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**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

Village of Leawood  
c/o Denny Desmond, Chairman  
Board of Trustees  
P O Box 2032  
Joplin, MO 64803

I have performed the procedures enumerated below for the year ended 12/31/09, which were agreed to by the Village of Leawood, solely to assist you with the verifying of the withdrawals on the bank statements. The management of the Village of Leawood was responsible for all accounting records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, I make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested or for any other purpose.

My procedures and findings are as follows:

**Agreed Upon Procedures For Calendar Year 2009**

- I. Compare the payee and amount for all checks appearing on the monthly bank statements to the invoice or statement for which the payment was made. Report on any exceptions. There was an exception:
  - 1)The 9/10/09 Kwik Kopy invoice #66812 was for the amount of \$145.39. Check #2130 was written in the amount of \$150. The over payment of \$4.61 was given back in cash.
- II. Prepare a bank reconciliation for the December 2009 bank statement.

I was not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items thereof. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you. This report is intended solely for the information and use of the Board of Trustees of the Village of Leawood and is not intended to be and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Nick Myers, CPA

Joplin, MO  
May 10, 2010