Data is the World's Most Valuable Resource

–The Economist, 2017

1

Admissibility and Presentation of Business Records

W. Scott Harkey
Senior Financial Crimes Prosecutor
North Carolina Conference of District Attorneys

2

Objectives

Admissibility

Presentation

Practical Tips

3

Admissibility

- Hearsay
- Hearsay Exception
- Confrontation Clause
- Authentication
- Best Evidence Rule

4

Hearsay

- A statement the declarant does not make while testifying at the current trial or hearing; and
- A party offers in evidence to prove the truth of the matter asserted

Ariz. R. Evid. 801(c)

5

Rule Against Hearsay

- Hearsay is not admissible unless any of the following provides otherwise:
  - an applicable constitutional provision or statute;
  - these rules; or
  - other rules prescribed by the Supreme Court

Ariz. R. Evid. 802

6

What are you using the business records for?

- Truth of the matter asserted, then find an exception.
- Not for the truth of the matter asserted, then no hearsay issue.

7

Admissibility

Hearsay

Hearsay Exception

8

Records of Regularly Conducted Activity. A record of an act, event, condition, opinion, or diagnosis if:

A. the record was made at or near the time by - or from information transmitted by - someone with knowledge;

B. the record was kept in the course of a regularly conducted business activity of a business, organization, occupation, or calling, whether or not for profit;

C. making the record was a regular practice of that activity;

D. all these conditions are shown by the testimony of a custodian or other qualified witness, or by a certification that complies with Rule 902(11) or (12) or with a statute permitting certification; and

E. the opponent does not show that the source of information or the method or circumstances of preparation indicate a lack of trustworthiness.

Ariz. R. Evid. 803(6)

9

EXAMPLES

- **Bank Records** - *State v Ritacca*, 169 Ariz. 401 (App.1991).
- **Credit Card Records** - *State v. Parker*, 231 Ariz. 391 (2013).
- **Timesheets** - *State v. Parker*, 231 Ariz. 391 (2013).
- **Drug Transaction Ledgers** - *State v. Petzoldt*, 172 Ariz. 272 (App. 1991).
- **Intoxilyzer Maintenance and Calibration Records** - *Bohsancurt v. Eisenberg*, 212 Ariz. 182 (App. 2006).
- **Hospital Records** - *Tamsen v. Weber*, 166 Ariz 364 (App. 1990).
- **Invoices & Charges** - *GM Dec. Corp. v. Community Am. Mtg. Corp*, 165 Ariz. 1 (App. 1990).
- **Emails** - State v. Richardson, No. COA19-232, 2019 WL 5726998 (N.C. App. Nov. 5, 2019) (unpublished).
- **Cell phone records** - State v. Crawley, 217 N.C. App. 509 (2011).
- **GPS Evidence** - State v. Triplett, 316 N.C. 1 (1986).

10

Other Exclusions/Exceptions

- **Opposing Party's Statement**. Ariz. R. Evid. 801(2)
- **Statement Made for Medical Diagnosis or Treatment**. Ariz. R. Evid. 803(4)
- **Absence of a Record of Regularly Conducted Activity**. Ariz. R. Evid. 803(7)
- **Public Records**. Ariz. R. Evid. 803(8)
- **Absence of Public Records**. Ariz. R. Evid. 803(9)
- **Statements in Documents That Affect an Interest in Property**. Ariz. R. Evid. 803(14)
- **Residual Exception**. Ariz. R. Evid. 807

11

Residual Hearsay Exception

1. The statement is supported by sufficient guarantees of trustworthiness - after considering the totality of circumstances under which it was made and evidence, if any, corroborating the statement; and
2. It is more probative on the point for which it is offered than any other evidence that the proponent can obtain through reasonable efforts.
3. Notice requirement

Ariz. R. Evid. 807

12

Residual Hearsay Exception

1. Guarantees of Trustworthiness
   - Created using advanced systems
   - Internal corroboration
   - External corroboration
2. More Probative
   - Material facts & best evidence

