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NEWS RELEASE

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FOR RELEASE _____ June 30, 2011 _____

Auditor of State David A. Vaudt today released a report on a special investigation of the City of Stockton for the period July 1, 2004 to October 31, 2010. The special investigation was requested by City officials as a result of concerns identified during fieldwork for the City's fiscal year 2010 audit.

Vaudt reported the special investigation identified \$65,324.06 of improper and unsupported disbursements and estimated undeposited collections. The \$35,833.39 of improper disbursements identified include \$24,675.68 of personal purchases made with the City's credit card by the former City Clerk, Larry McCoy, \$4,294.34 of improper payroll payments to Mr. McCoy and \$1,819.29 of improper payments to Doug DeWitt, a former Mayor and part time City Works employee. The personal purchases include Mediacom and Dish Network services provided at Mr. McCoy's personal residence, charges from an eye surgeon's office and whiskey purchased at Wal-Mart.

The \$14,040.67 of unsupported disbursements identified include \$5,544.08 of purchases made with the City's credit card, \$541.00 of payroll disbursements to Mr. McCoy and \$7,501.92 of payroll disbursements to 2 former Mayors. Vaudt also reported the unsupported disbursements include \$2,614.47 of purchases which include pop, groceries and flowers.

The estimated \$15,450.00 of undeposited collections consist of utility collections. The estimated undeposited utility collections were calculated by comparing the expected amount of cash collections to the amount of cash actually deposited for the period of the investigation. Vaudt reported Mr. McCoy deposited \$1,534.87 of cash in the City's checking account between January 1, 2006 and July 31, 2010. Of this amount, \$1,351.87 was deposited during March 2010 through July 2010. In contrast, the new City Clerk deposited \$1,543.88 of cash in the City's checking account between November 1, 2010 and March 31, 2011. Vaudt also reported adequate records for receipts and disbursements were not available to determine whether additional collections were not properly deposited or additional amounts were improperly disbursed.

The report includes recommendations to the City to strengthen the City's internal controls, such as improvements to segregation of duties, approving minutes of City Council meetings and requiring the City Clerk to prepare monthly financial reports. In addition, Vaudt recommended the City perform reconciliations of utility billings and collections, maintain supporting documentation for all disbursements, adopt a credit card policy and ensure time sheets are completed in accordance with City policy.

Copies of the report have been filed with the Muscatine County Attorney's Office, the Division of Criminal Investigation 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/1022-0655-BE00.pdf>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF STOCKTON
FOR THE PERIOD
JULY 1, 2004 THROUGH OCTOBER 31, 2010**

Table of Contents

	<u>Page</u>
Auditor of State's Report	3-4
Investigative Summary:	
Background Information	5-6
Detailed Findings	6-21
Recommended Control Procedures	21-24
Exhibits:	<u>Exhibit</u>
Summary of Findings	A 27
City Credit Card Charges	B 28-77
Selected Wal-Mart Purchases	C 78-103
Credit Card Cash Advances	D 104
Payroll for Larry McCoy	E 106-111
Payments to Doug DeWitt	F 112-115
Payments to Terry Thompson	G 116-117
Payments to Jeff's Market	H 118-125
Payments to Blain's Farm and Fleet	I 126-129
Utility Billings and Collections	J 130-135
Staff	136
Appendices:	<u>Appendix</u>
Copy of Selected Credit Card Statement	1 138
Copies of Selected Payroll Checks to Larry McCoy	2 139-141
Job Description for the City Clerk	3 142-143
Copies of Work Orders	4 144-147



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Auditor of State's Report

To the Honorable Mayor and
Members of the City Council:

As a result of alleged improprieties regarding certain disbursements and at your request, we conducted a special investigation of the City of Stockton. We have applied certain tests and procedures to selected financial transactions of the City for the period July 1, 2004 through October 31, 2010. Based on discussions with City personnel and a review of relevant information, we performed the following procedures for the period specified.

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed activity in the checking account held by the City to identify any unusual activity.
- (3) Scanned all checks issued from the City's checking account for the period July 1, 2007 through June 30, 2010 for reasonableness. We examined certain disbursements to determine if they were properly approved and supported by adequate documentation. Checks and bank statements for periods prior to July 1, 2007 were not readily available.
- (4) Examined deposits to the City's bank account to determine the source, purpose and propriety of each deposit and to determine deposits were made intact.
- (5) Reviewed selected payroll disbursements to determine if:
 - disbursements were authorized and supported by timesheets,
 - payroll was calculated using the correct hourly rates,
 - transactions recorded in the payroll journal agreed with the actual payroll check disbursed,
 - Withholding for taxes and retirement contributions were properly remitted for all City employees.
- (6) Examined reimbursements made to City employees to determine if payments were properly approved and supported.
- (7) Examined utility billing and collection records to determine if utility collections were properly accounted for and deposited.
- (8) Compared the monthly utility deposits recorded in the utility system to the amounts deposited to the bank for the period January 1, 2006 through August 30, 2010 to identify any undeposited collections. Sufficient deposit detail was not available from the bank prior to January 1, 2006.
- (9) Analyzed the utility collections and the composition of the amounts deposited prior to and after the time Larry. McCoy, the former City Clerk, was placed on leave to determine whether the cash/check composition of the deposits changed significantly between the periods.

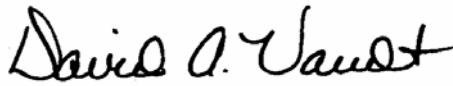
- (10) Reviewed reports prepared by Mr. McCoy to determine if financial information was accurately reported to the City Council.
- (11) Obtained and reviewed charges to the City credit card to determine if the charges were properly approved, supported and appropriate for the City activities for the period July 1, 2004 through September 30, 2010.

These procedures identified \$65,324.06 of improper and unsupported disbursements and estimated undeposited collections. We were unable to determine if additional collections were not properly deposited or additional amounts were improperly disbursed because adequate records for collections and disbursements 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 **J** of this report.

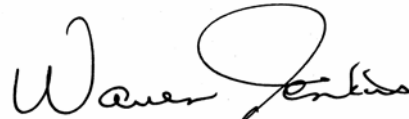
The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the City of Stockton, other matters might have come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

Copies of this report have been filed with the Muscatine County Attorney's Office, the Division of Criminal Investigation 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 Stockton during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

April 14, 2011

City of Stockton

Investigative Summary

Background Information

The City of Stockton is located in Muscatine County and has a population of approximately 200. The City employs a City Clerk, a water and wastewater operator and a meter reader. In addition, City officials assist with snow removal and meter reading. All employees are paid monthly. Larry McCoy was hired as the City Clerk in 1997. As the City Clerk, Mr. McCoy was responsible for:

- 1) Receipts – collecting, posting to the accounting records and preparing and making bank deposits,
- 2) Disbursements – making purchases, receiving certain goods and services, presentation of disbursements to the City Council for approval, maintaining supporting documentation, check preparation and signing, distribution of the checks and posting to the accounting records,
- 3) Payroll – calculating, preparing checks and signing, distributing and posting to the accounting records,
- 4) Utilities – preparing and mailing billings, receipt and deposit of collections, posting to customer accounts and accounting records and preparing and making deposits. Mr. McCoy also helped read meters and issue shut off notices.
- 5) Bank accounts – receiving and reconciling monthly bank statements to accounting records and
- 6) Reporting – preparing City Council minutes and financial reports, including a monthly City Clerk’s report and the Annual Financial Report.

Donald Woodford became the Mayor on January 1, 2010. He replaced Doug DeWitt who was the Mayor from January 1, 2008 through December 31, 2009. Prior to Mr. DeWitt’s term, Terry Thompson served as Mayor from January 1, 2006 through December 31, 2007.

The City’s primary revenue sources include local option sales tax and road use tax from the State of Iowa and property tax collected by Muscatine County and remitted to the City. Revenue is also received throughout the year from utility collections for water, sewer and garbage fees assessed to each household and business. The City receives payments through the mail, in person or in the utility collection box located at City Hall. In addition, the United States Postal Service rents half of the City Hall building for \$400.00 per month. Mr. McCoy did not prepare receipts for all collections or record the collections on an initial receipts listing.

All City disbursements, including payroll, are to be made by check. The checks are required to be signed by both the City Clerk and the Mayor. All disbursements are to be supported by invoices or other support obtained or submitted to the City Clerk. Support is to be placed in the monthly bills folder. Each month, the City Clerk is to prepare a listing of bills and provide the listing to the City Council for approval. After the City Council approves the bills, the City Clerk prepares the checks using *QuickBooks®* and signs the checks. The checks are counter signed by the Mayor.

The City maintains a checking account located at a bank in Durant, Iowa. The City also maintains charge accounts at Jeff’s Market, Blain’s Farm and Fleet and Paper’s Lumber Supply, Incorporated. In addition, the City had a Chase credit card. The credit card was issued in both Mr. McCoy’s name and the City’s name. The credit card was to be used for

purchases such as parts for the City vehicles, supplies for the office or other major purchases. The current City Clerk cancelled the card in late August or early September 2010.

Monthly bank statements for the City's checking account are mailed directly to City Hall where they are opened by the City Clerk. Bank statements and check images are not periodically reviewed by members of the City Council. The bank statements were not reconciled to the City's accounting system.

According to Mayor Woodford, Mr. McCoy was not required to maintain regular City Hall business hours. However, he was expected to perform all work at City Hall. According to the Mayor, Mr. McCoy frequently took work home where he entered utility receipts and wrote checks using his personal laptop computer. According to the Mayor, Mr. McCoy copied the information from his personal computer to an external hard drive purchased by the City and transferred the information to the City's desktop computer located at City Hall.

According to City officials, a number of questions had been raised regarding the City's financial transactions during the first several months of 2010. Mr. McCoy did not answer the questions raised. During April 2010, the Office of Auditor of State received a petition signed by citizens of the City which requested an audit of the City's financial transactions. Because the petition complied with requirements established by Chapter 11 of the *Code of Iowa*, the City was required to obtain an audit and the Council requested the Office of Auditor of State perform the engagement.

During our fieldwork in August 2010, we identified concerns with cash advances on the City's credit card and Mr. McCoy's lack of responses to questions regarding certain financial transactions.

The City Council met on August 28, 2010 to discuss Mr. McCoy's lack of responses to the audit. As a result of the concerns identified, the City Council placed Mr. McCoy on administrative leave. The City Council also agreed to pay Mr. McCoy only if his services were requested until a new City Clerk was hired.

According to Mayor Woodford, he requested Mr. McCoy's help with the August utility billings during September 2010. A new City Clerk was hired in late September 2010 while Mr. McCoy was on administrative leave. The City issued Mr. McCoy's final paycheck on October 2, 2010. During the February 2011 Council meeting, Mr. McCoy was informed he was to be terminated from employment. Mr. McCoy resigned during the meeting.

As a result of the alleged improprieties regarding certain disbursements, City officials requested the Office of Auditor of State conduct an investigation of the City's financial transactions. As a result, we performed the procedures detailed in the Auditor of State's Report for the period July 1, 2004 through October 31, 2010.

Detailed Findings

These procedures identified \$65,324.06 of improper and unsupported disbursements and estimated undeposited collections for the period July 1, 2004 through October 31, 2010. The improper disbursements total \$35,833.39 and the estimated undeposited collections total \$15,450.00. In addition, the unsupported disbursements total \$14,040.67 and include \$2,614.47 of disbursements which may not meet the test of public purpose.

The \$35,833.39 identified as improper disbursements include:

- \$24,675.68 of disbursements for credit card transactions, including \$21,660.56 of personal purchases and \$3,015.12 of cash advances

- \$4,294.34 of payroll to Larry McCoy. The improper payroll disbursements include an overpayment, additional compensation described as “Payroll Special” and “Regular Hours” by Mr. McCoy and the City’s share of FICA and IPERS for the payments.
- \$1,819.29 of payroll to Doug DeWitt, a former Mayor and part time City Works employee. The improper payroll disbursements include overpayments for job responsibilities, additional pay which is not supported by appropriate documentation and the City’s share of FICA for the payments.
- \$5,044.08 of other disbursements, including items which appear to be personal purchases from Jeff’s Market and Blain’s Farm and Fleet. The amount also includes the purchase of a utility billing program from Banyon Data Systems for \$3,850.00. The system was purchased at the request of the former City Clerk but was never used. The Mayor did not know why Mr. McCoy did not use the new system. We contacted Mr. McCoy but, based on advice from his legal counsel, he declined to answer any questions.

The \$14,040.67 of unsupported disbursements include:

- \$541.00 of payroll to Mr. McCoy,
- \$7,501.92 of payroll to 2 former Mayors,
- \$5,544.08 of purchases on the City’s credit card and
- \$453.67 of purchases at local businesses where the City had a charge account.

The \$15,450.00 of estimated undeposited collections consists entirely of undeposited utility receipts. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

We reviewed all disbursements from the City’s checking account for the period July 1, 2007 through October 31, 2010. Because the records were not readily available, we were unable to review the disbursements prior to July 1, 2007.

Supporting documentation was not available for all disbursements from the City’s checking account for the period after July 1, 2007. As a result, we reviewed information recorded on individual checks, discussed the disbursements which were unusual in nature with City officials and reviewed any available documentation related to the payments to determine if they were appropriate. When possible, we also obtained support directly from the vendors to whom payments were made.

Based on our review of the available supporting documentation, the vendor, the frequency and amount of payments and discussions with the Mayor, we classified the payments as reasonable, improper or unsupported. Payments which appeared consistent with the City’s operations, based on the vendor, the frequency and/or amount of the payment, were classified as reasonable. Some of the reasonable payments were supported by appropriate documentation, but some were not. Payments were classified as improper if they appeared to be personal in nature or were not reasonable for the City’s operations. None of the charges classified as improper were supported by appropriate documentation. Payments were classified as unsupported if appropriate documentation was not available and it was not possible to determine if the payment was related to City operations or was for personal purposes.

We identified several improper and unsupported disbursements issued by Mr. McCoy. The improper and unsupported disbursements identified are explained in detail in the following sections of this report.

Credit Card Payments - As previously stated, the City has a credit card with Chase Bank. The card was issued in the name of "Larry W. McCoy City of Stockton." According to the Mayor, he is not aware anyone other than Mr. McCoy used the credit card.

Despite assistance from City officials, we were unable to locate all the credit card statements and supporting documentation. Therefore, we subpoenaed the monthly credit card statements from Chase Bank for the period July 1, 2004 through September 2010.

The monthly credit card statements we obtained listed all transactions related to the credit card. By tracing from the credit card statements to the City's bank statements, we determined all payments on the credit card account were made with checks issued from the City's bank account. Each purchase and cash advance made with the credit card is listed in **Exhibit B**. The **Exhibit** also includes any refunds or credits and other charges, such as late fees and finance charges.

Because all supporting documentation was not available, we discussed a number of the charges on the statements with the Mayor. Based on our review of the available supporting documentation, the vendor, the frequency and amount of charges and discussions with the Mayor, we classified the charges as reasonable, improper or unsupported. **Exhibit B** illustrates how each charge to the credit card was classified and **Table 1** summarizes the total for each category.

Category	Amount
Reasonable	\$ 11,645.81
Improper	24,675.88
Unsupported	5,544.08
Total	<u>\$ 41,865.57</u>

As illustrated by the **Table**, \$5,544.08 of the charges on the City's credit card were not supported by appropriate documentation and, based on our review of the vendor, the amount and frequency of purchases and discussions with the Mayor, we were unable to determine if the purchases were for City operations or were personal in nature. The unsupported charges include purchases from a car wash in Durant, a purchase from a vendor which markets virus protection software and purchases from Menards.

In addition, based on the vendor, we identified certain unsupported charges which may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979. According to the Opinion, it is possible for certain expenditures 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. The charges identified which may not meet the test of public purpose include:

- \$2,228.65 to Pepsi Bottling Company. A pop machine is located outside the office of the City's community center. However, the Mayor could not locate any minutes or agreements documenting the City Council approved purchasing pop for the community center or the vending machine. According to the Mayor, the City provides \$1,000.00 annually to the community center to help pay for activities. He is not aware of any additional authorized financial contributions or support to the community center.
- \$209.27 of charges at a local grocery store for food. According to the Mayor, food was occasionally purchased for City events such as "Cleanup Days."

- \$176.55 for 4 purchases from a florist. The purchases were made October 18, 2004 and May 27, 2008.

The \$5,544.08 of unsupported credit card charges are included in **Exhibit A**.

The charges classified as improper are summarized by vendor or type in **Table 2**. The improper charges are discussed in the paragraphs following the **Table**.

Description	Amount
a) Wal-Mart	\$ 7,843.07
b) Mediacom/Dish Network	4,613.75
c) Cash advances, related fees and interest	3,015.12
d) Finance charges and late fees	2,871.20
e) Casey's	2,231.25
f) Murphy USA (Wal-Mart)	1,429.54
g) Food/miscellaneous	2,671.75
Total	\$ 24,675.68

- a) **Wal-Mart** – We identified 139 charges totaling \$7,843.07 for purchases at Wal-Mart. As previously stated, supporting documentation was not located for a number of the purchases made with the City's credit card. However, with assistance from the vendor, receipts were obtained for \$4,845.53 of the purchases made at the Davenport and Muscatine Wal-Mart stores. The receipts for the remaining \$2,997.54 of purchases made at Wal-Mart prior to January 1, 2007 were not available from the vendor.

To determine if the items purchased were improper, unsupported or reasonable, we considered the description of the items listed on the receipts, the quantities purchased and the date, time and frequency of the purchase. Some quantities purchased were small enough they appeared to be for personal use. We also considered the context of the entire receipt. If the majority of the receipt was classified as improper, all items on the receipt were classified as improper.

Using the receipts obtained, we determined items such as food, pop, office supplies, cleaning supplies and craft supplies were purchased. **Exhibit C** lists the individual purchases made at the Davenport and Muscatine Wal-Mart stores. As illustrated by the **Exhibit**, the purchases include 2 tires, reading glasses, sunglasses and a digital antenna, beer, computer games, household items and holiday decorations. Because the purchases appear personal in nature, they are classified as improper.

To determine the classification of the remaining purchases from Wal-Mart for which we were unable to obtain receipts, we considered the types of items purchased at Wal-Mart after January 1, 2007. We also discussed the purchases from Wal-Mart with the Mayor. He was not aware why purchases from Wal-Mart would be necessary. According to the Mayor, Mr. McCoy's wife was hired to clean City Hall once each week, but cleaning supplies were usually purchased at Jeff's Grocery in Durant. In addition, we identified purchases of office supplies for the City from office supply vendors.

We considered all the Wal-Mart purchases personal in nature and, therefore, improper. The \$7,843.07 of charges from Wal-Mart are included in **Exhibit A** as improper disbursements.

- b) **Mediacom/Dish Network** - According to the Mayor, the City does not have an account established for cable or satellite television or internet services with Mediacom or Dish Network and there was no approval for services from these vendors. As a result, there would not be a reason for the City to issue checks to them. The City used dial-up internet access until October 2010 when it had a wireless network installed. The Mayor also stated Mr. McCoy told him the Dish Network disbursements were for services received at his personal residence. As a result, the \$4,613.75, of disbursements to Mediacom and Dish Network are included in **Exhibit A** as improper disbursements.
- c) **Cash Advances, Related Fees and Interest** - By reviewing the credit card statements, we determined the credit card was used to draw \$2,585.00 of cash advances. In addition to the cash advances, we identified a \$10.00 transaction fee charged by the credit card company and merchant fees of varying amounts for each of the cash advances drawn. The cash advances and related fees are listed in **Exhibit D**.

As illustrated by the **Exhibit**, the fees identified total \$408.50. Also as illustrated by the **Exhibit**, some transaction fees exceeded half the amount of the cash drawn on the credit card. For example, the merchant fee and transaction fee for the \$20.00 cash advance drawn on February 6, 2010 totaled \$13.50. As a result, the City incurred \$33.50 of cost for \$20.00 cash withdrawn. The **Exhibit** also illustrates the advances were drawn at various locations, such as convenience stores and banks. A copy of a credit card statement which includes cash advances is included in **Appendix 1**.

For the period after February 21, 2010, interest charges specific to cash advances were identified on the credit card statements. Between February 21, 2010 and October 31, 2010, the City incurred \$21.62 of interest charges related to cash advances. However, interest charges related to cash advances were not specified on statements prior to February 21, 2010. For this period, all finance charges were included in the total shown on the statement. As a result, we were unable to identify any finance charges incurred which were specifically related to cash advances drawn prior to February 21, 2010.

As previously stated, the Mayor does not know of anyone other than Mr. McCoy who had access to the credit card. The \$3,015.12 of cash advances, related fees and interest charges incurred after February 21, 2010 are included in **Exhibit A** as improper disbursements.

- d) **Finance Charges/Late Fees** - Mr. McCoy was responsible for paying bills in a timely manner. Because he did not pay the credit card bill prior to its due date, the City incurred finance charges totaling \$1,616.20 and late payment fees totaling \$1,255.00.

As stated previously, some of the finance charges incurred prior to February 21, 2010 were related to cash advances. These finance charges began accruing at the time the advance was drawn rather than after the date the credit card payment was due.

The total finance charges and late fees of \$2,871.20 are included in **Exhibits B** and **A** as improper disbursements because Mr. McCoy did not make timely payments on the credit card and drew cash advances.

- e) **Casey's General Store®** - We identified 82 charges made at various Casey's General Stores® (Casey's) which total \$3,211.25. Of the 82 transactions, 10 were cash advances which total \$980.00, including merchant fees, and the remaining 72 were purchases which total \$2,231.25.

We were able to locate a receipt for only 1 of the remaining 72 transactions. The receipt documented pizza was purchased for \$23.52 on May 19, 2007. The pizza purchase is considered a personal purchase.

Of the remaining \$2,207.73 of charges at Casey's, 5 were in Davenport, 3 were in Walcott and 63 were in Durant. Many of the purchases were for even dollar amounts and ranged from \$4.76 to \$106.99. All but 3 of the transactions were for \$50.00 or less. According to the Mayor, Mr. McCoy lived in Durant and commuted to Stockton and to his full-time job in Davenport. It is reasonable to expect some of the purchases, if not the majority, were for fuel.

According to the Mayor, the City purchased fuel for City vehicles, lawn mowers and other small gas powered equipment from Price Oil. He did not know of any purchases which Mr. McCoy would make from Casey's for the City. According to the current City Clerk, she has not received any bills from Casey's since becoming City Clerk. As a result, all \$2,231.25 of purchases made with the City's credit card from Casey's are included in **Exhibit A** as improper disbursements.

- f) **Murphy's** - We identified 41 charges made at Murphy's which total \$1,581.04. Of the 41 transactions identified, 1 was a cash advance for \$151.50, including the related merchant fee. As illustrated by **Exhibit C**, with the exception of the cash advance transaction at Murphy's, each purchase made at Murphy's also includes Wal-Mart in the description. Murphy's locations are generally found in the parking areas of Wal-Mart stores and they typically include only fuel pumps which are staffed by an attendant who sells limited products such as snack items, drinks and cigarettes.

We were unable to locate any supporting documentation for the remaining 40 transactions identified at Murphy's which total \$1,429.54. Of the 40 transactions, 1 was a \$25.00 charge in Charlotte, NC. According to the Mayor, Mr. McCoy would not have incurred costs in Charlotte on behalf of the City. The remaining charges were incurred in Davenport.

As previously stated, the Mayor and current City Clerk confirmed City fuel purchases for City vehicles were only made at Price Oil. Therefore, there is no reason for the City to have charges at Murphy's. Because the purchases were not for City operations, they are included in **Exhibit A** as improper disbursements.

- g) **Food/Miscellaneous** - We also identified \$2,671.75 of other charges in and around Davenport at Starbucks, McDonald's and various other restaurants and gas stations. The Mayor was unable to identify a reason these types of charges would be incurred on behalf of the City. As a result, these charges are considered to be personal in nature and are included in **Exhibit A** as improper disbursements.

Payroll - During our investigation, we reviewed images of redeemed payroll checks to Mr. McCoy for the period July 1, 2005 through October 31, 2010 and bank statement activity for the City's checking account for the period July 1, 2007 through October 10, 2010 and identified improper disbursements which are explained in more detail in the following paragraphs. Information for fiscal year 2005 is not presented because payroll records prior to July 1, 2005 could not be located.

- **Payments to Larry McCoy** - By reviewing the disbursements from the City's bank account, we determined Mr. McCoy received a check each month for his salary. However, for some months, he received more than 1 payment. We also determined several checks Mr. McCoy issued to himself exceeded his \$400.00 monthly salary.

By reviewing the stub portion of the payroll checks printed from the City's electronic payroll register, we identified various services for which Mr. McCoy paid himself. The services and the rates at which Mr. McCoy paid himself are summarized in **Table 3**. Copies of the stub portion of several of the checks issued to Mr. McCoy are included in **Appendix 2**.

Table 3

Description	Rate
Payroll special	\$ 40.00 to \$50.00/hour
Snow removal	\$ 10.00/hour
Water shut off	\$ 5.00/notice
Meter reading	\$ 50.00/month
Mowing	\$ 10.00/hour
Mowing/street repair	\$ 12.00/hour
Regular hours	\$ 10.00 or \$12.00/hour

By reviewing the City's copy of Mr. McCoy's pay stub, we determined he also described the monthly \$400.00 salary payments to himself as "Clerk, Treasurer." According to City officials we spoke with, Mr. McCoy occasionally performed other job duties, such as delivering shut off notices, reading meters, snow removal and mowing.

Table 4 summarizes the payments to Mr. McCoy for fiscal years 2006 through 2010 and a portion of fiscal year 2011 and the descriptions recorded by Mr. McCoy. The individual payments are listed in **Exhibit E**.

Table 4

Description per Pay Stub	Fiscal Year						Total
	2006	2007	2008	2009	2010	2011 [^]	
Monthly Clerk/Treasurer salary	\$ 5,200.00	4,800.00	4,800.00	4,400.00	4,800.00	1,250.00	25,250.00
Payroll special meetings	130.00	120.00	320.00	370.00	40.00	-	980.00
Miscellaneous duties:							
Snow removal	100.00	-	220.00	200.00	-	-	520.00
Water shut off	40.00	130.00	-	-	-	-	170.00
Meter reading	-	100.00	-	-	-	-	100.00
Mowing	-	-	-	-	195.00	-	195.00
Mowing/street repair	102.00	-	-	-	-	-	102.00
Regular hours	-	796.00	788.00	750.00	410.00	-	2,744.00
Total	\$ 5,572.00	5,946.00	6,128.00	5,720.00	5,445.00	1,250.00	30,061.00

[^] - July 1, 2010 through October 31, 2010

As illustrated by **Exhibit E**, many of the City's copies of the pay stubs issued to Mr. McCoy showed dates on the memo line which were included on other copies of the pay stubs. In some cases, the copies of the pay stubs showed the same dates for several months. For example, check numbers 6450, 6461 and 6511 all include a notation which indicates they are for the period November 20, 2009 through December 19, 2009. It appears Mr. McCoy did not change the descriptions in the accounting system when he prepared checks for subsequent months.

We requested support for the salary paid to Mr. McCoy and the amounts the City Council agreed to pay him for the additional duties he performed. The Mayor recalled the City Council approved Mr. McCoy's \$400.00 monthly salary. However, he could not locate the minutes where the approval was documented. In addition, records documenting the amount the City Council agreed to pay Mr. McCoy for additional duties he performed could not be located.

Monthly Salary - Based on a salary of \$400.00 per month, Mr. McCoy should have received an annual salary of \$4,800.00, or a total of \$25,200.00 from July 1, 2005 through October 31, 2010. As illustrated by **Exhibit E**, Mr. McCoy received 13 pay checks totaling \$5,200.00 in fiscal year 2006 and 11 paychecks totaling \$4,400.00 in fiscal year 2009. For fiscal years 2007, 2008 and 2010, Mr. McCoy received 12 pay checks totaling \$4,800.00 each year.

As illustrated by **Exhibit E**, check number 6691 was issued to Mr. McCoy on October 2, 2010 for \$450.00 instead of his monthly salary for \$400.00. According to the current City Clerk, she prepared the check to Mr. McCoy for assistance he provided in preparing utility billings during September 2010. However, because she believed his authorized monthly salary was \$450.00 rather than \$400.00, she inadvertently paid him \$50.00 more than his authorized monthly salary. As a result, the City also incurred the employer's share of FICA and IPERS for the overpayment, which total \$3.83 and \$3.33, respectively. The total cost of \$57.16 is included in **Exhibit A** as improper disbursements.

Payroll Special Meetings - According to the Mayor, the City Council holds monthly meetings and calls special meetings as necessary. As shown in **Exhibit B**, Mr. McCoy received payments totaling \$980.00 which were described as "Payroll Special." In some cases, the memo line on the pay stub showed "Special meetings."

According to the City Clerk's job description, which is included in **Appendix 3**, the City Clerk is to attend monthly meetings and be prepared to submit reports and financial information to the City Council. Based on the job description, Mr. McCoy should not have received additional payments for attending the normal monthly meeting of the City Council.

According to the Mayor, he was not aware Mr. McCoy received additional compensation for attending the special meetings. In addition, the current City Clerk confirmed she does not receive additional pay for attending any meetings. As a result, the \$980.00 of compensation Mr. McCoy issued to himself for attending special meetings is improper. In addition, the City incurred the employer's share of FICA and IPERS on the improper compensation, which total \$74.97 and \$59.90, respectively. The \$1,114.87 total is included in **Exhibit A** as improper disbursements.

