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STATE OF IOWA

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NEWS RELEASE

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FOR RELEASE November 12, 2003

Auditor of State David A. Vaudt today released a report on a special investigation of the Parkersburg Economic Development Corporation in Parkersburg, Iowa. The report covers the period May 1, 1999 through October 16, 2003. The special investigation was requested by the Mayor of Parkersburg as a result of alleged misappropriations of Corporation funds.

Vaudt reported the special investigation identified \$14,990.33 of unrecovered improper or unsupported disbursements, which include salary and travel reimbursements to the Director of the Corporation, payments for personal telephone charges and improper purchases. The improper purchases include lodging charges, a health supplement/weight loss program and digital radios.

The unsupported checks and travel reimbursements to the Director total \$11,022.28. The majority of these checks were prepared and signed by the Director. In addition, 20 payroll checks were redeemed prior to the end of the pay period in which they were earned.

Vaudt reported the Director activated a cellular telephone on the Corporation's account without the approval of the Board. She proceeded to use the cellular telephone as a personal telephone at her home. Vaudt also reported the Director prepared payroll advances to herself, \$1,375.00 of which has not been reimbursed to the Corporation.

Copies of the report have been filed with the Division of Criminal Investigation, the Butler County Sheriff's and Attorney's Offices and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on Auditor of State's web site at www.state.ia.us/government/auditor/reports.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
PARKERSBURG ECONOMIC DEVELOPMENT CORPORATION
FOR THE PERIOD
MAY 1, 1999 THROUGH OCTOBER 16, 2003**

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Auditor of State's Report

To the Honorable Mayor and Members of the Parkersburg City Council
and Members of the Parkersburg Economic Development Corporation Board:

As a result of alleged improprieties with certain disbursements and at your request, we conducted a special investigation of the Parkersburg Economic Development Corporation. We have applied certain tests and procedures to selected financial transactions of the Corporation for the period May 1, 1999 through October 16, 2003. Based on a review of relevant information and discussions with Board members and City officials and personnel, we performed the following procedures:

- (1) Evaluated the internal controls for the Corporation's transaction cycles to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed certain disbursements to determine if they were properly approved and supported by adequate documentation. We also scanned all disbursements for reasonableness.
- (3) Reviewed payroll disbursements to determine if:
 - they were authorized and supported by timesheets.
 - they agreed with information recorded in the payroll journal.
 - advances were deducted from subsequent payroll disbursements.
 - net pay and withholdings were properly calculated.
 - withholdings for taxes, retirement contributions, and garnishments were properly remitted.
- (4) Examined all travel reimbursements made to the Director of the Corporation to determine if payments were properly supported.
- (5) Examined telephone and cellular phone bills to determine if calls made were for business purposes.
- (6) Obtained all bank balances from the financial institution holding the Corporation's checking account to verify the completeness of the Corporation's funds at June 30, 2003.
- (7) Reviewed the composition of all deposits made to the Corporation's bank accounts to determine if deposits were made intact.

These procedures identified \$14,990.33 of unrecovered improper or unsupported disbursements. Due to the lack of controls surrounding the payroll and travel reimbursement processes, we were not able to ensure all checks issued to the Director were appropriate. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **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 Parkersburg Economic Development Corporation, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Division of Criminal Investigation, the Butler County Sheriff's and Attorney's Offices, 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 Parkersburg Economic Development Corporation and the City of Parkersburg during the course of our investigation.



DAVID A. VAUDT, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

October 24, 2003

Parkersburg Economic Development Corporation
Investigative Summary

Background Information

In August 1979, the Secretary of State issued a Certificate of Incorporation to the City Land Company in Parkersburg, Iowa. In September 1992, the non-profit corporation changed its name to Parkersburg Economic Development Corporation. There are nine members on the Corporation's Board who represent various businesses in the City of Parkersburg.

According to its mission statement, "Parkersburg Economic Development is a non-profit development corporation. The Corporation works to assist both existing and new business and recruit additional industry and business to the community. The Corporation also seeks to stimulate additional housing developments, as well as community development projects for the residents of Parkersburg."

The City of Parkersburg provides the majority of the Corporation's financial support, approximately \$40,000 per year. Juli Grill became the Director of the Corporation in May 1999. Shortly after she became the Director, she began performing all of the financial operations of the Corporation. She received and deposited collections, prepared and signed payroll checks, paid operating expenses, and prepared and signed reimbursement checks to herself for travel expenses.

In April 2002, Ms. Grill issued two checks from the Corporation's account to the Winnebago Council of Boy Scouts. The checks were identified by a certified public accounting (CPA) firm in April 2003 while conducting the City's audit for the fiscal year ended June 30, 2002. According to the Mayor, the Director admitted she disbursed Corporation funds to the Boy Scouts when he and a Board member questioned her about it in July 2003. Reportedly, the Director also stated she had withheld a portion of her salary as reimbursement for one of the checks, and she stated she would reimburse the Corporation for the other check.

The CPA firm also identified several other concerns about the operations of the Corporation. Their audit report identified Corporation accounting duties not properly segregated, concerns about payroll, unsupported disbursements and a lack of written policies and procedures. As a result of these concerns, the responsibility for the Corporation's checkbook was taken from the Director and given to the City Clerk, effective July 2, 2003.

The City's Mayor requested the Office of Auditor of State conduct an investigation of the Corporation's financial transactions. As a result of that request, we performed the procedures detailed in the Auditor of State's Report for the period May 1, 1999 through October 16, 2003.

Detailed Findings

The procedures identified \$14,990.33 of unrecovered improper or unsupported disbursements. Due to the lack of controls surrounding the payroll and travel reimbursement processes, we were not able to determine if all checks issued to the Director were appropriate. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

IMPROPER DISBURSEMENTS

Checks issued to the Winnebago Council of Boy Scouts - We reviewed the two unauthorized checks issued to the Winnebago Council of Boy Scouts by the Director. The checks are summarized in the following table and have been included in **Exhibit A**.

Table 1

Check Number	Check Date	Payee	Amount
3166	04/21/02	Winnebago Council	\$ 800.00
3169	04/30/02	Winnebago Council	231.00
Total			<u>\$ 1,031.00</u>

According to the Director, she had custody of Boy Scout funds that were lost in a mishap. Due to a personal emergency, the Director was not able to access her personal funds to replace the Boy Scouts' money. Because she had the Corporation's checkbook with her at the time she needed to remit the lost funds to the Boy Scouts, she made the payments with checks drawn on the Corporation's account. As illustrated in **Table 1**, the checks were issued to the Boy Scouts in April 2002.

On August 7, 2003, the Director left an \$800.00 check and a letter in the City's drop box. A copy of each is included in **Appendix 1**. When we discussed the letter and the check with the Director the next day, she confirmed she had secured a loan from a friend in order to reimburse the Corporation for the first check she issued to the Winnebago Council. As of October 24, 2003, the Corporation had not deposited the check.

The Director also stated the second check was reimbursed to the Corporation through withholdings made from her gross pay. We reviewed all withholdings made from each of Ms. Grill's payroll disbursements. Our findings are included in a separate section of this report.

Personal Purchases – As the Director of the Corporation, Ms. Grill was authorized to make purchases for the benefit of the Corporation. We identified several improper purchases during our review of the transactions from the Corporation's checking account. These purchases are summarized in **Table 2** and the total of the transactions has been included in **Exhibit A**.

Table 2

Transaction Date	Payee	Amount Questioned
11/21/00	Factory Card Outlet	\$ 38.46
05/27/01	Sleep Inn; Lincoln, NE	70.08
06/03/01	Comfort Inn; Ogallala, NE	60.17
08/15/01	Provida Life Sciences	179.95
03/15/02	Krueger Auto & Truck Villa	59.50
Total		<u>\$ 408.16</u>

- **Factory Card Outlet** – Check number 2053 was issued to Factory Card Outlet for a purchase made on November 21, 2000. We reviewed the receipt for the purchase and discussed it with the Director. A copy of the receipt is included in **Appendix 2**. The purchase was for disposable dinnerware which, according to the Director, was for a reception sponsored by the Corporation. In addition, the receipt showed four micro radios and two packs of *Digimon* stickers totaling \$35.94 were purchased. Tax of \$2.52 was incurred for the radios and stickers, bringing the total value of the unauthorized purchase to \$38.46. According to the Director, she purchased the radios and stickers for her sons. Ms. Grill confirmed the items were personal in nature. She also stated she repaid the Corporation for the purchase by reducing the amount of mileage reimbursement she received. As discussed in a subsequent

section of this report, the mileage reimbursements paid to Ms. Grill were often not supported in a manner that allows verification of Ms. Grill's claim.

- **Sleep Inn and Comfort Inn** – The payments to the hotels in Nebraska were made using the Corporation's debit card. According to the Director, she incurred these costs while on a personal vacation during late May and early June 2001. When we discussed these disbursements with the Director, she stated she must have inadvertently used the Corporation's debit card rather than her personal debit or credit card. She also stated she had not reimbursed the Corporation for these personal expenses.
- **Provida Life Sciences** – The disbursement to Provida Life Sciences was also made using the Corporation's debit card. According to Provida's website, the vendor sells health supplements and weight loss programs. When we spoke with the Director about the purchase, she stated she must have, again, "grabbed the wrong debit card." When we asked if she had reimbursed the Corporation for the purchase, she stated she had not because she didn't realize the purchase had not been charged to her personal bank account. However, when we showed the Director where the purchase was identified as educational books on a transaction report she provided to the Board, the Director responded she had to "scramble when the auditors" were in the office. She confirmed the purchase was personal in nature. As of October 16, 2003, the Corporation had not been reimbursed for this purchase.
- **Krueger Auto & Truck Villa** – Check number 3148 was issued to Krueger Auto & Truck Villa on March 15, 2002. The corresponding invoice from the vendor shows Ms. Grill rented a car on March 15, 2002 in the name of "Parkersburg Area Economic Development." According to the Director, she rented a vehicle to make a business trip for the Corporation. The Director stated she rented the car because her personal automobile was not working at the time of the trip and a colleague suggested she rent a car at the expense of the Corporation. The Director's calendar includes a notation of a meeting or event in Mason City on March 15, 2002. According to a Board member we spoke with, the Director was authorized to receive reimbursement for mileage, but she was not authorized to rent a vehicle. Because there was no documentation Ms. Grill attended the meeting in Mason City, we have included the entire amount in **Exhibit A**.

During our review of the disbursements from the Corporation's checking account, we also identified several purchases that could have been for the Corporation or may have been personal in nature. We discussed each of the purchases with Ms. Grill who stated the equipment was at her home and it was used for Corporation purposes, not for her personal use. We were not able to review the items and they are not included in **Exhibit A**. The items are summarized in the following table.

Table 3

Description of Asset	Purchase Information			
	Date	Check Number	Vendor	Cost
Palm Pilot, software and keyboard	12/15/00	2073	Office Max	\$ 544.60
Cellular telephone cord	02/12/01	^	Cellular Advantage	21.15
Cellular telephone *	02/27/01	#	U. S. Cellular	14.94
Compact discs	09/19/01	3054	A-P Middle School	Not determinable
Digital Camera (3 in 1 I cam)	11/19/01	3088	Office Max	113.68

^ - Purchased with debit card.

- Paid with monthly cellular phone bill.

* - Phone purchased as part of a package. The Director also has possession of the Corporation's authorized cellular telephone.

In addition, we reviewed invoices which document free merchandise was provided to the Corporation as a result of purchases made from Reliable Office Supplies. The free merchandise is summarized in the following table. We were not able to determine the disposition of these items and they are not included in **Exhibit A**.

Table 4

Invoice Date	Description
09/01/00	Wall clock
12/28/01	Welcome pack
12/28/01	Waterfall cookies
09/26/02	Vertical attaché
09/26/02	Cookies Lil' Hobo Tin
04/21/03	Cooler on Wheels
04/21/03	Heron Tin Cookies

Unauthorized Cellular Telephone – During our review of disbursements made with Corporation funds, we identified payments for cellular telephone bills. According to a Board member we spoke with, Ms. Grill was authorized to have a cellular telephone for business use. The Corporation's cellular telephone was on an account that also included telephones for the Parkersburg Police Department and the ambulance service.

On February 27, 2001, an additional telephone was activated on the account. Ms. Grill stated she placed the additional cellular telephone on the City's account without the Board's authorization. She also stated the telephone was at her home and she used it as a home telephone because she no longer was able to receive telephone service at her home with a land-line. Service to both cellular telephones was discontinued in September 2003. All charges associated with the unauthorized cellular telephone have been paid with Corporation funds. The charges total \$738.97. They are summarized in **Exhibit B**, and the total cost is included in **Exhibit A**.

Personal Telephone Calls – We prepared a listing of the telephone numbers made from the cellular telephone Ms. Grill and her family used as a personal telephone. We also identified a number of telephone calls made to those same phone numbers from the authorized cellular telephone and the telephone in the Corporation's office for which a cost was incurred and paid by the Corporation. The costs of personal calls made on the authorized cellular telephone from April 3, 2001 to August 4, 2003 total \$244.00 and are summarized in **Exhibit C**. The personal long-distance calls made on the office telephone from May 6, 1999 to May 30, 2003 have been summarized in **Exhibit D**. The cost of the calls totals \$423.60 and is included in **Exhibit A**.

In addition to the cost of the telephone calls summarized in **Exhibits C** and **D**, we identified a number of incoming calls and calls that were placed to information on the cellular telephone. These calls resulted in numerous additional charges incurred by the Corporation. We were not able to determine the nature of each of these calls and they have not been included in this report.

The Corporation's cellular telephone plan included free minutes, some of which were used for personal calls. As a result, the Corporation incurred costs for certain business calls that otherwise would have been free. The costs of these business calls are not easily quantifiable and have not been included in our report.

Check Payable to Cash – In August 2000, the Corporation participated in a community event with other civic organizations. The Corporation paid for the band that provided the

music for the event's dance. The disbursement was approved by the Board. However, the Director also issued a \$200 check payable to cash without the Board's knowledge. Ms. Grill prepared check number 1848 on August 18, 2000 and included the explanation "change for dance" in the memo line. According to a Board member we spoke with, the Corporation was not responsible for providing change for the dance. The money withdrawn from the Corporation's account was not redeposited. The \$200 check has been included in **Exhibit A**.

UNSUPPORTED PAYMENTS TO THE DIRECTOR

Unsupported Checks - Employees of the Corporation are to be paid an hourly wage on a semi-monthly basis. From May 1999 through June 2003, Ms. Grill prepared the Corporation's payroll register and checks. There was no independent review of the payroll records prepared by Ms. Grill.