13

Admissibility

Hearsay

Hearsay Exception

Confrontation Clause

14

Confrontation Clause

- In all criminal prosecutions, the accused shall enjoy the right . . . to be confronted with the witnesses against him."
- Statement is excluded if:
  1. Testimonial
  2. Declarant is unavailable
  3. No prior opportunity to cross examine

U.S. Const. amend. VI.; *Crawford v. Washington*, 541 U.S. 36, 68 (2004)

15

Confrontation Clause

1. Testimonial
   - Courts have never given us a comprehensive definition
   - *Ex parte* statement of a witness with an eye toward prosecution
   - Business records, by their nature, are non-testimonial.

Crawford v. Washington, 541 U.S. 36, 68 (2004); *State v. Parker*, 231 Ariz. 391 (2013).

16

Admissibility

Hearsay

Hearsay Exception

Confrontation Clause

Authentication

17

803(6) Authentication

Records of Regularly Conducted Activity. A record of an act, event, condition, opinion, or diagnosis if:

A. the record was made at or near the time by - or from information transmitted by - someone with knowledge;

B. the record was kept in the course of a regularly conducted business activity of a business, organization, occupation, or calling, whether or not for profit;

C. making the record was a regular practice of that activity;

D. all these conditions are shown by the testimony of a custodian or other qualified witness, or by a certification that complies with Rule 902(11) or (12) or with a statute permitting certification; and

E. the opponent does not show that the source of information or the method or circumstances of preparation indicate a lack of trustworthiness.

Ariz. R. Evid. 803(6)

18

803(6) Authentication

1. Live testimony of custodian
2. Live testimony of other qualified witness
3. Affidavit complying with 902(11) or 902(12)
4. Or by statute

Ariz. R. Evid. 803(6)(D)

19

Custodian or Other Qualified Witness

- Are you familiar with the business entries and system under which those entries are made at [business name]?
- Specifically, are you familiar with [record type] marked as State's Exhibit #5?
- Were these [record type] made and kept in the course of regularly conducted business at [business name]?
- Is it a regular practice of [business name] to make these [record type]?
- Were these [record type] made at or near the time of the events described in the [record type]?
- Were these [record type] made by, or from information transmitted by, a person with knowledge of these [record type]?

20

Custodian or Other Qualified Witness

- Business records are not required to be authenticated by the person who made them
- May be established by circumstantial evidence
- Once authenticated, the records custodian, even if unfamiliar with particular transactions, may provide testimony about the records

State v. Parker, 231 Ariz. 391, 401 (2013) & NC Rules

21

Affidavit/Certification

- Ariz. R. Evid. 902(11)
  - The original or a copy of a domestic record that meets the requirements of 803(6)(A)-(C), as shown by a certification of a a custodian or another qualified person that complies with a statute or a rule prescribed by the Supreme Court.
  - Notice + Opportunity to inspect certification/records
- Ariz. R. Evid. 902(12)
  - Foreign Records. Only applies to civil cases.

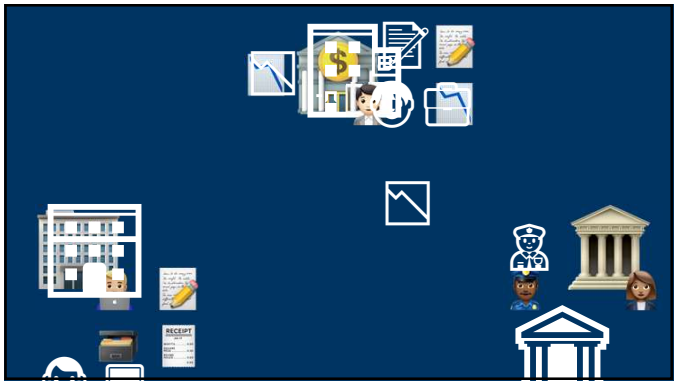
22

Affidavit/Certification

- Confrontation Clause Issue?
  - An affidavit used to establish a foundation for the admissibility of business records is non-testimonial.
  - The Confrontation Clause does not include the right to confront a records custodian who submits a . . . certification of a record that was created in the course of regularly conducted business.