Miscellaneous Duties - **Exhibit E** also shows Mr. McCoy received additional compensation for reading water meters, shutting off water, snow removal, mowing and street repair. The additional compensation Mr. McCoy issued to himself for these duties total \$1,087.00.

According to the current City Clerk, the individuals who now read meters and deliver shut off notices are paid \$5.00 per notice and \$50.00 per month for reading meters. The snow removal and mowing are currently bid out and a contract is awarded. Previously, City employees or other temporary help were paid \$15.00 per hour for mowing and snow removal. As previously stated, according to the Mayor, Mr. McCoy occasionally performed these functions. The Mayor also stated when additional duties are performed, a "work order" is to be prepared documenting what was done, the date and the number of hours worked. Work order forms are used by the City in the same manner as a timesheet and are not required for meetings.

With the assistance of City officials, we were able to locate only 4 work order forms supporting a total of \$546.00 paid to Mr. McCoy during the period of our investigation. Copies of the 4 forms located are included in **Appendix 4**. The 4 work order forms were not approved by the Mayor or the Council. Two of the forms were signed by Mr. McCoy. The only explanation of why Mr. McCoy was paid additional amounts was on the notations on the 2 related check stubs. Copies of several of Mr. McCoy's pay stubs are included in **Appendix 2**.

Because work orders or other supporting documentation could not be located to support the additional payments to Mr. McCoy, \$541.00 of the \$1,087.00 of additional compensation Mr. McCoy issued to himself is included in **Exhibit A** as unsupported disbursements.

Regular Hours – As illustrated by **Table 4**, Mr. McCoy also described some of the additional payments to himself as “Regular Hours.” As previously stated, the City has a written job description of the City Clerk’s responsibilities. Mr. McCoy was not authorized to receive any compensation other than his monthly salary for the duties included in the City Clerk’s job description and any additional duties as previously discussed. As a result, the \$2,744.00 of additional compensation he issued to himself is improper. In addition, the City incurred the employer’s share of FICA and IPERS for the improper compensation, which total \$209.92 and \$168.39, respectively. The \$3,122.31 total is included in **Exhibit A** as improper disbursements.

- **Payments to Doug DeWitt** – According to the current Mayor, Doug DeWitt was the Mayor from January 1, 1994 through December 31, 2005. He was also the Mayor from January 1, 2008 through December 31, 2009.

During our review of checks issued from the City’s checking account, we determined Mr. DeWitt, received compensation for attending City Council meetings as the Mayor in accordance with the City’s policy. He also received compensation for additional duties, such as street repair, snow removal, mowing and occasionally delivering shut off notices. Based on discussions with the current Mayor, Mr. DeWitt also worked on a part-time basis for the City. We identified 67 payments to Mr. DeWitt which total \$9,259.13 and are listed in **Exhibit F**.

By reviewing the stub portion of the checks issued to Mr. DeWitt, we identified concerns with several payments. We determined Mr. DeWitt was paid \$75.00 per hour for mowing and street repair for the period April 30, 2009 to October 11, 2009. The current Mayor was unable to find support which documented the City Council approved the \$75.00 per hour rate. According to the stub portion of checks issued prior to April 30, 2009 and after October 11, 2009, Mr. DeWitt received only \$10.00 per hour for the same type of work. It does not seem reasonable the City Council would increase the hourly rate for a short period of time. **Table 5** shows the additional compensation paid to Mr. DeWitt at the \$75.00 hourly rate rather than the \$10.00 hourly rate.

Table 5

Check Date	Excess Hourly Rate[^]	Hours Reported	Improper Gross Pay
04/30/09	\$ 65.00	3.0	\$ 195.00
05/27/09	65.00	5.0	325.00
06/25/09	65.00	4.0	260.00
07/29/09	65.00	5.0	325.00
08/21/09	65.00	3.0	195.00
09/22/09	65.00	4.0	260.00
10/11/09	65.00	2.0	130.00
Total			<u>\$ 1,690.00</u>

[^] - \$75.00 hourly rate paid less \$10.00 hourly rate previously and subsequently paid.

As illustrated in **Table 5**, Mr. DeWitt was paid an additional \$1,690.00 for mowing and street repair during 2009 as a result of the increased hourly rate. Because the hourly rate paid prior to April 30, 2009 and after October 11, 2009 was \$10.00 per hour, the additional \$1,690.00 paid to Mr. DeWitt is considered improper. In addition, the City contributed \$129.29 for the employer's share of FICA on the \$1,690.00 of improper payments. The total \$1,819.29 paid by the City is included in **Exhibit A** as improper disbursements.

As illustrated by **Exhibit F**, 18 of the 67 payments were supported by appropriate documentation. However, the work orders supporting the 18 payments were not reviewed or approved by the Mayor or the Council. The remaining 49 payments were not supported by documentation. As illustrated by the **Exhibit**, a portion of 6 of the 49 payments were also identified as improper and are included in **Table 5**. The remaining portion of the 49 payments total \$3,829.13. This amount is included in **Exhibit A** as unsupported disbursements.

- **Payments to Terry Thompson** – Based on our review of checks issued from the City's checking account, we determined Mr. Thompson received compensation for attending City Council meetings as the Mayor between January 1, 2005 and December 31, 2007. He also received compensation for additional duties classified as "Regular Hours." We were unable to locate any work orders to support these additional hours. **Exhibit G** lists the payments to Mr. Thompson based on the information included on the check stubs.

Exhibit G also identifies which of the payments were proper and which were not supported by appropriate documentation. As illustrated by the **Exhibit**, the City incurred \$1,170.00 of gross payroll costs for Mr. Thompson which were not properly supported.

We also identified checks issued to Mr. Thompson for which we could not locate a check stub. These 9 payments are listed in **Table 6**. Because the check stub for the 9 checks could not be located and sufficient payroll records were not available, only the net amount of Mr. Thompson's pay is included in the **Table**.

Table 6

Check Date	Check Number	Memo Description	Amount
01/14/06	4989	None	\$ 77.22
03/13/06	5050	None	172.61
04/08/06	5075	None	454.22
04/30/06	5096	None	208.95
05/29/06	5120	None	399.72
07/01/06	5149	None	327.04
07/07/06	5188	None	340.67
07/30/06	5192	None	181.69
10/08/06	5259	None	340.67
Subtotal (Net amount)			2,502.79
Total from Exhibit G (Gross amount)			1,170.00
Total			<u>\$ 3,672.79</u>

As shown by the **Table**, \$2,502.79 of net pay to Mr. Thompson was not supported by check stubs or other supporting documentation. The **Table** also includes the \$1,170.00 of unsupported payroll costs identified in **Exhibit G**. The \$3,672.79 of payroll costs are included in **Exhibit A** as unsupported disbursements.

Payments to Vendors – As previously stated, we reviewed all disbursements from the City’s checking account for the period July 1, 2007 through October 31, 2010. Supporting documentation was not available for all disbursements from the City’s checking account. As a result, we reviewed information recorded on individual checks, discussed the disbursements which were unusual in nature with City officials and reviewed any available documentation related to the payments to determine if they were appropriate. When possible, we also obtained support directly from the vendors to whom payments were made.

We identified several improper and unsupported disbursements issued by Mr. McCoy to various vendors. They are discussed in detail in the following paragraphs.

- **Jeff’s Market** – According to the Mayor, the City maintains a charge account at Jeff’s Market in Durant, Iowa. The charge account was to be used for purchases of supplies to be used at City Hall, such as cleaning supplies and paper products. The Mayor located detailed receipts for most purchases from Jeff’s Market. **Exhibit H** lists all payments to Jeff’s Market and the related description based on the available documentation. Using the available documentation and discussions with the Mayor, we classified the expenditures to Jeff’s Market as illustrated in **Table 7**.

Table 7

Description	Amount
Proper	\$ 228.37
Improper	1,104.62
Not supported	237.75
Total	<u>\$ 1,570.74</u>

We identified \$1,104.62 of improper purchases. Many of the purchases were for single cans of Diet Pepsi, candy or similar snack foods. These items are considered personal in nature. The \$1,104.62 of improper purchases are included in **Exhibit A** as improper disbursements.

We also identified \$237.75 of unsupported purchases. Despite the assistance of City officials, we were unable to locate receipts in the City’s records for these payments. As a result, we contacted Jeff’s Market to determine if additional support was available. According to the Mayor, the vendor was unable to provide receipts for transactions prior to October 2007. In addition, some of the receipts available described the purchase only as “Grocery.” As a result, we were not able to determine what was purchased. The \$237.75 of unsupported disbursements are included in **Exhibit A**.

- **Blain’s Farm and Fleet** – According to the Mayor, the City maintains a charge account at Blain’s Farm and Fleet in Davenport to purchase maintenance supplies, such as filters, oil and small hardware items. Despite assistance from City staff, we were unable to locate individual receipts for all purchases from Blain’s Farm and Fleet. However, we did locate several monthly billing statements which, in some cases, included a description of the items purchased.

Using the descriptions on the billing statements, we classified the purchases as shown in **Table 8**. **Exhibit I** lists all purchases from Blain’s Farm and Fleet.

Table 8

Description	Amount
Proper	\$ 535.57
Improper	89.46
Not supported	215.92
Total	<u>\$ 840.95</u>

As illustrated by the **Exhibit**, we determined \$89.46 of the disbursements to Blain's Farm and Fleet were improper. These improper disbursements include late fees and finance charges which were incurred because Mr. McCoy did not pay the bills in a timely manner. The improper disbursements also include sales tax which should not be paid by the City. The \$89.46 of improper disbursements is included in **Exhibit A**.

The \$215.92 of unsupported disbursements in **Table 8** is a charge on November 16, 2006 for which a receipt or billing statement could not be located. Because we were unable to determine what was purchased and what amount, if any, of the charge was sales tax, the \$215.92 is included in **Exhibit A** as unsupported disbursements.

- **Banyon Data System** – According to the Mayor, during fiscal year 2006, Mr. McCoy requested the City purchase a utility billing system from Banyon Data Systems at a cost of \$3,850.00. We determined the utility system used by Mr. McCoy was not the system purchased from Banyon Data Systems. The Banyon system had been installed on the desktop computer located at City Hall, but no utility information had been entered into the system. All utility information from 1997 through the end of the period of our investigation was located on the DOS based utility system. As a result, the \$3,850.00 paid to Banyon Data Systems is considered improper because Mr. McCoy never utilized the system and the system should not have been purchased. The \$3,850.00 is included in **Exhibit A** as an improper disbursement.
- **Pepsi** - As stated previously, the City paid Pepsi for stocking the pop machine located at City Hall using the City credit card. The City paid Pepsi from December 29, 2006 through November 19, 2007. According to information provided by Pepsi, all but 2 of the deliveries since November 19, 2007 were signed for by Mr. DeWitt and were paid for in cash. The cash payments total \$2,321.05. The remaining 2 payments totaling \$263.40 were by check from the Community Center's checking account.

Doug DeWitt, former Mayor and City employee, oversaw operation of the Community Center. According to Mr. DeWitt, the Community Center kept the cash from the pop machine in a container which was maintained in either City Hall or the Community Center. These funds were used to pay for Pepsi deliveries. According to Mr. DeWitt, he waited until the funds reached \$1,000.00 before depositing the funds in the Community Center's checking account. The funds were not deposited in the City's checking account. We scanned the checking statements for the Community Center for fiscal year 2010 and identified 2 deposits. The first was for \$1,020.00 and included the \$1,000.00 check from the City along with \$20.00. The second deposit was for \$30.00.

Because detailed accounting records for the Community Center were not available, we are unable to determine how much was collected from the pop machine which should have been deposited to the Community Center's checking account. As of May 2010, the Community Center's checking account has been closed and the remaining balance has been deposited with the City. The City now collects all revenue from the Community Center and pays all the bills for the Community Center.

UNDEPOSITED COLLECTIONS

As previously stated, the City bills each household and business in the City for water and sewer services. The City Clerk is responsible for preparing and sending the billings, receiving collections, posting the collections and preparing and making the deposits. Utility records were to be maintained for each account by recording monthly billings and payment activity in the utility system used by the City.

Utility bills are prepared and mailed at the end of each month based on the information in the system. Collections are usually received the following month. For example, June utility bills are mailed the first week in July. Payments for the June bills are received and deposited during July. According to the Mayor, he was not aware of any monthly utility reconciliations prepared by Mr. McCoy which compared the monthly utility billings to subsequent deposits.

Customers have the option of mailing their payment, having their payment automatically withdrawn from their bank account or dropping it off at City Hall. According to the Mayor, some utility customers paid by check and others paid in cash. According to the current City Clerk, customers who pay in cash have been fairly consistent from month to month. For the period July 1, 2005 through February 2011, the number of accounts billed remained close to the average of 77 accounts.

Using the utility billing system, the Mayor was able to print out monthly utility reports for the period July 1, 2004 through October 31, 2010. These reports identify the amounts billed and amounts recorded as paid, including penalties for water and sewer services. **Exhibit J** includes a summary of the billing amounts and the payments recorded in the utility billing system.

By reviewing the billings for the period July 1, 2005 through September 2010, we determined the monthly utility bills ranged from approximately \$3,100.00 to \$5,500.00 per month. However, we also determined the October 2007, December 2007 and July 2010 bills exceeded a total of \$8,000.00 each month. The Mayor was unable to provide any explanation or support for the increase. As illustrated by **Exhibit J**, the total of the monthly billings increased after the current City Clerk assumed responsibility for utility billings in October 2010. According to the current City Clerk, the amounts included in **Exhibit J** for October 2010 through February 2011 include the amount of delinquencies owed on the accounts. We are unable to determine if the amounts recorded by Mr. McCoy for billings included any provision for delinquent balances.

Using the monthly reports the Mayor printed, we compared the amount billed to the amount recorded as paid by fiscal year and determined Mr. McCoy billed \$25,278.34 more than he recorded as paid for the period January 1, 2006 through July 31, 2010. The variance between the amount billed and the amount recorded as paid may be a result of delinquent accounts or unrecorded and undeposited collections. The Mayor was unable to locate listings of delinquent accounts for the months covered by our investigation. By reviewing the reconciliations prepared by the current City Clerk, we determined delinquent accounts totaled \$5,400.22 in October 2010. As of February 2011, delinquent accounts totaled \$4,051.89.

In addition to comparing the amounts Mr. McCoy recorded in the utility system as billed to and paid by the customers, we compared the amounts recorded as paid to the amounts he actually deposited to the City's bank account. **Table 9** compares the amount Mr. McCoy recorded as paid in the utility system to the amount which was actually deposited to the bank by fiscal year.

Table 9

Fiscal Year	Total Recorded as Paid	Total Deposited	Undeposited Collections
2006 [^]	\$ 21,563.90	20,698.03	865.87
2007	38,051.88	37,278.28	773.60
2008	50,727.95	47,619.79	3,108.16
2009	56,342.09	54,968.11	1,373.98
2010	60,469.59	56,272.08	4,197.51
2011 [#]	4,629.18	2,857.76	1,771.42
Total	\$ 231,784.59	219,694.36	12,090.23

[^] - Includes the period January 1, 2006 through June 30, 2006. The bank was unable to provide detail prior to January 1, 2006.

[#] - Includes only July 2010. Mr. McCoy was placed on leave on August 28, 2010.

Table 9 illustrates \$12,090.23 of payments recorded in the utility system were not deposited in the City's bank account. **Exhibit J** provides a monthly comparison of the amount recorded as paid to the amount deposited. The amount recorded as paid should equal the amount deposited to the bank. Based on the information recorded in the utility billing system by Mr. McCoy, \$12,090.23 of collections for utility payments were undeposited. However, we are unable to ensure Mr. McCoy recorded all collections in the utility billing system as payments. As previously stated, Mr. McCoy did not prepare detailed receipts or an initial receipts listing.

As illustrated by **Exhibit J**, with the exception of 3 months between December 2005 and March 2010, Mr. McCoy did not include any cash in the amounts he deposited to the bank. The cash he deposited during July 2006, January 2007 and January 2010 totaled only \$85.00, \$55.00 and \$43.00, respectively. However, during March 2010, Mr. McCoy deposited \$403.00 of cash and he deposited a total of \$948.87 of cash during the next 4 months. As previously stated, the Office of Auditor of State received a request for a financial audit of the City during April 2010. According to City officials, a number of questions had been raised regarding the City's financial transactions prior to the request for the audit. Mr. McCoy did not answer the questions raised.

To determine if the amount of cash deposited by Mr. McCoy was reasonable, we compared the average monthly amount of cash deposited by Mr. McCoy to the average amount of cash deposited by the Mayor and current City Clerk after Mr. McCoy's departure. As previously stated, according to the current City Clerk, customers who pay in cash have been fairly consistent from month to month. We compared the cash deposits made by Mr. McCoy to the deposits made by the Mayor and current City Clerk from the date Mr. McCoy was placed on leave through March 31, 2011. **Table 10** compares the cash deposits over these periods.

Table 10

Time Period	Deposits Made by	# of Months	Recorded Cash Collections	Average Monthly Cash Deposits
01/30/06 – 08/24/10 [^]	Mr. McCoy	55	\$ 1,534.87	27.91
08/25/10 – 10/30/10	Mayor	2	601.98	300.99
11/01/10 – 03/31/11	Current City Clerk	5	1,543.88	308.78

[^] - The bank was unable to provide the breakout between cash and check for deposits prior to January 30, 2006.

As illustrated by the **Table**, the cash deposits for the 55 months Mr. McCoy was employed averaged only \$27.91 per month. However, the average cash deposits for the 2 months during which the Mayor made the deposits and the 5 months the current City Clerk made the deposits were over \$300.00 per month.

Also as illustrated by the **Table**, the total amount of cash deposited by Mr. McCoy over 55 months is approximately the same as the amount of cash deposited by the new City Clerk for only the 5 months between November 1, 2010 and March 31, 2011. Of the \$1,534.87 cash deposited by Mr. McCoy, \$1,351.87 was deposited during March 2010 through July 2010. **Exhibit J** lists the deposits made and what portions were cash and checks for the periods listed in **Table 10**.

According to the current City Clerk, the billing rates did not change during Mr. McCoy's term as City Clerk. As a result, it is reasonable to expect Mr. McCoy should have deposited approximately the same amount of cash each month for utility collections during his term as City Clerk as was deposited by the Mayor and current City Clerk after he left the City's employment. **Table 11** illustrates how we used the average monthly cash deposit amount since the new City Clerk has been employed to calculate the expected cash collections for the time period Mr. McCoy was the City Clerk.

Description	Amount
Average monthly cash deposits by current City Clerk	\$ 308.78
x Number of months of Mr. McCoy's employment	55
Calculated expected cash collections	16,982.90
Less: actual cash deposits	1,534.87
Estimated undeposited collections	\$ 15,448.03
Estimated undeposited collections, rounded	\$ 15,450.00

As illustrated by **Table 11**, approximately \$17,000.00 of cash collections should have been deposited for the period Mr. McCoy was employed. However, the cash utility collections deposited by Mr. McCoy totaled only \$1,534.87.

As stated previously, based on the information recorded in the utility billing system by Mr. McCoy, \$12,090.23 of collections for utility payments were undeposited. However, we are unable to ensure Mr. McCoy recorded all collections in the utility billing system as payments. Based on the increased cash collections made by Mr. McCoy after he was aware the City would be audited and the amount of cash deposited each month by the current City Clerk, the \$15,450.00 included in **Table 11** is a reasonable estimate of the undeposited cash collections. As a result, the rounded estimate of \$15,450.00 is included in **Exhibit A** as estimated undeposited collections.

Exhibit J also illustrates \$2,186.20 more was deposited to the bank than was recorded as paid in the utility billing system during the 3 months after Mr. McCoy's departure. According to the current City Clerk, collections other than utility payments may have erroneously been included in the deposits and some deposits may not have been made in a timely manner during the 3 months of transition after Mr. McCoy's departure. However, for the months of November 2010 through February 2011, the amounts recorded as paid in the utility billing system agreed without exception to the amount deposited to the bank. By examining all deposits made by Mr. McCoy, we were able to determine the deposits listed in **Exhibit J** prior to his departure included only utility payments.

OTHER CONCERNS

Oversight – The City Council is responsible for all City operations, including the financial operations. Oversight is achieved by requiring reports be submitted and reviewed by the City during City meetings. We identified the following issues related to the City’s oversight of City operations:

- We were able to locate 20 monthly reports for the period July 1, 2005 to September 31, 2010. For the 20 reports, the City Clerk did not break out the disbursements and receipts in detail. The reports were not consistently signed by Mr. McCoy.
- We were able to locate only 5 Monthly Bills Present reports. These reports are to be presented to the City showing all payments made or to be made.
- Report of bills for April 2010 did not agree with the April 2010 Clerk’s report.
- We determined the descriptions of purchases listed on the carbon copies of checks maintained at City Hall did not agree with receipts or invoices for what was actually purchased.
- We determined Mr. McCoy used the same description for checks several months in a row. On 3 consecutive checks from July, August, and September 2009 to Chase Card Services, Mr. McCoy used Sales Taxes as the description on the check. A copy of the checks is included in **Appendix 2**.

Upon review of the reports given to the City during meetings, we noted several reports were missing while other reports misrepresented what was actually being purchased. We determined Mr. McCoy was not accurately presenting disbursements and receipts to the City Council for approval. However, there is no evidence the City Council brought up concerns with Mr. McCoy about the lack of reports presented to them.

Minutes - Chapter 21 of the *Code of Iowa* requires minutes be kept of all meetings of governmental bodies. We were unable to locate minutes for City Council meetings held during June 2007 through December 2007 and April 2008. For the minutes available for our review, we determined some minutes were not properly signed by the City Clerk or Mayor to authenticate the record as required by section 380.7(4) of the *Code* and not all disbursements were presented to the City Council for approval.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the City of Stockton to perform bank reconciliations and process receipts, disbursements and payroll. An important aspect of internal control is to establish procedures to provide accountability for assets susceptible to loss from error 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 City of Stockton’s internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The former City Clerk had control over each of the following areas for the City:
- (1) Cash – reconciliation of bank accounts, recording transactions and custody.
 - (2) Receipts – collecting, posting and depositing.
 - (3) Utilities – billing, collecting, depositing and posting to customer accounts.

- (4) Disbursements - preparation of disbursements listing for City approval, check preparation, signing, distribution and posting.
- (5) Payroll – posting hours from timecards, check preparation, check signing and distribution.
- (6) Reporting – preparation of City meeting minutes, monthly Clerk’s reports and Annual Financial Reports.

In addition, bank balances were not reconciled to the City’s accounting records and redeemed checks were not compared to recorded disbursements by a party independent of check preparation.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, the duties within each function listed above should be segregated between the City Clerk, the Mayor and Council members. In addition, the Council should review financial records, perform reconciliations and examine supporting documentation for accounting records on a periodic basis.

In addition, bank statements should be delivered to and reviewed by an official who does not collect or disburse City funds. Bank reconciliations should be performed on a monthly basis.

- B. Reconciliation of Utility Billings, Collections and Delinquencies – Utility billings, collections and delinquencies were not reconciled. In addition, meter reading sheets and consumption reports were not retained and available for review.

Recommendation – Procedures should be established to ensure utility billings are reconciled to subsequent collections and delinquencies for each billing period. The City Council, or other independent individual designated by the City Council, should review the reconciliations and monitor delinquencies. Delinquencies should not be written off without City Council approval.

In addition, all supporting documentation, such as meter reading sheets and consumption reports, should be maintained at City Hall.

- C. Disbursements – During our review of the City’s disbursements, we identified supporting documentation was not maintained for the majority of the disbursements. The invoices available were not properly marked paid to prevent duplicate payment and did not include information on how the expense was in the best interest of the City (public purpose). Because the City could not locate minutes, we were unable to determine if the City reviewed and approved the disbursements.

Recommendation – All disbursements should be supported by invoices or other supporting documentation and reviewed and approved by the City Council. For those disbursements paid prior to the City approval, a listing should be provided to the City Council at the next meeting for its review and approval.

To further strengthen controls, all paid invoices should be properly marked or stamped paid with the date of payment to aid in preventing duplicate payment of invoices. Invoices should also provide information on the public purpose of the disbursement when the public purpose is not evident.

- D. Credit Card – The City had a credit card issued in the City’s name and the former City Clerk’s name which was held by the former City Clerk. We identified purchases made with the credit card which were not supported by adequate documentation, were improper in nature and included cash advances. In addition,

we determined the City incurred penalties and interest charges because the former City Clerk did not pay the balance on the cards each month and did not pay the bill in a timely manner. The City does not have adopted a formal policy to regulate the use of credit cards and to establish procedures for the proper accounting of credit card charges.

Recommendation – The City should develop a written credit card policy for any credit cards in the City’s name and held by employees of the City. The policy should require original receipts be submitted for all charges. The support should also include a description of the public purpose of the charge when the public purpose is not evident. The City Council should periodically review the credit card statements to ensure charges appear appropriate and payments are made in a timely manner so the City does not incur penalties or interest charges.

E. Store Charge Accounts – The City maintained charge accounts at Jeff’s Market in Durant and Blain’s Fleet Farm in Davenport. The charge slips and invoices were not maintained by the former City Clerk. In addition, we determined the City incurred finance charges and late payment fees because the former City Clerk did not pay the balance on the credit accounts each month or did not make payments in a timely manner.

Recommendation – The City should develop a written policy requiring the charge slips and additional support be maintained and the support includes a description of the public purpose of each charge when the public purpose is not evident. In addition, the City Council should document allowable uses for the credit accounts and approved dollar limits. The City Council should also periodically review the credit account statements to ensure charges appear appropriate and payments are made in a timely manner.

F. Payroll – During review of payroll, the following conditions were identified:

- (1) Time sheets and work orders could not be located.
- (2) The City does not have a policy requiring detailed time sheets be submitted or reviewed prior to payment.
- (3) There is no record of the City Council’s approval of additional pay to Mr. McCoy, Mr. DeWitt or others.

Recommendation – The City should implement procedures to ensure appropriate payroll records are maintained, including detailed time sheets for all employees paid on an hourly basis. The timecards should be approved and initialed by the employee’s supervisor or by an independent official who is not involved with payroll. In addition, the City Council should review and approve each employee’s authorized pay amount on a periodic basis. The amounts approved should be documented in a resolution, the minutes or in some other appropriate manner.

G. Records of Accounts – All accounting functions were primarily handled by the former City Clerk. The transactions and the resulting balances were not reported to the City Council each month.

Recommendation – Monthly financial reports should be prepared. The City’s monthly financial reports to the City Council should include all financial activity and include reconciled fund/account balances supported by bank reconciliations.

H. City Council Minutes – Chapter 21 of the *Code of Iowa* requires minutes be kept of all meetings of governmental bodies. During our review of minutes, we determined:

- (1) The minutes were not properly signed by the City Clerk or Mayor to authenticate the record as required by section 380.7(4) of the *Code*.
- (2) Not all disbursements were presented to the City Council for approval.
- (3) Minutes for the June 2007 through December 2007 and April 2008 City Council meetings could not be located.

Recommendation – The City should implement procedures to ensure the City Clerk and the Mayor sign all meeting minutes and any errors are noted and corrected. In addition, the City Council should ensure all City obligations are presented to the City Council for approval prior to payment.

In addition, the City Council should ensure all minutes, including bill listings approved by the City Council, are maintained at City Hall and an official copy is kept in the City Council meeting book.