We reviewed the transactions recorded in the payroll register for the period May 1, 1999 through June 30, 2003 and determined Ms. Grill's payroll information was recorded for each pay period between these dates. Also, a payroll check was prepared for Ms. Grill for each of the pay periods, except two. Ms. Grill did not receive a payroll check for two pay periods because she had previously received payroll advances that totaled the amount of net pay due to her. The Director's paychecks for the pay periods ended September 30, 2001 and May 15, 2002 were used to reimburse the Corporation for several payroll advances made to the Director.

We identified 22 additional unsupported checks issued to and redeemed by the Director between May 1, 1999 and June 30, 2003. The checks total \$5,195.44. They are summarized in **Exhibit E** and the total is included in **Exhibit A**.

As illustrated in **Exhibit E**, check number 2110 contains a notation the payment was made to Ms. Grill for compensatory time. The payment was recorded in the payroll register Ms. Grill prepared and deductions were made for taxes and a retirement contribution. Because Ms. Grill was paid an hourly wage, she should not have accrued compensatory time. Instead, she should have been paid for the hours she actually worked for the Corporation during each pay period. We were not able to identify any time recorded on Ms. Grill's timesheets for which she wasn't paid during several months preceding the payment for compensatory time.

Also, check number 3125 contains a notation indicating the payment was issued to Ms. Grill for payroll. However, as stated previously, we determined Ms. Grill was paid for each pay period between May 1, 1999 and June 30, 2003. This payment was not included in the payroll checks examined.

Unreimbursed Payroll Advances - In addition to the unsupported checks, the Director issued payroll advances to herself. We identified 19 disbursements that appear to be payroll advances. Thirteen of the disbursements contain a notation either on the face of the check or in the accounting records indicating the payment was a payroll advance. The six remaining checks are unsupported payments to the Director that can be associated with an amount withheld from the Director's subsequent pay.

The 19 disbursements total \$3,285.00 and are summarized in **Exhibit F**. As illustrated in **Exhibit F**, 12 of the advances have been repaid. As of October 16, 2003, the Director had not repaid \$1,375.00 of the advances.

In addition to the 19 payroll advances, Ms. Grill prepared 20 payroll checks to herself and redeemed them prior to the end of the pay period in which they were earned. The checks are summarized in **Exhibit G**. Because Ms. Grill's payroll amounts were to be based on actual hours worked, it is unclear how she determined, prior to the end of the pay period, the total number of hours for which she should be paid. We were not able to determine if the number

of hours recorded on Ms. Grill's timesheets were accurately recorded because no one reviewed and approved Ms. Grill's timesheets. Therefore, we have no assurance the number of hours for which she was paid for any pay period is accurate.

Garnishments - As part of her payroll duties, Ms. Grill was responsible for deducting garnishments from her gross payroll and remitting the withholdings to the appropriate party.

When we reviewed the payroll register and recalculated Ms. Grill's net pay for each pay period, we determined \$8,687.49 of garnishments had been deducted from Ms. Grill's gross payroll between May 1, 1999 and October 16, 2003. Of that amount, only \$7,062.49 was remitted to the appropriate party, with the balance of the funds remaining in the Corporation account. According to County officials, the legal garnishments have been satisfied. Therefore, more was withheld from the Director's pay than necessary. The following table summarizes the total garnishments withheld from Ms. Grill's pay and amounts remitted.

Table 5

Garnishment Payee	Period of Garnishment	Total Amount Withheld	Total Amount Remitted	Excess
1 st National Bank of Hampton	08/01/99 - 10/15/99	\$ 312.50	312.50	-
Bradford Financial Center	07/01/00 - 06/30/02	6,450.00	5,150.00	1,300.00
Butler County Sheriff	01/01/03 - 05/30/03	1,599.99	1,599.99	-
"Phone"	01/01/03 - 06/30/03	200.00	-	200.00
"Personal"	07/01/03 - 10/15/03	125.00	-	125.00
Totals		\$ 8,687.49	7,062.49	1,625.00

As illustrated in the table, one series of garnishments withheld by Ms. Grill was identified as payable to "Phone." In late 2002, the Board became aware Ms. Grill was using a cellular telephone, paid for by the Corporation, as a personal telephone. After discussing the issue with Ms. Grill, she began withholding \$15 from each paycheck and identified the garnishment as "Phone." In June 2003, Ms. Grill changed the withholding amount to \$25 per paycheck. She continued to have \$25 withheld from each paycheck once payroll duties were assumed by the City Clerk in July 2003. However, the garnishment is now identified as "Personal" and the Clerk is not aware of what it is for.

When we discussed the unremitted garnishments with the Director, she indicated the unpaid balance should be used to repay the Corporation for the unauthorized \$231.00 check she issued to the Winnebago Council of Boy Scouts. We have included the excess garnishments in **Exhibit A**.

Unsupported Travel Reimbursements - According to a Board member, the Director is eligible for reimbursement of travel costs incurred while performing functions for the Corporation. We were able to locate only one expense report prepared by the Director. The report documented the number of miles traveled by the Director in July 1999. The report was not reviewed or approved by a Board member and the reimbursement was issued on a check prepared by the Director.

We identified a number of payments issued to the Director that appear to be travel reimbursements. The travel reimbursements through June 30, 2003 total \$5,826.84 and are summarized in **Exhibit H**. As of June 30, 2003, Ms. Grill prepares reimbursement requests which are submitted to the City Clerk who prepares checks to Ms. Grill for reimbursement. None of the disbursements issued to Ms. Grill prior to June 30, 2003 are supported by reimbursement requests or expense reports. According to a discussion we held with Ms. Grill, she indicated she had never been required to complete a travel claim. However, as noted above, we identified a travel claim Ms. Grill completed for mileage reimbursement for July 1999.

We compared the checks to information recorded in her personal calendar. As displayed in **Exhibit H**, we were able to link trips recorded on the Director's calendar to some of the payments made to Ms. Grill. For other payments, we were able to identify trips that would account for a portion of the payment. For the remaining payments, no information was available to support the disbursement. Also as identified in **Exhibit H**, the reimbursement check was issued to Ms. Grill prior to the date of travel for 19 of the trips identified. Because of the irregularities identified and the lack of supporting documentation or independent approval, \$5,826.84 has been included as a questionable disbursement in **Exhibit A**.

In addition to the unsupported reimbursements provided to the Director for mileage costs, we identified a number of payments made by the Director to local vendors for gasoline purchases. During our discussion with Ms. Grill, she indicated the gasoline was placed in her personal vehicle for trips taken for the Corporation. In those cases, the Director indicated she did not claim mileage reimbursement. Because travel reimbursement requests detailing mileage incurred were not prepared, we are not able to confirm the Director's statement.

The gasoline purchases total \$322.32 and are summarized in **Exhibit I**. According to a Board member, the Director was not authorized to purchase gasoline for her vehicle in lieu of claiming reimbursement for mileage. The total cost of the gasoline purchases has been included in **Exhibit A**.

OTHER PAYROLL CONCERNS IDENTIFIED

When we reviewed the transactions recorded in the payroll register, we compared the number of hours Ms. Grill recorded on her timesheets (when they were available) to the number of hours for which she was paid according to the payroll register. We also compared the authorized net pay according to the payroll register to the actual checks issued to Ms. Grill. We identified the following concerns.

Missing Timesheets - Ms. Grill was to prepare a semi-monthly timesheet to document the number of hours she worked for the Corporation. Twenty of the one hundred timesheets Ms. Grill should have prepared between May 1, 1999 and June 30, 2003 could not be located. Because we were not able to review the 20 timesheets, we were unable to determine if Ms. Grill's payroll was proper for those pay periods.

Payroll Register - The number of hours reportedly worked by Ms. Grill each pay period is recorded in the payroll register and used to calculate her gross pay. The number of hours recorded in the payroll register for each pay period should agree with Ms. Grill's corresponding timesheet. The number of hours recorded in the payroll register did not agree for 43 of the 80 timesheets available for review.

Unsupported Timesheets - When Ms. Grill was hired as the Director of the Parkersburg Economic Development Corporation, the Board expected her to work 30 hours per week for the Corporation and 10 hours per week for the City of Parkersburg. According to the Mayor, Ms. Grill would be paid for 10 hours per week for time she was to be available to assist the City Clerk, regardless of the number of hours she actually worked in the Clerk's office. In addition, Ms. Grill was expected to work in the Clerk's office during business hours (1:00 to 4:00 p.m., Monday through Friday) when the Clerk was not available.

Ms. Grill did not prepare time sheets for the time she worked for the City in the Clerk's office. Therefore, we were not able to determine the specific times Ms. Grill worked for and was paid by the City. As a result, we were not able to determine if she simultaneously charged the Corporation for any time she may have worked for the City.

BANK CHARGES

The Corporation incurred numerous overdraft charges. The charges between May 1, 1999 and October 16, 2003 total \$850. It appears a number of the overdrafts occurred as a result of unauthorized withdrawals. However, the Director also stated some occurred because she “got behind in her bookkeeping.” The Director did not prepare reconciliations of the Corporation’s bank account. The individual charges are listed in **Exhibit J** and the total has been included in **Exhibit A**.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the Parkersburg Economic Development Corporation to perform bank reconciliations and process receipts, disbursements and payroll. An important aspect of internal control is to establish procedures that provide accountability for assets susceptible to loss from error and irregularities. These procedures provide that the actions of one individual will act as a check of those of another and provide a level of assurance that 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 Parkersburg Economic Development Corporation’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 Director had control over each of the following areas for the Board.
- (1) Payroll - preparation and distribution
 - (2) Disbursements - check preparation, distribution and posting.
 - (3) Receipts - collecting, depositing, journalizing and posting.
 - (4) Financial records - Director had the ability to reconcile bank balances to the Board’s records and compare cancelled checks to recorded disbursements.

Effective July 2, 2003, the City Clerk took over several of these functions. Ms. Grill no longer prepares payroll and reimbursements to herself.

Recommendation - The Board should continue having the City Clerk perform the financial functions of the Corporation based on documentation provided by the Director. In addition, Board members should review financial records, perform reconciliations and examine supporting documentation for accounting records on a periodic basis.

- B. Disbursements - During our review of the Corporation’s disbursements, the following conditions were identified:
- (1) The Director received numerous payroll advances that were not authorized by the Board.
 - (2) The Director received numerous paychecks prior to completing the pay period for which salary was earned.
 - (3) A number of disbursements were not supported by invoices or other documentation.
 - (4) Travel reimbursements paid to the Director were not supported.

Recommendation - All checks issued should be properly recorded and supported by invoices. In addition, employees should not be paid in advance.

- C. Timesheets - Timesheets were not always available to support information recorded in the payroll register. In addition, some timesheets did not agree with information recorded in the payroll register.

Recommendation - The Board should implement procedures to ensure all information entered in the payroll register is supported by a timesheet. In addition, timesheets should be approved by someone independent of their preparation.

- D. Director's City Responsibilities - The Director is currently paid an hourly wage by the City for 10 hours per week. The Director is expected to provide support to the City Clerk as needed, but may not actually work 10 hours for the City each week.

Recommendation - The Board and City Council should pay the Director for actual hours worked for the Corporation and City, respectively.

- E. Fixed Assets - We were not able to review several assets belonging to the Corporation because they were not located at the Corporation's Office.

Recommendation - The Board should require Ms. Grill to return the items to the Corporation's office. In addition, the Board should implement procedures to ensure all equipment purchased is necessary for Corporation purposes and maintained in the Corporation's Office, to the extent possible.

- F. Telephone and Cell Phones - The Board does not have written policies concerning the use of the Corporation's telephones and cellular telephones.

Recommendation - The Board should establish written policies for the proper business use of the Corporation's telephones and cellular telephones.

Exhibit ASpecial Investigation of
Parkersburg Economic Development Corporation

Summary of Findings

For the period May 1, 1999 through October 16, 2003

Description	Table / Exhibit Number	Amount
Improper Disbursements:		
Checks issued to Winnebago Council of Boy Scouts	Table 1, Page 6	\$ 1,031.00 *
Personal purchases	Table 2, Page 6	408.16
Unauthorized cellular telephone	Exhibit B	738.97
Personal telephone calls:		
Cellular telephone	Exhibit C	244.00
Long-distance calls on office telephone	Exhibit D	423.60
Check payable to cash	Page 9	200.00
Subtotal		<u>3,045.73</u>
Unsupported Payments to the Director:		
Unsupported checks	Exhibit E	5,195.44
Unreimbursed payroll advances	Exhibit F	1,375.00
Travel reimbursements:		
Unsupported reimbursements	Exhibit H	5,826.84
Gas purchases in addition to mileage reimbursements	Exhibit I	<u>322.32</u>
Subtotal		12,719.60
Bank Charges:		
Overdraft charges	Exhibit J	850.00
Total improper or unsupported disbursements		<u>16,615.33</u>
Less:		
Excess garnishments	Table 5, Page 10	(1,625.00)
Unrecovered improper or unsupported disbursements		<u><u>\$ 14,990.33</u></u>

* An \$800 check was provided by the Director on August 7, 2003 as reimbursement for one of the checks issued to the Boy Scouts. The check had not been deposited as of October 24, 2003.