Melendez-Diaz v. Massachusetts, 557 U.S. 305, 324 (2009); *United States v. Denton*, 944 F.3d 170, 184 (4th Cir. 2019).

23



24

Authentication

- **Witness With Knowledge.** Ariz. R. Evid. 901(1).
- **Distinctive Characteristics**. Ariz. R. Evid. 901(4).
- **Evidence About Public Records**. Ariz. R. Evid. 901(7).
- **Evidence About Process or System**. Ariz. R. Evid. 901(9).
- **Methods Provided by Statute**. Ariz. R. Evid. 901(10).
- **Domestic Public Documents**. Ariz. R. Evid. 902(1)-(2).
- **Foreign Public Documents**. Ariz. R. Evid. 902(3).
- **Certified Copies of Public Records**. Ariz. R. Evid. 902(4).
- **Acknowledged Documents**. Ariz. R. Evid. 902(8).
- **Commercial Paper & Related Documents**. Ariz. R. Evid. 902(9).
- **Presumptions Under Statutes**. Ariz. R. Evid. 902(10).
- **Certified Records Generated by an Electronic Process System**. Ariz. R. Evid. 902(13)
- **Certified Data Copied From an Electronic Device, Storage Medium, or File**. Ariz. R. Evid. 902(14)

25

Admissibility

- Hearsay
- Hearsay Exception
- Confrontation Clause
- Authentication
- Best Evidence Rule

26

Best Evidence Rule

- Applies to "writings, recordings, photographs, or video"
- Original is required to prove its content
- Duplicate is admissible unless
  - Genuine questions about original's authenticity; or
  - Circumstances make it unfair to admit duplicate

Ariz. R. Evid. 1001-1003

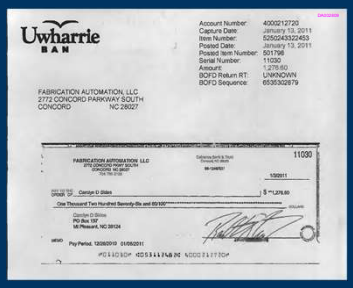
27

Presentation

- Business records themselves
- Summary, chart, calculation, etc.
    1. Rule 1006 Summary
    2. Rule 611(a) Pedagogical Device Summary
    3. Rule 611(a) Secondary Evidence Summary

28

Records Themselves


Uwharrie BAN

Account Number: 4000212720
Capture Date: January 13, 2011
Item Number: 5250243324453
Posted Date: January 13, 2011
Posted Item Number: 501798
Serial Number: 11030
Amount: 1,276.60
BOFD Return RT: UNKNOWN
BOFD Sequence: 6535332979

FABRICATION AUTOMATION, LLC
2772 CONCORD PARKWAY SOUTH
CONCORD NC 28027

FABRICATION AUTOMATION LLC
2772 CONCORD PKWY SOUTH
CONCORD NC 28027
704-786-3700

11030

1/13/2011

PAY TO THE ORDER OF Carolyn D Gilles $ **1,276.60

One Thousand Two Hundred Seventy-Six and 60/100********** DOLLARS

Carolyn D Gilles
PO Box 197
Mt Pleasant, NC 28124

memo Pay Period, 12/26/2010 01/08/2011

⑈011030⑈ ⑆053111758⑆ 4000211770⑈

29

Rule 1006

- May use summary, chart, or calculation to prove contents of:
    - Voluminous writings
    - Cannot be conveniently examined
- Underlying records must be admissible
- Must be an accurate summarization of the underlying material
- The summary itself is the evidence

Ariz. R. Evid. 1006

30

Uwharrie BAN

Account Number:	4000212720
Capture Date:	January 13, 2011
Item Number:	5250243322453
Posted Date:	January 13, 2011
Posted Item Number:	501798
Serial Number:	11030
Amount:	1,276.60
BOFD Return RT:	UNKNOWN
BOFD Sequence:	6535302879