Exhibits

**Report on Special Investigation of the
City of Stockton**

Report on Special Investigation of the
City of Stockton

Summary of Findings
For the period July 1, 2004 through October 31, 2010

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Disbursements:				
Credit card purchases	Exhibit B/Table 2	\$ 24,675.68	5,544.08	30,219.76
Payroll:				
Larry McCoy:				
Monthly salary	Page 12	57.16	-	57.16
Payroll special	Page 13	1,114.87	-	1,114.87
Miscellaenous duties	Page 13	-	541.00	541.00
Regular hours	Page 13	3,122.31	-	3,122.31
Doug DeWitt	Page 14	1,819.29	3,829.13	5,648.42
Terry Thompson	Page 15	-	3,672.79	3,672.79
Vendor payments:				
Jeff's Market	Exhibit H	1,104.62	237.75	1,342.37
Blain's Farm and Fleet	Exhibit I	89.46	215.92	305.38
Banyon Data Systems	Page 17	3,850.00	-	3,850.00
Total disbursements		35,833.39	14,040.67	49,874.06
Undeposited collections:				
Estimated cash utility collections	Table 11	15,450.00	-	15,450.00
Total		<u>\$ 51,283.39</u>	<u>14,040.67</u>	<u>65,324.06</u>

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
06/12/04	Office Max 00000497 Davenport IA	\$ 127.89	127.89
07/10/04	WM Supercenter Musatine IA	108.32	-
07/11/04	One-Time/Dish-Network 800-333-3474 CO	607.58	-
07/16/04	Lowes #107 Davenport IA	144.25	144.25
07/16/04	TPC Cash and Carry Davenport IA	82.96	-
07/16/04	Walmart Supercent Davenport IA	16.33	-
07/24/04	Kwik Star 34800003483 Clinton IA	28.00	-
07/31/04	Intuit QB Payroll 866-223-5562 CA	169.00	169.00
09/15/04	Walmart Supercenter Davenport IA	106.09	-
09/18/04	Kmart 00034413 Davenport IA	48.97	-
09/21/04	WM Supercenter Muscatine IA	74.38	-
09/23/04	Kmart 00034413 Davenport IA	38.33	-
09/25/04	Best Buy 00000224 Davenport IA	42.78	42.78
09/25/04	TPC Cash and Carry Davenport IA	97.45	-
10/01/04	Walmart Supercenter Davenport IA	51.16	-
10/18/04	Blooming Ideas 563-785413 IA	53.50	-
10/20/04	Walmart Supercenter Davenport IA	17.39	-
10/21/04	Bulk Citgo 534 Davenport IA	35.21	-
10/30/04	Walmart Supercenter Davenport IA	24.86	-
11/09/04	USCell CC03 8889449400 IA	40.00	-
11/10/04	Wal-Mart Stores in Muscatine IA	102.22	-
11/11/04	Walmart Supercenter Davenport IA	37.55	-
11/13/04	Kmart 00034413 Davenport	99.58	-
11/13/04	Menards 3063 Davenport IA	5.76	-
11/13/04	Walmart Supercenter Davenport IA	39.93	-
11/17/04	Autodesk US 800-440-4198 CA	99.00	-
11/22/04	Finance Charges	5.09	-
12/22/04	Finance Charges	4.09	-

Improper	Unsupported
-	-
108.32	-
607.58	-
-	-
82.96	-
16.33	-
28.00	-
-	-
106.09	-
48.97	-
74.38	-
38.33	-
-	-
97.45	-
51.16	-
-	53.50
17.39	-
35.21	-
24.86	-
40.00	-
102.22	-
37.55	-
99.58	-
-	5.76
39.93	-
99.00	-
5.09	-
4.09	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
01/04/05	Fedex Shp 12/18/05 AB# 850-384899921 TN	97.48	-
01/11/05	US CELL CC03 8889449400 IA	121.48	-
01/17/05	Late Fee	35.00	-
01/22/05	Finance Charges	1.03	-
01/23/05	Office Max 00000497 Davenport IA	75.89	75.89
01/24/05	Bulk Citgo 534 Davenport IA	27.57	-
01/29/05	Office Max 00000497 Davenport IA	64.14	64.14
02/08/05	Office Max 00000497 Davenport IA	10.68	10.68
02/09/05	Bulk Citgo 534 Davenport IA	11.25	-
02/12/05	USPS 1824160596 Stockton IA	111.00	111.00
02/13/05	Office Max 00000497 Davenport IA	455.79	455.79
02/14/05	USPS 1824160596 Stockton IA	92.00	92.00
02/16/05	Intuit *490112041 800-446-8848 CA	14.95	-
02/17/05	Late Fee	39.00	-
02/21/05	Intuit *490112041 800-446-8848 CA	14.95	-
02/22/05	Finance Charges	5.77	-
03/16/05	Autozone #1911 Davenport IA	123.04	123.04
03/22/05	Finance Charges	4.88	-
03/29/05	Autozone #1911 Davenport IA	(21.40)	(21.40)
04/10/05	Wal-Mart #5115 Davenport IA	65.21	-
04/19/05	Intuit *16057373 800-446-8848 CA	211.54	-
04/23/05	Intuit *16057373 800-446-8848 CA	72.78	-
05/18/05	Late Fee	39.00	-
05/22/05	Finance Charges	3.49	-
06/01/05	Autozone #1911 Davenport IA	10.45	10.45
06/02/05	Standard Bearings Co Davenport IA	16.30	-
06/17/05	Late Fee	15.00	-
06/22/05	Finance Charges	1.28	-

Improper	Unsupported
-	97.48
121.48	-
35.00	-
1.03	-
-	-
27.57	-
-	-
-	-
11.25	-
-	-
-	-
-	-
-	14.95
39.00	-
-	14.95
5.77	-
-	-
4.88	-
-	-
65.21	-
-	211.54
-	72.78
39.00	-
3.49	-
-	-
-	16.30
15.00	-
1.28	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
07/02/05	USPS 1824160596 Stockton IA	115.00	115.00
07/11/05	One Time /Dish Network 800-333-3474 Co	642.27	-
07/18/05	Late Fee	15.00	-
07/22/05	Finance Charges	9.16	-
08/17/05	Late Fee	39.00	-
08/22/05	Finance Charges	16.53	-
09/02/05	Intuit *16057373 800-446-8848 CA	212.93	-
09/03/05	Intuit *16057373 800-446-8848 CA	181.85	-
09/03/05	Wal-Mart #5115 Davenport IA	73.96	-
09/18/05	Late Fee	15.00	-
09/22/05	Finance Charges	7.03	-
10/01/05	Hy-Fee Foods #11006 S66 Davenport IA	26.75	-
10/12/05	WM Supercenter Davenport W IA	25.83	-
10/18/05	Late Fee	39.00	-
10/21/05	USPS 1824160596 Stockton IA	148.00	148.00
10/22/05	Finance Charges	9.93	-
10/28/05	WM Supercenter Davenport W IA	72.37	-
11/06/05	WM Supercenter Davenport W IA	26.66	-
11/22/05	Finance Charges	6.34	-
11/27/05	Factory Card outlet #203 Davenport IA	64.84	-
11/27/05	Michael's #2106 Davenport IA	25.48	-
11/27/05	Staples #444 Davenport IA	364.58	364.58
11/27/05	Staples #444 Davenport IA	85.54	85.54
12/09/05	Staples #444 Davenport IA	85.54	85.54
12/10/05	Office Max 00000497 Davenport IA	27.26	27.26
12/18/05	Late Fee	39.00	-
12/18/05	Starbucks USA 00100693 Davenport IA	35.30	-
12/22/05	Finance Charges	14.82	-

Improper	Unsupported
-	-
642.27	-
15.00	-
9.16	-
39.00	-
16.53	-
-	212.93
-	181.85
73.96	-
15.00	-
7.03	-
26.75	-
25.83	-
39.00	-
-	-
9.93	-
72.37	-
26.66	-
6.34	-
-	64.84
-	25.48
-	-
-	-
-	-
-	-
39.00	-
35.30	-
14.82	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
01/08/06	Office Max 00000497 Davenport IA	219.80	219.80
01/10/06	Computer Renaissance - DA Davenport IA	70.00	-
01/12/06	Computer Renaissance - DA Davenport IA	139.98	-
01/22/06	Finance Charges	9.95	-
01/29/06	Office Max 00000497 Davenport IA	36.77	36.77
02/09/06	Wal-Mart #5115 Davenport IA	248.97	-
02/14/06	WM Supercenter Davenport IA	29.91	-
02/15/06	Wal-Mart #5115 Davenport IA	148.21	-
02/16/06	Late Fee	39.00	-
02/22/06	Finance Charges	21.16	-
03/09/06	WM Supercenter Davenport W IA	8.67	-
03/18/06	USPS 1284160596 Stockton IA	19.20	19.20
03/22/06	Finance Charges	11.94	-
04/04/06	Blooming Ideas Wilton IA	42.80	-
04/07/06	McDonald's F5880 Davenport IA	12.73	-
04/08/06	TPC Cash & Carry STP Davenport IA	31.34	-
04/09/06	WM Supercenter Davenport IA	68.31	-
04/14/06	Murphy 6973 @ Wal-Mart Davenport IA	42.00	-
04/15/06	USPS 1824160596 Stockton IA	62.00	62.00
04/16/06	Late Fee	15.00	-
04/22/06	Finance Charges	3.76	-
04/23/06	WM Supercenter Davenport IA	122.40	-
04/28/06	Casey's Gnrl Stre 2504 Durant IA	50.00	-
04/28/06	USPS 1824160596 Stockton IA	237.00	237.00
04/30/06	Office Max 00000497 Davenport IA	58.25	58.25
05/06/06	Menards 3063 Davenport IA	6.59	-
05/09/06	Wal-Mart #2231 Moline IA	18.28	-
05/17/06	Late Fee	39.00	-

Improper	Unsupported
-	-
-	70.00
-	139.98
9.95	-
-	-
248.97	-
29.91	-
148.21	-
39.00	-
21.16	-
8.67	-
-	-
11.94	-
-	42.80
12.73	-
31.34	-
68.31	-
42.00	-
-	-
15.00	-
3.76	-
122.40	-
50.00	-
-	-
-	-
-	6.59
18.28	-
39.00	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
05/20/06	Wal-Mart #5115 Davenport IA	37.02	-
05/22/06	Finance Charges	17.64	-
05/22/06	Jeff's Market Durant IA	5.00	-
05/24/06	WM Supercenter Davenport W IA	8.55	-
05/25/06	Casey's Gnrl Stre 2504 Durant IA	47.00	-
05/27/06	Wal-Mart #5115 Davenport IA	169.41	-
06/09/06	Price Oil Co. Durant IA	45.00	45.00
06/11/06	Office Max 00000497 Davenport IA	77.03	77.03
06/12/06	Dr *www.element5.info internet N	29.95	-
06/15/06	WM Supercenter Davenport W IA	50.04	-
06/16/06	Wal-Mart #5115 Davenport IA	(7.49)	-
06/22/06	Finance Charges	22.71	-
06/28/06	Wal-Mart #5115 Davenport IA	68.16	-
07/11/06	Caseys Gnrl Stre 2504 Durant IA	39.00	-
07/13/06	WM Supercenter Davenport IA	38.21	-
07/14/06	Pepsi-Cola Bottling Co Davenport IA	121.80	-
07/19/06	Mcc*Mediacom 888-333-4039 NY	34.40	-
07/22/06	Finance Charges	15.28	-
07/22/06	Jeff's Market Durant IA	9.83	-
07/24/06	Wal-Mart #5115 Davenport IA	50.70	-
07/25/06	Wal-Mart #5115 Davenport IA	51.31	-
07/26/06	Murphy6973@Wal-MartA89 Davenport IA	50.00	-
07/27/06	Hayman's Westside Ace Davenport IA	12.75	-
08/04/06	Casey's Gnrl Stre 2504 Durant IA	50.00	-
08/08/06	Pepsi-Cola Bottling Co Davenport IA	142.10	-
08/11/06	Thorntons 30106 Q35 Edinburgh IN	45.00	-
08/12/06	Intuit*Checks/Forms 800-446-8848 CA	183.34	-
08/12/06	Intuit*Checks/Forms 800-446-8848 CA	34.37	-

Improper	Unsupported
37.02	-
17.64	-
-	5.00
8.55	-
47.00	-
169.41	-
-	-
-	-
29.95	-
50.04	-
(7.49)	-
22.71	-
68.16	-
39.00	-
38.21	-
-	121.80
34.40	-
15.28	-
-	9.83
50.70	-
51.31	-
50.00	-
12.75	-
50.00	-
-	142.10
45.00	-
-	183.34
-	34.37

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
08/12/06	Intuit*Checks/Forms 800-446-8848 CA	80.20	-
08/14/06	Food Lion #0769 Charlotte NC	40.08	-
08/16/06	Food Lion #0769 Charlotte NC	21.52	-
08/18/06	Murphy 7100 @ Wal-MQ89 Charlotte NC	25.00	-
08/19/06	Casey's Gnrl Stre 2504 Durant IA	57.00	-
08/21/06	Wal-Mart #5115 Davenport IA	59.49	-
08/22/06	Finance Charges	19.54	-
08/25/06	Eye Surgeon Assoc PC-Dav 5633238888 IA	20.00	-
08/31/06	Gastroenterology Assoc Bettendorf IA	20.00	-
09/01/06	Intuit *QB Payroll 800-446-8848 CA	199.00	199.00
09/01/06	WM Supercenter Davenport W IA	45.85	-
09/08/06	Pepsi-Cola Bottling Co Davenport IA	81.20	-
09/11/06	WM Supercenter Davenport W IA	51.39	-
09/13/06	408841614187/Alcoa Eccu 1 Davenport IA	27.00	-
09/14/06	Transaction Fee	10.00	-
09/17/06	Late Fee	39.00	-
09/18/06	Caseys Gnrl Stre 2504 Durant IA	10.00	-
09/21/06	408841614187/Alcoa Eccu 1 Davenport IA	27.00	-
09/22/06	Finance Charges	37.06	-
09/22/06	Transaction Fee	10.00	-
09/23/06	Wal-Mart #5115 Davenport IA	25.08	-
09/26/06	HyVee Food&Drug 1106S66 Davenport IA	32.10	-
09/26/06	HyVee Food&Drug 1106S66 Davenport IA	39.37	-
09/27/06	Wireless Central 413 Davenport IA	74.74	-
10/01/06	Wal-Mart #5115 Davenport IA	47.52	-
10/07/06	Wal-Mart #5115 Davenport IA	56.16	-
10/10/06	Wal-Mart #5115 Davenport IA	90.82	-
10/14/06	WM Supercenter Davenport W IA	56.16	-

Improper	Unsupported
-	80.20
40.08	-
21.52	-
25.00	-
57.00	-
59.49	-
19.54	-
20.00	-
20.00	-
-	-
45.85	-
-	81.20
51.39	-
27.00	-
10.00	-
39.00	-
10.00	-
27.00	-
37.06	-
10.00	-
25.08	-
32.10	-
39.37	-
74.74	-
47.52	-
56.16	-
90.82	-
56.16	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
10/15/06	Murphy6973@Wal-MartQ89 Davenport IA	15.02	-
10/18/06	Caseys Gnrl Stre 2504 Durant IA	15.00	-
10/18/06	WM Supercenter Davenport W IA	2.02	-
10/20/06	CVS Pharmacy #8659 Q03 Davenport IA	29.33	-
10/20/06	Eye Surgeon Assoc Pc-Dav 5633238888 IA	20.00	-
10/20/06	Pepsi-Cola Bottling Co Davenport IA	172.55	-
10/22/06	Finance Charges	26.68	-
10/30/06	WM Supercenter Davenport IA	31.68	-
11/03/06	Wal-Mart #5115 Davenport IA	37.57	-
11/15/06	Shenanigans Davenport IA	17.91	-
11/16/06	WM Supercenter Davenport IA	30.53	-
11/17/06	Late Fee	39.00	-
11/22/06	Finance Charges	38.49	-
12/03/06	Caseys Gnrl Stre 2504 Durant IA	40.00	-
12/03/06	JoAnn Fabric #1645 Davenport IA	20.14	-
12/03/06	Michaels #2106 Davenport IA	15.99	-
12/03/06	Wal-Mart #0559 Muscatine IA	105.62	-
12/06/06	TPC Cash & Carry Stp Davenport IA	29.59	-
12/08/06	USPS 1824160596 Stockton IA	237.00	237.00
12/09/06	Autozone #1911 Davenport IA	23.94	23.94
12/09/06	JoAnn Fabric #1645 Davenport IA	9.57	-
12/09/06	WM Supercenter Davenport IA	25.07	-
12/15/06	Autozone #1911 Davenport IA	21.59	21.59
12/20/06	Jeff's Martket Durant IA	26.07	-
12/21/06	Wal-Mart #5115 Davenport IA	20.26	-
12/22/06	Finance Charges	16.95	-
12/29/06	Pepsi-Cola Bottling Co 563-4453600 IA	203.00	-
12/30/06	WM Supercenter Davenport W IA	71.33	-

Improper	Unsupported
15.02	-
15.00	-
2.02	-
29.33	-
20.00	-
-	172.55
26.68	-
31.68	-
37.57	-
17.91	-
30.53	-
39.00	-
38.49	-
40.00	-
20.14	-
-	15.99
105.62	-
29.59	-
-	-
-	-
9.57	-
25.07	-
-	-
-	26.07
20.26	-
16.95	-
-	203.00
71.33	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

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01/17/07	Late Fee	39.00	-
01/18/07	Office Max 00000497 Davenport IA	87.69	87.69
01/20/07	WM Supercenter Davenport W IA	39.60	-
01/22/07	Finance Charges	26.58	-
01/29/07	Bloming Ideas Wilton IA	32.10	-
02/02/07	WM Supercenter Davenport W IA	47.52	-
02/11/07	Iowa State of 800-4874567 IA	289.19	289.19
02/11/07	Iowa State of 800-4874567 IA	59.83	59.83
02/11/07	OPAYFEE Iowa State of 800-5874567 IA	7.23	7.23
02/11/07	OPAYFEE Iowa State of 800-5874567 IA	1.50	1.50
02/11/07	WM Supercenter Davenport W IA	61.58	-
02/14/07	Farm & Flt of Davenport Davenport IA	108.32	108.32
02/14/07	Wal-Mart #5115 Davenport IA	8.21	-
02/15/07	HyVee Food&Drug 1106S66 Davenport IA	19.68	-
02/18/07	WM Supercenter Davenport W IA	53.04	-
02/22/07	Finance Charges	20.24	-
02/23/07	Pepsi-Cola Bottling Co 563-4453600 IA	166.40	-
03/11/07	Office Max Davenport IA	243.93	243.93
03/14/07	Office Max Davenport IA	(179.75)	(179.75)
03/19/07	Tappa's Steak House Davenport IA	23.80	-
03/22/07	Finance Charges	15.42	-
03/22/07	Office Max Davenport IA	29.82	29.82
03/22/07	USPS 1824160828 Davenport IA	4.55	-
03/23/07	Wal-Mart #5115 Davenport IA	62.04	-
03/25/07	Menards 3063 Davenport IA	36.27	-
03/28/07	Wal-Mart #5115 Davenport IA	12.38	-
03/30/07	Pepsi-Cola Bottling Co Davenport IA	197.60	-
04/08/07	WM Supercenter Davenport W IA	132.83	-

Improper	Unsupported
39.00	-
-	-
39.60	-
26.58	-
-	32.10
47.52	-
-	-
-	-
-	-
-	-
61.58	-
-	-
8.21	-
19.68	-
53.04	-
20.24	-
-	166.40
-	-
-	-
23.80	-
15.42	-
-	-
4.55	-
62.04	-
-	36.27
12.38	-
-	197.60
132.83	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
04/09/07	Marathon Oil 008359Q96 Wixom MI	50.00	-
04/10/07	Circuit City SS #3608 Novi MI	33.88	-
04/12/07	NCC MI-IL/48648 Grand Riv Novi Mi	62.50	-
04/12/07	Shell Oil 57426696704 Princeton IL	30.00	-
04/13/07	Transaction Fee	10.00	-
04/14/07	MCC*Mediacom 888-333-4039 NY	154.81	-
04/15/07	Caseys Gnrl Stre 2504 Durant IA	11.53	-
04/15/07	Iowa State of 800-4874567 IA	273.00	273.00
04/15/07	Iowa State of 800-4874567 IA	96.00	96.00
04/15/07	OPAYFEE Iowa State fo 800-4874567 IA	6.83	6.83
04/15/07	OPAYFEE Iowa State fo 800-4874567 IA	2.40	2.40
04/17/07	Late Fee	39.00	-
04/18/07	408841614187/Alcoa Eccu 1 Davenport IA	27.00	-
04/19/07	Transaction Fee	10.00	-
04/21/07	Murphy6973 @ Wal-Mart Q89 Davenport IA	47.00	-
04/22/07	400143610956/Liberty Trus Durant IA	52.00	-
04/22/07	Finance Charges	22.64	-
04/22/07	Wal-Mart #5115 Davenport IA	44.97	-
04/23/07	Transaction Fee	10.00	-
04/24/07	Amoco Oil 06979553 Pleasant Valll IA	29.00	29.00
04/24/07	WM Supercenter Davenport IA	76.38	-
04/27/07	USPS 1824160596 Stockton IA	38.00	38.00
05/07/07	Wal-Mart #5115 Davenport IA	42.36	-
05/11/07	Pepsi-Cola Bottling Co 563-4453600 IA	228.80	-
05/12/07	Jeff's Car Wash Durant IA	7.00	-
05/19/07	Caseys 00025049 Durant IA	23.52	-
05/22/07	Finance Charges	43.87	-
05/26/07	WM Supercenter Davenport IA	65.07	-

Improper	Unsupported
50.00	-
33.88	-
62.50	-
30.00	-
10.00	-
154.81	-
11.53	-
-	-
-	-
-	-
-	-
39.00	-
27.00	-
10.00	-
47.00	-
52.00	-
22.64	-
44.97	-
10.00	-
-	-
76.38	-
-	-
42.36	-
-	228.80
-	7.00
23.52	-
43.87	-
65.07	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

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06/02/07	DR *PCTOOSL.COM 952-908-4084 MN	29.95	-
06/03/07	Wal-Mart #5115 Davenport IA	29.88	-
06/08/07	Pepsi-Cola Bottling Co 563-4453600 IA	176.80	-
06/12/07	Caseys 00025049 Durant IA	39.00	-
06/22/07	Finance Charges	21.44	-
06/22/07	Murphy6973 @ Wal-Mart Q89 Davenport IA	40.00	-
06/22/07	Wal-Mart #5115 Davenport IA	41.66	-
06/23/07	MCC*Mediacom 888-333-4039 NY	178.30	-
06/30/07	WM Supercenter Muscatine IA	204.39	-
07/01/07	Wal-Mart #0559 Muscatine IA	14.65	-
07/05/07	Walgreen 0090340 Arvada CO	45.35	-
07/08/07	King Scoopers #0603 Q72 Arvada CO	52.00	-
07/13/07	Pepsi-Cola Bottling Co Davenport IA	145.60	-
07/17/07	WM Supercenter Davenport W IA	11.24	-
07/18/07	Late Fee	39.00	-
07/20/07	USPS 1824160596 Stockton IA	160.00	160.00
07/22/07	Finance Charges	20.21	-
07/22/07	Wal-Mart #5115 Davenport IA	92.73	-
07/26/07	408841614187/Alcoa Eccu 1 Davenport IA	52.00	-
07/27/07	Transaction Fee	10.00	-
07/31/07	Iowa State of 800-4874567 IA	281.00	281.00
07/31/07	Opayfee Iowa State of 800-4874567 IA	7.03	7.03
08/03/07	Jeff's Car Wash Durant IA	7.00	-
08/04/07	Murphy6973 @ Wal-Mart Q89 Davenport IA	48.00	-
08/05/07	Jeffs Market Durant IA	34.76	-
08/06/07	Wal-Mart #5115 Davenport IA	46.88	-
08/10/07	Degreve Oil Change #5 Davenport IA	79.61	-
08/10/07	Pepsi-Cola Bottling Co Davenport IA	228.80	-

Improper	Unsupported
-	29.95
29.88	-
-	176.80
39.00	-
21.44	-
40.00	-
41.66	-
178.30	-
204.39	-
14.65	-
45.35	-
52.00	-
-	145.60
11.24	-
39.00	-
-	-
20.21	-
92.73	-
52.00	-
10.00	-
-	-
-	-
-	7.00
48.00	-
-	34.76
46.88	-
79.61	-
-	228.80

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
08/12/07	Wal-Mart #5115 Davenport IA	16.60	-
08/18/07	Speedy's Truckstop Lup Lupton AZ	36.01	-
08/20/07	Shell Oil 50211470013 Camp Verde AZ	45.00	-
08/21/07	EZ-8 Motel #66 Pheonix AZ	57.14	-
08/22/07	Finance Charges	35.99	-
08/30/07	MCC *Mediacom 888-333-4039 NY	241.10	-
09/01/07	Intuit *QB Payroll 800-446-8848 CA	199.00	199.00
09/01/07	WM Supercenter Davenport IA	89.07	-
09/14/07	Pepsi-Cola Bottling Co Davenport IA	187.20	-
09/15/07	Best Buy 00000224 Davenport IA	71.04	71.04
09/17/07	Late Fee	39.00	-
09/22/07	Finance Charges	42.22	-
09/22/07	Murphy6973 @ Wal-Mart Q89 Davenport IA	50.00	-
09/24/07	WM Supercenter Muscatine IA	32.77	-
09/27/07	WM Supercenter Davenport W IA	53.04	-
09/28/07	Autozone #1925 Muscatine IA	96.55	96.55
10/04/07	Wal-Mart #5115 Davenport IA	39.38	-
10/05/07	Caseys 00025049 Durant IA	36.00	-
10/13/07	Wilton Auto Parts LC Wilton IA	24.59	22.98
10/21/07	Wal-Mart #5115 Davenport IA	48.46	-
10/22/07	Finance Charges	41.21	-
10/28/07	Iowa State of 800-4874567 IA	148.00	148.00
10/28/07	Iowa State of 800-4874567 IA	282.00	282.00
10/28/07	OPayfee Iowa State of 800-4874567 IA	3.70	3.70
10/28/07	OPayfee Iowa State of 800-4874567 IA	7.05	7.05
10/31/07	Wal-Mart #5115 Davenport IA	45.46	-
11/05/07	WM Supercenter Davenport W IA	64.51	-
11/07/07	MCC *Mediacom 888-333-4039 NY	241.10	-

Improper	Unsupported
16.60	-
36.01	-
45.00	-
57.14	-
35.99	-
241.10	-
-	-
89.07	-
-	187.20
-	-
39.00	-
42.22	-
50.00	-
32.77	-
53.04	-
-	-
39.38	-
36.00	-
1.61	-
48.46	-
41.21	-
-	-
-	-
-	-
-	-
45.46	-
64.51	-
241.10	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
11/09/07	Staples 00104448 Davenport IA	256.76	256.76
11/16/07	Pepsi-Cola Bottling Co Davenport IA	176.80	-
11/22/07	Finance Charges	47.28	-
11/29/07	Hayman's Westside Ace Davenport IA	67.44	-
11/30/07	Wal-Mart #5115 Davenport IA	40.59	-
12/04/07	WM Supercenter Davenport W IA	43.64	-
12/05/07	TPC Cash & Carry STP Davenport IA	32.30	-
12/08/07	Murphy6973 @ Wal-Mart Q89 Davenport IA	48.00	-
12/11/07	Jeff's Market Durance IA	39.73	-
12/20/07	Barnes and Noble #297Q90 Davenport IA	5.92	-
12/20/07	Shoe Carnival #0294 Davenport IA	20.00	-
12/20/07	Wal-Mart #5115 Davenport IA	103.75	-
12/21/07	Starbucks USA 00100693 Davenport IA	25.00	-
12/21/07	Wal-Mart #5115 Davenport IA	59.39	-
12/22/07	Finance Charges	44.07	-
12/22/07	Hy Vee Food & Drug 1106S66 Davenport IA	39.30	-
12/24/07	Jeff's Market Durant IA	12.54	-
12/27/07	Wonder/Hostess #22 Davenport IA	34.24	-
12/29/07	USPS 1824160596 Stockton IA	186.00	186.00
12/30/07	Office Max Davenport IA	249.27	249.27
12/30/07	Wal-Mart #5115 Davenport IA	40.17	-
12/31/07	Blockbuster Video #91321 Davenport IA	15.79	-
12/31/07	WM Supercenter Davenport W IA	29.91	-
01/02/08	MCC *Mediacom 888-333-4039 NY	123.05	-
01/02/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	36.00	-
01/11/08	WM Supercenter Davenport W IA	45.46	-
01/12/08	Wal-Mart #5115 Davenport IA	27.48	-
01/13/08	Caseys 00025049 Durant IA	35.00	-

Improper	Unsupported
-	-
-	176.80
47.28	-
67.44	-
40.59	-
43.64	-
32.30	-
48.00	-
-	39.73
-	5.92
20.00	-
103.75	-
25.00	-
59.39	-
44.07	-
39.30	-
-	12.54
34.24	-
-	-
-	-
40.17	-
15.79	-
29.91	-
123.05	-
36.00	-
45.46	-
27.48	-
35.00	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

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01/17/08	WM Supercenter Davenport W IA	83.23	-
01/22/08	Finance Charges	52.99	-
01/23/08	382 00003822 Albemarle NC	33.00	-
01/25/08	Circle K 08382 Q04 Charlotte NC	37.30	-
01/29/08	Iowa State of 800-4874567 IA	56.00	56.00
01/29/08	Iowa State of 800-4874567 IA	278.00	278.00
01/29/08	OPayfee Iowa State of 800-4874657 IA	1.40	1.40
01/29/08	OPayfee Iowa State of 800-4874657 IA	6.95	6.95
01/31/08	Caseys 00025049 Durant IA	29.00	-
02/03/08	WM Supercenter Davenport W IA	23.79	-
02/11/08	Caseys 00025049 Durant IA	106.99	-
02/13/08	Intuit *Checks / 800-446-8848 CA	27.06	27.06
02/13/08	Intuit *Checks / 800-446-8848 CA	259.90	259.90
02/13/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	51.00	-
02/14/08	Intuit *TurboTax / 800-446-8848 CA	35.90	-
02/17/08	Late Fee	39.00	-
02/19/08	Caseys 00025049 Durant IA	30.38	-
02/20/08	Wal-Mart #5115 Davenport IA	16.84	-
02/22/08	Finance Charges	49.84	-
03/01/08	MCC *Mediacom 888-333-4039 NY	265.85	-
03/06/08	Jeff's Car Wash Durant IA	7.00	-
03/08/08	Caseys 00025049 Durant IA	30.00	-
03/11/08	Caseys 00025049 Durant IA	33.00	-
03/12/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	43.00	-
03/21/08	Wal-Mart #5115 Davenport IA	48.81	-
03/22/08	Finance Charges	33.41	-
03/23/08	Caseys 00025049 Durant IA	36.00	-
03/23/08	WM Supercenter Davenport W IA	79.92	-