Special Investigation of
Parkersburg Economic Development Corporation
Charges Incurred for Unauthorized Cellular Telephone
For the period May 1, 1999 through October 16, 2003

Billing Date	Minutes Used	Adj. To Balance	Monthly* Service	Local Usage	Roaming Charges	Other Charges	Taxes	Total
03/06/01	2	\$ -	19.50	-	-	40.96	3.76	64.22
04/06/01	69	-	15.00	-	-	1.02	1.25	17.27
05/06/01	67	-	15.00	2.40	-	1.02	1.32	19.74
06/06/01	112	-	15.00	2.40	-	1.02	1.32	19.74
07/06/01	42	-	15.00	-	-	1.02	1.25	17.27
08/06/01	72	-	15.00	5.12	-	1.02	1.39	22.53
09/06/01	11	-	15.00	1.50	-	1.02	1.30	18.82
10/06/01	39	-	15.00	0.47	-	32.82	2.87	51.16
11/06/01	134	-	15.00	5.86	-	1.02	1.42	23.30
12/06/01	130	-	15.00	11.28	-	1.02	1.57	28.87
01/06/02	127	-	15.00	0.24	-	1.02	1.26	17.52
02/06/02	38	-	15.00	2.36	-	1.02	1.32	19.70
03/06/02	97	-	15.00	2.25	-	1.02	1.31	19.58
04/06/02	47	-	15.00	2.45	-	1.02	1.32	19.79
05/06/02	128	-	15.00	5.21	-	1.02	1.40	22.63
06/06/02	61	-	15.00	-	-	1.02	1.25	17.27
07/06/02	13	-	15.00	-	-	1.02	1.25	17.27
08/08/02	58	-	15.00	-	-	1.02	1.25	17.27
09/06/02	73	-	15.00	-	-	1.02	1.25	17.27
10/06/02	64	24.56 ^	15.00	2.30	-	15.97	2.19	60.02
11/10/02	58	-	15.00	-	-	1.02	1.25	17.27
12/11/02	40	-	15.00	1.25	-	1.28	1.36	18.89
01/06/03	79	-	15.00	1.25	-	1.28	1.36	18.89
02/06/03	101	-	15.00	2.50	-	1.28	1.47	20.25
03/06/03	102	-	15.00	2.50	-	1.28	1.47	20.25
04/06/03	92	-	15.00	-	-	1.44	1.28	17.72
05/06/03	162	-	15.00	1.25	0.69	1.49	1.44	19.87
06/06/03	113	-	15.00	2.50	0.69	1.52	1.55	21.26
07/06/03	78	-	15.00	0.80	-	1.48	1.51	18.79
08/06/03	136	-	15.00	2.50	-	1.53	1.68	20.71
09/06/03	169	-	15.00	12.15	2.07	1.85	2.76	33.83
Totals	2,514	\$ 24.56	469.50	70.54	3.45	122.54	48.38	738.97

^ Purchase of antenna for cellular telephone.

* The Director withheld \$15.00 from each of her semi-monthly paychecks between January 1, 2003 and May 31, 2003. She also withheld \$25.00 from her paychecks beginning in June 2003. She identified each of these garnishments as payable to "Phone." The garnishments are included in **Exhibit A**.

Special Investigation of
Parkersburg Economic Development Corporation

Personal Calls Made on Authorized Cellular Telephone

For the period April 3, 2001 through August 4, 2003

Date	Time	Call Placed to	Description
04/03/01	3:13 PM	Mobile	Unknown cellular phone
04/03/01	3:49 PM	Clarion	Ms. Grill's parents' residence
04/03/01	4:34 PM	Aplington	Private residence
04/03/01	6:32 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
04/04/01	10:35 AM	Clarion	Ms. Grill's parents' residence
04/05/01	3:53 PM	Mobile	Unknown cellular phone
05/01/01	4:05 PM	Aplington	Private residence
05/03/01	3:13 PM	Cedar Falls	Unknown
05/03/01	3:16 PM	Waterloo (Mobile)	Unknown cellular phone
05/03/01	3:22 PM	Clarion	Ms. Grill's parents' residence
05/03/01	4:24 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
05/03/01	5:31 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
05/03/01	5:59 PM	Mobile	Unknown cellular phone
05/04/01	12:09 PM	Cedar Falls	Unknown
05/26/01	4:05 PM	Ft Lauderdale, FL	Florida
05/26/01	4:06 PM	Ft Lauderdale, FL	Florida
05/26/01	4:44 PM	Ft Lauderdale, FL	Florida
05/26/01	7:36 PM	Clarion	Ms. Grill's parents' residence
05/26/01	7:38 PM	Waterloo (Mobile)	Unknown cellular phone
05/26/01	7:39 PM	Ft Lauderdale, FL	Florida
05/26/01	7:40 PM	Ft Lauderdale, FL	Florida
05/27/01	2:55 PM	Ft Lauderdale, FL	Florida
05/27/01	7:21 PM	Clarion	Ms. Grill's parents' residence
05/27/01	7:24 PM	Colorado Springs	Colorado
05/27/01	7:27 PM	Waterloo (Mobile)	Unknown cellular phone
05/27/01	8:05 PM	Colorado Springs, CO	Colorado
05/28/01	3:19 PM	Clarion	Ms. Grill's parents' residence
05/28/01	8:22 PM	Visalia, CA	California
05/28/01	8:24 PM	Visalia, CA	California
05/30/01	10:37 AM	Visalia, CA	California
05/30/01	10:41 AM	Waterloo (Mobile)	Unknown cellular phone
05/30/01	11:01 AM	Colorado Springs	Colorado
05/30/01	11:01 AM	Colorado Springs	Colorado
05/30/01	11:03 AM	Clarion	Ms. Grill's parents' residence
05/30/01	4:34 PM	Waterloo (Mobile)	Unknown cellular phone
05/30/01	4:39 PM	Clarion	Ms. Grill's parents' residence
05/30/01	8:41 PM	Waterloo (Mobile)	Unknown cellular phone
05/31/01	9:13 AM	Colorado Springs	Colorado
05/31/01	3:59 PM	Colorado Springs	Colorado
06/01/01	10:58 AM	Colorado Springs	Colorado
06/01/01	10:59 AM	Waterloo (Mobile)	Unknown cellular phone
06/01/01	8:01 PM	Aplington	Private residence
06/01/01	8:10 PM	Colorado Springs	Colorado

Minute	Airtime Charge	Tax	Total
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
23	5.29	0.00	5.29
4	0.92	0.00	0.92
1	0.23	0.01	0.24
2	0.46	0.02	0.48
2	0.46	0.02	0.48
7	1.61	0.09	1.70
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
2	0.46	0.02	0.48
1	0.25	0.02	0.27
1	0.25	0.02	0.27
1	0.25	0.04	0.29
2	0.50	0.03	0.53
1	0.25	0.03	0.28
1	0.25	0.03	0.28
2	0.50	0.03	0.53
1	0.49	0.01	0.50
4	1.96	0.09	2.05
2	0.98	0.05	1.03
3	1.47	0.07	1.54
1	0.49	0.02	0.51
4	1.96	0.09	2.05
2	0.98	0.05	1.03
2	0.98	0.05	1.03
3	1.47	0.07	1.54
1	0.49	0.02	0.51
1	0.49	0.02	0.51
2	0.98	0.05	1.03
2	0.98	0.05	1.03
1	0.49	0.02	0.51
4	1.96	0.09	2.05
10	4.90	0.23	5.13
1	0.49	0.02	0.51
2	0.98	0.05	1.03
1	0.49	0.02	0.51
2	0.98	0.05	1.03
5	2.45	0.12	2.57
2	0.98	0.05	1.03

Special Investigation of
Parkersburg Economic Development Corporation

Personal Calls Made on Authorized Cellular Telephone

For the period April 3, 2001 through August 4, 2003

Date	Time	Call Placed to	Description
06/02/01	1:05 PM	Ft Lauderdale, FL	Florida
06/02/01	1:32 PM	Ft Lauderdale, FL	Florida
06/02/01	8:13 PM	Aplington	Private residence
06/03/01	3:25 PM	Visalia, CA	California
06/03/01	3:31 PM	Clarion	Ms. Grill's parents' residence
06/03/01	3:54 PM	Waterloo (Mobile)	Unknown cellular phone
06/18/01	3:57 PM	Waterloo (Mobile)	Unknown cellular phone
06/18/01	5:26 PM	Waterloo (Mobile)	Unknown cellular phone
06/18/01	7:37 PM	St. Paul, MN	Minnesota
06/18/01	8:16 PM	Minneapolis, MN	Days Inn in Minnesota
06/18/01	9:42 PM	Clarion	Ms. Grill's parents' residence
06/19/01	11:35 AM	Waterloo (Mobile)	Unknown cellular phone
06/19/01	11:36 AM	Visalia, CA	California
07/03/01	10:28 AM	Visalia, CA	California
07/03/01	10:43 AM	Waterloo (Mobile)	Unknown cellular phone
07/05/01	10:15 AM	Waterloo (Mobile)	Unknown cellular phone
07/05/01	11:15 AM	Waterloo (Mobile)	Unknown cellular phone
07/07/01	9:11 AM	Toll Free	State of Iowa Child Support Recovery Unit
07/08/01	7:17 PM	800 SERV	State of Iowa Child Support Recovery Unit
07/08/01	7:57 PM	800 SERV	State of Iowa Child Support Recovery Unit
07/19/01	9:52 AM	Waterloo (Mobile)	Unknown cellular phone
07/19/01	10:00 AM	Waterloo (Mobile)	Unknown cellular phone
07/19/01	10:04 AM	Waterloo (Mobile)	Unknown cellular phone
07/19/01	10:16 AM	Minneapolis, MN	Sun Country Airline flight Info-Voice
07/19/01	10:17 AM	Visalia, CA	California
07/19/01	12:42 PM	Visalia, CA	California
07/19/01	12:44 PM	Waterloo (Mobile)	Unknown cellular phone
08/02/01	1:57 PM	Waterloo (Mobile)	Unknown cellular phone
08/02/01	2:01 PM	Toll Free	State of Iowa Child Support Recovery Unit
08/02/01	2:06 PM	Visalia, CA	California
08/02/01	2:09 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
08/02/01	5:14 PM	Visalia, CA	California
08/02/01	5:53 PM	Visalia, CA	California
08/02/01	6:35 PM	Toll Free	State of Iowa Child Support Recovery Unit
09/27/01	5:30 PM	Mobile	Unknown cellular phone
09/28/01	2:35 PM	Mobile	Unknown cellular phone
09/28/01	2:52 PM	Mobile	Unknown cellular phone
10/01/01	12:19 PM	Clarion	Ms. Grill's parents' residence
10/05/01	10:07 AM	Cedar Falls	Unknown
10/26/01	3:15 PM	Allison	Private residence
10/26/01	5:20 PM	Litchfldpk, AZ	Arizona
10/29/01	7:36 AM	Mobile	Unknown cellular phone

Minute	Airtime Charge	Tax	Total
2	0.98	0.05	1.03
1	0.49	0.02	0.51
12	3.00	0.41	3.41
1	0.25	0.03	0.28
1	0.25	0.02	0.27
4	1.00	0.08	1.08
2	0.50	0.04	0.54
1	0.25	0.02	0.27
1	0.25	0.02	0.27
1	0.25	0.02	0.27
3	0.75	0.04	0.79
1	0.25	0.01	0.26
2	0.50	0.04	0.54
1	0.25	0.02	0.27
4	1.00	0.06	1.06
1	0.25	0.01	0.26
1	0.25	0.01	0.26
2	0.50	0.00	0.50
2	0.50	0.04	0.54
2	0.50	0.04	0.54
4	1.00	0.06	1.06
1	0.25	0.02	0.27
2	0.50	0.02	0.52
1	0.25	0.02	0.27
1	0.25	0.02	0.27
2	0.50	0.02	0.52
2	0.50	0.02	0.52
1	0.25	0.01	0.26
2	0.46	0.02	0.48
3	0.69	0.00	0.69
1	0.23	0.01	0.24
2	0.46	0.02	0.48
2	0.46	0.02	0.48
2	0.46	0.02	0.48
4	0.69	0.03	0.72
1	0.23	0.01	0.24
5	1.15	0.07	1.22
17	3.91	0.27	4.18
2	0.46	0.00	0.46
2	0.46	0.02	0.48
1	0.23	0.01	0.24
2	0.46	0.02	0.48

Special Investigation of
Parkersburg Economic Development Corporation

Personal Calls Made on Authorized Cellular Telephone

For the period April 3, 2001 through August 4, 2003

Date	Time	Call Placed to	Description
10/29/01	3:33 PM	Toll Free	State of Iowa Child Support Recovery Unit
10/30/01	3:27 PM	Toll Free	State of Iowa Child Support Recovery Unit
10/31/01	7:05 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
10/31/01	1:09 PM	Hampton	Private residence
10/31/01	3:58 PM	Cedar Falls	Unknown
11/01/01	2:50 PM	Hudson	Collision Services Inc
11/01/01	3:16 PM	Clarion	Ms. Grill's parents' residence
11/01/01	3:55 PM	Mobile	Unknown cellular phone
11/01/01	6:56 PM	Toll Free	State of Iowa Child Support Recovery Unit
11/02/01	8:09 AM	Toll Free	State of Iowa Child Support Recovery Unit
11/02/01	8:10 AM	Cedar Falls	Unknown
11/02/01	11:30 AM	Waverly	Krueger Auto & Truck Villa Inc
11/02/01	12:35 PM	Ft Lauderdale, FL	Florida
11/02/01	1:04 PM	Cedar Falls	Unknown
11/02/01	4:32 PM	Clarion	Ms. Grill's parents' residence
11/02/01	5:36 PM	Allison	Private residence
11/02/01	5:40 PM	Hampton	Private residence
11/02/01	5:42 PM	Hampton	Private residence
11/21/01	4:49 PM	Clarion	Ms. Grill's parents' residence
11/21/01	5:03 PM	Cedar Falls	Unknown
11/21/01	5:36 PM	Cedar Falls	Unknown
11/23/01	9:01 AM	Clarion	Ms. Grill's parents' residence
11/23/01	9:06 AM	Allison	Private residence
11/23/01	9:07 AM	Mobile	Unknown cellular phone
11/23/01	9:08 AM	Clarion	Ms. Grill's parents' residence
11/23/01	9:12 AM	Clarion	Ms. Grill's parents' residence
11/23/01	9:48 AM	Clarion	Ms. Grill's parents' residence
11/23/01	9:52 AM	Cedar Falls	Unknown
11/23/01	9:53 AM	Cedar Falls	Unknown
11/23/01	10:57 AM	Cedar Falls	Unknown
11/23/01	11:18 AM	Toll Free	State of Iowa Child Support Recovery Unit
11/23/01	12:13 PM	Toll Free	State of Iowa Child Support Recovery Unit
11/23/01	1:42 PM	Toll Free	State of Iowa Child Support Recovery Unit
11/23/01	3:12 PM	Allison	Private residence
11/23/01	3:13 PM	Mobile	Unknown cellular phone
11/26/01	9:44 AM	Waverly	Krueger Auto & Truck Villa Inc
11/26/01	6:25 PM	Coarsegold, CA	California
11/26/01	6:53 PM	Toll Free	State of Iowa Child Support Recovery Unit
11/26/01	6:54 PM	Mobile	Unknown cellular phone
11/27/01	12:41 PM	Mobile	Unknown cellular phone
11/27/01	5:44 PM	Waverly	Krueger Auto & Truck Villa Inc