FABRICATION AUTOMATION, LLC
2772 CONCORD PARKWAY SOUTH
CONCORD NC 28027

DOCUMENT IS PRINTED ON CHEMICALLY REACTIVE PAPER. THE BACK OF THIS DOCUMENT INCLUDES A WATER EVIDENT CHEMICAL WASH WARNING BOX

11030

FABRICATION AUTOMATION LLC
2772 CONCORD PKWY SOUTH
CONCORD NC 28027
704 785 2120

Cabarrus Bank & Trust
Concord, NC 28025

66-1248/531

1/3/2011

PAY TO THE ORDER OF Carolyn D Sides $ **1,276.60

One Thousand Two Hundred Seventy-Six and 60/100********** DOLLARS

Carolyn D Sides
PO Box 157
Mt Pleasant, NC 28124

AUTHORIZED SIGNATURE

MEMO Pay Period. 12/26/2010 01/08/2011

⑈011030⑈ ⑆053112482⑆ 4000212720⑈

Rule 611(a) Pedagogical Device

- The court controls the
  - Mode of examining witnesses
  - Mode of presenting evidence

Ariz. R. Evid. 611(a)

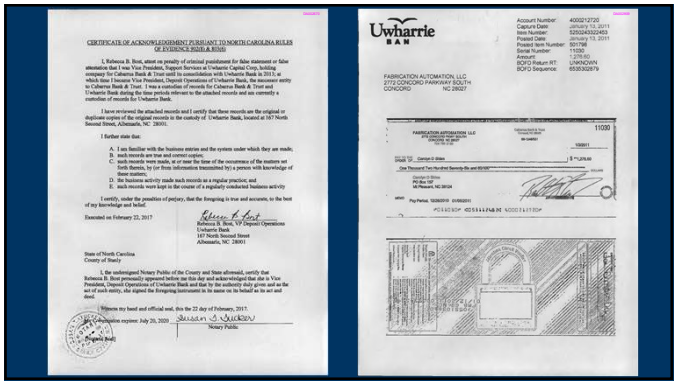
31

Rule 611(a) Pedagogical Device

- Aids the presentation and comprehension of evidence already admitted
- Created before or during trial
- Not admitted into evidence
- Cautionary instruction required

United States v. Bray, 139 F.3d 1104 (6th Cir. 1998)

32



CERTIFICATE OF ACKNOWLEDGEMENT PURSUANT TO NORTH CAROLINA RULES OF EVIDENCE RULE 803(6)

I, Rebecca B. Bost, attest on penalty of criminal punishment for false statement or false attestation that I was Vice President, Support Services at Uwharrie Capital Corp, holding company for Cabarrus Bank & Trust until its consolidation with Uwharrie Bank in 2013, at which time I became Vice President, Deposit Operations of Uwharrie Bank, the successor entity to Cabarrus Bank & Trust. I was a custodian of records for Cabarrus Bank & Trust and Uwharrie Bank during the time periods relevant to the attached records and am currently a custodian of records for Uwharrie Bank.

I have reviewed the attached records and I certify that these records are the original or duplicate copies of the original records in the custody of Uwharrie Bank, located at 167 North Second Street, Albemarle, NC 28001.

I further state that:

A. I am familiar with the business entries and the system under which they are made;
B. such records are true and correct copies;
C. such records were made, at or near the time of the occurrence of the matters set forth therein, by (or from information transmitted by) a person with knowledge of those matters;
D. the business activity made such records as a regular practice; and
E. such records were kept in the course of a regularly conducted business activity

I certify, under the penalties of perjury, that the foregoing is true and accurate, to the best of my knowledge and belief.

Executed on February 22, 2017

Rebecca B. Bost, VP Deposit Operations
Uwharrie Bank
167 North Second Street
Albemarle, NC 28001

State of North Carolina
County of Stanly

I, the undersigned Notary Public of the County and State aforesaid, certify that Rebecca B. Bost personally appeared before me this day and acknowledged that she is Vice President, Deposit Operations of Uwharrie Bank and that by the authority duly given and as the act of such entity, she signed the foregoing instrument in its name on its behalf as its act and deed.