Improper	Unsupported
83.23	-
52.99	-
33.00	-
37.30	-
-	-
-	-
-	-
-	-
29.00	-
23.79	-
106.99	-
-	-
-	-
51.00	-
35.90	-
39.00	-
30.38	-
16.84	-
49.84	-
265.85	-
-	7.00
30.00	-
33.00	-
43.00	-
48.81	-
33.41	-
36.00	-
79.92	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

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03/24/08	USPS 1824160596 Stockton IA	40.00	40.00
04/07/08	Caseys 00025049 Durant IA	31.00	-
04/13/08	Office Max Davenport IA	296.12	296.12
04/17/08	Late Fee	39.00	-
04/19/08	Caseys 00025049 Durant IA	45.00	-
04/22/08	Finance Charges	19.18	-
04/26/08	MCC *Mediacom 888-333-4039 NY	267.10	-
04/26/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	38.00	-
04/26/08	Wal-Mart #5115 Davenport IA	108.67	-
04/29/08	Caseys 00025049 Durant IA	31.00	-
04/29/08	Iowa State of 800-4874567 IA	135.00	135.00
04/29/08	Iowa State of 800-4874567 IA	307.00	307.00
04/29/08	OPayfee Iowa State of 800-4874657 IA	3.38	3.38
04/29/08	OPayfee Iowa State of 800-4874657 IA	7.68	7.68
04/30/08	400143613386/Blue Grass IA	51.50	-
05/01/08	Transaction Fee	10.00	-
05/07/08	Best Buy 00000224 Davenport IA	26.74	26.74
05/07/08	Kirby Sales & Service Bettendorf IA	26.74	26.74
05/12/08	Caseys 00025049 Durant IA	53.83	-
05/13/08	USPS 1824160596 Stockton IA	138.00	138.00
05/13/08	Wal-Mart #5115 Davenport IA	44.69	-
05/17/08	Caseys 00025049 Durant IA	38.00	-
05/17/08	Jeff's Car Wash Durant IA	7.00	-
05/18/08	Late Fee	39.00	-
05/21/08	Valvoline Instant Oil Cha Davenport IA	96.09	-
05/22/08	Finance Charges	36.68	-
05/25/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	47.00	-
05/25/08	Wal-Mart #5115 Davenport IA	21.56	-

Improper	Unsupported
-	-
31.00	-
-	-
39.00	-
45.00	-
19.18	-
267.10	-
38.00	-
108.67	-
31.00	-
-	-
-	-
-	-
-	-
51.50	-
10.00	-
-	-
-	-
53.83	-
-	-
44.69	-
38.00	-
-	7.00
39.00	-
96.09	-
36.68	-
47.00	-
21.56	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

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05/27/08	Blooming Ideas Wilton IA	48.15	-
05/29/08	Caseys 00025049 Durant IA	20.00	-
05/29/08	DRI *PCTOOLS.com 800-764-5783 MN	29.95	-
05/31/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	45.00	-
06/02/08	WM Supercenter Davenport W IA	95.16	-
06/12/08	Caseys 00025049 Durant IA	42.00	-
06/12/08	Farm & Flt of Davenport Davenport IA	79.16	79.16
06/20/08	Wal-Mart #5115 Davenport IA	61.19	-
06/22/08	Finance Charges	37.31	-
06/23/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	45.00	-
06/28/08	Farm & Flt of Davenport Davenport IA	258.86	258.86
07/04/08	WM Supercenter Davenport W IA	130.63	-
07/08/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	45.00	-
07/11/08	Office Max Davenport IA	291.31	291.31
07/12/08	USPS 1824160596 Stockton IA	12.60	12.60
07/13/08	Ascentove.com Software 888-550-8299 PA	47.85	-
07/17/08	Late Fee	39.00	-
07/18/08	WM Supercenter Davenport W IA	59.04	-
07/20/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	41.00	-
07/22/08	408841614187/Ascentra CU Davenport IA	102.00	-
07/22/08	Finance Charges	37.71	-
07/23/08	Caseys 00019224 Walcott IA	47.23	-
07/23/08	Transaction Fee	10.00	-
07/25/08	Jeff's Car Wash Durant IA	7.00	-
07/29/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	35.00	-
08/04/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	45.00	-
08/08/08	Jeff's Car Wash Durant IA	7.00	-
08/11/08	Jeff's Market Durant IA	19.95	-

Improper	Unsupported
-	48.15
20.00	-
-	29.95
45.00	-
95.16	-
42.00	-
-	-
61.19	-
37.31	-
45.00	-
-	-
130.63	-
45.00	-
-	-
-	-
-	47.85
39.00	-
59.04	-
41.00	-
102.00	-
37.71	-
47.23	-
10.00	-
-	7.00
35.00	-
45.00	-
-	7.00
-	19.95

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
08/19/08	Caseys 00025049 Durant IA	37.00	-
08/22/08	Finance Charges	33.18	-
08/22/08	Jeff's Car Wash Durant IA	7.00	-
08/22/08	Westfair Drug Inc Durant IA	30.98	-
08/23/08	Caseys 00025049 Durant IA	36.39	-
08/28/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	38.00	-
08/29/08	Menards 3063 Davenport IA	47.83	-
08/29/08	Wal-Mart #5115 Davenport IA	189.83	-
09/02/08	Intuit *Payroll 800-446-8848 CA	239.00	239.00
09/03/08	Office Max Davenport IA	93.02	93.02
09/04/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	41.00	-
09/07/08	Menards 3063 Davenport IA	89.97	-
09/09/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	34.00	-
09/11/08	Loves Country 00003517 Utica IL	75.00	-
09/14/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	37.00	-
09/16/08	Late Fee	39.00	-
09/17/08	MCC *Mediacom 888-333-4039 NY	136.39	-
09/19/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	42.00	-
09/20/08	USPS 1824160596 Stockton IA	168.00	168.00
09/20/08	USPS 1824160596 Stockton IA	42.00	42.00
09/21/08	Menards 3063 Davenport IA	39.12	-
09/21/08	WM Supercenter Davenport W IA	43.81	-
09/22/08	Finance Charges	35.58	-
09/25/08	Jeff's Car Wash Durant IA	7.00	-
09/25/08	USPS 1824160596 Stockton IA	108.00	108.00
09/26/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	42.00	-
09/27/08	Jeff's Car Wash Durant IA	7.00	-
09/29/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	32.02	-

Improper	Unsupported
37.00	-
33.18	-
-	7.00
-	30.98
36.39	-
38.00	-
-	47.83
189.83	-
-	-
-	-
41.00	-
-	89.97
34.00	-
75.00	-
37.00	-
39.00	-
136.39	-
42.00	-
-	-
-	-
-	39.12
43.81	-
35.58	-
-	7.00
-	-
42.00	-
-	7.00
32.02	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
10/01/08	Menards 3063 Davenport IA	10.69	-
10/03/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	35.00	-
10/08/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	33.00	-
10/09/08	408841614187/Ascentra CU Davenport IA	102.00	-
10/09/08	WM Supercenter Davenport W IA	10.66	-
10/10/08	Transaction Fee	10.00	-
10/12/08	Jeff's Car Wash Durant IA	7.00	-
10/13/08	Caseys 00025049 Durant IA	33.00	-
10/18/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	31.00	-
10/22/08	Finance Charges	39.31	-
10/23/08	Murphy Oil #6/3315 W Kim Davenport IA	151.50	-
10/23/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	27.00	-
10/24/08	400143420030/ 101 W Bryant Walcott IA	142.00	-
10/24/08	Transaction Fee	10.00	-
10/24/08	Wal-Mart #5115 Davenport IA	3.55	-
10/24/08	Wal-Mart #5115 Davenport IA	22.17	-
10/25/08	MCC *Mediacom 888-333-4039 NY	279.50	-
10/26/08	Transaction Fee	10.00	-
10/28/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	23.00	-
10/29/08	WM Supercenter Davenport W IA	72.15	-
10/30/08	408841610956/Liberty Trust Durant IA	52.00	-
10/31/08	Transaction Fee	10.00	-
11/04/08	Jeff's Car Wash Durant IA	7.00	-
11/05/08	408841614187/Ascentra CU Davenport IA	52.00	-
11/06/08	Transaction Fee	10.00	-
11/08/08	Caseys 00025049 Durant IA	25.00	-
11/08/08	Office Max Davenport IA	31.10	31.10
11/10/08	Menards 3063 Davenport IA	46.41	-

Improper	Unsupported
-	10.69
35.00	-
33.00	-
102.00	-
10.66	-
10.00	-
-	7.00
33.00	-
31.00	-
39.31	-
151.50	-
27.00	-
142.00	-
10.00	-
3.55	-
22.17	-
279.50	-
10.00	-
23.00	-
72.15	-
52.00	-
10.00	-
-	7.00
52.00	-
10.00	-
25.00	-
-	-
-	46.41

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
11/10/08	Office Max Davenport IA	99.48	99.48
11/15/08	WM Supercenter Davenport W IA	105.32	-
11/20/08	Jeff's Car Wash Durant IA	7.00	-
11/21/08	408841610956/Liberty Trust Durant IA	52.00	-
11/21/08	Caseys 0025049 Durant IA	10.00	-
11/22/08	Finance Charges	48.46	-
11/22/08	Office Max Davenport IA	107.27	107.27
11/22/08	Transaction Fee	10.00	-
11/24/08	Caseys 0025049 Durant IA	18.00	-
11/26/08	Wal-Mart #0559 Muscatine IA	99.62	-
11/30/08	WM Supercenter Davenport W IA	44.83	-
12/01/08	Caseys 0025049 Durant IA	17.00	-
12/05/08	Caseys 0025049 Durant IA	15.00	-
12/12/08	Wal-Mart #5115 Davenport IA	172.33	-
12/13/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	17.00	-
12/13/08	WM Supercenter Davenport W IA	42.75	-
12/18/08	Murphy6973 @ Wal-Mart Q89 Davenport IA	15.00	-
12/20/08	Gamestop #2522 Davenport IA	21.39	-
12/20/08	Wal-Mart #5115 Davenport IA	53.37	-
12/22/08	Finance Charges	43.72	-
12/24/08	WM Supercenter Davenport W IA	41.85	-
12/26/08	Caseys 00026849 Durant IA	17.25	-
12/27/08	Office Max Davenport IA	137.41	137.41
12/30/08	WM Supercenter Davenport W IA	30.53	-
01/04/09	Office Max Davenport IA	211.65	211.65
01/08/09	Caseys 00026849 Durant IA	18.00	-
01/13/09	Murphy6973 @ Wal-Mart Q89 Davenport IA	16.50	-
01/16/09	Late Fee	39.00	-

Improper	Unsupported
-	-
105.32	-
-	7.00
52.00	-
10.00	-
48.46	-
-	-
10.00	-
18.00	-
99.62	-
44.83	-
17.00	-
15.00	-
172.33	-
17.00	-
42.75	-
15.00	-
21.39	-
53.37	-
43.72	-
41.85	-
17.25	-
-	-
30.53	-
-	-
18.00	-
16.50	-
39.00	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
01/18/09	MCC *Mediacom 888-333-4039 NY	286.26	-
01/20/09	Caseys Durant/1107 5th S Durant IA	62.00	-
01/21/09	Murphy6973 @ Wal-Mart Q89 Davenport IA	19.00	-
01/21/09	Transaction Fee	10.00	-
01/22/09	Finance Charges	50.80	-
01/27/09	Caseys 00026849 Durant IA	20.00	-
01/31/09	Murphy6973 @ Wal-Mart Q89 Davenport IA	20.00	-
02/01/09	Jeff's Car Wash Durant IA	7.00	-
02/02/09	IMG*Image Checks 800-562-8768	79.40	-
02/12/09	QCI*Homeproducts 585-889-8680 NY	48.96	-
02/16/09	Jeff's Car Wash Durant IA	7.00	-
02/19/09	Caseys 00026849 Durant IA	24.00	-
02/21/09	408841610956/Liberty Trust Durant IA	102.00	-
02/22/09	Finance Charges	43.43	-
02/22/09	Transaction Fee	10.00	-
02/22/09	WM Supercenter Davenport W IA	(14.98)	-
02/23/09	Caseys 00026849 Durant IA	18.50	-
03/01/09	Caseys Durant/1107 5th S Durant IA	102.00	-
03/02/09	Transaction Fee	10.00	-
03/02/09	Wal-Mart #5115 Davenport W IA	13.14	-
03/03/09	WM Supercenter Davenport W IA	221.49	-
03/12/09	Hale Printing 563-3889199 IA	150.00	-
03/12/09	Menards 3135 Muscatine IA	49.56	-
03/15/09	Jeff's Car Wash Durant IA	7.00	-
03/19/09	Late Fee	39.00	-
03/21/09	Wal-Mart #0559 Muscatine IA	68.77	-
03/22/09	Finance Charges	40.13	-
03/26/09	WM Supercenter Davenport W IA	28.01	-

Improper	Unsupported
286.26	-
62.00	-
19.00	-
10.00	-
50.80	-
20.00	-
20.00	-
-	7.00
-	79.40
-	48.96
-	7.00
24.00	-
102.00	-
43.43	-
10.00	-
(14.98)	-
18.50	-
102.00	-
10.00	-
13.14	-
221.49	-
-	150.00
-	49.56
-	7.00
39.00	-
68.77	-
40.13	-
28.01	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
03/29/09	Caseys 00026849 Durant IA	22.00	-
03/29/09	WM Supercenter Davenport W IA	57.30	-
04/01/09	Mother Hubbard/321 N Divi Davenport IA	62.00	-
04/02/09	Transaction Fee	10.00	-
04/03/09	Caseys 00026849 Durant IA	26.00	-
04/04/09	Jeff's Car Wash Durant IA	7.00	-
04/06/09	Mother Hubbard/321 N Divi Davenport IA	102.00	-
04/07/09	Transaction Fee	10.00	-
04/13/09	Caseys 00026849 Durant IA	23.90	-
04/16/09	Late Fee	39.00	-
04/19/09	Caseys 00026849 Durant IA	24.00	-
04/19/09	Caseys 00026849 Durant IA	25.00	-
04/22/09	Finance Charges	42.49	-
04/24/09	Stonewall Cable Inc 603-5361601 NH	52.63	-
04/28/09	Caseys 00026849 Durant IA	29.00	-
04/29/09	Quad City Safety Inc Davenport IA	133.70	-
05/04/09	Caseys 00026849 Durant IA	26.00	-
05/09/09	WM Supercenter Muscatine IA	17.32	-
05/10/09	Caseys 00026849 Durant IA	23.00	-
05/11/09	DRI* Symantect.www.myord.com MN	149.97	-
05/16/09	Caseys 00026849 Durant IA	28.00	-
05/17/09	Caseys 00026849 Durant IA	6.80	-
05/17/09	Late Fee	39.00	-
05/21/09	Caseys 00020776 Davenport IA	4.76	-
05/22/09	Finance Charges	34.77	-
05/23/09	DRI*PCTOOLS.COM 800-764-5783 MN	29.95	-
05/24/09	Autozone #1913 Davenport IA	11.76	11.76
05/24/09	Menards 3063 Davenport IA	86.04	-

Improper	Unsupported
22.00	-
57.30	-
62.00	-
10.00	-
26.00	-
-	7.00
102.00	-
10.00	-
23.90	-
39.00	-
24.00	-
25.00	-
42.49	-
-	52.63
29.00	-
-	133.70
26.00	-
17.32	-
23.00	-
-	149.97
28.00	-
6.80	-
39.00	-
4.76	-
34.77	-
-	29.95
-	-
-	86.04

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
05/26/09	MCC*Mediacom 888-333-4039 NY	286.26	-
05/31/09	Wal-Mart #5115 Davenport IA	190.12	-
06/01/09	WM Supercenter Davenport W IA	25.51	-
06/04/09	Caseys 00026849 Durant IA	35.00	-
06/07/09	Office Max Davenport IA	100.17	100.17
06/11/09	Caseys 00010686 Davenport IA	35.00	-
06/12/09	WM Supercenter Davenport W IA	11.96	-
06/12/09	WM Supercenter Davenport W IA	59.04	-
06/16/09	Late Fee	39.00	-
06/18/09	Wal-Mart #5115 Davenport IA	46.68	-
06/19/09	Caseys 00026849 Durant IA	32.00	-
06/19/09	Wal-Mart #5115 Davenport IA	(10.67)	-
06/20/09	Mother Hubbard/321 N Divi Davenport IA	102.00	-
06/21/09	Transaction Fee	10.00	-
06/22/09	Finance Charges	30.74	-
06/25/09	Caseys Durant/1107 5th S Durant IA	122.00	-
06/25/09	Rudys Tacos Davenport IA	55.04	-
06/26/09	Transaction Fee	10.00	-
06/27/09	Caseys 00026849 Durant IA	44.16	-
06/29/09	Caseys Durant/1107 5th S Durant IA	102.00	-
06/30/09	Transaction Fee	10.00	-
06/30/09	USPS 1824160596 Stockton IA	84.00	84.00
07/02/09	Intuit *Checks / Forms 800-446-8848 CA	363.74	313.74
07/05/09	Caseys 00026849 Durant IA	25.00	-
07/06/09	Caseys Durant/1107 5th S Durant IA	122.00	-
07/07/09	Transaction Fee	10.00	-
07/12/09	Wal-Mart #5115 Davenport IA	40.49	-
07/13/09	Caseys 00019224 Walcott IA	32.00	-

Improper	Unsupported
286.26	-
190.12	-
25.51	-
35.00	-
-	-
35.00	-
11.96	-
59.04	-
39.00	-
46.68	-
32.00	-
(10.67)	-
102.00	-
10.00	-
30.74	-
122.00	-
55.04	-
10.00	-
44.16	-
102.00	-
10.00	-
-	-
-	50.00
25.00	-
122.00	-
10.00	-
40.49	-
32.00	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
07/17/09	Late Fee	39.00	-
07/18/09	Caseys Durant/1107 5th S Durant IA	122.00	-
07/19/09	Transaction Fee	10.00	-
07/20/09	Wal-Mart #5115 Davenport IA	49.35	-
07/21/09	USPS 18223208231206733 Davenport IA	88.80	-
07/22/09	Finance Charges	47.25	-
07/25/09	Best Buy 000000224 Davenport IA	154.05	154.05
07/29/09	Office Max Davenport IA	50.26	50.26
07/31/09	MCC*Mediacom 888-333-4039 NY	281.26	-
08/04/09	Mother Hubbards Davenport IA	32.00	-
08/06/09	Mother Hubbard/321 N Divi Davenport IA	62.00	-
08/07/09	Transaction Fee	10.00	-
08/11/09	Caseys Durant/1107 5th S Durant IA	82.00	-
08/12/09	Best Buy 000000224 Davenport IA	53.49	53.49
08/12/09	Transaction Fee	10.00	-
08/15/09	Menards 3063 Davenport IA	58.81	-
08/22/09	Finance Charges	44.43	-
09/01/09	Intuit*Payroll 800-446-8848 CA	239.00	239.00
09/04/09	Home Hardware Davenport IA	13.16	-
09/06/09	Caseys 00010686 Davenport IA	29.00	-
09/08/09	Caseys 00026849 Durant IA	24.00	-
09/16/09	Late Fee	39.00	-
09/19/09	408841610956/Liberty Trust Durant IA	52.00	-
09/20/09	Transaction Fee	10.00	-
09/21/09	408841610956/Liberty Trust Durant IA	52.00	-
09/22/09	Finance Charges	30.00	-
09/22/09	Transaction Fee	10.00	-
09/30/09	USPS 1824160379 Durant IA	57.60	57.60

Improper	Unsupported
39.00	-
122.00	-
10.00	-
49.35	-
88.80	-
47.25	-
-	-
-	-
281.26	-
32.00	-
62.00	-
10.00	-
82.00	-
-	-
10.00	-
-	58.81
44.43	-
-	-
13.16	-
29.00	-
24.00	-
39.00	-
52.00	-
10.00	-
52.00	-
30.00	-
10.00	-
-	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
10/05/09	Wal-Mart #5115 Davenport IA	56.15	-
10/06/09	Caseys 00026849 Durant IA	31.00	-
10/15/09	Caseys 00026849 Durant IA	32.00	-
10/17/09	Menards 3063 Davenport IA	78.13	-
10/18/09	Late Fee	39.00	-
10/19/09	WM Supercenter Davenport W IA	38.03	-
10/21/09	Caseys 00010686 Davenport IA	20.00	-
10/21/09	Caseys Bellev/5710 W Pl Bellevue IL	102.00	-
10/22/09	Finance Charges	14.66	-
10/22/09	Transaction Fee	10.00	-
10/25/09	MCC*Mediacom 888-333-4039 NY	294.26	-
10/27/09	Murphy6973 @ Wal-Mart Q89 Davenport IA	35.00	-
10/28/09	Caseys 00010686 Davenport IA	35.00	-
11/01/09	Wal-Mart #5115 Davenport IA	88.46	-
11/03/09	Wal-Mart #5115 Davenport IA	9.12	-
11/07/09	Caseys Druant/1107 5th S Durant IA	62.00	-
11/08/09	Transaction Fee	10.00	-
11/08/09	Valvoline Instant Oil Cha Davenport IA	63.10	-
11/08/09	Wal-Mart #5115 Davenport IA	165.68	-
11/09/09	USPS 1824160596 Stockton IA	132.00	132.00
11/11/09	Murphy6973 @ Wal-Mart Q89 Davenport IA	31.00	-
11/11/09	TPC Cash & Carry Stp Davenport IA	49.61	-
11/11/09	WM Supercenter Davenport W IA	36.25	-
11/14/09	WM Supercenter Davenport W IA	(19.12)	-
11/14/09	WM Supercenter Davenport W IA	19.12	-
11/18/09	Office Max Davenport IA	33.74	33.74
11/22/09	Finance Charges	9.33	-
11/25/09	Caseys Durant/1107 5th S Durant IA	102.00	-

Improper	Unsupported
56.15	-
31.00	-
32.00	-
-	78.13
39.00	-
38.03	-
20.00	-
102.00	-
14.66	-
10.00	-
294.26	-
35.00	-
35.00	-
88.46	-
9.12	-
62.00	-
10.00	-
63.10	-
165.68	-
-	-
31.00	-
49.61	-
36.25	-
(19.12)	-
19.12	-
-	-
9.33	-
102.00	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
11/25/09	WM Supercenter Davenport W IA	40.28	-
11/27/09	Caseys 00026849 Durant IA	34.00	-
11/27/09	Transaction Fee	10.00	-
12/04/09	Caseys 00026849 Durant IA	29.00	-
12/11/09	Wal-Mart #5115 Davenport IA	103.40	-
12/19/09	Mother Hubbard/321 N Divi Davenport IA	142.00	-
12/19/09	Murphy6973 @ Wal-Mart Q89 Davenport IA	25.00	-
12/20/09	Transaction Fee	10.00	-
12/22/09	Caseys 00026849 Durant IA	44.00	-
12/22/09	Finance Charges	4.58	-
12/25/09	Pilot 00000430 Walcott IA	26.03	-
12/29/09	Caseys 00026849 Durant IA	28.00	-
01/02/10	USPS 1824160379 Durant IA	56.00	56.00
01/02/10	USPS 1824160596 Stockton IA	89.04	89.04
01/12/10	Caseys 00026849 Durant IA	35.01	-
01/17/10	Late Fee	39.00	-
01/22/10	Finance Charges	17.97	-
01/25/10	400143617995/Walmart Davenport IA	21.50	-
01/26/10	Transaction Fee	10.00	-
01/27/10	Office Max Davenport IA	110.09	110.09
01/28/10	MCC*Mediacom 888-333-4039 NY	294.26	-
02/05/10	Caseys 00026849 Durant IA	32.00	-
02/05/10	Interest Chrg Credit Adj	(12.42)	-
02/06/10	Concord/3500 N. Plainview Walcott IA	23.50	-
02/07/10	Transaction Fee	10.00	-
02/08/10	WM Supercenter Davenport W IA	27.17	-
02/22/10	Cash Advance Interest Charge	7.51	-
02/22/10	Purchase Interest Charge	11.80	-

Improper	Unsupported
40.28	-
34.00	-
10.00	-
29.00	-
103.40	-
142.00	-
25.00	-
10.00	-
44.00	-
4.58	-
26.03	-
28.00	-
-	-
-	-
35.01	-
39.00	-
17.97	-
21.50	-
10.00	-
-	-
294.26	-
32.00	-
(12.42)	-
23.50	-
10.00	-
27.17	-
7.51	-
11.80	-

Report on Special Investigation of the
City of Stockton

City Credit Card Charges
For the period July 1, 2004 through October 31, 2010

Per Credit Card Statement

Transaction Date	Description of Transaction	Purchases, Advances, Debits (Refunds/Credits)	Reasonable
03/22/10	Cash Advance Interest Charge	7.20	-
03/22/10	Purchase Interest Charge	10.54	-
03/24/10	Caseys 00026849 Durant IA	32.00	-
03/26/10	Jeff's Market Durant IA	17.63	-
03/27/10	McDonalds F12204 Davenport IA	13.12	-
03/27/10	McDonalds F12204 Davenport IA	5.54	-
03/27/10	Office Max Davenport IA	28.66	28.66
03/27/10	WM Supercenter Davenport W IA	76.92	-
03/30/10	Caseys 00026849 Durant IA	28.00	-
04/03/10	USPS 1824160379 Durant IA	56.00	56.00
04/09/10	Wal-Mart #5115 Davenport IA	22.60	-
04/10/10	Caseys 00019224 Walcott IA	41.00	-
04/19/10	Late Fee	39.00	-
04/22/10	Cash Advance Interest Charge	6.91	-
04/22/10	Purchase Interest Charge	9.96	-
05/19/10	Late Fee	39.00	-
05/21/10	Cash Advance Interest Charge	0.17	-
05/21/10	Purchase Interest Charge	9.37	-
05/23/10	DRI*PCTOOLS.COM 800-764-5783 MN	29.95	-
05/23/10	Interest Chrg Credit Adj	(9.54)	-
06/03/10	WM Supercenter Davenport W IA	19.91	-
07/10/10	WM Supercenter Davenport W IA	72.71	-
07/16/10	Rave Cinemas - 41601 Davenport IA	16.00	-
07/26/10	USPS 1824160596 Stockton IA	56.00	56.00
08/15/10	Late Fee	29.00	-
08/22/10	Purchase Interest Charge	3.78	-
09/22/10	Purchase Interest Charge	2.82	-
Total		\$ 41,865.57	11,645.81

Improper	Unsupported
7.20	-
10.54	-
32.00	-
-	17.63
13.12	-
5.54	-
-	-
76.92	-
28.00	-
-	-
22.60	-
41.00	-
39.00	-
6.91	-
9.96	-
39.00	-
0.17	-
9.37	-
-	29.95
(9.54)	-
19.91	-
72.71	-
16.00	-
-	-
29.00	-
3.78	-
2.82	-
<u>24,675.68</u>	<u>5,544.08</u>

Exhibit CReport on Special Investigation of the
City of StocktonSelected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount
01/20/07	9:46 AM	Mt Dew 24 Pk	3	\$ 18.84
		Pepsi 24 Pk	2	12.56
		IA Deposit	-	6.00
		Sales Tax	-	2.20
				<u>39.60</u>
02/02/07	4:30 PM	Mt Dew 24 Pk	3	18.84
		Pepsi 24 Pk	3	18.84
		IA Deposit	-	7.20
		Sales Tax	-	2.64
				<u>47.52</u>
02/11/07	1:37 PM	Broom	-	4.17
		Dust Funnel	-	4.82
		Spkl 2 Pas	-	2.37
		PC Software	-	39.96
		Windex	-	2.50
		Pledge Outdr	-	3.73
		Sales Tax	-	4.03
				<u>61.58</u>
02/14/07	5:56 PM	RSSL Sampler	-	1.08
		Bday Card	-	2.86
		Card	-	3.73
		Sales Tax	-	0.54
				<u>8.21</u>
02/18/07	1:50 PM	Mug 24 Pk	-	5.96
		Mt Dew 24 Pk	3	17.88
		Pepsi 24 Pk	3	17.88
		IA Deposit	-	8.40
		Sales Tax	-	2.92
				<u>53.04</u>

Report on Special Investigation of the
City of Stockton

Selected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
03/23/07	4:13 PM	Mug 24 Pk	2	11.92	
		Pepsi 24 Pk	2	11.92	
		Mt Dew 24 Pk	4	23.84	
		Pepsi DT 200	-	1.28	
		IA Deposit	-	9.65	
		Sales Tax	-	3.43	62.04
03/28/07	9:08 PM	Choc Chip	2	1.88	
		GV Oatmeal	2	1.88	
		RKA Strawbry	4	0.80	
		GV Asst Cook	2	3.00	
		GV ICD Oatml	2	1.88	
		30 Pk Lrg A	-	2.88	
		Sales Tax	-	0.06	12.38
04/08/07	2:33 PM	Pepsi DT 200	-	1.28	
		IA Deposit	-	0.05	
		SC Water	-	3.98	
		G PC Card	-	49.24	
		APC Data Cbl	-	19.88	
		Wired Router	-	49.97	
		Sales Tax	-	8.43	132.83
04/22/07	1:22 PM	Mug	2	5.50	
		Pepsi 24 Pk	2	11.92	
		Mt Dew 24 Pk	3	17.88	
		IA Deposit	-	7.20	
		Sales Tax	-	2.47	44.97

