Attorney General’s Opinion dated April 25, 1979 since the public benefits to be derived have not been clearly documented. According to the opinion, it is possible for such disbursements to meet the test of serving a public purpose under certain

circumstances, although such items will certainly be subject to a deserved close scrutiny. The line to be drawn between ad proper and an improper purpose is very thin.

Recommendation – The Department should determine and document the public purpose served by these expenditures before authorizing any further payments. If these practices are continued, the Department should establish written policies and procedures, including the requirement for proper documentation.

- F. Minutes – Minutes were not available for all meetings held. Additionally, minutes that were available were not signed and did not contain a detailed listing of individual bills approved for payment.

Recommendation – The Department should keep a written record of all meetings held. The minutes should include all actions taken at the meeting, including a detailed listing of all individual bills approved. Also, the minutes record should be signed by a responsible individual to attest to actions taken.

City of Mount Vernon Fire Department

Exhibits

Exhibit A

City of Mount Vernon Fire Department

Summary of Findings
For the period January 1, 2003 through March 31, 2005

Description	Table / Exhibit / Page Number	Amount
Improper disbursements:		
Checks to Paul Pata	Table 1	\$ 1,325.00
Checks to Jessica West	Table 1	1,775.00
Cash withdrawn from checking account	Page 5	200.00
Withdrawals from savings account	Exhibit B	<u>2,365.00</u>
Subtotal		5,665.00
Undeposited collections from City of Mount Vernon and Linn County Fire District No. 1		
	Table 2	<u>900.00</u>
Total		6,565.00
Less: Repayments made by Paul Pata	Table 3	<u>(3,500.00)</u>
Net amount		<u><u>\$ 3,065.00</u></u>

City of Mount Vernon Fire Department

Analysis of Withdrawals for Quarterly Fees
For the period January 1, 2003 through March 31, 2005

Date	Person Making Withdrawal	Amount Withdrawn	Quarterly Fees to be Paid	Difference
03/24/03	Norton	\$ 570.00		
03/31/03	Norton	100.00		
Quarter ended 03/31/03		<u>670.00</u>	570.00	100.00
06/24/03 *	Norton	700.00		
Quarter ended 06/30/03		<u>700.00</u>	680.00	20.00
09/22/03	Norton	600.00		
Quarter ended 09/30/03		<u>600.00</u>	430.00	170.00
10/24/03	Norton	150.00		
11/17/03	Norton	500.00		
12/19/03	Norton	675.00		
Quarter ended 12/31/03		<u>1,325.00</u>	610.00	715.00
03/22/04	Norton	200.00		
03/23/04	Norton	260.00		
Quarter ended 03/31/04		<u>460.00</u>	600.00	(140.00)
06/09/04	Norton	300.00		
06/28/04	Norton	750.00		
Quarter ended 06/30/04		<u>1,050.00</u>	410.00	640.00
08/02/04	Pata	150.00		
Quarter ended 09/30/04		<u>150.00</u>	450.00	(300.00)
10/25/04	Pata	400.00		
11/29/04	Norton	900.00		
12/31/04	Pata	200.00		
Quarter ended 12/31/04		<u>1,500.00</u>	550.00	950.00
03/10/05	Pata	200.00		
03/28/05	Norton	900.00		
Less: Cash on hand after payment of fees		<u>(400.00)</u>		
Quarter ended 03/31/05		<u>700.00</u>	490.00	210.00
Totals		<u>\$ 7,155.00</u>	4,790.00	2,365.00

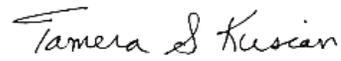
*Withdrawal made from checking account rather than savings account.

Special Investigation of the
City of Mount Vernon Fire Department

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
John G. Vanis, CGFM, Senior Auditor
Scott D. Trauger, Assistant Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

City of Mount Vernon Fire Department
Copies of Checks Not Deposited to the Department's Accounts

Research Item Print 04/21/05 13:58 PAGE: 1

Processing Date: September 23, 2004

Sequence: 11000002090
Pocket: 2
DBCR: D

Serial: 40210
Routing: [REDACTED]
Account: 257
Trancode: 0
Amount: \$ 450.00

CITY OF MOUNT VERNON
(319) 895-8742
Mount Vernon, IA 52314

Mount Vernon Bank & Trust Co.
Mount Vernon, IA
72-475/739

NO. 40210

CHECK #	DATE	AMOUNT
40210	09/20/04	\$450.00

****FOUR HUNDRED FIFTY DOLLARS & NO CENTS

PAY TO THE ORDER OF
MT VERNON FIRE DEPARTMENT

[REDACTED]

[Signature]
AUTHORIZED SIGNATURE

[Signature]