Witness my hand and official seal, this the 22 day of February, 2017.

My Commission expires: July 20, 2020

Notary Public

(Official Seal)

Uwharrie BAN

Account Number: 4000212720
Capture Date: January 13, 2011
Item Number: 5202403322453
Posted Date: January 13, 2011
Posted Item Number: 501798
Serial Number: 11030
Amount: $ **1,216.00
BOFD Return RT: UNKNOWN
BOFD Sequence: 6535302879

FABRICATION AUTOMATION, LLC
2772 CONCORD PARKWAY SOUTH
CONCORD NC 28027

FABRICATION AUTOMATION, LLC
2772 CONCORD PKWY SOUTH
CONCORD, NC 28027
704-788-1127

11030

1/06/11

Pay to the Order of: Carolyn D Gibbs $ **1,216.00

One Thousand Two Hundred Twenty-Six and 00/100 DOLLARS

Uwharrie Bank
Member FDIC
Mt Pleasant, NC 28124

MEMO: Pay Period: 12/26/2010 - 01/08/2011

⑆053101217⑆ 4000212720⑈ 11030

33

CERTIFICATE OF ACKNOWLEDGEMENT PURSUANT TO NORTH CAROLINA RULES OF EVIDENCE 902(8) & 803(6)

I, Rebecca B. Bost, attest on penalty of criminal punishment for false statement or false attestation that I was Vice President, Support Services at Uwharrie Capital Corp, holding company for Cabarrus Bank & Trust until its consolidation with Uwharrie Bank in 2013; at which time I became Vice President, Deposit Operations of Uwharrie Bank, the successor entity to Cabarrus Bank & Trust. I was a custodian of records for Cabarrus Bank & Trust and Uwharrie Bank during the time periods relevant to the attached records and am currently a custodian of records for Uwharrie Bank.

I have reviewed the attached records and I certify that these records are the original or duplicate copies of the original records in the custody of Uwharrie Bank, located at 167 North Second Street, Albemarle, NC 28001.

I further state that:

A. I am familiar with the business entries and the system under which they are made;
B. such records are true and correct copies;
C. such records were made, at or near the time of the occurrence of the matters set forth therein, by (or from information transmitted by) a person with knowledge of these matters;
D. the business activity made such records as a regular practice; and
E. such records were kept in the course of a regularly conducted business activity

I certify, under the penalties of perjury, that the foregoing is true and accurate, to the best of my knowledge and belief.

Executed on February 22, 2017

Rebecca B. Bost

Rebecca B. Bost, VP Deposit Operations
Uwharrie Bank
167 North Second Street
Albemarle, NC 28001

State of North Carolina
County of Stanly

I, the undersigned Notary Public of the County and State aforesaid, certify that Rebecca B. Bost personally appeared before me this day and acknowledged that she is Vice President, Deposit Operations of Uwharrie Bank and that by the authority duly given and as the act of such entity, she signed the foregoing instrument in its name on its behalf as its act and deed.

Witness my hand and official seal, this the 22 day of February, 2017.

My Commission expires: July 20, 2020

Susan T. Tucker

Notary Public

[Notarial Seal]

Uwharrie BAN

Account Number:	4000212720
Capture Date:	January 13, 2011
Item Number:	5250243322453
Posted Date:	January 13, 2011
Posted Item Number:	501798
Serial Number:	11030
Amount:	1,276.60
BOFD Return RT:	UNKNOWN
BOFD Sequence:	6535302879

FABRICATION AUTOMATION, LLC
2772 CONCORD PARKWAY SOUTH
CONCORD NC 28027

DOCUMENT IS PRINTED ON CHEMICALLY REACTIVE PAPER. THE BACK OF THIS DOCUMENT INCLUDES A WARPER EVIDENT CHEMICAL WASH WARNING BOX.