Exhibit CReport on Special Investigation of the
City of StocktonSelected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
04/24/07	5:27 PM	Tropicana	2	5.50	
		Mt Dew	2	5.50	
		Pepsi DT 24 Pk	2	11.92	
		Pepsi 24 Pk	2	11.92	
		Mt Dew 24 Pk	3	17.88	
		Reese Mini	-	7.24	
		Pepsi DT 200	-	1.28	
		IA Deposit	-	10.85	
		Sales Tax	-	4.29	76.38
05/07/07	5:07 PM	Pepsi DT 200		1.28	
		Mt Dew	3	8.25	
		Mt Dew 24 Pk	2	11.92	
		Pepsi 24 Pk	2	11.92	
		IA Deposit	-	6.65	
		Sales Tax	-	2.34	42.36
05/26/07	10:07 AM	Mt Dew 24 Pk	4	25.92	
		Pepsi 24 Pk	4	25.92	
		IA Deposit	-	9.60	
		Sales Tax	-	3.63	65.07
06/03/07	2:13 PM	Tropicana	3	11.04	
		Mt Dew 24 Pk	2	12.96	
		IA Deposit	-	4.20	
		Sales Tax		1.68	29.88

Report on Special Investigation of the
City of Stockton

Selected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
06/22/07	5:01 PM	Liquid Soap	-	3.47	
		Wet Jet Sol	-	3.42	
		Sparkle 1BRL	3	3.96	
		Wet Jet Pad	-	5.84	
		Char 12BR	-	6.64	
		Spic and Spa	-	2.38	
		Pledge Outdr	-	3.54	
		Pro Scrub	-	5.24	
		Wdx Crvs Rn	-	2.44	
		Toilet Bowl	2	2.00	
		Sales Tax	-	2.73	41.66
		06/30/07*	3:02 PM	P215/70R15	2
TR-414	2			3.50	
Tire Balance	2			10.00	
Folgers	-			6.64	
Read Glasses	-			16.73	
Sunglasses	2			9.68	
Nestle Water	-			3.88	
Pepsi	-			2.75	
IA deposit	-			0.30	
Klnx 3pk 200	-			3.97	
Sales tax	-			12.66	204.39
07/01/07*	7:45 PM			Envelopes	
		Labels	2	7.92	
		Sales tax		0.96	14.65

Exhibit CReport on Special Investigation of the
City of StocktonSelected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
07/17/07	7:34 PM	Batteries	-	5.52	
		Bucket/Wring	-	4.98	
		Sales Tax	-	0.74	11.24
07/22/07	10:57 AM	Pepsi 24 Pk	5	29.95	
		Mug 24 Pk	2	11.98	
		Mt Dew 24 Pk	5	29.95	
		Pepsi DT 200	-	1.28	
		IA Deposit	-	14.45	
		Sales Tax	-	5.12	92.73
08/06/07	4:56 PM	Pepsi 24 Pk	3	17.88	
		Mt Dew 24 Pk	3	17.88	
		Pepsi DT 200	-	1.28	
		IA Deposit	-	7.25	
		Sales Tax	-	2.59	46.88
08/12/07	2:01 PM	Tape	-	2.14	
		WM Vision EL	-	5.96	
		Mechanical P	-	3.44	
		Laminate	-	3.97	
		Sales Tax	-	1.09	16.60
09/01/07	11:32 AM	Mt Dew	4	10.00	
		Mug	4	10.00	
		Tropicana	3	7.50	
		Mt Dew 24 Pk	4	23.84	
		Pepsi 24 Pk	3	17.88	
		IA Deposit	-	15.00	
		Sales Tax	-	4.85	89.07

Report on Special Investigation of the
City of Stockton

Selected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
09/24/07*	7:38 PM	Trash Bag	-	8.44	
		Fabuloso APC	-	1.77	
		Works Bowl	-	1.00	
		Scrub Sponge	-	5.74	
		Batteries	-	5.40	
		Pumpkin Bag	2	2.00	
		House Bag	-	1.00	
		Happy Haunte	2	3.52	
		Cup Pix	-	1.76	
		Sales tax	-	2.14	32.77
09/27/07	4:46 PM	Pepsi DT 24P	2	11.92	
		Pepsi 24 Pk	2	11.92	
		Mt Dew 24 Pk	3	17.88	
		IA Deposit	-	8.40	
		Sales Tax	-	2.92	53.04
10/04/07	5:11 PM	Pepsi 24 Pk	-	5.96	
		Mt Dew	2	7.36	
		Mt Dew 24 Pk	3	17.88	
		IA Deposit	-	6.00	
		Sales Tax	-	2.18	39.38
10/21/07	11:19 AM	Mt Dew	2	7.36	
		Tropicana	2	7.36	
		Pepsi 24 Pk	2	11.92	
		Mt Dew 24 Pk	2	11.92	
		IA Deposit	-	7.20	
		Sales Tax	-	2.70	48.46

Exhibit CReport on Special Investigation of the
City of StocktonSelected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
10/31/07	8:44 PM	Mt Dew 24 Pk	2	11.92	
		Pepsi DT 24P	-	5.96	
		Mt Dew	2	5.96	
		Pepsi 24 Pk	2	11.92	
		IA Deposit	-	7.20	
		Sales Tax	-	2.50	45.46
11/05/07	5:07 PM	Mug 24 Pk	-	6.48	
		Pepsi DT 24 P	-	6.48	
		Tropicana	-	2.98	
		Mt Dew	-	2.98	
		Mt Dew 24 Pk	3	19.44	
		Pepsi 24 Pk	2	12.96	
		IA Deposit	-	9.60	
		Sales Tax	-	3.59	64.51
11/30/07	7:04 PM	Aquafina	-	1.28	
		Pepsi DT 200	-	1.28	
		Pepsi 24 Pk	2	11.92	
		Mt Dew 24 Pk	3	17.88	
		IA Deposit	-	6.05	
		Sales Tax	-	2.18	40.59

Report on Special Investigation of the
City of Stockton

Selected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
12/04/07	8:36 PM	Holly Bush	6	5.64	
		Berber Rug	2	10.00	
		Ziploc Bags	-	3.58	
		Foam Cups	-	0.66	
		Refill 5OZ	-	1.48	
		Vivid Ultra	-	2.77	
		Folkart	-	0.87	
		Folkart Pnt	-	0.87	
		Paint	2	0.88	
		Pepsi DT 200	-	1.28	
		IA Deposit	-	0.05	
		Glitter Glue	-	1.97	
		Comet Lemon	-	0.88	
		Swiffer	-	9.86	
		Sales Tax	-	2.85	43.64
12/20/07	9:37 PM	Wet Jet Sol	-	3.42	
		Max Refill	-	7.47	
		2 Ink Carts	-	58.27	
		Batteries	2	11.04	
		Max Sk	-	10.92	
		Wet Jet Pad	-	5.84	
		Sales Tax	-	6.79	103.75
12/21/07	4:06 PM	Pepsi DT 200	-	1.28	
		DD Kone Chm	-	39.44	
		Toaster	-	14.74	
		IA Deposit	-	0.05	
		Sales Tax	-	3.88	59.39

Exhibit CReport on Special Investigation of the
City of StocktonSelected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
12/30/07	2:07 PM	Pepsi 24 Pk	-	5.96	
		Tropicana	4	11.00	
		Mt Dew	4	11.00	
		Klnx 3 Pk 200	-	3.97	
		IA Deposit	-	6.00	
		Sales Tax	-	2.24	40.17
12/31/07	3:56 PM	Soup	8	5.76	
		Kslr Blndwsk	-	18.34	
		IASNGLQDP	-	0.05	
		Pepsi DT 2LT	4	4.00	
		IA Deposit	-	0.20	
		Sales Tax	-	1.56	29.91
01/11/08	3:53 PM	Mt Dew 24 Pk	3	17.88	
		Pepsi 24 Pk	3	17.88	
		IA Deposit	-	7.20	
		Sales Tax	-	2.50	45.46
01/12/08	10:47 AM	Paperclip	-	0.97	
		Staples	-	1.24	
		Stapler	-	10.97	
		Office Supp	-	0.78	
		UPC	-	0.96	
		File Storage	-	9.44	
		Pepsi DT 200	-	1.28	
		IA Deposit	-	0.05	
		Sales Tax	-	1.79	27.48

Report on Special Investigation of the
City of Stockton

Selected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
01/17/08	5:16 PM	Tropicana	-	3.68	
		Mug 24 Pk	-	5.96	
		Pepsi DT 200	-	1.28	
		Mt Dew	2	7.36	
		Pepsi 24 Pk	4	23.84	
		Mt Dew 24 Pk	4	23.84	
		IA Deposit	-	12.65	
		Sales Tax	-	4.62	83.23
02/03/08	2:08 PM	Woodmaticmop	-	13.67	
		Reach sweep	-	3.44	
		Bucket/wring	-	5.12	
		Sales Tax	-	1.56	23.79
02/20/08	7:34 AM	Pepsi	2	7.76	
		Bagel	-	3.17	
		Hrml Chili	-	1.25	
		Pepsi DT 200	-	1.32	
		IA Deposit	-	0.65	
		Gum	-	0.96	
		Stride Gum	-	0.96	
		Sales Tax	-	0.77	16.84
03/21/08	3:41 PM	Pepsi DT 200	-	1.32	
		IA Deposit	-	0.05	
		35MM Film	-	9.56	
		KSLR Blindwsk	-	18.34	
		IASNGLQDP	-	0.05	
		Bud Lt 20 Pk	-	15.37	
		IA20PKBLDEP	-	1.00	
		Sales Tax	-	3.12	48.81

Exhibit CReport on Special Investigation of the
City of StocktonSelected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
03/23/08	1:15 PM	Wrts Mouse	2	59.94	
		Roasted Pork	-	1.74	
		McCormick	-	1.63	
		Batteries	-	10.52	
		RSSL Sampler	-	1.08	
		Sales Tax	-	5.01	79.92
04/26/08	11:09 AM	Kleenex200Ct	4	5.88	
		Klnx Anti 75	4	5.88	
		Software	-	69.84	
		KSLR Bldwsk	-	18.37	
		IASNGLQDP	-	0.05	
		Water	-	1.65	
		Sales Tax	-	7.00	108.67
05/13/08	8:38 PM	Bounty	-	2.78	
		Wet Jet Sol	-	3.42	
		Developing	-	4.32	
		Developing	-	0.01	
		Developing	-	4.46	
		Wet Jet Pad	-	5.84	
		File Jacket	-	4.62	
		Brawny Bags	-	4.27	
		Dasani	-	1.28	
		Pepsi DT 200	-	1.32	
		IA Deposit	-	0.05	
		File Storage	-	9.48	
		Sales Tax	-	2.84	44.69

Report on Special Investigation of the
City of Stockton

Selected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
05/25/08	4:13 PM	Sns CD Box	-	5.24	
		Storage Bx	3	14.91	
		Sales Tax	-	1.41	21.56
06/02/08	4:17 PM	Flash drive	-	75.97	
		Bath mat	-	12.96	
		Sales Tax	-	6.23	95.16
06/20/08	3:54 PM	Micro Hub	-	9.97	
		Sunglasses	-	9.83	
		Shop. Card	-	40.00	
		Sales Tax	-	1.39	61.19
08/29/08	10:02 PM	Char VL 12BR	-	7.86	
		Paper Towel	-	8.00	
		Trash bags	-	9.24	
		Pldge Prtpls	-	3.72	
		Pldge Dust	-	3.72	
		Heavy Duty	2	7.94	
		Crono Plate	-	5.64	
		Works Bowl	2	2.24	
		Cosm Brush	-	1.84	
		Cosm App	-	1.27	
		5ct Metlmrkr	-	4.94	
		8oz foam cup	-	0.78	
		Ziploc bag	2	7.16	
		Windex	-	2.84	
		Spray	-	3.97	

Exhibit CReport on Special Investigation of the
City of StocktonSelected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
		CV 39G 18ct	-	5.97	
		Zip Storage	-	1.96	
		Pepsi DT 200	-	1.32	
		IA Deposit	-	0.05	
		Fabuloso Apc	-	2.97	
		Wet Jet Sol	-	3.78	
		Fabuloso Apc	-	1.72	
		Enr E2 AA-8	-	6.87	
		Candle Ref	-	2.46	
		Kleenex200ct	2	2.94	
		No Pad Refill	-	10.73	
		MM Film	-	9.48	
		Hardy Mum 8	14	56.00	
		Sales Tax	-	12.42	189.83
09/21/08	2:06 PM	Pepsi DT 2LT	4	5.00	
		Cauliflwr OR	-	3.47	
		16 oz turnip	2	2.92	
		Carrots	-	1.78	
		Org ylw onio	-	1.98	
		Acorn squash	-	3.67	
		1/2 ham	-	22.98	
		Pepsi DT 200	-	1.32	
		IA Deposit	-	0.25	
		Sales Tax	-	0.44	43.81
10/09/08	4:23 PM	File Tote	-	9.96	
		Sales Tax	-	0.70	10.66

Report on Special Investigation of the
City of Stockton

Selected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
10/24/08	4:00 PM	Pepsi DT 200	-	1.25	
		IA Deposit	-	0.05	
		Bunds	8	14.24	
		Popcorn Oil	2	6.54	
		Sales Tax	-	0.09	22.17
10/24/08	4:02 PM	Candy Corn	2	3.32	
		Sales Tax	-	0.23	3.55
10/29/08	5:48 PM	Clamp Light	-	8.74	
		Pepsi DT 2LT	2	2.74	
		Water	2	3.30	
		Read Light	-	17.87	
		Screw dri	-	4.47	
		Paramount LI	-	13.47	
		IASNGLQDP	-	0.05	
		Cracker	2	2.56	
		Shullsburg	2	12.76	
		Pepsi DT 200	2	2.50	
		IA Deposit	-	0.20	
		Sales Tax	-	3.49	72.15
		11/15/08	12:56 PM	Chn Broth	2
Tablecloth	4			37.88	
Rslve Bonus	-			12.96	
Resolve	2			7.84	
Coffee Filtr	-			1.06	
EQ Vitamins	-			7.96	
Nestle Water	-			3.88	
GG GB Cut LS	-			0.88	

Exhibit CReport on Special Investigation of the
City of StocktonSelected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
		Mini Bungee	-	4.96	
		Ppr twl hldr	-	6.88	
		Wrig Eclipse	2	3.56	
		Benadryl	-	7.18	
		Sales Tax	-	6.32	105.32
11/26/08*	8:03 PM	Rug Runner	-	14.88	
		Tablecloth	4	39.88	
		Floral Swag	2	10.00	
		3 in candle	5	14.40	
		Candelabra	-	13.94	
		Sales tax	-	6.52	99.62
12/12/08	4:38 PM	55SF Wrap	-	2.88	
		Shlf Strge	-	4.46	
		BF Jingles	2	6.00	
		CHDumcpr	-	3.00	
		Candy Cane	2	6.00	
		CHR Candy	2	6.00	
		CHR Candy	3	5.88	
		Multi Bulb	3	29.94	
		GV Sgr Cook	2	3.72	
		PB Pntbtr CB	-	2.00	
		CV Choc Chip	2	3.72	
		SH TR BG-PG	-	1.00	
		SH TR BG-SA	-	1.00	
		SH TR BG-SM	-	1.00	
		Jumbo Hooks	-	1.00	
		Auto Sorter	-	4.96	
		Parch Paper	-	2.84	

Report on Special Investigation of the
City of Stockton

Selected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
		Swif 24 Ct	-	10.73	
		Swif Ab Sol	-	3.78	
		IN Powder	-	5.00	
		SW Twist Up	-	0.67	
		Deposit Fee	-	0.05	
		GG GB Cut LS	3	2.64	
		Reynolds	-	1.98	
		SLCD Pineapp	-	1.08	
		CV Cherries	-	1.52	
		Pepper	-	2.88	
		BNS Pot Rst	2	3.24	
		Pinaple Cake	-	0.96	
		Chn Broth	-	1.98	
		Potatoes	-	3.97	
		Shullsburg C	-	6.38	
		Ornaments	15	15.00	
		Flour	-	2.00	
		CV Sugar 5	-	2.00	
		Baking Soda	-	0.38	
		Grocery	-	1.58	
		LOL Brt Bwl	-	3.50	
		Sales Tax	-	8.03	164.75
12/13/08	10:57 AM	Batteries	-	10.50	
		Bns Pot Rst	3	4.86	
		35MM Film	2	18.96	
		Lysol Wips	-	4.78	
		Dasani	-	1.25	
		Sales Tax	-	2.40	42.75

Exhibit CReport on Special Investigation of the
City of StocktonSelected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
12/20/08	12:48 PM	WII Game	-	49.88	
		Sales Tax	-	3.49	53.37
12/30/08	4:23 PM	Water	-	1.65	
		Italian Beef	-	6.26	
		Cracker	-	1.28	
		Kft Phil Cr	2	3.66	
		Shullsburg C	-	6.38	
		CV Olives	-	3.78	
		Chip	-	3.13	
		Fritos	-	3.00	
		Coke	-	1.25	
		IA Deposit	-	0.05	
		Sales Tax	-	0.09	30.53
03/02/09	5:02 PM	Ziploc Bags	-	3.58	
		Water	-	1.65	
		Bell Pepper	-	1.36	
		Brkfst Chub	-	2.33	
		Saus Links	-	2.58	
		Pepsi DT 200	-	1.25	
		IA Deposit	-	0.05	
		Sales Tax	-	0.34	13.14
03/03/09	4:55 PM	Dig Frame	-	119.00	
		1Yr Rpl Plan	-	9.88	
		Hsyspdrkmini	-	2.68	
		Coke	-	1.25	
		IA Deposit	-	0.05	
		Card	-	4.74	
		Air Filter	5	69.40	
		Sales Tax	-	14.49	221.49

Report on Special Investigation of the
City of Stockton

Selected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
03/21/09*	8:11 PM	Envelope	-	1.88	
		Dig Antenna	-	29.96	
		Envelope	-	6.43	
		Chain	-	9.00	
		TRV USB 2.0	-	15.77	
		Coke	-	1.18	
		Deposit	-	0.05	
		Sales tax	-	4.50	68.77
03/26/09	5:05 PM	Water	-	1.85	
		Caulk	2	2.34	
		25 Coax	-	17.88	
		Clk Tool	-	2.93	
		Coke	-	1.25	
		IA Deposit	-	0.05	
		Sales Tax	-	1.71	28.01
		03/29/09	12:50 PM	Calc Paper	-
Calculator	-			8.88	
Printin Cal	-			19.97	
4Port Hub	-			15.00	
Business Crd	-			7.74	
Sales Tax	-			3.75	57.30
05/09/09*	7:31 PM			Brush W/Cadd	-
		Coke	-	1.24	
		IA Deposit	-	0.05	
		Swif AB Sol	-	3.84	
		Works Bowl	-	1.17	
		Swif 12 ct	-	6.52	
		Sales tax	-	1.13	17.32

Exhibit CReport on Special Investigation of the
City of StocktonSelected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
05/31/09	1:45 PM	Benadryl	-	6.48	
		Bar Soap	-	3.00	
		Wagwraps Chk	-	3.44	
		Dog Toy	-	1.88	
		Mini Dingo	-	3.78	
		Card Brthday	-	4.44	
		Lily	-	5.50	
		IN HB	-	16.00	
		606 Flower	9	16.65	
		Vegetable	5	16.25	
		Vegetable	3	6.00	
		Vegetable	11	33.00	
		Phlox	2	11.00	
		Companula	6	33.00	
		Pstr Cal	-	9.97	
		Veggie Seed	3	3.00	
		Herb Seed	3	3.00	
		Coke	-	1.25	
		IA Deposit	-	0.05	
		Sales Tax	-	12.43	190.12
06/01/09	5:02 PM	Play Sand	8	23.84	
		Sales Tax	-	1.67	25.51
06/12/09	7:06 AM	Camera	-	39.00	
		Pny 4GB SDHC	-	14.88	
		Coke	-	1.25	
		IA Deposit	-	0.05	
		Sales Tax	-	3.86	59.04

Report on Special Investigation of the
City of Stockton

Selected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
06/12/09	4:22 PM	Pny 2GB SD	-	9.88	
		Coke	-	1.25	
		IA Deposit	-	0.05	
		Sales Tax	-	0.78	11.96
06/18/09	4:32 PM	KSLR Blndwsk	-	18.37	
		IASNGLQDP	-	0.05	
		Coke	-	1.25	
		IA Deposit	-	0.05	
		Water	-	1.85	
		Acorn Squash	-	2.21	
		Mixed Pepper	-	3.50	
		Zucchini	-	2.25	
		Bell Peper	-	1.36	
		MM	-	3.50	
		Chrcoal Strt	-	9.97	
		Sales Tax	-	2.32	46.68
06/19/09	4:09 PM	Chrcoal Strt	-	(9.97)	
		Sales Tax	-	(0.70)	(10.67)
07/12/09	1:53 PM	PS Turbo	-	37.84	
		Sales Tax	-	2.65	40.49
07/20/09	4:23 PM	Coke	4	4.00	
		IA Deposit	-	0.25	
		Paramount Li	-	13.47	
		IASNGLQDP	-	0.05	
		Bean	2	2.76	
		BB Black Bns	2	1.56	

Exhibit CReport on Special Investigation of the
City of StocktonSelected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
		Picante	-	1.92	
		BB LT Rd Kdy	-	0.87	
		Taco Shells	-	1.64	
		Shullsburg C	-	5.47	
		Shullsburg C	-	5.46	
		Seasoning	4	2.00	
		Coke	-	1.25	
		Lettuce Cell	-	1.24	
		Cherries	-	4.32	
		Ntitas	-	1.78	
		Sales Tax	-	1.31	49.35
10/05/09	4:15 PM	Cracker	-	2.00	
		Fritos	-	3.98	
		Baked Lay S	-	3.28	
		Daylight CFL	3	12.12	
		CFL Bulb	2	17.94	
		B Franks	-	2.00	
		Sheeting	-	7.50	
		Coke	2	3.00	
		Coke	-	1.25	
		IA Deposit	-	0.15	
		Sales Tax	-	2.93	56.15
10/19/09	4:16 PM	Kessler Blnd	-	19.97	
		IASNGLQDP	-	0.05	
		Halls	-	1.18	
		INF Motrin	-	7.87	
		Buns/Rolls	-	2.48	
		Coke	-	1.25	

Report on Special Investigation of the
City of Stockton

Selected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
		IA Deposit	-	0.05	
		Choc Milk	-	3.06	
		Sales Tax	-	2.12	38.03
11/01/09	11:30 AM	Blower Vac	-	65.00	
		Coke	2	6.00	
		IA Deposit	-	0.65	
		BF Chuck Rst	-	8.00	
		Sndwich Roll	-	2.50	
		Coke	-	1.25	
		Sales Tax	-	5.06	88.46
11/03/09	4:33 PM	Coke	2	7.96	
		IA Deposit	-	0.60	
		Sales Tax	-	0.56	9.12
11/08/09	2:15 PM	Chickn Broth	-	2.98	
		Storage Bags	-	2.18	
		Storage Bags	-	1.32	
		2Pk Tape	2	10.00	
		Repl Tape	-	3.00	
		Evap Milk	2	1.56	
		Canbry Sauce	2	1.76	
		Cool Whip	-	2.54	
		Dill Pickle	-	2.86	
		Lby Sld Pkn	-	2.08	
		Pr DD Crust	-	2.24	
		MC D Apl Pie	-	5.00	
		Foliage Swag	2	10.00	
		Wheat Rolls	-	2.48	

Exhibit CReport on Special Investigation of the
City of StocktonSelected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
		Rolls	2	4.96	
		200 Foil	-	7.37	
		Stuffing	-	2.50	
		6 Pillar	2	9.94	
		Green Beans	2	2.92	
		Cut Yams	2	2.64	
		Dried Onion	-	2.78	
		AJ Cornmeal	-	1.18	
		E Cal Olive	-	2.59	
		E Cal Olive	2	2.76	
		Miracle Whip	-	3.12	
		Spackling	-	3.27	
		Crm Mushrm	2	2.52	
		Folgers	-	2.98	
		GV Pickles	-	1.96	
		CR Red Ppr	-	1.98	
		WM Vision El	2	10.88	
		120ft Cord	-	14.88	
		Cord Reel	-	6.57	
		Hen Turkey	-	8.16	
		BI 1/2 Ham	-	14.16	
		Sales Tax	-	5.56	165.68
11/11/09	4:17 PM	Party Chips	-	1.88	
		Cheese SC	-	7.76	
		Swt Potatoes	-	5.57	
		Ham Spread	-	1.34	
		Chunk Chickn	-	1.46	
		Mexicorn	4	4.72	
		Chilies	-	1.08	

Report on Special Investigation of the
City of Stockton

Selected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
		MM OJ Pulp	-	1.66	
		Cream Corn	2	1.92	
		Muffin Mix	2	0.86	
		GV Mild Chdr	-	6.48	
		Mini Banana	-	1.52	36.25
11/14/09	5:22 PM	INF Motrin	-	(7.87)	
		Pstr Cal	-	(10.00)	
		Sales Tax	-	(1.25)	(19.12)
11/25/09	4:57 PM	13G Trashbag	-	6.48	
		Developing	-	5.28	
		Evap Milk	2	1.96	
		CV Celery Sp	2	1.72	
		Cranberry	-	0.98	
		G Salad	-	2.98	
		Tom on Vine	-	1.32	
		Chickn Broth	-	2.98	
		Coke	-	1.25	
		IA Deposit	-	0.05	
		Cool Whip	-	2.54	
		GV Pie Shell	-	2.18	
		SL Apple Pie	-	3.00	
		Sour Cream	-	1.82	
		Boca Veggie	-	2.98	
		Water	-	1.85	
		Sales Tax	-	0.91	40.28
12/11/09	6:46 PM	Nth CC Bar	4	8.00	
		Dressing	-	1.82	
		KFT 1000 IS	-	2.66	

Exhibit CReport on Special Investigation of the
City of StocktonSelected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
		WB Ital 8oz	-	1.28	
		Jello Pud	2	1.56	
		Turkey Bags	2	4.32	
		35MM Film	2	21.96	
		FW 11 Tngs	2	15.94	
		Tissue	4	4.00	
		Haw Pnch Jce	-	1.97	
		SC Twist up	-	0.78	
		Deposit Fee	-	0.05	
		GLS Orn	11	22.00	
		Copleaf Pear	5	10.00	
		Coke	-	1.25	
		IA Deposit	-	0.05	
		Sales Tax	-	5.76	103.40
02/08/10	3:53 PM	GV PM Cran C	2	4.96	
		V8	-	3.92	
		Michelin WIP	2	13.94	
		Coke	-	1.38	
		IA Deposit	-	0.05	
		Water	-	1.85	
		Sales Tax	-	1.07	27.17
03/27/10	2:54 PM	Haw Pnch Jce	-	1.97	
		SC Twist Up	-	0.78	
		Deposit Fee	-	0.05	
		JR Smoothie	2	4.00	
		Spiced JB	-	1.00	
		Kiddie Mix	-	3.97	
		Snckrs Minis	-	2.75	

Report on Special Investigation of the
City of Stockton

Selected Wal-Mart Purchases
For the period July 1, 2004 through October 31, 2010

Transaction Date	Transaction Time	Description Per Receipt	Quantity	Amount	
		Select Brnds	-	7.88	
		Freckled JB	-	1.00	
		M Robin Eggs	2	4.00	
		Choc Eggs	5	13.75	
		GV Crm Wafr	3	3.36	
		Wonka Mixup	-	7.18	
		Bunnies	4	11.00	
		Reese Egg	2	5.50	
		GV Fdg Grhm	-	1.32	
		GV Fdg Strip	-	1.38	
		GV Cookie	-	1.50	
		Sales Tax	-	4.53	76.92
04/09/10	9:12 PM	Developing	4	21.12	
		Sales Tax	-	1.48	22.60
06/03/10	5:19 PM	Woodmaticmop	-	10.00	
		Brawny Twl	-	2.97	
		Coke	4	3.92	
		Coke	-	1.48	
		IA Deposit	-	0.25	
		Sales Tax	-	1.29	19.91
07/10/10	10:29 PM	Roller Mop	-	7.98	
		Combo	-	30.97	
		HP DJ D1660	-	29.00	
		Sales Tax	-	4.76	72.71
Total					\$4,845.53

* - Purchase made at Wal-Mart in Muscatine. All other purchases made at Wal-Mart in Davenport.