Minute	Airtime Charge	Tax	Total
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
8	1.84	0.13	1.97
2	0.46	0.02	0.48
2	0.46	0.02	0.48
2	0.46	0.02	0.48
2	0.46	0.02	0.48
1	0.23	0.01	0.24
1	0.23	0.01	0.24
2	0.46	0.02	0.48
10	2.30	0.15	2.45
1	0.23	0.01	0.24
2	0.46	0.02	0.48
7	1.61	0.12	1.73
5	1.15	0.07	1.22
2	0.46	0.02	0.48
1	0.23	0.01	0.24
12	0.46	0.03	0.49
2	0.46	0.02	0.48
1	0.23	0.01	0.24
3	0.69	0.03	0.72
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
2	0.46	0.02	0.48
2	0.46	0.02	0.48
2	0.46	0.02	0.48
1	0.23	0.01	0.24
1	0.23	0.01	0.24
5	1.15	0.00	1.15
28	6.44	0.46	6.90
1	0.23	0.04	0.27
1	0.23	0.01	0.24
4	0.92	0.07	0.99
16	3.68	0.26	3.94

Special Investigation of
Parkersburg Economic Development Corporation

Personal Calls Made on Authorized Cellular Telephone

For the period April 3, 2001 through August 4, 2003

Date	Time	Call Placed to	Description
11/28/01	4:06 PM	Aplington	Private residence
11/28/01	4:07 PM	Cedar Falls	Unknown
11/28/01	4:24 PM	Aplington	Private residence
11/28/01	4:26 PM	Cedar Falls	Unknown
11/28/01	4:42 PM	Waverly	Krueger Auto & Truck Villa Inc
11/28/01	4:49 PM	Mobile	Unknown cellular phone
11/28/01	4:49 PM	Allison	Private residence
11/28/01	5:09 PM	Mobile	Unknown cellular phone
11/28/01	5:09 PM	Allison	Private residence
11/28/01	6:09 PM	Toll Free	State of Iowa Child Support Recovery Unit
11/29/01	12:48 PM	Mobile	Unknown cellular phone
11/29/01	1:22 PM	Mobile	Unknown cellular phone
11/29/01	5:07 PM	Allison	Private residence
11/29/01	5:09 PM	Allison	Private residence
11/29/01	5:13 PM	Clarion	Ms. Grill's parents' residence
11/30/01	10:49 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
11/30/01	11:37 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
11/30/01	11:46 AM	Cedar Falls	Unknown
11/30/01	1:37 PM	Cedar Falls	Unknown
11/30/01	3:24 PM	Cedar Falls	Unknown
11/30/01	6:27 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
11/30/01	6:29 PM	Toll Free	State of Iowa Child Support Recovery Unit
12/04/01	7:49 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
12/04/01	11:19 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
12/04/01	11:46 AM	Clarion	Ms. Grill's parents' residence
12/04/01	11:53 AM	Clarion	Ms. Grill's parents' residence
12/04/01	1:42 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
01/31/02	7:24 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
01/31/02	1:12 PM	Mobile	Unknown cellular phone
01/31/02	4:26 PM	Allison	Private residence
01/31/02	5:44 PM	Clarion	Ms. Grill's parents' residence
02/01/02	8:18 AM	Clarion	Ms. Grill's parents' residence
02/01/02	8:24 AM	Mobile	Unknown cellular phone
02/01/02	9:42 AM	Mobile	Unknown cellular phone
02/01/02	5:38 PM	Mobile	Unknown cellular phone
02/01/02	6:25 PM	Allison	Private residence
02/01/02	6:28 PM	Allison	Private residence
02/20/02	9:15 AM	Mobile	Unknown cellular phone
02/20/02	9:43 AM	Clarion	Ms. Grill's parents' residence
02/20/02	4:04 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
02/20/02	4:34 PM	Toll Free	State of Iowa Child Support Recovery Unit

Minute	Airtime Charge	Tax	Total
2	0.46	0.02	0.48
1	0.23	0.01	0.24
2	0.46	0.02	0.48
1	0.23	0.01	0.24
4	0.92	0.07	0.99
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
2	0.46	0.02	0.48
1	0.23	0.01	0.24
1	0.23	0.01	0.24
2	0.46	0.02	0.48
3	0.69	0.03	0.72
1	0.23	0.01	0.24
15	3.45	0.26	3.71
2	0.46	0.00	0.46
2	0.46	0.02	0.48
1	0.23	0.01	0.24
1	0.23	0.01	0.24
2	0.46	0.02	0.48
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
7	1.61	0.12	1.73
14	3.22	0.22	3.44
2	0.46	0.02	0.48
1	0.23	0.01	0.24
4	0.92	0.07	0.99
4	0.92	0.07	0.99
7	1.61	0.12	1.73
10	2.30	0.14	2.44
1	0.23	0.01	0.24
2	0.46	0.02	0.48
2	0.46	0.02	0.48
1	0.23	0.01	0.24
1	0.23	0.01	0.24
2	0.46	0.00	0.46
1	0.23	0.00	0.23
2	0.46	0.02	0.48
2	0.46	0.02	0.48

Special Investigation of
Parkersburg Economic Development Corporation

Personal Calls Made on Authorized Cellular Telephone

For the period April 3, 2001 through August 4, 2003

Date	Time	Call Placed to	Description
02/21/02	3:47 PM	Mobile	Unknown cellular phone
02/22/02	11:23 AM	Mobile	Unknown cellular phone
02/22/02	11:24 AM	Allison	Private residence
02/25/02	1:28 PM	Mobile	Unknown cellular phone
02/25/02	3:51 PM	Toll Free	State of Iowa Child Support Recovery Unit
02/26/02	5:47 PM	Toll Free	State of Iowa Child Support Recovery Unit
02/27/02	7:04 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
02/27/02	7:12 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
02/27/02	7:18 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
02/27/02	8:51 AM	Toll Free	State of Iowa Child Support Recovery Unit
02/27/02	4:32 PM	Toll Free	State of Iowa Child Support Recovery Unit
02/27/02	6:35 PM	Minneapolis, MN	Minnesota
02/28/02	9:29 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
02/28/02	9:32 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
02/28/02	10:41 AM	Toll Free	State of Iowa Child Support Recovery Unit
02/28/02	11:06 AM	Cedar Falls	Unknown
02/28/02	4:41 PM	Des Moines	Winning Numbers - Iowa Lottery
02/28/02	4:43 PM	Toll Free	State of Iowa Child Support Recovery Unit
02/28/02	4:48 PM	Aplington	Private residence
03/01/02	7:48 AM	Toll Free	State of Iowa Child Support Recovery Unit
03/01/02	1:56 PM	Mobile	Unknown cellular phone
03/01/02	2:32 PM	Allison	Private residence
03/01/02	4:35 PM	Allison	Private residence
03/04/02	12:29 PM	Toll Free	State of Iowa Child Support Recovery Unit
03/04/02	12:31 PM	Toll Free	State of Iowa Child Support Recovery Unit
03/04/02	12:33 PM	Toll Free	State of Iowa Child Support Recovery Unit
04/01/02	11:19 AM	Tulare, CA	Private residence
04/01/02	11:23 AM	Visalia, CA	Davinci's Pizza
04/01/02	11:34 AM	Visalia, CA	Davinci's Pizza
04/01/02	4:33 PM	Mobile	Unknown cellular phone
04/01/02	5:43 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
04/02/02	2:58 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
04/02/02	3:14 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
04/03/02	7:11 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
04/03/02	4:07 PM	Mobile	Unknown cellular phone
04/25/02	11:27 AM	Waverly	Krueger Auto & Truck Villa Inc
04/25/02	4:34 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
04/25/02	4:53 PM	Clarion	Ms. Grill's parents' residence
04/25/02	4:59 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
04/25/02	6:10 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
04/26/02	3:32 PM	Mobile	Unknown cellular phone

Minute	Airtime Charge	Tax	Total
2	0.46	0.02	0.48
1	0.23	0.00	0.23
1	0.23	0.00	0.23
5	1.15	0.07	1.22
1	0.23	0.01	0.24
2	0.46	0.02	0.48
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
2	0.46	0.02	0.48
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
3	0.69	0.03	0.72
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
1	0.23	0.01	0.24
2	0.46	0.02	0.48
8	1.84	0.12	1.96
4	0.92	0.06	0.98
2	0.46	0.02	0.48
7	1.61	0.11	1.72
1	0.23	0.02	0.25
1	0.23	0.02	0.25
1	0.23	0.02	0.25
2	0.46	0.02	0.48
1	0.23	0.02	0.25
7	1.61	0.11	1.72
2	0.46	0.02	0.48
1	0.23	0.02	0.25
4	0.92	0.06	0.98
1	0.23	0.02	0.25
2	0.23	0.01	0.24
2	0.46	0.02	0.48

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Personal Calls Made on Authorized Cellular Telephone

For the period April 3, 2001 through August 4, 2003

Date	Time	Call Placed to	Description
04/29/02	9:23 AM	Hampton	Franklin General Hospital
04/29/02	9:24 AM	Hampton	Franklin County Public Health Nurse
04/29/02	9:42 AM	Hampton	Franklin General Hospital
04/29/02	9:46 AM	Hampton	Hampton Senior Citizen Center
04/29/02	10:07 AM	Clarion	Ms. Grill's parents' residence
04/29/02	4:47 PM	Clarion	Ms. Grill's parents' residence
04/30/02	10:30 AM	Toll Free	State of Iowa Child Support Recovery Unit
04/30/02	4:04 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
05/01/02	7:07 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
05/01/02	8:05 AM	Mobile	Unknown cellular phone
05/01/02	8:06 AM	Clarion	Ms. Grill's parents' residence
05/01/02	8:12 AM	Mobile	Unknown cellular phone
05/01/02	2:03 PM	Clarion	Ms. Grill's parents' residence
05/01/02	2:53 PM	Mobile	Unknown cellular phone
05/01/02	3:22 PM	Clarion	Ms. Grill's parents' residence
05/01/02	4:06 PM	Mobile	Unknown cellular phone
05/01/02	4:13 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
05/01/02	5:49 PM	Aplington	Private residence
05/02/02	7:01 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
05/02/02	7:20 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
05/02/02	4:20 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
05/02/02	4:21 PM	Mobile	Unknown cellular phone
05/02/02	4:24 PM	Mobile	Unknown cellular phone
05/02/02	6:13 PM	Allison	Private residence
05/03/02	8:13 AM	Ft Lauderdale, FL	Florida
05/03/02	1:11 PM	Mobile	Unknown cellular phone
05/03/02	4:30 PM	Mobile	Unknown cellular phone
05/31/02	7:41 PM	Clarion	Ms. Grill's parents' residence
06/01/02	6:26 PM	Clarion	Ms. Grill's parents' residence
06/01/02	8:34 PM	Clarion	Ms. Grill's parents' residence
06/02/02	10:33 AM	Allison	Private residence
06/03/02	5:41 PM	Clarion	Ms. Grill's parents' residence
06/03/02	5:48 PM	Clarion	Ms. Grill's parents' residence
06/03/02	5:56 PM	Clarion	Ms. Grill's parents' residence
06/03/02	6:01 PM	Clarion	Ms. Grill's parents' residence
06/03/02	6:59 PM	Toll Free	State of Iowa Child Support Recovery Unit
06/03/02	8:43 PM	Waterloo (Mobile)	Unknown cellular phone
06/04/02	11:28 AM	Clarion	Ms. Grill's parents' residence
06/04/02	4:37 PM	Clarion	Ms. Grill's parents' residence
06/04/02	5:13 PM	Waterloo (Mobile)	Unknown cellular phone
06/29/02	10:59 PM	Tulance CA	Private residence

Minute	Airtime Charge	Tax	Total
1	0.23	0.02	0.25
12	2.76	0.17	2.93
1	0.23	0.02	0.25
1	0.23	0.02	0.25
1	0.23	0.02	0.25
8	1.84	0.11	1.95
2	0.46	0.02	0.48
7	1.61	0.11	1.72
2	0.46	0.02	0.48
1	0.23	0.02	0.25
4	0.92	0.06	0.98
3	0.69	0.04	0.73
5	1.15	0.08	1.23
2	0.46	0.02	0.48
12	2.76	0.17	2.93
4	0.92	0.06	0.98
1	0.23	0.02	0.25
2	0.46	0.02	0.48
2	0.46	0.02	0.48
1	0.23	0.02	0.25
2	0.46	0.02	0.48
3	0.69	0.04	0.73
11	2.53	0.15	2.68
1	0.23	0.02	0.25
6	1.38	0.09	1.47
1	0.23	0.02	0.25
1	0.23	0.02	0.25
2	0.50	0.07	0.57
2	0.98	0.05	1.03
2	0.98	0.05	1.03
1	0.49	0.03	0.52
2	0.98	0.05	1.03
1	0.49	0.02	0.51
1	0.49	0.02	0.51
9	4.41	0.23	4.64
2	0.98	0.10	1.08
5	1.25	0.08	1.33
8	2.00	0.24	2.24
6	1.50	0.12	1.62
2	0.50	0.03	0.53
1	0.25	0.00	0.25

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Parkersburg Economic Development Corporation

Personal Calls Made on Authorized Cellular Telephone

For the period April 3, 2001 through August 4, 2003

Date	Time	Call Placed to	Description
06/29/02	11:08 PM	Waterloo (Mobile)	Unknown cellular phone
07/07/02	4:09 PM	Clarion	Ms. Grill's parents' residence
07/07/02	5:33 PM	Clarion	Ms. Grill's parents' residence
07/07/02	5:34 PM	Clarion	Ms. Grill's parents' residence
07/07/02	5:36 PM	Allison	Private residence
07/07/02	6:55 PM	Allison	Private residence
07/07/02	7:00 PM	Squaw Valley, CA	Private residence
07/07/02	7:01 PM	Minneapolis, MN	Minnesota
07/07/02	7:02 PM	Clarion	Ms. Grill's parents' residence
07/07/02	7:06 PM	Clarion	Ms. Grill's parents' residence
07/07/02	7:09 PM	Squaw Valley, CA	Private residence
07/07/02	7:10 PM	Allison	Private residence
07/07/02	7:36 PM	Squaw Valley, CA	Mountain Valley Comm Church
07/07/02	7:39 PM	Dinuba, CA	Private residence
07/07/02	8:29 PM	Waterloo (Mobile)	Unknown cellular phone
07/07/02	8:29 PM	Allison	Private residence
07/08/02	6:43 AM	Clarion	Ms. Grill's parents' residence
07/08/02	7:58 AM	Denver, CO	Drury Hotel in Colorado
07/09/02	3:33 PM	Salina, KS	Baymont Inn & Suites
07/09/02	3:51 PM	Salina, KS	Baymont Inn & Suites
07/10/02	9:11 AM	Clarion	Ms. Grill's parents' residence
08/30/02	4:24 PM	Allison	Private residence
08/30/02	6:53 PM	Clarion	Ms. Grill's parents' residence
09/04/02	11:29 AM	Clarion	Ms. Grill's parents' residence
09/04/02	1:48 PM	Toll Free	State of Iowa Child Support Recovery Unit
09/30/02	2:32 PM	Grundy Center	Private residence
09/30/02	3:27 PM	Clarion	Ms. Grill's parents' residence
09/30/02	4:22 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
09/30/02	4:43 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
10/01/02	10:28 AM	Mobile	Unknown cellular phone
10/01/02	4:29 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
10/01/02	4:31 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
10/01/02	4:51 PM	Grundy Center	Private residence
10/01/02	5:23 PM	Grundy Center	Private residence
10/02/02	7:05 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
10/02/02	7:15 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
10/02/02	8:03 AM	Mobile	Unknown cellular phone
10/02/02	10:58 AM	Toll Free Call	State of Iowa Child Support Recovery Unit
10/03/02	10:23 AM	Clarion	Ms. Grill's parents' residence
10/03/02	10:37 AM	Mobile	Unknown cellular phone