City of Mount Vernon Fire Department

Copies of Checks Not Deposited to the Department's Accounts

 LINN COUNTY FIRE DISTRICT #1
177 WEST 10TH STREET
MOUNT VERNON, IOWA 52854

MOUNT VERNON BANK & TRUST COMPANY
MOUNT VERNON, IOWA 52854

5755

8/21/2004

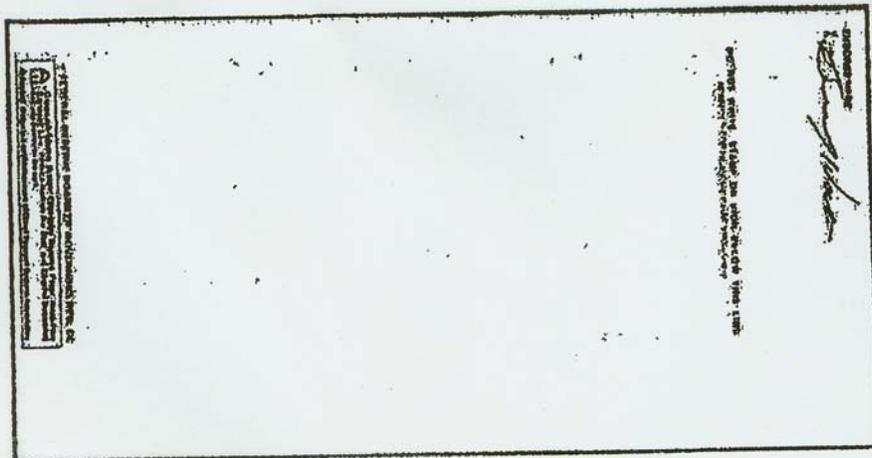
PAY TO THE ORDER OF Mount Vernon Fire Department \$ 450.00

Four Hundred Fifty and 00/100 DOLLARS

MEMO 1/2 quarterly training pay
[Redacted]

Line County Fire District #1
Chris Phelan, Sec'y

09/23 [Redacted] \$ 450.00



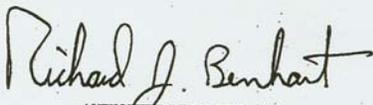
Appendix 2

City of Mount Vernon Fire Department
Copies of Repayments made by Mr. Pata

3/31/05

Note,
Enclosed is a check for \$200 for
a partial payment - I will pay it back
\$50 a week for a total of \$200 per month
I ~~was~~ had planned to have it paid
back sooner - would you please mail
me my 1st Aid Card when it comes
in - I Hope theres no hard feelings

Paul Pata

 COLLINS COMMUNITY CREDIT UNION P.O. BOX 10500 1150 42ND ST. N.E. CEDAR RAPIDS, IOWA 52410-0500	72-7249 2739	DATE 03/29/05	CHECK NO. 460651 MS
PAY	 PAY 1200.00 ONLY <small>CTCTS</small>		*****\$1,200.00
■ ONE THOUSAND TWO HUNDRED DOLLARS AND 00 CENTS *****			
TO THE ORDER OF	COLLINS COMMUNITY CREDIT UNION		
MT VERNON FIRE DEPT. FR: PAUL PATA	 AUTHORIZED REPRESENTATIVE		
OFFICIAL CHECK			

City of Mount Vernon Fire Department
Copies of Repayments made by Mr. Pata

3/31/05

Mate,

Enclosed is a cashiers check from ~~me~~ my mom that I borrowed for \$2,000 - The two checks I have given total \$3200 - which covers the checks that I wrote for Jessica + myself - we had in good intent to have them paid for long before now.

Paul Pata

THE FACE OF THIS DOCUMENT HAS A COLORED CHECK BACKGROUND HOLD BACK OF DOCUMENT UNDER BLACKLIGHT TO VERIFY AUTHENTICITY

Linn Area
Credit Union
3015 BLAIRS FERRY ROAD N.E.
CEDAR RAPIDS, IA 52402

CASHIER'S CHECK

CHECK No.
269045

DATE	I.D. NUMBER	AMOUNT
03/31/05	23901	****2,000.00

PAY: Two Thousand and no/100 DOLLARS

PAY TO ORDER OF Mt Vernon Fire Department
Re: Stella Pata
(For Paul Pata)

VOID AFTER (180) DAYS
James Hagerman
AUTHORIZED SIGNATURE

Appendix 2

City of Mount Vernon Fire Department
Copies of Repayments made by Mr. Pata

Mull,

Enclosed is a \$200 money order
to start paying off the other
money from savings/memorial \$950-1500
This money came out of my
pay check that I get today
sorry about this big mess

PS, Paul Pata
I will continue to make payments weekly \$50/200 per month

THE FRONT OF THE DOCUMENT HAS A MICRO-PRINT AMOUNT BOX AND THERMOCHROMIC. ABSENCE OF THESE FEATURES WILL INDICATE A COPY. 75-53
919

TravelersExpress.  INTERNATIONAL MONEY ORDER

45992985390

PAY TO THE ORDER OF: Mt. Vernon Fire Dept

PURCHASER, SIGNER FOR DRAWER: Paul Pata

914 15th Ave N #1

ADDRESS: Mt Vernon, Ia 52314

ISSUER/DRAWER: TRAVELERS EXPRESS COMPANY, INC.

Payable Through WF National Bank South Central

IMPORTANT - SEE BACK BEFORE CASHING

04/01/07
4599298539
MONEY ORDER
\$200.00
TWO HUNDRED AND 00/100 DOLLARS 00 CENTS

TO AUTHENTICATE NUMBER
050542330001
19501091148539

City of Mount Vernon Fire Department
Copies of Repayments made by Mr. Pata