Report on Special Investigation of the
City of Stockton

Credit Card Cash Advances
For the period July 1, 2004 through October 31, 2010

Date	Location	Cash Advance	Merchant Fee	Transaction Fee	Total
09/13/06	Alcoa Eccu 1 Davenport IA	\$ 25.00	2.00	10.00	37.00
09/21/06	Alcoa Eccu 1 Davenport IA	25.00	2.00	10.00	37.00
04/12/07	Grand Riv Novi Mi	60.00	2.50	10.00	72.50
04/18/07	Alcoa Eccu 1 Davenport IA	25.00	2.00	10.00	37.00
04/22/07	Liberty Trus Durant IA	50.00	2.00	10.00	62.00
07/26/07	Alcoa Eccu 1 Davenport IA	50.00	2.00	10.00	62.00
04/30/08	Blue Grass IA	50.00	1.50	10.00	61.50
07/22/08	Ascentra CU Davenport IA	100.00	2.00	10.00	112.00
10/09/08	Ascentra CU Davenport IA	100.00	2.00	10.00	112.00
10/23/08	Murphy Oil #6/3315 W Kim Davenport IA	150.00	1.50	10.00	161.50
10/24/08	101 W Bryant Walcott IA	140.00	2.00	10.00	152.00
10/30/08	Liberty Trust Durant IA	50.00	2.00	10.00	62.00
11/05/08	Ascentra CU Davenport IA	50.00	2.00	10.00	62.00
11/21/08	Liberty Trust Durant IA	50.00	2.00	10.00	62.00
01/20/09	Caseys Durant/1107 5th S Durant IA	60.00	2.00	10.00	72.00
02/21/09	Liberty Trust Durant IA	100.00	2.00	10.00	112.00
03/01/09	Caseys Durant/1107 5th S Durant IA	100.00	2.00	10.00	112.00
04/01/09	Mother Hubbard/321 N Divi Davenport IA	60.00	2.00	10.00	72.00
04/06/09	Mother Hubbard/321 N Divi Davenport IA	100.00	2.00	10.00	112.00
06/20/09	Mother Hubbard/321 N Divi Davenport IA	100.00	2.00	10.00	112.00
06/25/09	Caseys Durant/1107 5th S Durant IA	120.00	2.00	10.00	132.00
06/29/09	Caseys Durant/1107 5th S Durant IA	100.00	2.00	10.00	112.00
07/06/09	Caseys Durant/1107 5th S Durant IA	120.00	2.00	10.00	132.00
07/18/09	Caseys Durant/1107 5th S Durant IA	120.00	2.00	10.00	132.00
08/06/09	Mother Hubbard/321 N Divi Davenport IA	60.00	2.00	10.00	72.00
08/11/09	Caseys Durant/1107 5th S Durant IA	80.00	2.00	10.00	92.00
09/19/09	Liberty Trust Durant IA	50.00	2.00	10.00	62.00
09/21/09	Liberty Trust Durant IA	50.00	2.00	10.00	62.00
10/21/09	Caseys Bellev/5710 W Pl Bellevue IL	100.00	2.00	10.00	112.00
11/07/09	Caseys Druant/1107 5th S Durant IA	60.00	2.00	10.00	72.00
11/25/09	Caseys Durant/1107 5th S Durant IA	100.00	2.00	10.00	112.00
12/19/09	Mother Hubbard/321 N Divi Davenport IA	140.00	2.00	10.00	152.00
01/25/10	Walmart Davenport IA	20.00	1.50	10.00	31.50
02/06/10	Concord/3500 N. Plainview Walcott IA	20.00	3.50	10.00	33.50
Total		\$ 2,585.00	68.50	340.00	2,993.50

**Report on Special Investigation of the
City of Stockton**

Report on Special Investigation of the
City of Stockton

Payroll for Larry McCoy
For the period July 1, 2004 through October 31, 2010

Check Date	Check Number	Pay Period	Clerk Treasurer	Payroll Special	Snow Removal	Water Shut off
08/09/05	4845	07/22/05 - 08/21/05	\$ 400.00	-	-	-
08/09/05	4846	08/12/05 - 09/11/05	400.00	-	-	-
10/06/05	4895	09/10/05 - 10/09/05	400.00	-	-	-
10/28/05	4927	09/30/05 - 10/30/05	400.00	-	-	-
11/25/05	4949	10/28/05 - 11/27/05	400.00	50.00	-	-
12/31/05	4974	11/19/05 - 12/18/05	400.00	40.00	50.00	-
01/14/06	4987	01/01/06 - 01/31/06	400.00	-	-	-
02/11/06	5033	01/08/06 - 02/07/06	400.00	-	50.00	40.00
03/10/06	5040	01/15/06 - 02/14/06	400.00	40.00	-	-
04/08/06	5080	04/01/06 - 04/30/11	400.00	-	-	-
05/07/06	5115	05/01/06 - 05/31/06	400.00	-	-	-
06/11/06	5123	05/03/06 - 06/02/06	400.00	-	-	-
07/01/06	5147	06/01/06 - 06/30/06	-	-	-	-
07/07/06	5184	06/11/06 07/10/06	400.00	-	-	-
Subtotal for fiscal year 2006			5,200.00	130.00	100.00	40.00
07/30/06	5194	06/30/06 - 07/30/06	-	-	-	-
08/08/06	5219	07/07/06 - 08/06/06	400.00	-	-	30.00
09/10/06	5245	07/21/06 - 08/20/06	400.00	-	-	-
09/28/06	5248	08/04/06 - 09/03/06	-	-	-	-
10/08/06	5255	08/11/06 - 09/10/06	400.00	-	-	-
10/27/06	5285	10/01/06 - 10/31/06	-	80.00	-	-
11/15/06	5309	10/08/06 - 11/07/06	400.00	40.00	-	-
12/10/06	5330	12/01/06 - 12/31/06	400.00	-	-	-
01/07/07	5363	12/08/06 - 01/07/07	400.00	-	-	-
02/18/07	5395	12/22/06 - 01/21/07	400.00	-	-	-
03/11/07	5398	12/29/08 - 01/28/07	400.00	-	-	-
04/14/07	5418	01/05/07 - 02/04/07	400.00	-	-	50.00
05/12/07	5462	01/12/07 - 02/11/07	400.00	-	-	50.00
06/10/07	5471	05/01/07 - 05/31/07	400.00	-	-	-
07/14/07	5499	06/01/07 - 06/30/07	400.00	-	-	-
Subtotal for fiscal year 2007			4,800.00	120.00	-	130.00

Meter Reading	Mowing	Mowing/Street Repair	Regular Hours	Total
-	-	-	-	400.00
-	-	-	-	400.00
-	-	-	-	400.00
-	-	-	-	400.00
-	-	-	-	450.00
-	-	-	-	490.00
-	-	-	-	400.00
-	-	-	-	490.00
-	-	-	-	440.00
-	-	-	-	400.00
-	-	-	-	400.00
-	-	-	-	400.00
-	-	102.00	-	102.00
-	-	-	-	400.00
-	-	102.00	-	5,572.00
-	-	-	160.00	160.00
-	-	-	-	430.00
-	-	-	-	400.00
-	-	-	96.00	96.00
-	-	-	-	400.00
-	-	-	90.00	170.00
-	-	-	-	440.00
-	-	-	-	400.00
-	-	-	-	400.00
-	-	-	120.00	520.00
-	-	-	150.00	550.00
50.00	-	-	-	500.00
50.00	-	-	80.00	580.00
-	-	-	100.00	500.00
-	-	-	-	400.00
100.00	-	-	796.00	5,946.00

Report on Special Investigation of the
City of Stockton

Payroll for Larry McCoy
For the period July 1, 2004 through October 31, 2010

Check Date	Check Number	Pay Period	Clerk Treasurer	Payroll Special	Snow Removal	Water Shut off
08/11/07	5544	07/08/07 - 08/07/07	400.00	-	-	-
09/08/07	5553	07/15/07 - 08/14/07	400.00	-	-	-
10/06/07	5594	07/22/07 - 08/21/07	400.00	-	-	-
11/09/07	5603	10/01/07 - 10/31/07	400.00	-	-	-
12/08/07	5629	11/11/07 - 12/10/07	400.00	40.00	-	-
01/12/08	5654	12/01/07 - 12/31/07	400.00	80.00	-	-
02/11/08	5694	01/17/08 - 02/16/08	400.00	-	160.00	-
03/08/08	5719	02/03/08 - 03/02/08	400.00	-	60.00	-
04/05/08	5756	03/06/08 - 04/05/08	400.00	-	-	-
05/11/08	5788	03/08/08 - 04/07/08	400.00	-	-	-
06/08/08	5819	03/08/08 - 04/07/08	400.00	-	-	-
07/01/08	5855	06/07/08 - 07/06/08	-	100.00	-	-
07/16/08	5862	06/07/08 - 07/06/08	400.00	100.00	-	-
Subtotal for fiscal year 2008			4,800.00	320.00	220.00	-
08/01/08	5910	07/01/08 - 07/31/08	400.00	-	-	-
08/13/08	5929	07/16/08 - 08/15/08	-	-	-	-
09/08/08	5959	08/14/08 - 09/13/08	400.00	50.00	-	-
10/12/08	5975	09/08/08 - 10/07/08	400.00	50.00	-	-
11/01/08	6006	10/02/08 - 11/01/08	-	50.00	-	-
11/09/08	6028	10/02/08 - 11/01/08	400.00	50.00	-	-
12/06/08	6037	11/07/08 - 12/06/08	400.00	-	20.00	-
12/12/08	6059	11/14/08 - 12/13/08	-	-	20.00	-
01/10/09	6071	11/14/08 - 12/13/08	400.00	40.00	80.00	-
01/29/09	6103	11/14/08 - 12/13/08	-	40.00	80.00	-
02/08/09	6108	01/15/09 - 02/14/09	400.00	-	-	-
03/08/09	6136	03/08/09 - 04/07/09	400.00	-	-	-
04/03/09	6157	03/08/09 - 04/07/09	-	50.00	-	-
04/12/09	6165	03/08/09 - 04/07/09	400.00	40.00	-	-
04/30/09	6197	03/08/09 - 04/07/09	-	-	-	-
05/10/09	6200	03/08/09 - 04/07/09	400.00	-	-	-
05/27/09	6214	03/08/09 - 04/07/09	-	-	-	-
06/08/09	6218	03/08/09 - 04/07/09	400.00	-	-	-
Subtotal for fiscal year 2009			4,400.00	370.00	200.00	-

Meter Reading	Mowing	Mowing/Street Repair	Regular Hours	Total
-	-	-	-	400.00
-	-	-	-	400.00
-	-	-	-	400.00
-	-	-	150.00	550.00
-	-	-	-	440.00
-	-	-	268.00	748.00
-	-	-	-	560.00
-	-	-	-	460.00
-	-	-	-	400.00
-	-	-	90.00	490.00
-	-	-	180.00	580.00
-	-	-	100.00	200.00
-	-	-	-	500.00
-	-	-	788.00	6,128.00
-	-	-	-	400.00
-	-	-	220.00	220.00
-	-	-	-	450.00
-	-	-	-	450.00
-	-	-	80.00	130.00
-	-	-	-	450.00
-	-	-	60.00	480.00
-	-	-	60.00	80.00
-	-	-	-	520.00
-	-	-	70.00	190.00
-	-	-	-	400.00
-	-	-	-	400.00
-	-	-	40.00	90.00
-	-	-	-	440.00
-	-	-	60.00	60.00
-	-	-	60.00	460.00
-	-	-	100.00	100.00
-	-	-	-	400.00
-	-	-	750.00	5,720.00

Report on Special Investigation of the
City of Stockton

Payroll for Larry McCoy
For the period July 1, 2004 through October 31, 2010

Check Date	Check Number	Pay Period	Clerk Treasurer	Payroll Special	Snow Removal	Water Shut off
07/13/09	6249	07/01/09 - 07/31/09	400.00	-	-	-
08/10/09	6311	07/08/09 - 08/07/09	400.00	-	-	-
09/12/09	6343	08/08/09 - 09/07/09	400.00	-	-	-
10/11/09	6373	09/04/09 - 10/03/09	400.00	-	-	-
11/08/09	6385	09/04/09 - 10/03/09	400.00	-	-	-
12/13/09	6424	11/08/09 - 12/07/09	400.00	-	-	-
01/10/10	6450	11/20/09 - 12/19/09	400.00	-	-	-
02/08/10	6461	11/20/09 - 12/19/09	400.00	-	-	-
03/08/10	6511	11/20/09 - 01/19/10	400.00	-	-	-
04/09/10	6545	03/01/10 - 03/31/10	400.00	-	-	-
05/09/10	6555	04/01/10 - 04/30/10	400.00	-	-	-
06/12/10	6587	05/01/10 - 05/31/10	400.00	40.00	-	-
Subtotal for fiscal year 2010			4,800.00	40.00	-	-
07/11/10	6633	06/01/10 - 06/30/10	400.00	-	-	-
08/15/10	6645	06/19/10 - 07/18/10	400.00	-	-	-
10/02/10	6691	3rd quarter payroll	450.00	-	-	-
Subtotal for fiscal year 2011			1,250.00	-	-	-
Total			\$25,250.00	980.00	520.00	170.00

NOTE:

Payroll Special category is for City Council meetings paid at \$40 or \$50 per meeting.

Snow removal was paid at \$10.00 per hour.

Water shut-off was paid at \$5.00 per hour.

Meter reading was paid at \$50.00 per month.

Mowing was paid at \$10 per hour.

Mowing/street repair was paid at \$12.00 per hour.

Regular hours fluctuated from \$10.00 - \$12.00 per hour. It is unknown what Mr. McCoy did during "Regular Hours".

Meter Reading	Mowing	Mowing/ Street Repair	Regular Hours	Total
-	50.00	-	-	450.00
-	60.00	-	-	460.00
-	85.00	-	-	485.00
-	-	-	-	400.00
-	-	-	100.00	500.00
-	-	-	100.00	500.00
-	-	-	110.00	510.00
-	-	-	40.00	440.00
-	-	-	60.00	460.00
-	-	-	-	400.00
-	-	-	-	400.00
-	-	-	-	440.00
-	195.00	-	410.00	5,445.00
-	-	-	-	400.00
-	-	-	-	400.00
-	-	-	-	450.00
-	-	-	-	1,250.00
100.00	195.00	102.00	2,744.00	30,061.00

Report on Special Investigation of the
City of Stockton

Payments to Doug DeWitt
For the period July 1, 2004 through October 31, 2010

Per Remittance Portion of Check

Check Date	Check Number	Memo per Check	Number of Hours	Description per Supporting Documentation
07/07/05	4806	Pay period 07/04/05-07/10/05	11.0	Mow and weed city property
07/28/05	4837	Pay period 07/25/05-07/31/05	17.0	Mow and weed city property and clear down limbs
08/04/05	4839	Pay period 08/01/05-08/07/05	15.0	<i>Work order not located</i>
08/10/05	4857	Pay period 08/08/05-08/14/05	5.0	<i>Work order not located</i>
08/17/05	4860	Pay period 10/01/05-10/07/05	15.0	Mow city property
08/25/05	4861	Pay period 09/19/05-09/15/05	16.0	Mow and weed city property
08/31/05	4862	Pay period 08/22/05-08/28/05	16.0	Mow and weed city property
09/08/05	4863	Pay period 09/05/05-09/11/05	13.0	Mow and weed city property
09/15/05	4888	Pay period 09/19/05-09/25/05	18.0	Mow and weed city property. Flush fire hydrant and work on broken water main
09/22/05	4889	Pay period 09/19/05-09/25/05	18.0	Mow and weed city property
09/29/05	4890	Pay period 09/26/05-10/02/05	12.0	Mow and weed city property
10/06/05	4894	Pay period 10/03/05-10/09/05	10.0	Mow and weed city property
10/13/05	4899	Pay period 10/10/05-10/16/05	9.0	Mow and weed city property
10/28/05	4926	Pay period 10/24/05-10/30/05	8.0	<i>Work order not located</i>
03/02/06	5037	Camera/Developing	NA	<i>Supporting documentation not located</i>
04/01/06	5052	Camera/Developing	NA	<i>Supporting documentation not located</i>
Subtotal for fiscal year 2006				
10/06/07	5592	Pay period 08/15/07-08/21/07	11.0	<i>Work order not located</i>
11/09/07	5601	Pay period 10/25/07-10/31/07	10.0	Filled potholes and trimming bushes
12/10/07	5631	Pay period 12/11/07-12/17/07	4.0	<i>Work order not located</i>
01/31/08	5689	Pay period 01/20/08-01/26/08	17.0	<i>Work order not located</i>
02/07/08	5690	Pay period 02/03/08-02/09/08	19.5	Plowing snow
02/16/08	5712	Pay period 02/11/08-02/17/08	4.5	<i>Work order not located</i>
02/16/08	5713	Mileage 70 miles	NA	<i>Supporting documentation not located</i>
02/25/08	5714	Pay period 02/18/08-02/24/08	7.5	<i>Work order not located</i>
03/27/08	blank	Pay period 03/23/08-03/29/08	5.5	<i>Work order not located</i>
03/27/08	5740	106 miles	NA	<i>Supporting documentation not located</i>
05/03/08	5783	Pay period 04/01/08-04/07/08	15.0	Mowing, Hauling gravel and spring cleanup
05/11/08	5786	Pay period 04/01/08-04/07/08	20.0	Hauling and spreading gravel, working on lagoon getting equipment ready
05/18/08	5811	Pay period 04/01/08-04/07/08	11.0	<i>Work order not located</i>
05/18/08	5813	Oil for weed eater and donuts for cleanup day	NA	<i>Supporting documentation not located</i>
06/08/08	5816	Pay period 04/01/08-04/07/08	11.5	<i>Work order not located</i>
06/29/08	5849	Pay period 06/23/08-06/29/08	10.0	<i>Work order not located</i>
Subtotal for fiscal year 2008				

Gross Pay				
	Proper*	Improper^	Unsupported	Total
\$	110.00	-	-	110.00
	170.00	-	-	170.00
	-	-	150.00	150.00
	300.00	-	50.00	350.00
	150.00	-	-	150.00
	160.00	-	-	160.00
	160.00	-	-	160.00
	130.00	-	-	130.00
	180.00	-	-	180.00
	180.00	-	-	180.00
	120.00	-	-	120.00
	100.00	-	-	100.00
	360.00	-	-	360.00
	-	-	80.00	80.00
	-	-	95.44	95.44
	-	-	80.64	80.64
	2,120.00	-	456.08	2,576.08
	160.00	-	55.00	215.00
	50.00	-	-	50.00
	-	-	40.00	40.00
	-	-	170.00	170.00
	195.00	-	-	195.00
	-	-	45.00	45.00
	-	-	35.35	35.35
	-	-	75.00	75.00
	-	-	55.00	55.00
	-	-	53.53	53.53
	150.00	-	-	150.00
	200.00	-	-	200.00
	-	-	145.00	145.00
	-	-	13.44	13.44
	-	-	115.00	115.00
	-	-	100.00	100.00
	755.00	-	902.32	1,657.32

Report on Special Investigation of the
City of Stockton

Payments to Doug DeWitt
For the period July 1, 2004 through October 31, 2010

Per Remittance Portion of Check

Check Date	Check Number	Memo per Check	Number of Hours	Description per Supporting Documentation
07/13/08	5858	Pay period 06/30/08-07/06/08	3.0	Work order not located
08/28/08	5936	Pay period 08/16/08-08/22/08	10.0	Work order not located
09/12/08	5962	Pay period 09/07/08-09/13/08	4.0	Work order not located
09/26/08	5966	Pay period 09/07/18-09/13/08	11.0	Work order not located
10/04/08	5967	Pay period 09/24/08-09/30/08	5.0	Work order not located
10/21/08	6003	Mileage Muscatine and Davenport 10/14&10,	NA	Supporting documentation not located
10/21/08	6004	Pay period 10/19/08-10/25/08	12.5	Work order not located
10/30/08	6005	Pay period 10/26/08-11/01/08	23.0	Mowing, Took truck in for repairs , delivered load of salt
11/21/08	6032	Mileage Muscatine and Davenport 10/14&10,	NA	Supporting documentation not located
12/12/08	6058	Pay period 12/07/08-12/13/08	19.5	Work order not located
12/12/08	6060	Mileage to Muscatine and Blue Grass for Truc	NA	Supporting documentation not located
12/28/08	6061	Pay period 12/07/08-12/13/08	25.5	Work order not located
12/28/08	6064	Mileage and pins for snowplow	NA	Supporting documentation not located
01/10/09	6067	Pay period 12/07/08-12/13/08	6.5	Work order not located
01/22/09	6099	Pay period 12/07/08-12/13/08	11.5	Work order not located
01/25/09	6100	Mileage for snowplow springs	NA	Supporting documentation not located
01/29/09	6101	Pay period 12/07/08-12/13/08	8.0	Work order not located
02/06/09	6104	Pay period 12/07/08-12/13/08	5.5	Work order not located
02/15/09	6131	Pay period 02/15/09-02/21/09	7.5	Work order not located
03/19/09	6155	Pay period 04/01/09-04/07/09	9.5	Work order not located
03/27/09	6156	Pay period 04/01/09-04/07/09	13.5	Work order not located
04/30/09	6196	Pay period 04/01/09-04/07/09	9.0	Work order not located
05/27/09	6213	Pay period 04/01/09-04/07/09	11.0	Work order not located
06/25/09	6243	Pay period 04/01/09-04/07/09	16.0	Mowing
Subtotal for fiscal year 2009				
07/28/09	6282	Pay period 04/01/09-04/07/09	17.5	Working to drain a ditch, huling sand and tacking truck in for repair
07/29/09	6285	Pay period 07/25/09-07/31/09	5.0	Work order not located
08/21/09	6319	Pay period 08/01/09-08/07/09	4.0	Work order not located
09/12/09	6341	Pay period 09/01/09-09/07/09	2.0	Work order not located
09/22/09	6347	Pay period 09/20/09-09/26/09	6.0	Work order not located
10/10/09	6349	security camera for park	NA	Supporting documentation not located
10/11/09	6377	Pay period 09/27/09-10/03/09	2.0	Work order not located
12/11/09	6409	Pay period 12/06/09-12/12/09	13.0	Work order not located
03/28/10	6513	security camera for park	NA	Supporting documentation not located
03/28/10	6514	Pay period 03/25/10-03/31/10	2.3	Work order not located
04/09/10	6549	Pay period 04/01/10-04/07/10	5.0	Work order not located
Subtotal for fiscal year 2010				
Total				

* - Includes payments for City Council meetings and additional payments which were properly supported by appropriate documentation.

^ - Includes payments for mowing at \$75.00 per hour rather than previous rate of \$10.00 per hour. See **Table 5** for additional information.

NA - Reimbursements to Mr. DeWitt. Number of hours is not applicable.

Gross Pay			
Proper*	Improper^	Unsupported	Total
-	-	30.00	30.00
-	-	100.00	100.00
-	-	40.00	40.00
-	-	110.00	110.00
-	-	50.00	50.00
-	-	37.40	37.40
-	-	125.00	125.00
230.00	-	-	230.00
-	-	84.24	84.24
-	-	195.00	195.00
-	-	29.25	29.25
-	-	255.00	255.00
-	-	26.67	26.67
-	-	65.00	65.00
-	-	115.00	115.00
-	-	43.88	43.88
-	-	80.00	80.00
-	-	55.00	55.00
-	-	75.00	75.00
-	-	95.00	95.00
-	-	135.00	135.00
-	195.00	90.00	285.00
-	325.00	110.00	435.00
160.00	260.00	-	420.00
390.00	780.00	1,946.44	3,116.44
175.00	-	-	175.00
-	325.00	50.00	375.00
-	195.00	105.00	300.00
300.00	-	20.00	320.00
-	260.00	60.00	320.00
-	-	42.79	42.79
-	130.00	20.00	150.00
-	-	130.00	130.00
-	-	24.00	24.00
-	-	22.50	22.50
-	-	50.00	50.00
475.00	910.00	524.29	1,909.29
\$ 3,740.00	1,690.00	3,829.13	9,259.13

Report on Special Investigation of the
City of Stockton

Payments to Terry Thompson
For the period July 1, 2004 through October 31, 2010

Per Remittance Portion of Check				
Check Date	Check Number	Memo per Check	Number of Hours	Description per Supporting Documentation
09/10/05	4870	Pay period 09/12/05-09/15/05	2.0	NA
12/09/05	4954	Pay period 11/28/05-12/04/05	2.0	NA
12/12/05	4968	Pay period 12/05/05-12/11/05	18.5	Work order not located
Subtotal for fiscal year 2006				
10/08/06	5259	Unknown		
01/07/07	5690	Pay period 01/01/07-01/07/07	3.0	NA
04/14/07	5712	Pay period 01/29/07-02/04/07	3.0	NA
05/13/07	5713	Pay period 02/12/07-02/18/07	28.9	Work order not located
07/14/07	5714	Pay period 06/24/07-06/30/07	23.5	Work order not located
Subtotal for fiscal year 2007				
09/08/07	5558	Pay period 08/08/07-08/14/07	4.0	NA
12/10/07	5650	Pay period 12/18/07-12/24/07	21.5	Work order not located
01/13/08	5684	Pay period 01/01/08-01/07/08	10.5	Work order not located
Subtotal for fiscal year 2008				
07/28/09	6284	Pay period 04/01/08-04/07/09	10.0	Work order not located
Subtotal for fiscal year 2009				
09/18/09	6345	Pay period 09/01/09-09/07/09	2.0	Work order not located
06/12/10	6589	Pay period 06/01/10-06/13/10	2.0	Work order not located
07/11/10	6636	Pay period 06/24/10-06/30/10	4.0	Work order not located
Subtotal for fiscal year 2010				
Total				

* - Includes payments for City Council meetings.

NA - Not applicable. Payments were for City Council meetings only.