Minute	Airtime Charge	Tax	Total
1	0.25	0.00	0.25
7	1.75	0.00	1.75
3	0.75	0.00	0.75
4	1.00	0.00	1.00
1	0.25	0.00	0.25
1	0.25	0.00	0.25
1	0.25	0.00	0.25
2	0.50	0.00	0.50
2	0.50	0.00	0.50
3	0.75	0.00	0.75
1	0.25	0.00	0.25
1	0.25	0.00	0.25
3	0.75	0.00	0.75
1	0.25	0.00	0.25
1	0.49	0.00	0.49
1	0.49	0.00	0.49
8	3.92	0.00	3.92
3	1.47	0.00	1.47
2	0.50	0.00	0.50
3	0.75	0.00	0.75
4	1.00	0.00	1.00
2	0.23	0.00	0.23
1	0.23	0.00	0.23
5	1.15	0.00	1.15
2	0.46	0.00	0.46
4	0.46	0.00	0.46
14	3.22	0.00	3.22
1	0.23	0.00	0.23
1	0.23	0.00	0.23
1	0.23	0.00	0.23
2	0.46	0.00	0.46
1	0.23	0.00	0.23
1	0.23	0.00	0.23
1	0.23	0.00	0.23
2	0.46	0.00	0.46
1	0.23	0.00	0.23
4	0.92	0.00	0.92
10	2.30	0.00	2.30
12	2.76	0.00	2.76
2	0.46	0.00	0.46

Special Investigation of
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Personal Calls Made on Authorized Cellular Telephone

For the period April 3, 2001 through August 4, 2003

Date	Time	Call Placed to	Description
10/03/02	11:54 AM	Mobile	Unknown cellular phone
10/04/02	1:55 PM	Mobile	Unknown cellular phone
10/04/02	6:22 PM	Toll Free Call	State of Iowa Child Support Recovery Unit
06/04/03	5:21 PM	Waterloo (Mobile)	Unknown cellular phone
06/06/03	12:39 AM	Waterloo (Mobile)	Unknown cellular phone
06/06/03	11:59 AM	Clarion	Ms. Grill's parents' residence
06/17/03	10:54 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
06/17/03	10:57 AM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
07/02/03	6:36 PM	Parkersburg	PED Cellular phone used by Ms. Grill as a personal phone
07/02/03	6:38 PM	Allison	Private residence
07/02/03	6:43 PM	Clarion	Ms. Grill's parents' residence
07/18/03	3:55 PM	Waterloo (Mobile)	Unknown cellular phone
08/04/03	3:20 PM	Clarion	Ms. Grill's parents' residence
08/04/03	3:23 PM	Mobile	Unknown cellular phone
08/04/03	3:46 PM	Waterloo (Mobile)	Unknown cellular phone
08/04/03	4:09 PM	Hampton	Private residence
08/04/03	4:23 PM	Clarion	Ms. Grill's parents' residence
08/04/03	5:00 PM	Mobile	Unknown cellular phone
08/04/03	5:24 PM	Hampton	Private residence
08/04/03	7:26 PM	Allison	Private residence
08/04/03	7:26 PM	Clarion	Ms. Grill's parents' residence
08/04/03	7:27 PM	Waterloo (Mobile)	Unknown cellular phone
08/04/03	7:28 PM	Clarion	Ms. Grill's parents' residence
08/04/03	7:33 PM	Clarion	Ms. Grill's parents' residence
		Totals	

Minute	Airtime Charge	Tax	Total
1	0.23	0.00	0.23
1	0.23	0.00	0.23
1	0.23	0.00	0.23
5	3.45	0.00	3.45
1	0.69	0.00	0.69
2	1.38	0.00	1.38
1	0.69	0.00	0.69
1	0.69	0.00	0.69
2	0.80	0.00	0.80
2	0.80	0.00	0.80
12	4.80	0.00	4.80
2	1.38	0.00	1.38
1	0.40	0.00	0.40
1	0.40	0.00	0.40
3	1.20	0.00	1.20
2	0.80	0.00	0.80
1	0.40	0.00	0.40
1	0.40	0.00	0.40
1	0.40	0.00	0.40
1	0.40	0.00	0.40
1	0.40	0.00	0.40
1	0.40	0.00	0.40
1	0.40	0.00	0.40
1	0.40	0.00	0.40
7	2.80	0.00	2.80
865	\$ 233.81	10.19	244.00

Exhibit D

Special Investigation of
Parkersburg Economic Development Corporation

Summary of Personal Long-Distance Calls on Office Telephone

For the period May 6, 1999 through May 30, 2003

Long Distance Carrier	Date of Call	Called Placed to	Description	Minutes	Charge
US West	05/06/99	Aplington	Unknown	1.0	\$0.20
US West	05/07/99	Aplington	Private residence	5.0	1.00
US West	05/11/99	Aplington	Parkersburg Community Schools	1.0	0.20
US West	05/11/99	Aplington	Parkersburg Community Schools	1.0	0.20
US West	05/11/99	Aplington	Parkersburg Community Schools	1.0	0.20
MCI	05/11/99	Clarion	Unknown	0.7	0.11
MCI	05/12/99	Clarion	Ms. Grill's parents' residence	12.0	1.80
US West	05/13/99	Aplington	Parkersburg Community Schools	2.0	0.40
US West	05/16/99	Aplington	Private residence	3.0	0.60
MCI	05/17/99	Clarion	Ms. Grill's parents' residence	6.1	0.92
MCI	05/27/99	Ft. Lauderdale, FL	Florida	4.2	0.63
US West	05/28/99	Aplington	Private residence	1.0	0.20
US West	06/01/99	Aplington	Parkersburg Community Schools	1.0	0.20
US West	06/11/99	Aplington	Private residence	1.0	0.20
MCI	06/18/99	Clarion	Unknown	13.8	2.07
MCI	06/21/99	Clarion	Unknown	1.0	0.15
MCI	06/22/99	Clarion	Ms. Grill's parents' residence	0.5	0.08
MCI	06/25/99	Clarion	Ms. Grill's parents' residence	2.5	0.38
MCI	07/07/99	Clarion	Ms. Grill's parents' residence	18.8	2.82
MCI	07/12/99	Clarion	Ms. Grill's parents' residence	6.1	0.92
MCI	07/13/99	Clarion	Unknown	7.7	1.16
MCI	07/21/99	Glenwood Springs, CO	Colorado	0.5	0.08
MCI	07/22/99	Clarion	Ms. Grill's parents' residence	20.6	3.09
US West	07/23/99	Aplington	Private residence	1.0	0.20
MCI	08/02/99	Clarion	Ms. Grill's parents' residence	4.6	0.55
MCI	08/05/99	Aplington	Private residence	2.5	0.30
MCI	08/06/99	Clarion	Ms. Grill's parents' residence	10.2	1.22
MCI	08/06/99	Aplington	Parkersburg Community Schools	0.6	0.07
MCI	08/09/99	Clarion	Ms. Grill's parents' residence	6.2	0.74
MCI	08/18/99	Clarion	Ms. Grill's parents' residence	8.9	3.81
MCI	08/19/99	Clarion	Ms. Grill's parents' residence	16.8	2.02
MCI	08/20/99	Aplington	Parkersburg Community Schools	1.0	0.12
MCI	08/26/99	Clarion	Ms. Grill's parents' residence	9.1	1.09
MCI	08/30/99	Clarion	Ms. Grill's parents' residence	1.1	0.13
MCI	09/01/99	Clarion	Ms. Grill's parents' residence	22.9	2.75
MCI	09/01/99	Aplington	Parkersburg Community Schools	8.2	0.98
MCI	09/02/99	Clarion	Ms. Grill's parents' residence	13.0	1.56
MCI	09/07/99	Ft. Lauderdale, FL	Florida	12.1	1.45
MCI	09/07/99	Clarion	Ms. Grill's parents' residence	12.9	1.55
MCI	09/08/99	Ft. Lauderdale, FL	Florida	0.6	0.07
MCI	09/10/99	Ft. Lauderdale, FL	Florida	0.9	0.11
MCI	09/13/99	Glenwood Springs, CO	Colorado	8.5	1.02
MCI	09/13/99	Clarion	Ms. Grill's parents' residence	16.6	1.99
MCI	09/16/99	Clarion	Ms. Grill's parents' residence	2.4	0.29
MCI	09/17/99	Aplington	Private residence	5.1	0.61
MCI	09/20/99	Clarion	Ms. Grill's parents' residence	3.4	0.41
MCI	09/21/99	Aplington	Parkersburg Community Schools	0.5	0.06
MCI	09/21/99	Aplington	Parkersburg Community Schools	0.5	0.06

Special Investigation of
Parkersburg Economic Development Corporation

Summary of Personal Long-Distance Calls on Office Telephone

For the period May 6, 1999 through May 30, 2003

Long Distance Carrier	Date of Call	Called Placed to	Description	Minutes	Charge
MCI	09/22/99	Clarion	Ms. Grill's parents' residence	3.7	0.44
MCI	09/23/99	Clarion	Unknown	0.7	0.08
MCI	09/24/99	Clarion	Ms. Grill's parents' residence	1.7	0.20
MCI	09/24/99	Aplington	Parkersburg Community Schools	0.6	0.07
MCI	09/24/99	Clarion	Unknown	0.5	0.06
MCI	09/28/99	Glenwood Springs, CO	Colorado	32.0	3.84
MCI	09/28/99	Aplington	Parkersburg Community Schools	0.6	0.07
MCI	09/29/99	Clarion	Ms. Grill's parents' residence	7.4	0.89
MCI	09/29/99	Clarion	Ms. Grill's parents' residence	10.1	1.21
MCI	09/29/99	Clarion	Ms. Grill's parents' residence	12.4	1.49
MCI	10/04/99	Clarion	Ms. Grill's parents' residence	13.9	1.67
MCI	10/05/99	Clarion	Ms. Grill's parents' residence	7.4	0.89
MCI	10/05/99	Clarion	Unknown	1.2	0.14
MCI	10/08/99	Clarion	Ms. Grill's parents' residence	17.4	2.09
MCI	10/11/99	Glenwood Springs, CO	Colorado	2.0	0.24
MCI	10/11/99	Glenwood Springs, CO	Colorado	11.5	1.38
MCI	10/11/99	Aplington	Parkersburg Community Schools	0.8	0.10
MCI	10/12/99	Aplington	Parkersburg Community Schools	0.5	0.06
MCI	10/14/99	Clarion	Ms. Grill's parents' residence	4.9	0.59
MCI	10/15/99	Aplington	Parkersburg Community Schools	1.0	0.12
MCI	10/20/99	Glenwood Springs, CO	Colorado	10.2	1.22
MCI	10/20/99	Clarion	Ms. Grill's parents' residence	14.2	1.70
MCI	10/21/99	Glenwood Springs, CO	Colorado	16.0	1.92
MCI	10/22/99	Aplington	Parkersburg Community Schools	0.5	0.06
MCI	10/22/99	Aplington	Private residence	0.5	0.06
MCI	11/01/99	Ft. Lauderdale, FL	Florida	6.9	1.04
MCI	11/04/99	Aplington	Private residence	0.9	0.14
MCI	11/08/99	Glenwood Springs, CO	Colorado	8.7	1.31
MCI	11/08/99	Clarion	Ms. Grill's parents' residence	23.6	3.54
MCI	11/08/99	Clarion	Ms. Grill's parents' residence	11.0	1.65
MCI	11/09/99	Aplington	Parkersburg Community Schools	0.5	0.08
MCI	11/16/99	Clarion	Ms. Grill's parents' residence	13.6	2.04
MCI	11/16/99	Clarion	Ms. Grill's parents' residence	10.6	1.59
MCI	11/22/99	Clarion	Ms. Grill's parents' residence	6.9	1.04
MCI	11/23/99	Clarion	Ms. Grill's parents' residence	5.9	0.89
MCI	11/29/99	Aplington	Private residence	0.5	0.08
MCI	11/30/99	Clarion	Ms. Grill's parents' residence	9.1	1.37
MCI	01/05/00	Glenwood Springs, CO	Colorado	15.3	1.38
MCI	01/07/00	Glenwood Springs, CO	Colorado	6.6	0.59
MCI	01/10/00	Glenwood Springs, CO	Colorado	7.0	0.63
MCI	01/12/00	Clarion	Ms. Grill's parents' residence	13.3	1.60
MCI	01/17/00	Ft. Lauderdale, FL	Florida	24.8	2.23
MCI	01/17/00	Aplington	Private residence	0.5	0.06
MCI	01/18/00	Glenwood Springs, CO	Colorado	3.2	0.29
MCI	01/18/00	Clarion	Ms. Grill's parents' residence	5.7	0.68
MCI	01/24/00	Clarion	Ms. Grill's parents' residence	4.2	0.50
MCI	01/24/00	Clarion	Ms. Grill's parents' residence	7.1	0.85
MCI	01/26/00	Clarion	Ms. Grill's parents' residence	1.8	0.22