11030

FABRICATION AUTOMATION LLC
2772 CONCORD PKWY SOUTH
CONCORD NC 28027
704 785 2120

Cabarrus Bank & Trust
Concord, NC 28025

66-1248/531

1/3/2011

PAY TO THE ORDER OF Carolyn D Sides $ **1,276.60

One Thousand Two Hundred Seventy-Six and 60/100********** DOLLARS

Carolyn D Sides
PO Box 157
Mt Pleasant, NC 28124

AUTHORIZED SIGNATURE

MEMO Pay Period. 12/26/2010 01/08/2011

⑈011030⑈ ⑆053112482⑆ 4000212720⑈

ENDORSEMENTS

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

Alteration Check Verifier

Security Features:
Invisible Fiber
Chemical Protection
Heat Sensitive Ink
Warning Band
Microprint
Diagonal Dimensional Backer
Chemical Wash Warning Box
Colored Background

The security features listed below, exceed industry guidelines.
Description of Features:
- Invisible randomly embedded fibers that fluoresce when under a black light.
- When chemically altered, the paper turns a brown stain or color.
- Recipients endorsement, the paper will fade and reappear.
- Warns handler the check contains security features.
- Endorse first upper 1/3 of back side only.
- Different spacing of diagonal lines (and on anti-copy and photo device).
- Location of the phrase "Void" in clear when a copy is made.
- Pattern prevents alteration.

© Protect design is a certification mark of Check Payment Systems Association

Rule 611(a) Pedagogical Device

- Have you had the opportunity to review the bank records of Fabrication Automation that are marked State's Exhibit #1-#8?
- Have you had the opportunity to review the Quickbooks entries of Fabrication Automation - marked as State's Exhibits #9-#14?
- Did you assemble relevant data from these exhibits into a spreadsheet?
- Would this spreadsheet help you explain your testimony to the jury?
- Approach, Identify, Publish