Gross Pay			Total	Less: Withholdings	Net Amount
Proper*	Unsupported				
\$ 80.00	-	80.00	9.20	70.80	
80.00	-	80.00	9.21	70.79	
-	148.00	148.00	20.04	127.96	
160.00	148.00	308.00	38.45	269.55	
-	-	-	-	340.67	
300.00	-	300.00	58.52	241.48	
300.00	-	300.00	58.52	241.48	
-	289.00	289.00	56.25	232.75	
300.00	224.00	524.00	124.30	399.70	
900.00	513.00	1,413.00	297.59	1,456.08	
400.00	-	400.00	82.99	317.01	
-	215.00	215.00	35.84	179.16	
200.00	85.00	285.00	53.92	231.08	
600.00	300.00	900.00	172.75	727.25	
-	113.00	113.00	9.65	103.35	
-	113.00	113.00	9.65	103.35	
-	24.00	24.00	1.83	22.17	
-	24.00	24.00	1.84	22.16	
-	48.00	48.00	3.66	44.34	
-	96.00	96.00	7.33	88.67	
\$ 1,660.00	1,170.00	2,830.00	525.77	\$ 2,644.90	

Exhibit H

Report on Special Investigation of the
City of Stockton

Purchases from Jeff's Market
For the period July 1, 2004 through October 31, 2010

Invoice/ Receipt Date	Description Per Receipt	Quantity	Price	Amount	Reasonable	Improper	Unsupported	
09/12/05	No receipt available	-	-	\$ 8.57	8.57	-	-	8.57
11/04/05	Floor Cleaner	1	4.74	4.74	4.74	-	-	-
11/11/05	Whip Topping 8z	2	1.29	2.58	2.58	-	2.58	-
11/11/05	Mew Mix Original	1	7.99	7.99	-	7.99	-	-
	Folger CL Rst Ground	1	5.77	5.77	-	5.77	-	-
	Stove Top Trky	4	1.87	7.48	-	7.48	-	-
	Handi Snk Dbl Choc P	1	1.59	1.59	-	1.59	-	-
	Jiffy Corn Muff Mix	2	0.49	0.98	-	0.98	-	-
	Phila Crm Chx 8oz	3	2.07	6.21	-	6.21	-	-
	Lib Pumpkin 29oz	1	1.85	1.85	-	1.85	-	-
	Of Deluxe Yel Ck Mix	1	1.43	1.43	-	1.43	-	-
	Whip Topping	1	1.29	1.29	-	1.29	-	-
	Caraml Topping	1	2.23	2.23	-	2.23	-	-
	Jello Ins Van 3z	2	0.95	1.90	-	1.90	-	-
	Keblr Grhm Crkr Crst	2	1.29	2.58	-	2.58	-	-
	Pet Deep Dish P Shel	2	2.63	5.26	-	5.26	-	-
	Nslt Flinston Pushup	1	0.79	0.79	-	0.79	-	-
	Diet Pepsi	2	1.49	2.98	-	2.98	-	-
	Dpepsi 20 oz	1	1.19	1.19	-	1.19	-	-
	Can Deposit	4	0.05	0.20	-	0.20	-	-
	7 Up 20 oz	1	1.19	1.19	-	1.19	-	-
	Flarge Eggs 1 dz	1	0.93	0.93	-	0.93	-	-
	Tax			0.93	54.77	-	0.93	-
11/13/05	Dpepsi 20 oz	1	1.19	1.19	-	1.19	-	-
	Can Deposit	1	0.05	0.05	-	0.05	-	-
	Brawny 3pk	1	3.99	3.99	3.99	-	-	-
	Celery	1	1.29	1.29	-	1.29	-	-
	GC Baster, Nylon	1	2.39	2.39	2.39	-	-	-
	Dawnfr Escape	1	2.49	2.49	2.49	-	-	-
	Turn About Clean Pad	1	1.89	1.89	1.89	-	-	-
	Pringle Jalapeno	1	0.89	0.89	-	0.89	-	-
	Dishcloth Waf/Weave	1	1.26	1.26	1.26	-	-	-
	SOS Heavy Duty	1	1.17	1.17	1.17	-	-	-
	Chex Mx Hot N Spicy	1	2.55	2.55	-	2.55	-	-
	Whie Onion	1	0.79	0.56	-	0.56	-	-
	Tax			1.01	20.73	-	1.01	-

Report on Special Investigation of the
City of Stockton

Purchases from Jeff's Market
For the period July 1, 2004 through October 31, 2010

Invoice/ Receipt Date	Description Per Receipt	Quantity	Price	Amount	Reasonable	Improper	Unsupported
11/13/05	SVF 1% Mik HFGL	1	1.49	1.49	-	1.49	-
	Oz Pure Corn Starch	1	1.05	1.05	-	1.05	-
	Dia Pnbrd Chp Pean	1	2.59	2.59	-	2.59	-
	Can Bel Not Btr Qtr	1	1.73	1.73	-	1.73	-
	Kodak Film	2	7.03	14.06	-	14.06	-
	12oz Dt Pep 8pk btle	1	3.99	3.99	-	3.99	-
	Dt Pepsi 20 oz	1	1.19	1.19	-	1.19	-
	Can Deposit	9	0.05	0.45	-	0.45	-
	Tax			1.35	-	1.35	-
11/14/05	Paper Towels	2	1.79	3.58	3.58	-	-
	Glad Kitchen Drawstr	1	5.09	5.09	5.09	-	-
	Jhnsn Pledge	1	4.33	4.33	4.33	-	-
	Tax			0.91	-	0.91	-
11/21/05	Mr Clean Eraser	2	2.19	4.38	4.38	-	-
	Tax			0.31	-	0.31	-
11/27/05	Nylon Collar 1 inch	1	4.79	4.79	-	4.79	-
	Crock Large Dish	2	4.29	8.58	-	8.58	-
	Tie Out Chain Heavy	1	4.59	4.59	-	4.59	-
	Pur Dogchow	1	3.83	3.83	-	3.83	-
	Tax			1.53	-	1.53	-
12/09/05	Nestle Choc Chip Cky	3	3.59	10.77	-	10.77	-
	Pills Sugar Cookies	2	3.53	7.06	-	7.06	-
	ICBNB 2 Tubs	1	1.89	1.89	-	1.89	-
	Cool Whip 12z	1	2.03	2.03	-	2.03	-
	Meat	1	32.56	32.56	-	32.56	-
	12 oz Dt Pep 8pk btle	2	3.99	7.98	-	7.98	-
	Can Deposit	16	0.05	0.80	-	0.80	-
	Nstl Rich Choc Cocoa	1	5.69	5.69	-	5.69	-
	Chkn SNB Rsting Bg	2	1.31	2.62	-	2.62	-
	SS Brd Fish Stick	1	3.13	3.13	-	3.13	-
	Foil Cky Sheet 2 pk	1	3.36	3.36	-	3.36	-
	X-Large Eggs 1 dz	1	1.03	1.03	-	1.03	-
	Cottage Wheat	1	1.29	1.29	-	1.29	-
	KCM Lays	1	2.00	2.00	-	2.00	-
	Tax			0.98	-	0.98	-
01/08/06	No receipt available	-	-	9.06	9.06	-	9.06
01/14/06	No receipt available	-	-	7.09	7.09	-	7.09

Exhibit H

Report on Special Investigation of the
City of Stockton

Purchases from Jeff's Market
For the period July 1, 2004 through October 31, 2010

Invoice/ Receipt Date	Description Per Receipt	Quantity	Price	Amount	Reasonable	Improper	Unsupported	
05/20/06	<i>No receipt available</i>	-	-	<u>54.43</u>	54.43	-	-	54.43
11/12/06	<i>No receipt available</i>	-	-	<u>13.92</u>	13.92	-	-	13.92
12/08/06	<i>No receipt available</i>	-	-	<u>59.72</u>	59.72	-	-	59.72
12/10/06	<i>No receipt available</i>	-	-	<u>6.27</u>	6.27	-	-	6.27
01/14/07	Mt Dew Fridge Pack	4	3.50	14.00	-	14.00	-	
	Can Deposit	48	0.05	2.40	-	2.40	-	
	Tax			<u>0.98</u>	17.38	-	0.98	-
01/15/07	Pepsi Fridge Pack	4	3.50	14.00	-	14.00	-	
	Can Deposit	48	0.05	2.40	-	2.40	-	
	Tax			<u>0.98</u>	17.38	-	0.98	-
03/12/07	Dt Pepsi Fridge Pak	2	3.50	7.00	-	7.00	-	
	Can Deposit	24	0.05	1.20	-	1.20	-	
	5 lb bag of ice	1	1.29	1.29	-	1.29	-	
	Tax			<u>0.49</u>	9.98	-	0.49	-
05/05/07	Dt Pepsi Fridge Pak	2	3.50	7.00	-	7.00	-	
	Can Deposit	24	0.05	1.20	-	1.20	-	
	Tax			<u>0.49</u>	8.69	-	0.49	-
09/30/07	<i>No receipt available</i>	-	-	<u>11.68</u>	11.68	-	-	11.68
10/08/07	<i>No receipt available</i>	-	-	<u>15.14</u>	15.14	-	-	15.14
10/12/07	Dt Pepsi 24oz/6pk Btl	2	4.49	8.98	-	8.98	-	
	Can Deposit	13	0.05	0.65	-	0.65	-	
	Dpepsi 20oz	1	1.29	1.29	-	1.29	-	
	Tax			<u>0.76</u>	11.68	-	0.76	-
10/26/07	Dpepsi 24oz/6pk Btle	4	XXX	8.38	-	8.38	-	
	Can Deposit	24	XXX	1.20	-	1.20	-	
	Tax			<u>0.67</u>	10.25	-	0.67	-
11/09/07	Cool Whip	1	2.99	2.99	-	2.99	-	
	Dt Pepsi 24oz/6pk btl	2	5.99	11.98	-	11.98	-	
	Can Deposit	12	0.05	0.60	-	0.60	-	
	Tax			<u>0.84</u>	16.41	-	0.84	-

Report on Special Investigation of the
City of Stockton

Purchases from Jeff's Market
For the period July 1, 2004 through October 31, 2010

Invoice/ Receipt Date	Description Per Receipt	Quantity	Price	Amount	Reasonable	Improper	Unsupported
11/11/07	Yellow Onion	1	0.30	0.30	-	0.30	-
	Celery	1	0.99	0.99	-	0.99	-
	Peeled Baby Carrot16	1	1.29	1.29	-	1.29	-
	SVF Pint 2% Milk	1	0.99	0.99	-	0.99	-
	Argo Corn Starch	1	1.79	1.79	-	1.79	-
	Pastry Brush	1	2.06	2.06	-	2.06	-
	Tax			0.14	-	0.14	-
				7.56			
12/02/07	Dt Pepsi 24oz/6pk btl	2	5.99	11.98	-	11.98	-
	Can Deposit	12	0.05	0.60	-	0.60	-
	Tax			0.84	-	0.84	-
				13.42			
12/11/07	Grocery	4	3.99	15.96	-	-	15.96
	Tax			1.12	-	1.12	-
				17.08			
12/15/07	Meat	1	10.25	10.25	-	10.25	-
	Dt Pepsi 24oz/6pk btl	2	5.99	11.98	-	11.98	-
	Can Deposit	12	0.05	0.60	-	0.60	-
	Tax			0.84	-	0.84	-
				23.67			
12/16/07	Our Family Corn	2	2.09	4.18	-	4.18	-
	5 lb Bag Ice	1	1.29	1.29	-	1.29	-
	Mt Dew Fridge Pack	6	3.50	21.00	-	21.00	-
	Can Deposit	72	0.05	3.60	-	3.60	-
	Tax			1.47	-	1.47	-
				31.54			
12/24/07	Grocery	4	3.99	15.96	-	-	15.96
	Dt Pepsi 24 oz/6pk btl	3	5.99	17.97	-	17.97	-
	Dpepsi 20 oz	1	1.29	1.29	-	1.29	-
	Can Deposit	19	0.05	0.95	-	0.95	-
				36.17			
12/29/07	Grocery	5	3.99	19.95	-	-	19.95
	Tax			1.40	-	1.40	-
				21.35			
01/10/08	Dt Pepsi Fridge Pack	2	5.99	11.98	-	11.98	-
	Mt Dew Fridge Pack	1	3.50	3.50	-	3.50	-
	Pepsi Fridge Pack	1	3.50	3.50	-	3.50	-
	Can Deposit	36	0.05	1.80	-	1.80	-
	Tax			1.33	-	1.33	-
				22.11			
01/14/08	Folgers Ground	1	9.73	9.73	-	9.73	-
01/25/08	Dt Pepsi Fridge Pack	4	3.50	14.00	-	14.00	-
	Can Deposit	48	0.05	2.40	-	2.40	-
	Tax			0.98	-	0.98	-
				17.38			

Exhibit H

Report on Special Investigation of the
City of Stockton

Purchases from Jeff's Market
For the period July 1, 2004 through October 31, 2010

Invoice/ Receipt Date	Description Per Receipt	Quantity	Price	Amount	Reasonable	Improper	Unsupported
02/11/08	Dt Pepsi Fridge Pack	2	3.50	7.00	-	7.00	-
	Can Deposit	24	0.05	1.20	-	1.20	-
	Tax			0.49	8.69	-	0.49
02/20/08	Dt Pepsi Fridge Pack	2	4.29	8.58	-	8.58	-
	Can Deposit	24	0.05	1.20	-	1.20	-
	Tax			0.60	10.38	-	0.60
03/03/08	Miscellaneous	24	3.99	95.76	95.76	-	95.76
04/05/08	Paper Towel Print	2	2.99	5.98	5.98	-	-
	Soft & Gentle	2	1.49	2.98	2.98	-	-
	Tax			0.63	9.59	-	0.63
05/17/08	Meat	1	30.00	30.00	-	30.00	-
	Hefty Color Plates	1	2.93	2.93	-	2.93	-
	Plastic Forks 24c	1	0.89	0.89	-	0.89	-
	Deli	2	5.49	10.98	-	10.98	-
	Deli	1	4.00	4.00	-	4.00	-
	Tax			1.32	50.12	-	1.32
05/29/08	.5 ltr Spring Water	1	4.99	4.99	-	4.99	-
	Diet Pepsi 12 oz	1	6.00	6.00	-	6.00	-
	7-up 20 oz	1	1.29	1.29	-	1.29	-
	Dpepsi 20 oz	1	1.39	1.39	-	1.39	-
	Can Deposit	14	0.05	0.70	-	0.70	-
	Tax			0.61	14.98	-	0.61
06/29/08	.5 ltr Spring Water	1	3.99	3.99	-	3.99	-
	Diet Pepsi 12 12Z	2	5.99	11.98	-	11.98	-
	Can Deposit	25	0.05	1.25	-	1.25	-
	Dpepsi 20 oz	1	1.39	1.39	-	1.39	-
	Tax			0.94	19.55	-	0.94
09/01/08	Diet Pepsi 24 oz/6 pk btl	2	5.99	11.98	-	11.98	-
	Dt Pepsi 20 oz	1	1.39	1.39	-	1.39	-
	Can Deposit	13	0.05	0.65	-	0.65	-
	Tax			0.94	14.96	-	0.94
09/20/08	Spring Water	1	4.50	4.50	-	4.50	-
	Diet Pepsi 24 oz/6pk btl	2	5.99	11.98	-	11.98	-
	Can Deposit	12	0.05	0.60	-	0.60	-
	Tax			0.84	17.92	-	0.84

Report on Special Investigation of the
City of Stockton

Purchases from Jeff's Market
For the period July 1, 2004 through October 31, 2010

Invoice/ Receipt Date	Description Per Receipt	Quantity	Price	Amount	Reasonable	Improper	Unsupported
10/04/08	Diet Pepsi 24oz/6pk btl	2	5.99	11.98	-	11.98	-
	Dpepsi 20 oz	1	1.39	1.39	-	1.39	-
	Can Deposit	13	0.05	0.65	-	0.65	-
	Tax			0.94	-	0.94	-
				14.96			
11/16/08	White Hamburger Buns	6	1.99	11.94	-	11.94	-
	1 % Milk	1	2.19	2.19	-	2.19	-
	5 lb Bag Ice	1	1.39	1.39	-	1.39	-
	Hi-Temp Spat	1	6.59	6.59	-	6.59	-
	Peeler	1	2.23	2.23	-	2.23	-
	Tax			0.62	-	0.62	-
				24.96			
12/03/08	Winter Melt	10	3.99	39.90	39.90	-	-
	Tax			2.79	-	2.79	-
				42.69			
12/03/08	Winter Melt	4	4.49	17.96	17.96	-	-
	Tax			1.26	-	1.26	-
				19.22			
12/08/08	Spring Water	2	4.99	9.98	-	9.98	-
	Diet Coke	2	1.59	3.18	-	3.18	-
	Can Deposit	2	0.05	0.10	-	0.10	-
	Tax			0.22	-	0.22	-
				13.48			
12/12/08	Meat	1	19.98	19.98	-	19.98	-
	Meat	1	53.05	53.05	-	53.05	-
				73.03			
12/13/08	Cool Whip	1	3.49	3.49	-	3.49	-
	Sterzings	1	2.75	2.75	-	2.75	-
	Scoop Tostitos	1	3.00	3.00	-	3.00	-
	Tostitos Med Salsa	1	2.50	2.50	-	2.50	-
	Grn Cherry	1	1.83	1.83	-	1.83	-
	Rack Roaster	1	3.83	3.83	-	3.83	-
	Tax			0.27	-	0.27	-
				17.67			
12/14/08	OS Cranberry	2	1.89	3.78	-	3.78	-
	Ice Bags 20#	1	4.99	4.99	-	4.99	-
				8.77			
01/03/09	Spring Water	1	4.99	4.99	-	4.99	-
03/01/09	Spring Water	1	4.99	4.99	-	4.99	-
	Diet Pepsi	1	6.09	6.09	-	6.09	-
	Can Deposit	1	0.60	0.60	-	0.60	-
	Tax			0.43	-	0.43	-
				12.11			
03/31/09	Angel Soft	1	6.99	6.99	6.99	-	-

Exhibit HReport on Special Investigation of the
City of StocktonPurchases from Jeff's Market
For the period July 1, 2004 through October 31, 2010

Invoice/ Receipt Date	Description Per Receipt	Quantity	Price	Amount	Reasonable	Improper	Unsupported
04/25/09	JD Ssg bowl	2	3.25	6.50	-	6.50	-
	Spring Water	1	3.50	3.50	-	3.50	-
	Diet Coke 20 oz	2	1.39	2.78	-	2.78	-
	Diet Coke	2	1.59	3.18	-	3.18	-
	Can Deposit	4	0.05	0.20	-	0.20	-
	Reeses Wht Choc PBCP	1	0.83	0.83	-	0.83	-
	Tax			0.48	-	0.48	-
				<u>17.47</u>			
05/23/09	Deli	1	37.46	37.46	-	37.46	-
	Tax			2.62	-	2.62	-
				<u>40.08</u>			
05/25/09	Meat	1	6.99	6.99	-	6.99	-
	Diet Coke	2	1.59	3.18	-	3.18	-
	Can Deposit	2	0.05	0.10	-	0.10	-
	Tax			0.22	-	0.22	-
				<u>10.49</u>			
08/09/09	Diet Coke	4	1.59	6.36	-	6.36	-
	Can Deposit	4	0.05	0.20	-	0.20	-
	Tax			0.45	-	0.45	-
				<u>7.01</u>			
09/13/09	Spring Water	1	3.99	3.99	-	3.99	-
	Diet Coke	2	1.59	3.18	-	3.18	-
	Can Deposit	2	0.05	0.10	-	0.10	-
	Tax			0.22	-	0.22	-
				<u>7.49</u>			
09/27/09	Diet Coke	6	1.59	9.54	-	9.54	-
	Can Deposit	6	0.05	0.30	-	0.30	-
	Tax			0.67	-	0.67	-
				<u>10.51</u>			
10/29/09	Pb Choc Chip	2	3.53	7.06	-	7.06	-
	PB Sugar Cky	3	3.53	10.59	-	10.59	-
				<u>17.65</u>			
10/31/09	Chc Canister	1	6.63	6.63	-	6.63	-
	Marshmallow	1	1.99	1.99	-	1.99	-
	Diet Coke	2	1.59	3.18	-	3.18	-
	Can Deposit	2	0.05	0.10	-	0.10	-
	Foam Cups	1	1.39	1.39	-	1.39	-
	Trash Bags	1	1.99	1.99	1.99	-	-
	Tax			0.46	-	0.46	-
				<u>15.74</u>			
11/02/09	Bounty	1	12.47	12.47	12.47	-	-
	Tax			0.87	-	0.87	-
				<u>13.34</u>			
11/07/09	Diet Coke	4	1.59	6.36	-	6.36	-
	Can Deposit	4	0.05	0.20	-	0.20	-
	Tax			0.45	-	0.45	-
				<u>7.01</u>			

Report on Special Investigation of the
City of Stockton

Purchases from Jeff's Market
For the period July 1, 2004 through October 31, 2010

Invoice/ Receipt Date	Description Per Receipt	Quantity	Price	Amount	Reasonable	Improper	Unsupported	
11/14/09	5 lb bag ice	1	1.39	1.39	1.39	-	1.39	-
11/14/09	Whip Cream	2	0.99	1.98	-	1.98	-	
	Sour Cream	1	1.63	1.63	-	1.63	-	
	Cooking Spray	1	2.93	2.93	-	2.93	-	
	Diet Coke	4	1.59	6.36	-	6.36	-	
	Diet Coke 20 oz	1	1.39	1.39	-	1.39	-	
	Can Deposit	5	0.05	0.25	-	0.25	-	
	Rack Roaster	1	3.46	3.46	-	3.46	-	
	Foil	1	11.73	11.73	-	11.73	-	
	Tax			1.61	31.34	-	1.61	-
12/08/09	Diet Coke	1	1.39	1.39	-	1.39	-	
	Can Deposit	1	0.05	0.05	-	0.05	-	
	Winter Melt	1	24.95	24.95	24.95	-	-	
	Rack Roaster	2	3.46	6.92	-	6.92	-	
	Tax			2.33	35.64	-	2.33	-
12/12/09	Meat	1	25.28	25.28	-	25.28	-	
	Meat	1	25.07	25.07	-	25.07	-	
	Sour Cream	1	1.63	1.63	-	1.63	-	
	5 lb bag of Ice	2	1.39	2.78	-	2.78	-	
	Diet Coke	2	1.59	3.18	-	3.18	-	
	Diet Coke 20 oz	1	1.39	1.39	-	1.39	-	
	Can Deposit	3	0.05	0.15	-	0.15	-	
	Tax			0.32	59.80	-	0.32	-
12/26/09	Diet Coke	1	1.39	1.39	-	1.39	-	
	Can Deposit	1	0.05	0.05	-	0.05	-	
	Winter Melt	4	4.99	19.96	19.96	-	-	
	Tax			1.49	22.89	-	1.49	-
01/31/10	Folger Can Coffee	1	6.39	6.39	-	6.39	-	
	Diet Coke	2	1.59	3.18	-	3.18	-	
	Diet coke 20 oz	1	1.39	1.39	-	1.39	-	
	Can Deposit	3	0.05	0.15	-	0.15	-	
	Tax			0.32	11.43	-	0.32	-
01/21/10	Diet Coke	2	1.39	2.78	-	2.78	-	
	Can Deposit	2	0.05	0.10	-	0.10	-	
	Winter Melt	6	4.99	29.94	29.94	-	-	
	Tax			2.29	35.11	-	2.29	-
01/25/10	Winter Melt	6	4.99	29.94	29.94	-	-	
	Tax			2.10	32.04	-	2.10	-
Total				\$1,570.74	228.37	1,104.62	237.75	

Report on Special Investigation of the
City of Stockton

Purchases from Blain's Farm Fleet
For the period July 1, 2004 through October 31, 2010

Invoice/ Receipt Date	Description Per Receipt	Quantity	Price	Amount	Reasonable
06/06/06	Slotted Tubing	3	2.60	\$ 7.80	7.80
	Farm Clevis w/ Screw Pin	2	8.49	16.98	16.98
	Fitting Internal Coupling	2	1.59	3.18	3.18
	Lynch Pin 7/16" 2/bag	2	0.59	1.18	1.18
	Utility Clevis 3/8" xl	1	2.49	2.49	2.49
	Toplink Pink 3-3/4" Usa	1	1.19	1.19	1.19
	Lubricant Liq Wrench	1	1.89	1.89	1.89
	Fitting End Cap 4"	1	1.99	1.99	1.99
	Tax			<u>2.57</u> 39.27	-
11/16/06	<i>Receipt not available</i>	-	-	<u>215.92</u> 215.92	-
2/8/2008	Motor Oil 5W30 MS-SG/C	1	32.28	32.28	32.28
	Special Order Peerless (Chains)	1	151.00	151.00	151.00
	Shipping Charges	1	5.00	5.00	5.00
	Tax			<u>12.83</u> 201.11	-
10/14/08	6/pk Rotary Drum Blade	2	21.99	43.98	43.98
	6/pk RH Rotary Drum Blade	2	6.99	13.98	13.98
	Tax			<u>4.06</u> 62.02	-
10/15/08	6/pk LH Rotary Drum Blade	1	6.99	6.99	6.99
	Tax			<u>0.49</u> 7.48	-
10/15/08	6/pk LH Rotary Drum Blade	1	6.99	(6.99)	(6.99)
	Tax			<u>(0.49)</u> (7.48)	-
11/29/08	Late Fee			<u>15.00</u> 15.00	-
12/04/08	Finance Charge			<u>1.02</u> 1.02	-
01/04/09	Minimum Finance Charge Purchases			<u>1.00</u> 1.00	-
04/18/09	750# Capacity Utility Cable	1	149.99	149.99	149.99
	Tax			<u>10.50</u> 160.49	-

<u>Improper</u>	<u>Unsupported</u>
-	-
-	-
-	-
-	-
-	-
-	-
-	-
2.57	-
-	215.92
-	-
-	-
-	-
12.83	-
-	-
-	-
4.06	-
-	-
0.49	-
-	-
(0.49)	-
15.00	-
1.02	-
1.00	-
-	-
10.50	-

Report on Special Investigation of the
City of Stockton

Purchases from Blain's Farm Fleet
For the period July 1, 2004 through October 31, 2010

Invoice/ Receipt Date	Description Per Receipt	Quantity	Price	Amount	Reasonable	
05/11/09	21/32x50.8 OD Gold Label	2	9.17	18.34	18.34	
	Tax			<u>1.28</u>	19.62	-
05/29/09	Late Fee			<u>15.00</u>	15.00	-
06/04/09	Finance Charge			<u>2.90</u>	2.90	-
06/29/09	Late Fee			<u>15.00</u>	15.00	-
07/04/09	Finance Charge			<u>2.40</u>	2.40	-
10/19/09	84" Brown Vinyl Clad Foam	1	5.19	5.19	5.19	
	16"x25" Fiberglass Furnace Filter	1	0.55	0.55	0.55	
	16x25x1 Dust Reduction Furnace Filter	1	6.99	6.99	6.99	
	Tax			<u>0.89</u>	13.62	-
06/03/10	3.2 oz cycle easy mix	2	0.79	1.58	1.58	
	16" 25cc Gas Yard Machine	1	69.99	69.99	69.99	
	Tax			<u>5.01</u>	76.58	-
Total				<u>\$ 840.95</u>	<u>535.57</u>	

Improper	Unsupported
-	-
1.28	-
15.00	-
2.90	-
15.00	-
2.40	-
-	-
-	-
-	-
0.89	-
-	-
-	-
5.01	-
89.46	215.92

Report on Special Investigation of the
City of Stockton

Utility Billing and Payment Information
For the period July 1, 2004 through October 31, 2010

Per Utility Billing System					Per Deposit Slip		
Utility Billing Date	For the Month of	Total Amount Billed	Total Payments Recorded	Billings in Excess of (Less than) Recorded Payments	Check	Cash	Total
12/31/05	December 2005	\$ 3,349.29	3,349.83	(0.54)	2,925.12	-	2,925.12
01/29/06	January 2006	3,187.27	2,865.94	321.33	2,761.23	-	2,761.23
02/28/06	February 2006	3,147.29	3,091.58	55.71	2,861.01	-	2,861.01
04/01/06	March 2006	3,199.18	3,285.28	(86.10)	2,857.89	-	2,857.89
04/30/06	April 2006	3,330.84	2,982.30	348.54	3,451.84	-	3,451.84
05/31/06	May 2006	3,258.35	2,757.60	500.75	2,604.43	-	2,604.43
06/30/06	June 2006	3,103.86	3,231.37	(127.51)	3,236.51	-	3,236.51
Subtotal for fiscal year 2006		22,576.08	21,563.90	1,012.18	20,698.03	-	20,698.03
08/01/06	July 2006	3,381.53	3,404.66	(23.13)	3,424.79	85.00	3,509.79
08/31/06	August 2006	3,301.62	3,212.51	89.11	2,920.38	-	2,920.38
09/30/06	September 2006	3,108.51	3,108.83	(0.32)	3,087.53	-	3,087.53
10/30/06	October 2006	3,127.38	3,302.82	(175.44)	2,692.99	-	2,692.99
11/30/06	November 2006	3,286.91	2,987.94	298.97	2,932.83	-	2,932.83
12/30/06	December 2006	3,248.48	2,831.53	416.95	3,957.80	-	3,957.80
01/31/07	January 2007	3,390.49	3,133.12	257.37	2,745.34	55.00	2,800.34
03/01/07	February 2007	3,352.62	3,364.82	(12.20)	2,796.79	-	2,796.79
03/31/07	March 2007	3,249.84	3,239.75	10.09	2,659.43	-	2,659.43
04/30/07	April 2007	3,231.12	2,721.35	509.77	3,395.07	-	3,395.07
06/01/07	May 2007	3,377.13	3,546.57	(169.44)	2,510.33	-	2,510.33
06/30/07	June 2007	4,522.28	3,197.98	1,324.30	4,015.00	-	4,015.00
Subtotal for fiscal year 2007		40,577.91	38,051.88	2,526.03	37,138.28	140.00	37,278.28

**Recorded Payments in
Excess of (Less than)
Amount Deposited**

424.71
104.71
230.57
427.39
(469.54)
153.17
(5.14)
<hr/>
865.87
<hr/>
(105.13)
292.13
21.30
609.83
55.11
(1,126.27)
332.78
568.03
580.32
(673.72)
1,036.24
(817.02)
<hr/>
773.60
<hr/>

Report on Special Investigation of the
City of Stockton

Utility Billing and Payment Information
For the period July 1, 2004 through October 31, 2010

Per Utility Billing System					Per Deposit Slip		
Utility Billing Date	For the Month of	Total Amount Billed	Total Payments Recorded	Billings in Excess of (Less than) Recorded Payments	Check	Cash	Total
07/30/07	July 2007	4,423.01	4,373.37	49.64	3,752.37	-	3,752.37
09/01/07	August 2007	4,517.34	4,287.79	229.55	3,772.20	-	3,772.20
09/30/07	September 2007	4,245.06	4,315.95	(70.89)	4,175.61	-	4,175.61
11/01/07	October 2007	8,987.37	3,663.09	5,324.28	3,814.58	-	3,814.58
12/02/07	November 2007	4,124.21	4,641.88	(517.67)	3,535.95	-	3,535.95
01/01/08	December 2007	8,203.28	3,321.10	4,882.18	4,126.06	-	4,126.06
01/31/08	January 2008	4,114.66	4,639.78	(525.12)	4,230.66	-	4,230.66
02/29/08	February 2008	4,351.84	3,660.54	691.30	3,867.40	-	3,867.40
03/30/08	March 2008	4,308.67	5,257.73	(949.06)	5,308.34	-	5,308.34
05/02/08	April 2008	4,288.12	4,080.41	207.71	3,515.94	-	3,515.94
05/31/08	May 2008	4,365.14	4,471.47	(106.33)	3,804.56	-	3,804.56
06/29/08	June 2008	4,204.56	4,014.84	189.72	3,716.12	-	3,716.12
Subtotal for fiscal year 2008		60,133.26	50,727.95	9,405.31	47,619.79	-	47,619.79
08/01/08	July 2008	4,277.37	4,238.11	39.26	3,877.19	-	3,877.19
09/01/08	August 2008	5,012.59	4,207.85	804.74	4,706.38	-	4,706.38
10/01/08	September 2008	4,729.40	4,384.67	344.73	4,358.44	-	4,358.44
11/02/08	October 2008	5,194.18	4,587.55	606.63	4,502.52	-	4,502.52
11/30/08	November 2008	4,999.73	4,318.86	680.87	4,467.70	-	4,467.70
01/01/09	December 2008	5,106.58	5,175.24	(68.66)	4,753.85	-	4,753.85
01/31/09	January 2009	5,396.56	4,704.08	692.48	5,185.79	-	5,185.79
03/01/09	February 2009	4,808.35	4,779.49	28.86	4,555.81	-	4,555.81
03/31/09	March 2009	4,736.11	5,070.58	(334.47)	4,921.82	-	4,921.82
04/30/09	April 2009	5,369.62	4,556.67	812.95	4,539.98	-	4,539.98
05/30/09	May 2009	5,315.90	5,312.44	3.46	4,901.45	-	4,901.45
06/29/09	June 2009	5,306.85	5,006.55	300.30	4,197.49	-	4,197.49
Subtotal for fiscal year 2009		60,253.24	56,342.09	3,911.15	54,968.42	-	54,968.42