Exhibit DSpecial Investigation of
Parkersburg Economic Development Corporation

Summary of Personal Long-Distance Calls on Office Telephone

For the period May 6, 1999 through May 30, 2003

Long Distance Carrier	Date of Call	Called Placed to	Description	Minutes	Charge
MCI	01/27/00	Glenwood Springs, CO	Colorado	8.6	0.77
MCI	01/27/00	Clarion	Ms. Grill's parents' residence	10.0	1.20
MCI	01/31/00	Aplington	Private residence	0.5	0.06
MCI	02/01/00	Clarion	Ms. Grill's parents' residence	15.1	1.81
MCI	02/01/00	Aplington	Parkersburg Community Schools	0.5	0.06
MCI	02/01/00	Aplington	Private residence	2.7	0.32
MCI	02/02/00	Ft. Lauderdale, FL	Florida	4.0	0.36
MCI	02/02/00	Clarion	Ms. Grill's parents' residence	9.5	1.14
MCI	02/02/00	Aplington	Private residence	0.5	0.06
MCI	02/04/00	Aplington	Parkersburg Community Schools	1.2	0.14
MCI	02/05/00	Clarion	Ms. Grill's parents' residence	8.6	1.03
MCI	02/08/00	Clarion	Ms. Grill's parents' residence	28.1	3.37
MCI	02/10/00	Glenwood Springs, CO	Colorado	0.5	0.05
MCI	02/10/00	Glenwood Springs, CO	Colorado	26.7	2.40
MCI	02/10/00	Clarion	Ms. Grill's parents' residence	2.8	0.34
MCI	02/10/00	Clarion	Ms. Grill's parents' residence	5.7	0.68
MCI	02/10/00	Aplington	Parkersburg Community Schools	4.6	0.55
MCI	02/11/00	Clarion	Ms. Grill's parents' residence	8.3	1.00
MCI	02/12/00	Aplington	Private residence	1.5	0.18
MCI	02/14/00	Clarion	Ms. Grill's parents' residence	1.1	0.13
MCI	02/14/00	Clarion	Ms. Grill's parents' residence	13.4	1.61
MCI	02/14/00	Aplington	Parkersburg Community Schools	1.1	0.13
MCI	02/15/00	Ft. Lauderdale, FL	Florida	0.5	0.05
MCI	02/15/00	Clarion	Ms. Grill's parents' residence	30.7	3.68
MCI	02/15/00	Clarion	Ms. Grill's parents' residence	6.2	0.74
MCI	02/15/00	Aplington	Parkersburg Community Schools	0.5	0.06
MCI	02/16/00	Clarion	Ms. Grill's parents' residence	3.6	0.43
MCI	02/22/00	Aplington	Parkersburg Community Schools	0.5	0.06
MCI	02/22/00	Aplington	Parkersburg Community Schools	1.3	0.16
MCI	02/23/00	Clarion	Ms. Grill's parents' residence	6.2	0.74
MCI	02/23/00	Aplington	Parkersburg Community Schools	1.1	0.13
MCI	02/24/00	Clarion	Ms. Grill's parents' residence	7.8	0.94
MCI	02/24/00	Aplington	Private residence	1.4	0.17
MCI	02/25/00	Clarion	Ms. Grill's parents' residence	4.5	0.55
MCI	02/25/00	Clarion	Ms. Grill's parents' residence	12.4	1.49
MCI	02/25/00	Clarion	Ms. Grill's parents' residence	7.3	0.88
MCI	02/25/00	Clarion	Ms. Grill's parents' residence	4.6	0.55
MCI	02/25/00	Aplington	Parkersburg Community Schools	1.0	0.12
MCI	02/25/00	Aplington	Private residence	6.4	0.77
MCI	02/25/00	Aplington	Private residence	5.8	0.70
MCI	02/25/00	Aplington	Private residence	1.2	0.14
MCI	02/25/00	Aplington	Unknown	1.1	0.13
MCI	02/26/00	Clarion	Ms. Grill's parents' residence	8.5	1.02
MCI	02/28/00	Clarion	Ms. Grill's parents' residence	4.9	0.59
MCI	02/28/00	Clarion	Ms. Grill's parents' residence	11.0	1.32
MCI	02/29/00	Clarion	Ms. Grill's parents' residence	9.7	1.16
MCI	02/29/00	Aplington	Parkersburg Community Schools	0.5	0.06
MCI	03/01/00	Clarion	Ms. Grill's parents' residence	3.2	0.38

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Summary of Personal Long-Distance Calls on Office Telephone

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Long Distance Carrier	Date of Call	Called Placed to	Description	Minutes	Charge
MCI	03/02/00	Clarion	Ms. Grill's parents' residence	3.3	0.40
MCI	03/02/00	Clarion	Ms. Grill's parents' residence	0.5	0.06
MCI	03/03/00	Clarion	Ms. Grill's parents' residence	0.8	0.10
MCI	03/03/00	Clarion	Ms. Grill's parents' residence	5.3	0.64
MCI	03/03/00	Clarion	Ms. Grill's parents' residence	5.0	0.60
MCI	03/03/00	Aplington	Private residence	1.6	0.19
MCI	03/03/00	Aplington	Private residence	10.0	1.20
MCI	03/06/00	Clarion	Ms. Grill's parents' residence	10.3	1.24
MCI	03/06/00	Clarion	Ms. Grill's parents' residence	4.0	2.29
MCI	03/06/00	Clarion	Ms. Grill's parents' residence	10.2	4.77
MCI	03/08/00	Clarion	Ms. Grill's parents' residence	5.2	0.62
MCI	03/10/00	Ft. Lauderdale, FL	Florida	6.8	0.61
MCI	03/10/00	Clarion	Ms. Grill's parents' residence	2.5	0.30
MCI	03/10/00	Aplington	Private residence	0.5	0.06
MCI	03/10/00	Aplington	Private residence	0.5	0.06
MCI	03/13/00	Clarion	Ms. Grill's parents' residence	12.8	1.54
MCI	03/14/00	Clarion	Ms. Grill's parents' residence	10.8	1.30
MCI	03/15/00	Aplington	Private residence	0.7	0.08
MCI	03/16/00	Clarion	Ms. Grill's parents' residence	31.2	3.74
MCI	03/20/00	Aplington	Parkersburg Community Schools	0.8	0.10
MCI	03/21/00	Clarion	Ms. Grill's parents' residence	6.3	0.76
MCI	03/21/00	Clarion	Ms. Grill's parents' residence	10.4	1.25
MCI	03/21/00	Aplington	Parkersburg Community Schools	1.2	0.14
MCI	03/22/00	Clarion	Ms. Grill's parents' residence	2.6	0.31
MCI	03/22/00	Clarion	Ms. Grill's parents' residence	0.5	0.06
MCI	03/22/00	Clarion	Ms. Grill's parents' residence	6.8	0.82
MCI	03/24/00	Clarion	Ms. Grill's parents' residence	12.8	5.81
MCI	03/24/00	Clarion	Ms. Grill's parents' residence	2.7	1.77
MCI	03/24/00	Aplington	Parkersburg Community Schools	0.8	0.10
MCI	03/24/00	Aplington	Private residence	18.9	2.27
MCI	03/27/00	Clarion	Ms. Grill's parents' residence	3.7	0.44
MCI	03/31/00	Clarion	Ms. Grill's parents' residence	5.6	0.67
MCI	04/14/00	Clarion	Ms. Grill's parents' residence	2.7	0.32
MCI	04/14/00	Aplington	Private residence	0.5	0.06
MCI	04/17/00	Clarion	Ms. Grill's parents' residence	23.0	2.76
MCI	04/18/00	Clarion	Ms. Grill's parents' residence	13.3	1.60
MCI	04/25/00	Clarion	Ms. Grill's parents' residence	7.3	0.88
MCI	04/28/00	Aplington	Parkersburg Community Schools	0.5	0.06
MCI	04/28/00	Aplington	Private residence	0.5	0.06
MCI	05/08/00	Clarion	Ms. Grill's parents' residence	13.0	1.56
MCI	05/16/00	Clarion	Ms. Grill's parents' residence	0.8	0.10
MCI	05/16/00	Aplington	Parkersburg Community Schools	2.2	0.26
MCI	05/22/00	Aplington	Parkersburg Community Schools	0.7	0.08
MCI	05/23/00	Clarion	Ms. Grill's parents' residence	12.7	1.52
MCI	05/23/00	Aplington	Parkersburg Community Schools	0.5	0.06
MCI	06/06/00	Clarion	Unknown	14.3	1.72
MCI	06/07/00	Clarion	Ms. Grill's parents' residence	9.6	1.15
MCI	06/07/00	Clarion	Ms. Grill's parents' residence	0.7	0.08

Exhibit D

Special Investigation of
Parkersburg Economic Development Corporation

Summary of Personal Long-Distance Calls on Office Telephone

For the period May 6, 1999 through May 30, 2003

Long Distance Carrier	Date of Call	Called Placed to	Description	Minutes	Charge
MCI	06/09/00	Aplington	Private residence	2.3	0.28
MCI	06/12/00	Clarion	Ms. Grill's parents' residence	9.3	1.12
MCI	06/12/00	Clarion	Ms. Grill's parents' residence	4.3	0.52
MCI	06/20/00	Clarion	Ms. Grill's parents' residence	0.9	0.11
MCI	07/05/00	Clarion	Ms. Grill's parents' residence	3.2	0.48
MCI	07/17/00	Clarion	Ms. Grill's parents' residence	9.1	1.37
MCI	07/19/00	Clarion	Unknown	2.1	0.32
MCI	07/31/00	Aplington	Private residence	2.2	0.33
MCI	08/02/00	Clarion	Ms. Grill's parents' residence	35.9	5.39
MCI	08/02/00	Aplington	Private residence	0.5	0.08
MCI	08/11/00	Aplington	Private residence	0.5	0.08
MCI	08/14/00	Clarion	Ms. Grill's parents' residence	6.9	1.04
MCI	08/17/00	Clarion	Ms. Grill's parents' residence	8.7	1.31
MCI	08/17/00	Aplington	Private residence	2.1	0.32
MCI	08/17/00	Aplington	Private residence	0.5	0.08
MCI	08/18/00	Aplington	Private residence	0.5	0.08
MCI	08/24/00	Aplington	Parkersburg Community Schools	0.8	0.12
MCI	08/25/00	Aplington	Private residence	0.5	0.08
MCI	08/28/00	Clarion	Ms. Grill's parents' residence	2.9	0.44
MCI	08/31/00	Clarion	Ms. Grill's parents' residence	20.3	3.05
MCI	09/01/00	Aplington	Private residence	4.4	0.66
MCI	09/10/00	Clarion	Ms. Grill's parents' residence	19.1	2.87
MCI	09/12/00	Clarion	Ms. Grill's parents' residence	8.7	1.31
MCI	09/12/00	Aplington	Private residence	0.5	0.08
MCI	09/15/00	Clarion	Ms. Grill's parents' residence	7.1	1.07
MCI	09/18/00	Clarion	Ms. Grill's parents' residence	0.5	0.08
MCI	09/19/00	Clarion	Ms. Grill's parents' residence	22.7	3.41
MCI	09/20/00	Clarion	Unknown	0.8	0.12
MCI	09/22/00	Clarion	Unknown	0.9	0.14
MCI	09/26/00	Clarion	Ms. Grill's parents' residence	22.0	3.30
MCI	09/26/00	Aplington	Parkersburg Community Schools	15.7	2.36
MCI	09/26/00	Clarion	Unknown	0.9	0.14
MCI	10/04/00	Clarion	Ms. Grill's parents' residence	7.8	1.17
MCI	10/05/00	Clarion	Ms. Grill's parents' residence	16.8	2.52
MCI	10/05/00	Clarion	Ms. Grill's parents' residence	14.5	2.18
MCI	10/06/00	Aplington	Private residence	0.5	0.08
MCI	10/13/00	Clarion	Ms. Grill's parents' residence	9.1	1.37
MCI	10/13/00	Clarion	Ms. Grill's parents' residence	1.1	0.17
MCI	10/18/00	Clarion	Ms. Grill's parents' residence	12.6	1.89
MCI	10/18/00	Aplington	Private residence	3.0	0.45
MCI	10/31/00	Clarion	Ms. Grill's parents' residence	15.5	2.33
MCI	11/02/00	Aplington	Private residence	1.4	0.21
MCI	11/03/00	Aplington	Private residence	0.5	0.08
MCI	11/14/00	Aplington	Parkersburg Community Schools	0.5	0.08
MCI	11/20/00	Clarion	Ms. Grill's parents' residence	0.5	0.08
MCI	11/21/00	Clarion	Ms. Grill's parents' residence	8.2	1.23
MCI	11/22/00	Aplington	Private residence	0.6	0.09
MCI	11/24/00	Clarion	Ms. Grill's parents' residence	11.8	1.77

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Long Distance Carrier	Date of Call	Called Placed to	Description	Minutes	Charge
MCI	11/24/00	Aplington	Private residence	12.2	1.83
MCI	11/27/00	Clarion	Ms. Grill's parents' residence	2.3	0.35
MCI	11/29/00	Clarion	Ms. Grill's parents' residence	13.5	2.03
MCI	11/30/00	Clarion	Ms. Grill's parents' residence	5.4	0.81
US West	12/01/00	Clarion	Ms. Grill's parents' residence	5.0	1.22
US West	12/01/00	Aplington	Parkersburg Community Schools	2.0	0.49
US West	12/03/00	Aplington	Parkersburg Community Schools	1.0	0.24
US West	12/03/00	Aplington	Private residence	3.0	0.73
MCI	12/06/00	Aplington	Private residence	0.5	1.63
MCI	12/06/00	Aplington	Private residence	0.5	1.63
US West	12/06/00	Aplington	Unknown	2.0	0.49
MCI	12/07/00	Aplington	Private residence	0.5	1.63
US West	12/08/00	Glenwood Springs, CO	Colorado	1.0	0.15
US West	12/08/00	Glenwood Springs, CO	Colorado	11.0	1.65
US West	12/08/00	Glenwood Springs, CO	Colorado	1.0	0.15
US West	12/08/00	Glenwood Springs, CO	Colorado	6.0	0.90
MCI	12/08/00	Clarion	Ms. Grill's parents' residence	1.7	2.53
MCI	12/08/00	Clarion	Ms. Grill's parents' residence	10.8	9.35
MCI	12/08/00	Clarion	Ms. Grill's parents' residence	0.9	1.93
MCI	12/08/00	Clarion	Ms. Grill's parents' residence	1.3	2.23
MCI	12/08/00	Aplington	Private residence	2.9	3.43
MCI	12/08/00	Aplington	Private residence	3.1	3.58
MCI	12/08/00	Aplington	Private residence	1.6	2.45
MCI	12/08/00	Aplington	Private residence	3.3	3.73
US West	12/09/00	Glenwood Springs, CO	Colorado	13.0	1.95
US West	12/09/00	Clarion	Ms. Grill's parents' residence	8.0	1.95
MCI	12/11/00	Clarion	Ms. Grill's parents' residence	9.9	4.65
US West	12/13/00	Clarion	Ms. Grill's parents' residence	11.0	2.69
US West	12/13/00	Clarion	Ms. Grill's parents' residence	5.0	1.22
MCI	12/13/00	Allison	Unknown	0.9	0.14
MCI	12/14/00	Clarion	Ms. Grill's parents' residence	6.6	0.99
MCI	12/14/00	Clarion	Ms. Grill's parents' residence	3.8	0.57
MCI	12/15/00	Clarion	Ms. Grill's parents' residence	13.1	1.97
US West	12/15/00	Clarion	Ms. Grill's parents' residence	21.0	5.13
US West	12/16/00	Aplington	Parkersburg Community Schools	1.0	0.24
US West	12/16/00	Aplington	Parkersburg Community Schools	1.0	0.24
US West	12/17/00	Clarion	Ms. Grill's parents' residence	17.0	4.15
US West	12/20/00	Aplington	Parkersburg Community Schools	1.0	0.24
US West	12/20/00	Clarion	Unknown	23.0	5.62
MCI	12/21/00	Aplington	Parkersburg Community Schools	1.2	0.18
US West	12/21/00	Clarion	Unknown	1.0	2.69
US West	12/21/00	Clarion	Unknown	2.0	0.49
US West	12/22/00	Aplington	Private residence	1.0	0.24
US West	12/23/00	Clarion	Unknown	7.0	1.71
US West	12/23/00	Clarion	Unknown	5.0	1.22
US West	12/23/00	Clarion	Unknown	1.0	0.24
MCI	12/26/00	Clarion	Ms. Grill's parents' residence	1.8	0.27
MCI	12/26/00	Clarion	Ms. Grill's parents' residence	6.6	0.99