34

ALL CHECKS WRITTEN TO CAROLYN D. SIDES - 2011 TO 2014					FINAL UPDATE/REVIEW SEPT. 2017		
Check Date	Bank Date	Check #	Payee	Amount	Memo	Quickbooks - Memo	
	TOTAL 2011-2014		$206,768.62				
1/3/2011	1/13/2011	11030	Carolyn D. Sides	$1,276.60	pay period 12/26/2010-01/08/2011	nothing in memo	-$1,276.60
1/12/2011	1/13/2011	11048	Carolyn D. Sides	$449.75	pay period 01/09/2011-01/22/2011	nothing in memo	-$449.75
1/20/2011	1/27/2011	11037	Carolyn D. Sides	$1,160.64	pay period 01/09/2011-01/22/2011	nothing in memo	-$1,160.64
1/25/2011	1/27/2011	11076	Carolyn D. Sides	$449.75	pay period 01/23/2011-02/05/2011	nothing in memo	-$449.75
1/26/2011	1/27/2011	11075	Carolyn D. Sides	$449.75	pay period 01/23/2011-01/26/2011	nothing in memo	-$449.75
2/1/2011	2/4/2011	11106	Carolyn D. Sides	$1,276.60	pay period 01/23/2011-02/05/2011	nothing in memo	-$1,276.60
2/17/2011	2/28/2011	11132	Carolyn D. Sides	$115.38	office supplies	office supplies	
2/24/2011	2/28/2011	11141	Carolyn D. Sides	$457.37	Label machine, etc	Label machine, etc.	
3/2/2011	3/15/2011	11184	Carolyn D. Sides	$1,276.60	pay period 02/19/2011-03/04-2011	nothing in memo	$1,276.60
3/14/2011	3/15/2011	11199	Carolyn D. Sides	$449.75	pay period 03/15/2011-03/15/2011	nothing in memo	-$449.75
3/14/2011	3/15/2011	11195	Carolyn D. Sides	$1,276.60	pay period 03/05/2011-03/18/2011	nothing in memo	-$1,276.60
3/14/2011	3/15/2011	11197	Carolyn D. Sides	$449.75	pay period 03/06/2011-03/19/2011	nothing in memo	-$449.75
3/29/2011	4/5/2011	11228	Carolyn D. Sides	$185.95	Reimbursement	Reimbursement	
3/30/2011	5/20/2011	11180	Carolyn D. Sides	$1,276.60	pay period 03/19/2011-04/01/2011	nothing in memo	-$1,276.60
3/30/2011	4/5/2011	11243	Carolyn D. Sides	$1,276.60	pay period 03/19/2011-04/01/2011	Not in QB	
3/30/2011	4/19/2011	11273	Carolyn D. Sides	$1,276.60	pay period 03/19/2011-04/01/2011	Not in QB	
5/23/2011	5/26/2011	11369	Carolyn D. Sides	$1,276.60	pay period 05/14/2011-05/27/2011	nothing in memo	-$1,276.60
6/22/2011	7/29/2011	11394	Carolyn D. Sides	$1,276.60	pay period 06/11/2011-06/24/2011	nothing in memo	
6/30/2011	7/1/2011	11175	Carolyn D. Sides	$1,276.60	pay period 06/25/2011-07/08/2011	Not in QB	
7/18/2011	7/19/2011	11414	Carolyn D. Sides	$1,276.60	pay period 07/09/2011-07/22/2011	nothing in memo	-$1,276.80
8/3/2011	8/16/2011	11444	Carolyn D. Sides	$1,276.60	pay period 07/23/2011-08/05/2011	Not in QB	
8/1/2011	8/2/2011	11445	Carolyn D. Sides	$1,276.60	pay period 07/23/2011-08/05/2011	nothing in memo	-$1,276.60
8/15/2011	8/16/2011	11483	Carolyn D. Sides	$1,276.60	pay period 08/06/2011-08/18/2011	nothing in memo	-$1,276.60
8/22/2011	8/23/2011	11314	Carolyn D. Sides	$449.75	pay period 08/09/2011-08/22/2011	nothing in memo	-$449.75
8/22/2011	8/23/2011	11316	Carolyn D. Sides	$449.75	pay period 08/22/2011-08/22/2011	nothing in memo	-$449.75
8/22/2011	8/23/2011	11495	Carolyn D. Sides	$449.75	pay period 08/09/2011-08/22/2011	nothing in memo	-$449.75
8/24/2011	8/23/2011	11492	Carolyn D. Sides	$449.75	pay period 08/22/2011-08/22/2011	Not in QB	
8/29/2011	8/31/2011	11526	Carolyn D. Sides	$1,276.60	pay period 08/20/2011-09/02/2011	nothing in memo	-$1,276.60

35

Rule 611(a) - Secondary Evidence

- Combination of 1006 and 611(a) summaries
- Not in compliance with Rule 1006
- But they are accurate and reliable summaries
- Admitted in additional to evidence they summarize
- Requires limiting instruction

United States v. Bray, 139 F.3d 1104 (6th Cir. 1998)