**Recorded Payments in
Excess of (Less than)
Amount Deposited**

621.00
515.59
140.34
(151.49)
1,105.93
(804.96)
409.12
(206.86)
(50.61)
564.47
666.91
298.72
<hr/>
3,108.16
<hr/>
360.92
(498.53)
26.23
85.03
(148.84)
421.39
(481.71)
223.68
148.76
16.69
410.99
809.06
<hr/>
1,373.67
<hr/>

Report on Special Investigation of the
City of Stockton

Utility Billing and Payment Information
For the period July 1, 2004 through October 31, 2010

Per Utility Billing System					Per Deposit Slip		
Utility Billing Date	For the Month of	Total Amount Billed	Total Payments Recorded	Billings in Excess of (Less than) Recorded Payments	Check	Cash	Total
07/30/09	July 2009	5,368.99	4,799.23	569.76	5,802.45	-	5,802.45
08/31/09	August 2009	5,333.35	5,117.94	215.41	5,107.67	-	5,107.67
09/30/09	September 2009	5,378.50	5,160.80	217.70	4,216.92	-	4,216.92
10/31/09	October 2009	5,171.29	5,147.65	23.64	4,652.97	-	4,652.97
11/29/09	November 2009	5,063.72	4,499.70	564.02	3,590.44	-	3,590.44
01/01/10	December 2010	5,298.11	5,587.58	(289.47)	4,489.66	-	4,489.66
01/30/10	January 2010	5,412.92	5,163.83	249.09	6,156.68	43.00	6,199.68
02/27/10	February 2010	5,083.86	4,890.44	193.42	3,695.91	-	3,695.91
04/02/10	March 2010	5,112.16	5,261.68	(149.52)	4,652.17	403.00	5,055.17
05/01/10	April 2010	5,197.80	4,733.48	464.32	3,725.90	353.09	4,078.99
05/31/10	May 2010	5,200.56	5,080.73	119.83	4,761.73	205.00	4,966.73
07/01/10	June 2010	5,493.92	5,026.53	467.39	4,210.49	205.00	4,415.49
Subtotal for fiscal year 2010		63,115.18	60,469.59	2,645.59	55,062.99	1,209.09	56,272.08
08/01/10	July 2010	10,407.26	4,629.18	5,778.08	2,671.98	185.78	2,857.76
Total for billings prepared by Larry McCoy		\$ 257,062.93	231,784.59	25,278.34	218,159.49	1,534.87	219,694.36
09/14/10	August 2010	\$ 5,435.58	4,820.30	615.28	3,691.68	465.15	4,156.83
10/02/10	September 2010	5,119.57	4,078.50	1,041.07	7,136.28	136.83	7,273.11
11/01/10	October 2010	11,389.73	5,926.80	5,462.93	5,314.86	267.00	5,581.86
11/30/10	November 2010	10,163.24	6,062.11	4,101.13	5,687.13	374.98	6,062.11
12/30/10	December 2010	9,768.88	7,049.52	2,719.36	6,746.52	303.00	7,049.52
01/28/11	January 2010	9,360.87	5,222.36	4,138.51	5,062.36	160.00	5,222.36
02/01/11	February 2010	9,764.44	6,388.90	3,375.54	5,950.00	438.90	6,388.90
Total for billings prepared after Larry McCoy's departure		\$ 61,002.31	39,548.49	21,453.82	39,588.83	2,145.86	41,734.69

**Recorded Payments in
Excess of (Less than)
Amount Deposited**


(1,003.22)
10.27
943.88
494.68
909.26
1,097.92
(1,035.85)
1,194.53
206.51
654.49
114.00
611.04
<u>4,197.51</u>
<u>1,771.42</u>
<u>12,090.23</u>
(663.47)
3,194.61
(344.94)
-
-
-
-
<u>2,186.20</u>

Report on Special Investigation of the
City of Stockton

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
James S. Cunningham, CPA, Manager
Lara K. Van Wyk, Assistant Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Report on Special Investigation of the
City of Stockton

Copy of Selected Credit Card Statement

Statement for account number [REDACTED]

New Balance \$1,867.35 Payment Due Date 12/17/08 Past Due Amount \$0.00 Minimum Payment \$87.00

CHASE

Make your check payable to:
Chase Card Services.
Please write amount enclosed.
New address or e-mail? Print on back.

70448 REV 2 2008 C
LARRY W MCCOY
CITY OF STOCKTON
PO BOX 307
STOCKTON IA 52769-0307

CARDMEMBER SERVICE
PO BOX 84014
PALATINE IL 60094-4014

BUSINESS CARD STATEMENT

Opening/Closing Date: 10/23/08 - 11/22/08
Payment Due Date: 12/17/08
Minimum Payment Due: \$87.00

CUSTOMER SERVICE
In U.S. 1-800-346-5538
Español 1-888-796-0574
TDD 1-800-966-8090
Pay by phone 1-800-436-7958
Outside U.S. call collect 1-480-350-7099

VISA ACCOUNT SUMMARY

Previous Balance	\$1,269.24	Total Credit Line	\$6,000
Payment, Credits	-\$743.36	Available Credit	\$4,132
Purchases, Cash, Debits	+\$1,243.01	Cash Access Line	\$1,200
Finance Charges	+\$36.46	Available for Cash	\$591
New Balance	\$1,867.35		

ACCOUNT INQUIRIES
P.O. Box 15298
Wilmington, DE 19850-5298

PAYMENT ADDRESS
P.O. Box 94014
Palatine, IL 60094-4014

VISIT US AT:
www.chase.com/businesscards

TRANSACTIONS

Trans Date	Reference Number	Merchant Name or Transaction Description	Amount Credit	Debit
10/23	24224438298030015507098	MURPHY6975ATWALMRT DAVENPORT IA		\$27.00
10/23	72796208297637203164842	Murphy Oil # 6/3315 W Kim Davenport IA		151.50
10/24	72796208297637203164842	TRANSACTION FEE		10.00
10/24	24455018299141028834295	WAL-MART #5115 DAVENPORT IA		3.55
10/25	2446501829900292611215	MCC*MEDIACOM 889-333-4039 NY		279.50
10/24	24455018299141028834103	WAL-MART #5115 DAVENPORT IA		22.17
10/24	74001438298224165207401	400143420030101 W BRYANT WALCOTT IA		142.00
10/26	74001438298224165207401	TRANSACTION FEE		10.00
10/28	242244382980300103978447	MURPHY6975ATWALMRT DAVENPORT IA		23.00
10/29	2422838830436028038975	WM SUPERCENTER DAVENPORT (W) IA		72.15
10/30	74088418304725162211535	408841610956/LIBERTY TRUS DURANT IA		52.00
10/31	74088418304725162211535	TRANSACTION FEE		10.00
11/03	2422838830436028038975	WM SUPERCENTER DAVENPORT (W) IA		44.83
11/04	24366318310002870979833	JEFF'S CAR WASH DURANT IA		7.00
11/05	74088418310725071184890	408841614187/ASCENTRA CU DAVENPORT IA		52.00
11/06	74088418310725071184890	TRANSACTION FEE		10.00
11/08	24164078314185273816949	CAJES'S 00025049 DURANT IA		25.00
11/08	24445008314523660626290	OFFICE MAX DAVENPORT IA		31.10
11/10	24717056316993160262492	MENARDS 3068 DAVENPORT IA		46.41
11/10	24445008316526077930245	OFFICE MAX DAVENPORT IA		99.48
11/15	2422838830436028038975	WM SUPERCENTER DAVENPORT (W) IA		106.32
11/15	1320300600000459773411	Payment - Thank You	743.36	
11/15	2436631831002881363479	JEFF'S CAR WASH DURANT IA		7.00
11/20	74088418325725180794244	408841610956/LIBERTY TRUS DURANT IA		52.00
11/21	74088418325725180794244	TRANSACTION FEE		10.00
		LARRY W MCCOY		
		TRANSACTIONS THIS CYCLE (CARD 0514) \$549.65		
		INCLUDING PAYMENTS RECEIVED		

FINANCE CHARGES

Category	Daily Periodic Rate	Corresp. APR	Average Daily Balance	Finance Charge Due To Periodic Rate	Transaction Fee	Accumulated Fin Charge	FINANCE CHARGES
Purchases	V .07669%	27.99%	\$1,521.91	\$36.16	\$0.00	\$0.00	\$36.16
Cash advances	V .07669%	27.99%	\$516.74	\$12.28	\$50.00	\$0.00	\$62.28
Total finance charges							\$98.46

Effective Annual Percentage Rate (APR): 57.95%
Please see Information About Your Account section for balance computation method, grace period, and other important information.
The Corresponding APR is the rate of interest you pay when you carry a balance on any transaction category.
The Effective APR represents your total finance charges - including transaction fees such as cash advance and balance transfer fees - expressed as a percentage.

This Statement is a Facsimile - Not an original

Report on Special Investigation of the
City of Stockton

Copies of Selected Payroll Checks to Larry McCoy

CITY OF STOCKTON, IOWA
318 Commerce Street
P.O. Box 307
Stockton, IA 52769-0307
(563) 785-4708

BLUE GRASS SAVINGS BANK
BLUE GRASS, IOWA 52726-9718
72-1208/739
72-1208/739

6157
4/3/2009

PAY TO THE ORDER OF Larry W. McCoy \$ **79.43

Seventy-Nine and 43/100*****

Larry W. McCoy
315 Commerce Street
P.O. Box 362
Stockton, IA 52769-0362

MEMO Pay Period: 03/08/2009 - 04/07/2009

COPY NOT NEGOTIABLE

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City of Stockton, Iowa 6157

Employee	SSN	Status (Fed/State)	Allowances/Extra
Larry W. McCoy, 315 Commerce Street, P.O. Box 362, Stockton, IA 52769-0362	***-6306	Married/Married	Fed-0/0/IA-0/0
Earnings and Hours		Current	YTD Amount
Regular hours	Qty: 4.00 Rate: 10.00	40.00	110.00
PAYROLL, SPECIAL MEETIN	Qty: 1.00 Rate: 50.00	50.00	130.00
Clerk, Treasurer, Finance Adm		0.00	1,200.00
Snow Removal		0.00	160.00
		90.00	1,600.00
Deductions From Gross		Current	YTD Amount
IPERS (Employee)		-3.69	-65.60
Taxes		Current	YTD Amount
Federal Withholding		0.00	
Social Security Employee		-5.58	-99.20
Medicare Employee		-1.30	-23.20
IA - Withholding		0.00	-9.00
		-6.88	-131.40
Net Pay		79.43	1,403.00
Taxable Company Items		Current	YTD Amount
IPERS (City)		5.72	101.61

City of Stockton, Iowa, 318 Commerce Street, P.O. Box 307, Stockton, IA 52769-0307

City of Stockton, Iowa 6157

Employee	SSN	Status (Fed/State)	Allowances/Extra
Larry W. McCoy, 315 Commerce Street, P.O. Box 362, Stockton, IA 52769-0362	***-6306	Married/Married	Fed-0/0/IA-0/0
Earnings and Hours		Current	YTD Amount
Regular hours	Qty: 4.00 Rate: 10.00	40.00	110.00
PAYROLL, SPECIAL MEETIN	Qty: 1.00 Rate: 50.00	50.00	130.00
Clerk, Treasurer, Finance Adm		0.00	1,200.00
Snow Removal		0.00	160.00
		90.00	1,600.00
Deductions From Gross		Current	YTD Amount
IPERS (Employee)		-3.69	-65.60
Taxes		Current	YTD Amount
Federal Withholding		0.00	
Social Security Employee		-5.58	-99.20
Medicare Employee		-1.30	-23.20
IA - Withholding		0.00	-9.00
		-6.88	-131.40
Net Pay		79.43	1,403.00
Taxable Company Items		Current	YTD Amount
IPERS (City)		5.72	101.61

City of Stockton, Iowa, 318 Commerce Street, P.O. Box 307, Stockton, IA 52769-0307

PAYMENT RECORD

Report on Special Investigation of the
City of Stockton

Copies of Selected Payroll Checks to Larry McCoy

<p>CITY OF STOCKTON, IOWA 318 Commerce Street P.O. Box 307 Stockton, IA 52769-0307 (563) 785-4708</p>	<p>BLUE GRASS SAVINGS BANK BLUE GRASS, IOWA 52728-9718 72-1208/739 72-1208/739</p>	<p>6511 3/8/2010</p>
<p>PAY TO THE ORDER OF <u>Larry W. McCoy</u></p>		<p>\$**401.95</p>
<p>Four Hundred One and 95/100.....</p>		<p>DOLLARS</p>
<p>Larry W. McCoy 315 Commerce Street P.O. Box 362 Stockton, IA 52769-0362</p>		<p>COPY NOT NEGOTIABLE</p>
<p>MEMO Pay Period: 11/20/2009 - 12/19/2009</p>		

City of Stockton, Iowa

Employee	SSN	Status (Fed/State)	Allowances/Extra
Larry W. McCoy, 315 Commerce Street, P.O. Box 362, Stockton, IA 52769-0362	***-**-6306	Married/Married	6511
Pay Period: 11/20/2009 - 12/19/2009			Fed-0/0/IA-0/0 Pay Date: 03/08/2010
Earnings and Hours	Qty	Rate	Current YTD Amount
Clerk, Treasurer, Finance Adm	1.00		400.00 1,200.00
Regular hours	6.00	10.00	60.00 210.00
			460.00 1,410.00
Deductions From Gross			Current YTD Amount
IPERS (Employee)			-18.86 -57.81
Taxes			Current YTD Amount
Federal Withholding			0.00
Social Security Employee			-28.52 -87.42
Medicare Employee			-6.67 -20.45
IA - Withholding			-4.00 -12.00
			-39.19 -119.87
Net Pay			401.95 1,232.32
Taxable Company Items			Current YTD Amount
IPERS (City)			29.21 89.54

City of Stockton, Iowa, 318 Commerce Street, P.O. Box 307, Stockton, IA 52769-0307 563-785-4708

City of Stockton, Iowa

Employee	SSN	Status (Fed/State)	Allowances/Extra
Larry W. McCoy, 315 Commerce Street, P.O. Box 362, Stockton, IA 52769-0362	***-**-6306	Married/Married	6511
Pay Period: 11/20/2009 - 12/19/2009			Fed-0/0/IA-0/0 Pay Date: 03/08/2010
Earnings and Hours	Qty	Rate	Current YTD Amount
Clerk, Treasurer, Finance Adm	1.00		400.00 1,200.00
Regular hours	6.00	10.00	60.00 210.00
			460.00 1,410.00
Deductions From Gross			Current YTD Amount
IPERS (Employee)			-18.86 -57.81
Taxes			Current YTD Amount
Federal Withholding			0.00
Social Security Employee			-28.52 -87.42
Medicare Employee			-6.67 -20.45
IA - Withholding			-4.00 -12.00
			-39.19 -119.87
Net Pay			401.95 1,232.32
Taxable Company Items			Current YTD Amount
IPERS (City)			29.21 89.54

City of Stockton, Iowa, 318 Commerce Street, P.O. Box 307, Stockton, IA 52769-0307 563-785-4708

Report on Special Investigation of the
City of Stockton

Copies of Selected Payroll Checks to Larry McCoy

<p>City of Stockton, Iowa 318 Commerce Street P.O. Box 307 Stockton, IA 52769-0307 (563) 785-4708</p>	<p>BLUE GRASS SAVINGS BANK BLUE GRASS, IA 52726-9718 72-1208/739</p>	<p>5631 / 12/10/2007</p>
<p>PAY TO THE ORDER OF <u>Doug DeWitt</u> \$ **36.94</p>		
<p>Thirty-Six and 94/100*****</p>		<p>DOLLARS</p>
<p>Doug DeWitt 304 Fejervary Street P.O. Box 341 Stockton, IA 52769-0457</p>		<p>COPY NOT NEGOTIABLE</p>
<p>MEMO Pay Period: 12/11/2007 - 12/17/2007</p>		
<p>⑈00563⑈</p>		

5631

City of Stockton, Iowa		5631																																													
<p>Employee Doug DeWitt, 304 Fejervary Street, P.O. Box 341, Stockton, IA 52769-0457</p>	<p>SSN ***-4758</p>	<p>Status (Fed/State) Married/Married</p>																																													
	<p>Pay Period: 12/11/2007 - 12/17/2007</p>	<p>Allowances/Extra Fed-0/0/IA-0/0 Pay Date: 12/10/2007</p>																																													
<table border="0" style="width: 100%;"> <tr> <th style="text-align: left;">Earnings and Hours</th> <th style="text-align: right;">Qty</th> <th style="text-align: right;">Rate</th> <th style="text-align: right;">Current</th> <th style="text-align: right;">YTD Amount</th> </tr> <tr> <td>Mowing & Street Repairs</td> <td style="text-align: right;">4.00</td> <td style="text-align: right;">10.00</td> <td style="text-align: right;">40.00</td> <td style="text-align: right;">40.00</td> </tr> <tr> <td>Meetings Attended</td> <td></td> <td></td> <td></td> <td style="text-align: right;">160.00</td> </tr> <tr> <td>Hourly Regular Rate</td> <td></td> <td></td> <td></td> <td style="text-align: right;">50.00</td> </tr> <tr> <td>Water Shut Off Delivery</td> <td></td> <td></td> <td style="text-align: right;">40.00</td> <td style="text-align: right;">55.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">40.00</td> <td style="text-align: right;">305.00</td> </tr> </table>	Earnings and Hours	Qty	Rate	Current	YTD Amount	Mowing & Street Repairs	4.00	10.00	40.00	40.00	Meetings Attended				160.00	Hourly Regular Rate				50.00	Water Shut Off Delivery			40.00	55.00				40.00	305.00	<table border="0" style="width: 100%;"> <tr> <th style="text-align: left;">Taxes</th> <th style="text-align: right;">Current</th> <th style="text-align: right;">YTD Amount</th> </tr> <tr> <td>Social Security Employee</td> <td style="text-align: right;">-2.48</td> <td style="text-align: right;">-18.91</td> </tr> <tr> <td>Medicare Employee</td> <td style="text-align: right;">-0.58</td> <td style="text-align: right;">-4.42</td> </tr> <tr> <td>IA - Withholding</td> <td style="text-align: right;">-3.06</td> <td style="text-align: right;">-1.00</td> </tr> <tr> <td></td> <td style="text-align: right;">-3.06</td> <td style="text-align: right;">-24.33</td> </tr> </table>	Taxes	Current	YTD Amount	Social Security Employee	-2.48	-18.91	Medicare Employee	-0.58	-4.42	IA - Withholding	-3.06	-1.00		-3.06	-24.33	
Earnings and Hours	Qty	Rate	Current	YTD Amount																																											
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5631

City of Stockton, Iowa		5631																																													
<p>Employee Doug DeWitt, 304 Fejervary Street, P.O. Box 341, Stockton, IA 52769-0457</p>	<p>SSN ***-4758</p>	<p>Status (Fed/State) Married/Married</p>																																													
	<p>Pay Period: 12/11/2007 - 12/17/2007</p>	<p>Allowances/Extra Fed-0/0/IA-0/0 Pay Date: 12/10/2007</p>																																													
<table border="0" style="width: 100%;"> <tr> <th style="text-align: left;">Earnings and Hours</th> <th style="text-align: right;">Qty</th> <th style="text-align: right;">Rate</th> <th style="text-align: right;">Current</th> <th style="text-align: right;">YTD Amount</th> </tr> <tr> <td>Mowing & Street Repairs</td> <td style="text-align: right;">4.00</td> <td style="text-align: right;">10.00</td> <td style="text-align: right;">40.00</td> <td style="text-align: right;">40.00</td> </tr> <tr> <td>Meetings Attended</td> <td></td> <td></td> <td></td> <td style="text-align: right;">160.00</td> </tr> <tr> <td>Hourly Regular Rate</td> <td></td> <td></td> <td></td> <td style="text-align: right;">50.00</td> </tr> <tr> <td>Water Shut Off Delivery</td> <td></td> <td></td> <td style="text-align: right;">40.00</td> <td style="text-align: right;">55.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td style="text-align: right;">40.00</td> <td style="text-align: right;">305.00</td> </tr> </table>	Earnings and Hours	Qty	Rate	Current	YTD Amount	Mowing & Street Repairs	4.00	10.00	40.00	40.00	Meetings Attended				160.00	Hourly Regular Rate				50.00	Water Shut Off Delivery			40.00	55.00				40.00	305.00	<table border="0" style="width: 100%;"> <tr> <th style="text-align: left;">Taxes</th> <th style="text-align: right;">Current</th> <th style="text-align: right;">YTD Amount</th> </tr> <tr> <td>Social Security Employee</td> <td style="text-align: right;">-2.48</td> <td style="text-align: right;">-18.91</td> </tr> <tr> <td>Medicare Employee</td> <td style="text-align: right;">-0.58</td> <td style="text-align: right;">-4.42</td> </tr> <tr> <td>IA - Withholding</td> <td style="text-align: right;">-3.06</td> <td style="text-align: right;">-1.00</td> </tr> <tr> <td></td> <td style="text-align: right;">-3.06</td> <td style="text-align: right;">-24.33</td> </tr> </table>	Taxes	Current	YTD Amount	Social Security Employee	-2.48	-18.91	Medicare Employee	-0.58	-4.42	IA - Withholding	-3.06	-1.00		-3.06	-24.33	
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PAYMENT
RECORD

Report on Special Investigation of the
City of Stockton

Job Description for the City Clerk

NO. 1033 2. 1971

Stockton Ordinance Book

SECTION 6. Powers and duties of the clerk. The duties of the clerk shall be as follows:

- He shall attend all regular and special meetings and prepare and publish a condensed statement of the proceedings hereof, to include the total expenditure from each city fund. The statement shall further include a list of all claims allowed, and a summary of all receipts and the gross amount of the claims.
- He shall record each measure taken by the council, stating where applicable whether the mayor signed, vetoed, or took no action on the measure, and what action the council made on the mayor's veto.
- He shall cause to be published all ordinances and amendments enacted by the city. He shall authenticate all such measures except motions by his signature, certifying the time and place of publication when required.
- He shall maintain copies of all effective city ordinances and codes for public use.
- He shall publish notices of public hearings, elections, and other official actions as required by state and city law.
- He shall certify all measures establishing any zoning district, lines or limits to the recorder of the county containing the affected parts of the city.
- He shall be the chief accounting officer of the city.
- He shall keep separate accounts for every appropriation, department, public improvement or undertaking, and for every public utility owned or operated by the city.
- Following council adoption of the budget, he shall certify the necessary tax levy for the following year to the county auditor and the county board of supervisors.
- He shall report to the council at the first meeting of each month the status of each municipal account as of the end of the previous month.
- He shall balance all funds with the city treasurer at the end of each month.
- He shall prepare the annual public report, publish it, and send a certified copy to the state auditor and other state officers as required by law.
- He shall maintain all city records as required by law.
- He shall have custody and be responsible for the safekeeping of all writings or documents in which the municipality is a party of interest unless otherwise specifically directed by law or ordinance.
- He shall file and preserve all receipts, vouchers, and other documents kept or that may be required to be kept, necessary to prove the validity of every transaction and the identity of every person having any beneficial relation thereto.
- He shall furnish upon request to any municipal officer a copy of the record, paper, or public document under his control when it may be necessary to such officer in the discharge of his duty. He shall furnish a copy to

Report on Special Investigation of the
City of Stockton

Job Description for the City Clerk

Dec. 23. 2010 12:41PM

No. 1555 P. 6/1

Stockton Ordinance Book

any citizen when requested upon payment of the fee set by council resolution. He shall, under direction of the mayor or other authorized officer, affix the seal of the corporation to those public documents or instruments, which by ordinance are required to be attested, by the affixing of the seal.

He shall attend all meetings of committees, boards, and commissions of the city. He shall record and preserve a correct record of the proceedings of such meetings.

He shall keep and file all communications and petitions directed to the city council or to the city generally. He shall endorse thereon the action of the city council taken upon matters considered in such communications and petitions.

He shall issue all licenses and permits approved by the council, and keep a record of licenses and permits issued which shall show a date of issuance, license or permit number, official receipt number, name of the person to whom issued, term of license or permit, and purpose for which issued.

He shall inform all persons appointed by the mayor or city council to offices in the municipal government of their position and the time at which they shall assume the duties of their office.

He shall compile and preserve a complete record of every city election, regular or special, and perform duties required by law or ordinance of the city clerk in regard to elections.

He shall draw all warrants for the city upon the vote of the council.

He shall show on every warrant the fund on which it is drawn and the claim to be paid.

He shall keep a warrant record in a form approved by the council, showing the number, date, amount, payee's name, upon what fund drawn, and for what claim each warrant is issued.

He shall bill and collect all charges, rents, or fees due the city for utility and other services, and give a receipt therefor.

SECTION 7. Powers and duties of the treasurer. The duties of the treasurer shall be as follows:

He shall keep a record of each fund separate.

He shall keep an accurate record of all money or securities received by him on behalf of the municipality, and specify date, from whom, and for what purpose received.

He shall prepare a receipt in triplicate for all funds received. He shall give the original to the party delivering the funds, send the duplicate to the clerk, and retain the triplicate.

He shall keep an accurate account of all disbursements, money or property, specifying date, to whom paid, and from what fund paid.

Report on Special Investigation of the
City of Stockton

Copies of Work Orders

THE CITY OF STOCKTON
318 Commerce Street
P.O. Box 307
Stockton, IA 52769-0307



WORK ORDER

WORK ORDER # (DATE): 6-24-06

DESCRIPTION OF WORK REQUIRED: MOVE DIRT & LOAD FOR FILL
AT ALVIN BRODERS - WIDEN ~~DITCH~~ & COMMERCE
STREET AT SUPERIOR - WITH BACKHOE & TRACTOR

DATE REQUIRED: 6-24-06

PERFORMED BY: LARRY McCoy

START DATE: 6-24-06

COMPLETION DATE: 6-24-06

TOTAL HOURS: 8

APPROVED BY: _____

DATE	HOURS
<u>6-24</u>	<u>8 @ 12.00</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

TOTAL HOURS:

DATE PAID: _____ CHECK NUMBER: _____

Report on Special Investigation of the
City of Stockton

Copies of Work Orders



THE CITY OF STOCKTON
318 Commerce Street
P.O. Box 307
Stockton, IA 52769-0307

WORK ORDER

WORK ORDER # (DATE): 91506
DESCRIPTION OF WORK REQUIRED: REPLACE SHUT OFF VALVE
(WATER) AT 409 COMMERCE STREET -
BILL TO RICHARD BUDELIER

DATE REQUIRED: 9-15-06
PERFORMED BY: LARRY & TERRY
START DATE: 9-15-06
COMPLETION DATE: 9-15-06
TOTAL HOURS: 2
APPROVED BY: [Signature]

DATE	HOURS
<u>9-15-06</u>	<u>8 - 2HRS BUDELIER</u> <u>6HRS SIGNS @ CAGCO</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

TOTAL HOURS:

~~DATE PAID: _____ CHECK NUMBER: _____~~

Report on Special Investigation of the
City of Stockton

Copies of Work Orders



THE CITY OF STOCKTON
318 Commerce Street
P.O. Box 307
Stockton, IA 52769-0307

WORK ORDER

WORK ORDER # (DATE): 51307

DESCRIPTION OF WORK REQUIRED: Haul gravel for Blanhard home

DATE REQUIRED: 5/5/07 & 5/12/07

PERFORMED BY: Larry McCoy

START DATE: 5/5/2007

COMPLETION DATE: 5/12/2007

TOTAL HOURS: 8

APPROVED BY: _____

DATE	HOURS
<u>5/5/2007</u>	<u>4</u>
<u>5/12/2007</u>	<u>4</u>
_____	_____
_____	_____
_____	_____

TOTAL HOURS: 8

DATE PAID: 5/14/2007 CHECK NUMBER: _____

Report on Special Investigation of the
City of Stockton

Copies of Work Orders



THE CITY OF STOCKTON
318 Commerce Street
P.O. Box 307
Stockton, IA 52769-0307

WORK ORDER

1/12/2008

WORK ORDER # (DATE): _____ 1/14/2008 _____

DESCRIPTION OF WORK REQUIRED: _____ Plowing Snow, Spreading Salt, Sand, and Snowmelt _____

DATE REQUIRED: _____ 1/12/2008 _____

PERFORMED BY: _____ Larry McCoy _____

START DATE: _____ 12/1/2007 _____

COMPLETION DATE: _____ 12/31/2007 _____

APPROVED BY: _____ Larry McCoy _____

DATE	HOURS
<u>11/24/07 - 12/1/2007</u>	<u>7.9</u>
<u>12/2/2007</u>	<u>3.2</u>
<u>12/8/2007</u>	<u>4.5</u>
<u>12/15/2007</u>	<u>4</u>
<u>12/22/2007</u>	<u>3.2</u>
<u>12/29/2007</u>	<u>4</u>
TOTAL HOURS:	26.8

DATE PAID: _____ CHECK NUMBER: _____