Exhibit DSpecial Investigation of
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Summary of Personal Long-Distance Calls on Office Telephone

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Long Distance Carrier	Date of Call	Called Placed to	Description	Minutes	Charge
US West	12/27/00	Glenwood Springs, CO	Colorado	16.0	2.40
US West	12/27/00	Glenwood Springs, CO	Colorado	8.0	1.20
US West	12/27/00	Glenwood Springs, CO	Colorado	5.0	0.75
MCI	12/27/00	Clarion	Ms. Grill's parents' residence	7.3	1.10
MCI	12/27/00	Clarion	Ms. Grill's parents' residence	18.5	2.78
US West	12/28/00	Glenwood Springs, CO	Colorado	6.0	0.90
US West	12/28/00	Glenwood Springs, CO	Colorado	1.0	0.15
MCI	12/28/00	Clarion	Ms. Grill's parents' residence	0.5	0.08
US West	12/28/00	Clarion	Ms. Grill's parents' residence	19.0	4.64
US West	12/29/00	Glenwood Springs, CO	Colorado	1.0	0.15
US West	12/29/00	Glenwood Springs, CO	Colorado	6.0	0.90
US West	12/29/00	Glenwood Springs, CO	Colorado	1.0	0.15
US West	12/29/00	Clarion	Ms. Grill's parents' residence	7.0	1.71
US West	12/30/00	Aplington	Private residence	4.0	0.98
US West	12/30/00	Aplington	Private residence	2.0	0.49
US West	01/03/01	Glenwood Springs, CO	Colorado	4.0	0.60
US West	01/03/01	Glenwood Springs, CO	Colorado	3.0	0.45
US West	01/03/01	Clarion	Ms. Grill's parents' residence	5.0	1.22
US West	01/03/01	Aplington	Parkersburg Community Schools	1.0	0.24
MCI	01/04/01	Clarion	Ms. Grill's parents' residence	13.7	2.06
MCI	01/08/01	Clarion	Ms. Grill's parents' residence	22.9	3.44
MCI	01/16/01	Clarion	Ms. Grill's parents' residence	23.6	3.54
MCI	01/16/01	Aplington	Parkersburg Community Schools	1.4	0.21
MCI	01/17/01	Clarion	Ms. Grill's parents' residence	2.4	0.36
MCI	01/24/01	Clarion	Ms. Grill's parents' residence	3.3	0.50
MCI	01/26/01	Clarion	Ms. Grill's parents' residence	6.4	0.96
MCI	01/26/01	Aplington	Parkersburg Community Schools	4.1	0.62
MCI	02/05/01	Clarion	Ms. Grill's parents' residence	31.0	4.65
MCI	02/12/01	Clarion	Ms. Grill's parents' residence	7.8	1.17
MCI	02/12/01	Aplington	Parkersburg Community Schools	0.5	0.08
MCI	02/14/01	Aplington	Parkersburg Community Schools	0.5	0.08
MCI	02/16/01	Aplington	Private residence	0.5	0.08
MCI	02/19/01	Clarion	Ms. Grill's parents' residence	13.1	1.97
MCI	02/21/01	Aplington	Parkersburg Community Schools	0.5	0.08
MCI	02/26/01	Clarion	Ms. Grill's parents' residence	1.4	0.21
MCI	02/27/01	Clarion	Ms. Grill's parents' residence	5.5	0.83
MCI	02/28/01	Clarion	Ms. Grill's parents' residence	6.0	0.90
MCI	03/06/01	Clarion	Ms. Grill's parents' residence	20.2	3.03
MCI	03/07/01	Clarion	Ms. Grill's parents' residence	0.5	0.08
MCI	03/08/01	Clarion	Ms. Grill's parents' residence	4.8	0.72
MCI	03/09/01	Clarion	Ms. Grill's parents' residence	5.5	0.83
MCI	03/09/01	Clarion	Ms. Grill's parents' residence	0.5	0.08
MCI	03/09/01	Aplington	Parkersburg Community Schools	2.2	0.33
MCI	03/12/01	Clarion	Ms. Grill's parents' residence	5.1	0.77
MCI	03/13/01	Clarion	Ms. Grill's parents' residence	0.5	0.08
MCI	03/15/01	Clarion	Ms. Grill's parents' residence	22.6	3.39
MCI	04/05/01	Clarion	Ms. Grill's parents' residence	3.4	0.51
MCI	04/09/01	Clarion	Ms. Grill's parents' residence	6.4	0.96

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Long Distance Carrier	Date of Call	Called Placed to	Description	Minutes	Charge
MCI	04/10/01	Clarion	Ms. Grill's parents' residence	8.8	1.32
MCI	04/16/01	Clarion	Ms. Grill's parents' residence	0.6	0.09
MCI	04/19/01	Aplington	Parkersburg Community Schools	0.5	0.08
MCI	04/26/01	Clarion	Ms. Grill's parents' residence	6.4	0.96
MCI	05/01/01	Aplington	Parkersburg Community Schools	1.4	0.21
MCI	05/04/01	Aplington	Unknown	0.7	0.11
MCI	05/07/01	Clarion	Ms. Grill's parents' residence	3.5	0.53
MCI	05/10/01	Clarion	Ms. Grill's parents' residence	0.5	0.08
MCI	05/10/01	Clarion	Ms. Grill's parents' residence	0.5	0.08
MCI	05/10/01	Aplington	Parkersburg Community Schools	0.5	0.08
MCI	05/22/01	Clarion	Ms. Grill's parents' residence	1.2	0.18
MCI	05/22/01	Clarion	Ms. Grill's parents' residence	1.2	0.18
MCI	07/10/01	Hollywood, FL	Florida	3.0	0.36
MCI	07/10/01	Clarion	Ms. Grill's parents' residence	10.3	1.55
MCI	07/11/01	Visalia, CA	California	19.0	2.28
MCI	07/11/01	Clarion	Ms. Grill's parents' residence	13.3	2.00
MCI	07/13/01	Aplington	Private residence	1.0	0.16
MCI	07/18/01	Clarion	Ms. Grill's parents' residence	15.3	2.45
MCI	07/30/01	Clarion	Ms. Grill's parents' residence	21.3	3.41
MCI	08/06/01	Aplington	Parkersburg Community Schools	1.3	0.21
MCI	08/07/01	Clarion	Ms. Grill's parents' residence	20.7	3.31
MCI	08/09/01	Aplington	Parkersburg Community Schools	0.7	0.11
MCI	09/04/01	Clarion	Ms. Grill's parents' residence	4.0	0.64
MCI	09/11/01	Clarion	Ms. Grill's parents' residence	3.0	0.48
MCI	09/12/01	Clarion	Ms. Grill's parents' residence	20.0	3.20
MCI	09/13/01	Clarion	Ms. Grill's parents' residence	2.0	0.32
MCI	09/14/01	Clarion	Ms. Grill's parents' residence	11.0	1.76
MCI	10/04/01	Clarion	Ms. Grill's parents' residence	1.0	0.16
MCI	10/09/01	Clarion	Ms. Grill's parents' residence	3.0	0.48
MCI	10/11/01	Clarion	Ms. Grill's parents' residence	22.0	3.52
MCI	10/11/01	Clarion	Ms. Grill's parents' residence	5.0	0.80
MCI	10/19/01	Aplington	Private residence	1.0	0.16
MCI	10/30/01	Clarion	Ms. Grill's parents' residence	6.0	0.96
MCI	11/06/01	Clarion	Ms. Grill's parents' residence	10.0	1.60
MCI	01/03/02	Clarion	Ms. Grill's parents' residence	17.0	2.72
MCI	01/15/02	Aplington	Parkersburg Community Schools	1.0	0.16
MCI	02/08/02	Clarion	Ms. Grill's parents' residence	3.0	0.48
MCI	02/26/02	Clarion	Ms. Grill's parents' residence	3.0	0.48
MCI	10/23/02	Clarion	Ms. Grill's parents' residence	7.5	0.98
MCI	11/08/02	Clarion	Ms. Grill's parents' residence	3.7	0.48
MCI	11/21/02	Aplington	Parkersburg Community Schools	0.9	0.12
MCI	11/27/02	Clarion	Ms. Grill's parents' residence	3.2	0.42
MCI	11/27/02	Clarion	Unknown	3.5	0.46
Qwest	11/27/02	Allison	Unknown	1.0	0.20
MCI	12/02/02	Clarion	Ms. Grill's parents' residence	14.0	1.82
MCI	12/04/02	Ft. Lauderdale, FL	Florida	1.0	0.12
MCI	12/05/02	Allison	Unknown	1.0	0.13
MCI	12/11/02	Clarion	Ms. Grill's parents' residence	8.0	1.04

Exhibit D

Special Investigation of
Parkersburg Economic Development Corporation

Summary of Personal Long-Distance Calls on Office Telephone

For the period May 6, 1999 through May 30, 2003

Long Distance Carrier	Date of Call	Called Placed to	Description	Minutes	Charge
MCI	12/12/02	Aplington	Parkersburg Community Schools	2.0	0.26
MCI	12/14/02	Clarion	Ms. Grill's parents' residence	18.0	2.88
MCI	12/16/02	Clarion	Ms. Grill's parents' residence	1.0	0.13
MCI	12/17/02	Clarion	Ms. Grill's parents' residence	12.0	1.56
MCI	12/18/02	Clarion	Ms. Grill's parents' residence	1.0	0.13
MCI	12/18/02	Clarion	Unknown	7.0	0.91
MCI	01/09/03	Aplington	Parkersburg Community Schools	1.0	0.13
MCI	01/14/03	Clarion	Ms. Grill's parents' residence	13.0	1.69
MCI	01/15/03	Clarion	Ms. Grill's parents' residence	19.0	2.47
MCI	01/20/03	Clarion	Ms. Grill's parents' residence	1.0	0.13
MCI	01/20/03	Clarion	Ms. Grill's parents' residence	6.0	0.78
MCI	01/30/03	Aplington	Parkersburg Community Schools	1.0	0.13
MCI	02/14/03	Clarion	Ms. Grill's parents' residence	1.0	0.13
MCI	03/03/03	Aplington	Parkersburg Community Schools	1.0	0.13
MCI	03/04/03	Clarion	Ms. Grill's parents' residence	1.0	0.13
MCI	03/04/03	Clarion	Ms. Grill's parents' residence	1.0	0.13
MCI	03/04/03	Aplington	Parkersburg Community Schools	1.0	0.13
MCI	03/04/03	Aplington	Parkersburg Community Schools	1.0	0.13
MCI	03/05/03	Clarion	Ms. Grill's parents' residence	1.0	0.13
MCI	03/06/03	Clarion	Ms. Grill's parents' residence	17.0	2.21
MCI	03/11/03	Clarion	Ms. Grill's parents' residence	15.0	1.95
MCI	03/20/03	Clarion	Ms. Grill's parents' residence	1.0	0.13
MCI	03/20/03	Clarion	Ms. Grill's parents' residence	1.0	0.13
MCI	03/20/03	Clarion	Ms. Grill's parents' residence	12.0	1.56
MCI	04/09/03	Clarion	Ms. Grill's parents' residence	13.0	1.69
MCI	04/18/03	Clarion	Ms. Grill's parents' residence	1.0	0.13
MCI	04/30/03	Clarion	Ms. Grill's parents' residence	11.0	1.43
MCI	05/12/03	Clarion	Ms. Grill's parents' residence	5.0	0.65
MCI	05/20/03	Clarion	Ms. Grill's parents' residence	10.0	1.30
MCI	05/21/03	Clarion	Ms. Grill's parents' residence	9.0	1.17
MCI	05/27/03	Clarion	Ms. Grill's parents' residence	2.0	0.26
MCI	05/27/03	Clarion	Ms. Grill's parents' residence	7.0	0.91
MCI	05/27/03	Aplington	Parkersburg Community Schools	1.0	0.13
MCI	05/28/03	Clarion	Ms. Grill's parents' residence	15.0	1.95
MCI	05/30/03	Clarion	Ms. Grill's parents' residence	1.0	0.13
Totals				<u>2,639.5</u>	<u>\$ 423.60</u>