36

ALL CHECKS WRITTEN TO CAROLYN D. SIDES - 2011 TO 2014					FINAL UPDATE/REVIEW SEPT. 2017		
Check Date	Bank Date	Check #	Payee	Amount	Memo	Quickbooks - Memo	
TOTAL 2011-2014			$206,168.62				
1/3/2011	1/13/2011	11030	Carolyn D. Sides	$1,276.60	pay period 12/26/2010-01/08/2011	nothing in memo	-$1,276.60
1/12/2011	1/13/2011	11048	Carolyn D. Sides	$449.75	pay period 01/09/2011-01/22/2011	nothing in memo	-$449.75
1/20/2011	1/27/2011	11037	Carolyn D. Sides	$1,160.64	pay period 01/09/2011-01/22/2011	nothing in memo	-$1,160.64
1/25/2011	1/27/2011	11076	Carolyn D. Sides	$449.75	pay period 01/23/2011-02/05/2011	nothing in memo	-$449.75
1/26/2011	1/27/2011	11075	Carolyn D. Sides	$449.75	pay period 01/23/2011-01/26/2011	nothing in memo	-$449.75
2/1/2011	2/4/2011	11106	Carolyn D. Sides	$1,276.60	pay period 01/23/2011-02/05/2011	nothing in memo	-$1,276.60
2/17/2011	2/28/2011	11132	Carolyn D. Sides	$515.38	office supplies	office supplies	
2/24/2011	2/28/2011	11141	Carolyn D. Sides	$457.37	Label machine, etc	Label machine, etc.	
3/2/2011	3/15/2011	11184	Carolyn D. Sides	$1,276.60	pay period 02/19/2011-03/04-2011	nothing in memo	$1,276.60
3/14/2011	3/15/2011	11199	Carolyn D. Sides	$449.75	pay period 03/15/2011-03/15/2011	nothing in memo	-$449.75
3/14/2011	3/15/2011	11195	Carolyn D. Sides	$1,276.60	pay period 03/05/2011-03/18/2011	nothing in memo	-$1,276.60
3/14/2011	3/15/2011	11197	Carolyn D. Sides	$449.75	pay period 03/06/2011-03/19/2011	nothing in memo	-$449.75
3/29/2011	4/5/2011	11228	Carolyn D. Sides	$101.95	Reimbursement	Reinbursement	
3/30/2011	5/20/2011	11180	Carolyn D. Sides	$1,276.60	pay period 03/19/2011-04/01/2011	nothing in memo	-$1,276.60
3/30/2011	4/5/2011	11243	Carolyn D. Sides	$1,276.60	pay period 03/19/2011-04/01/2011	Not In QB	
3/30/2011	4/19/2011	11273	Carolyn D. Sides	$1,276.60	pay period 03/19/2011-04/01/2011	Not In QB	
5/23/2011	5/26/2011	11369	Carolyn D. Sides	$1,276.60	pay period 05/14/2011-05/27/2011	nothing in memo	-$1,276.60
6/22/2011	7/29/2011	11394	Carolyn D. Sides	$1,276.60	pay period 06/11/2011-06/24/2011	nothing in memo	
6/30/2011	7/1/2011	11175	Carolyn D. Sides	$1,276.60	pay period 06/25/2011-07/08/2011	Not In QB	
7/18/2011	7/19/2011	11414	Carolyn D. Sides	$1,276.60	pay period 07/09/2011-07/22/2011	nothing in memo	-$1,276.80
8/3/2011	8/16/2011	11444	Carolyn D. Sides	$1,276.60	pay period 07/23/2011-08/05/2011	Not In QB	
8/1/2011	8/2/2011	11445	Carolyn D. Sides	$1,276.60	pay period 07/23/2011-08/05/2011	nothing in memo	-$1,276.60
8/15/2011	8/16/2011	11483	Carolyn D. Sides	$1,276.60	pay period 08/06/2011-08/18/2011	nothing in memo	-$1,276.60
8/22/2011	8/23/2011	11314	Carolyn D. Sides	$449.75	pay period 08/09/2011-08/22/2011	nothing in memo	-$449.75
8/22/2011	8/23/2011	11316	Carolyn D. Sides	$449.75	pay period 08/22/2011-08/22/2011	nothing in memo	-$449.75
8/22/2011	8/23/2011	11495	Carolyn D. Sides	$449.75	pay period 08/09/2011-08/22/2011	nothing in memo	-$449.75
8/24/2011	8/23/2011	11492	Carolyn D. Sides	$449.75	pay period 08/22/2011-08/22/2011	Not In QB	
8/29/2011	8/31/2011	11526	Carolyn D. Sides	$1,276.60	pay period 08/20/2011-09/02/2011	nothing in memo	-$1,276.60

Admissibility and Presentation of Business Records

W. Scott Harkey
Senior Financial Crimes Prosecutor
North Carolina Conference of District Attorneys
william.s.harkey@nccourts.org
336-465-0854 (cell)

37