Special Investigation of
Parkersburg Economic Development Corporation

Unsupported Payments to the Director

For the period May 1, 1999 through October 16, 2003

Check Number	Check Date	Date Redeemed	Memo on Check	Amount
1658	06/25/99	06/25/99		\$ 188.40
1712	09/17/99	09/21/99		76.20
1717	09/29/99	10/01/99	Webpage- Schuck Realty	40.00
1732	11/03/99	11/03/99	Randy Luhring web page--check 4055	40.00
2110	02/08/01	02/13/01	Comp Time	409.08
3004	07/05/01	07/06/06		425.00
3010	07/26/01	07/27/01		100.00
3055	09/20/01	09/21/01		156.00
100	09/24/01	09/25/01		100.00
3060	10/19/01	10/22/01		180.00
3065	10/26/01	10/26/01		100.00
3066	10/27/01	10/30/01		82.58
3094	12/03/01	12/03/01		100.00
3096	12/06/01	12/06/01	Reimburse receipt purchases \$ to pay help	175.00
3125	02/04/02	02/06/02	2/16/02 - 2/28/02 pay period	368.16
3134	None	05/31/02		646.02
3150	03/19/02	03/20/02		200.00
3151	03/25/02	03/26/02		60.00
3182	None	06/20/02		704.02
3186	08/09/02	08/13/02		230.00
3204	None	08/09/02		786.16
2114 ^	05/09/03	05/12/03	reimb postage & supplies	28.82
			Total	<u>\$ 5,195.44</u>

^ Signed by a Board member. All others signed by Ms. Grill

Special Investigation of
Parkersburg Economic Development Corporation

Payroll Advances

For the period May 1, 1999 through October 16, 2003

Check Number	Date Written	Per the Check			Amount Advanced	Description in Accounting Records
		Payee	Description in Memo Line			
1677	07/20/99	Pizza Ranch	Advance		\$ 100.00	advance on payroll 7-15 / 7-31
1814	05/09/00	Juli Grill	Payroll Cash Advance		200.00	Advance
2029	10/21/00	Juli A Grill	Advance		175.00	11/01/00
2072	12/12/00	Juli Grill	-		200.00	advance
2082	12/20/00	Juli Grill	Advance		200.00	advance
2101	01/24/00	Juli Grill	Adv.		200.00	advance
2141	04/09/01	Juli Grill	Advance		125.00	advace [sic]
2166	05/22/01	Juli Grill	Advance		175.00	advance
2174	05/15/01	BFC	-		125.00	advance
2175	06/05/01	Juli Grill	Wages		400.00	advance
2184	07/02/01	Juli Grill	advance		125.00	-
^	07/28/01	-	-		50.00	-
96	08/06/01	Juli Grill			350.00	cash advance
97	08/09/01	Juli Grill	-		100.00	-
3048	09/10/01	Juli A Grill	-		138.00	-
3098	12/08/01	Juli Grill	-		100.00	-
3120	02/01/02	Juli A Grill	-		400.00	-
3146	03/09/02	Juli Grill	-		72.00	-
3109	12/24/01	Juli Grill	advance		<u>150.00</u>	-
Totals					<u>\$ 3,285.00</u>	

^ Cash withdrawn from account using a debit card. Date shown is date of withdrawal.

<u>Amount Repaid</u>	<u>Method of repayment</u>	<u>Amount Unreimbursed</u>
100.00	Withheld from payroll for pay period ended 07/31/99	-
200.00	Withheld from payroll for pay period ended 05/15/00	-
175.00	Withheld from payroll for pay period ended 10/31/00	-
200.00	Withheld from payroll for pay period ended 12/15/00	-
-	-	200.00
-	-	200.00
-	-	125.00
-	-	175.00
-	-	125.00
-	-	400.00
125.00	Withheld from payroll for pay period ended 07/15/01	-
50.00	These four advances total \$638. The Director's net pay earned for the pay period ended 09/30/01 totaled \$638.20, based on 65 hours recorded on her timesheet. A paycheck was not issued to the Director for this pay period.	-
350.00		-
100.00		-
138.00		-
100.00	These three advances total \$572. The Director's net pay earned for the pay period ended 05/15/02 totaled \$574.02, based on 60 hours recorded on her timesheet. A paycheck was not issued to the Director for this pay period.	-
400.00		-
72.00		-
-		150.00
<u>1,910.00</u>		<u>1,375.00</u>

**Special Investigation of the
Parkersburg Economic Development Corporation**

Special Investigation of
Parkersburg Economic Development Corporation

Payroll Checks Issued Prior to the End of the Pay Period

For the period May 1, 1999 through October 16, 2003

Check Number	Check Date	For the pay period	Amount	Date Redeemed	Number of Days Paid Early
1761	02/10/00	02/01/00 - 02/15/00	\$ 766.82	02/11/00	4
1780	03/15/00	03/01/00 - 03/15/00	536.33	03/14/00	1
2020	10/01/00	09/16/00 - 09/30/00	612.44	09/29/00	1
3002	07/01/01	06/16/01 - 06/30/01	707.65	06/29/01	1
3006	07/13/01	07/01/01 - 07/15/01	541.29	07/13/01	2
3052	09/15/01	09/01/01 - 09/15/01	629.23	09/13/01	2
3085	11/15/01	11/01/01 - 11/15/01	569.02	11/13/01	2
3087	12/01/01	11/16/01 - 11/30/01	498.93	11/20/01	10
3093	12/14/01	12/01/01 - 12/15/01	622.20	11/30/01	15
3106	12/10/01	12/16/01 - 12/31/01	774.91	12/12/01	19
3110	01/15/02	01/01/02 - 01/15/02	574.02	01/02/02	13
3111	02/01/02	01/16/02 - 01/31/02	574.02	01/08/02	23
3118	02/15/02	02/01/02 - 02/15/02	817.20	01/16/02	30
3125	02/04/02	02/16/02 - 02/28/02	368.16	02/06/02	22
3139	03/01/02	03/01/02 - 03/15/02	574.00	02/25/02	18
3147	-	03/16/02 - 03/31/02	574.02	03/13/02	18
3152	04/15/02	04/01/02 - 04/15/02	574.02	04/02/02	13
2011	11/15/02	11/01/02 - 11/15/02	725.30	11/14/02	1
2029	12/14/02	12/01/02 - 12/15/02	860.50	12/13/02	2
2134	06/15/03	06/01/03 - 06/15/03	620.10	06/13/03	2
		Total	<u>\$ 12,520.16</u>		

Special Investigation of
Parkersburg Economic Development Corporation

Unsupported Mileage Reimbursements

For the period May 1, 1999 through October 16, 2003

Check Number	Check Date	Payee	Memo on Check	Amount
1644	06/01/99	Juli Grill	May mileage 438 miles @ .32	\$ 140.16
1655	06/22/99	Kesley Diner +	reimburse	20.00
1701	08/31/99	Juli A Grill	Aug Mileage	126.00
1723	10/06/99	Juli Grill	mileage	84.00
1741	11/26/99	Juli Grill	mileage	58.98
1919	12/23/99	Juli A Grill	dec. mileage	37.80
1760	02/04/00	Juli A. Grill	mileage	90.00
1787	03/21/00	Juli Grill	mileage	38.40
1804	04/20/00	Juli Grill	mileage	115.20
1826	06/22/00	Juli Grill	mileage	43.20
1846	08/15/00	Juli Grill	mileage	109.20

Notations in planner:

In planner	Not in planner	Calculation of mileage*	Date of event / trip identified	
-	140.16			
-	20.00			
-	126.00			
-	84.00			
-	58.98			
-	37.80			
-	90.00			
19.20	19.20	Waterloo	40	<i>None identified</i>
		Applington	40	03/07/00
		Allison	24	03/27/00 ^^
		Allison	24	<i>None identified</i>
104.40	10.80	Allison	24	05/10/00 ^^
		Allison	24	05/24/00 ^^
		Des Moines	200	05/18/00 ^^
		Mason City	100	05/12/00 ^^
36.00	7.20	Waverly	24	05/31/00
		Aplington	36	06/27/00 ^^
		Cedar Falls	36	06/20/00
		Allison	24	06/19/00
		<i>Not identified</i>	24	
102.00	7.20	Mason City	100	07/07/00
		Waterloo	40	07/20/00
		Marshalltown	80	08/28/00
		Waterloo	40	08/07/00
		Waterloo	40	08/09/00
		Waterloo	40	08/15/00
		Allison	24	<i>None identified</i>

Special Investigation of
Parkersburg Economic Development Corporation

Unsupported Mileage Reimbursements

For the period May 1, 1999 through October 16, 2003

Check Number	Check Date	Payee	Memo on Check	Amount
2004	09/07/00	Juli Grill	Mileage	127.20
2028	10/20/00	Juli Grill	mileage	66.00
2046	11/09/00	Juli Grill	mileage	75.00
2076	12/19/00	Juli Grill	Mileage & Board Lunch	125.28
2098	01/14/01	Eric Kruse +	mileage	52.00
2133	04/04/01	Juli Grill	Mileage- Jan, Feb, Mar	150.00
2148	04/19/01	Juli Grill	April mileage	111.00
2160	05/07/01	Juli Grill	mileage	126.00
2171	05/24/01	Juli Grill	Mileage	50.00
2176	06/05/01	Juli Grill	Mileage	72.00
2183	07/02/01	Juli Grill	mileage	130.00
CC	07/23/01	Juli Grill	Reimburse Travel Expense	32.50
CC	07/21/01	Juli Grill	Mileage DSM MC	93.00
3014	08/07/01	Juli A Grill	Mileage	90.00

Notations in planner:

In planner	Not in planner	Calculation of mileage*	Date of event / trip identified		
127.20	-	Cresco	200	09/06/00	
		Cresco	200	09/25/00	^^
		Cresco	24	09/26/00	^^
-	66.00				
75.00	-	Ames	90	10/23/00	
		Ames-DSM	60	thru	
		DSM-Pkrsbrg	100	10/26/00	
-	125.28				
-	52.00				
-	150.00				
87.00	24.00	Waterloo	40	<i>None identified</i>	
		Waterloo	40	<i>None identified</i>	
		Iowa Falls	60	04/19/01	
		Grundy Center	30	04/23/01	^^
		Des Moines	200	04/27/01	^^
-	126.00				
-	50.00				
-	72.00				
-	130.00				
-	32.50				
-	93.00				
30.00	60.00	Waverly	40	<i>None identified</i>	
		Waverly	40	<i>None identified</i>	
		Waverly	40	<i>None identified</i>	
		Waverly	40	<i>None identified</i>	
		Waterloo	40	<i>None identified</i>	
		Des Moines	100	08/13/01	^^

Special Investigation of
Parkersburg Economic Development Corporation

Unsupported Mileage Reimbursements

For the period May 1, 1999 through October 16, 2003

Check Number	Check Date	Payee	Memo on Check	Amount
3039 #	08/31/01	Juli A Grill	mileage (Allison 3x, Waverly 2x, Waterloo 1x)	81.60
98	08/27/01	Juli Grill	mileage	81.60
3047	09/07/01	Juli A Grill	mileage	150.00
3053 ##	09/15/01	Juli A Grill	<i>none</i>	161.40
99	09/22/01	Juli Grill	mileage	67.00
3061	10/21/01	Juli Grill	mileage	120.00
3070	none	Juli Grill	mileage	99.00
3086	11/15/01	Juli A Grill	mileage	93.00
3092	11/21/01	Juli Grill	mileage	63.00
3091	12/21/01	Juli Grill	mileage	125.00
3130	02/08/02	Juli Grill	Mileage- Home Show Week	84.00
3137	03/23/02	Juli Grill	mileage	46.00
3163	04/09/02	Juli Grill	mileage-wloo, all, Fred, DSM?	139.20
3174	none	Juli Grill	mileage DSM, CC,CC,CR 540 miles	162.00
3176	05/21/02	Juli A Grill	mileage	56.32
3181	06/08/02	Juli Grill	mileage- Allison (x3) Waterloo (x2) CR (x1)	112.80
3194	07/22/02	Juli Grill	Mileage DSM - MC	102.40

<u>Notations in planner:</u>					
<u>In planner</u>	<u>Not in planner</u>	<u>Calculation of mileage*</u>		<u>Date of event / trip identified</u>	
7.20	74.40	Allison	24	08/21/01	
		Allison	24	<i>None identified</i>	
		Allison	24	<i>None identified</i>	
		Waverly	-	<i>None identified</i>	
		Waverly	-	<i>None identified</i>	
		Waterloo	40	<i>None identified</i>	
-	81.60				
30.00	120.00	Mason City	150	09/07/01	
73.50	87.90	Allison	-	<i>None identified</i>	
		Allison	-	<i>None identified</i>	
		Pella	245	09/12/01	
-	67.00				
-	120.00				
-	99.00				
-	93.00				
-	63.00				
-	125.00				
-	84.00				
-	46.00				
139.20	-	Waterloo	40	04/18/02	^^
		Allison	24	04/18/02	^^
		Fredricksburg	180	04/24/02	^^
		Des Moines	220	04/26/02	^^
-	162.00				
-	56.32				
-	112.80				
-	102.40				

Special Investigation of
Parkersburg Economic Development Corporation

Unsupported Mileage Reimbursements

For the period May 1, 1999 through October 16, 2003

Check Number	Check Date	Payee	Memo on Check	Amount
3196	07/26/02	Juli Grill	mile - Marsh Allison MC Waterloo IF	176.00
3193	08/05/02	Juli A Grill	mileage	62.00
3217	08/15/02	Juli A Grill	mile - IC, NH, W'Loo, A?	140.40
3248 ^	09/23/02	Juli Grill	DSM, AL 244 miles	73.20
2007 ^	10/24/02	Juli Grill	mileage	96.00
2008 ^	10/27/02	Juli Grill	mil	112.00
2016 ^	11/22/02	Juli Grill	miles/supplies	131.69
2027 ^	12/10/02	Juli Grill	mileage	75.74
2050 ^	02/07/03	Juli Grill	Dec-Jan-Feb Miles	281.88
2058 ^	02/14/03	Juli Grill	miles/supplies HomeShow	102.57
2076 ^	03/24/03	Juli Grill	mileage	144.55
2086 ^	04/04/03	Juli Grill	mileage	115.80
2095 ^	04/24/03	Juli Grill	mileage	153.68
2118 ^	05/28/03	Juli Grill	mileage	42.25
2133 ^	06/10/03	Juli Grill	mileage	137.60
2138 ^	06/19/03	Juli Grill	June mileage	74.24
Totals				<u>\$ 5,826.84</u>

* - As prepared by Ms. Grill

^^ - Event/trip identified after the date of the check.

- Check 3039 cleared on 8/24/01, prior to the date of the check.

- Check 3053 cleared on 9/13/01, prior to the date of the check.

^ - Signed by a Board member.

+ - According to the Director, these reimbursement checks were written to other parties in order for the Director to obtain cash from them.

<u>Notations in planner:</u>					
<u>In planner</u>	<u>Not in planner</u>	<u>Calculation of mileage*</u>		<u>Date of event / trip identified</u>	
75.00	101.00	Marshalltown	200	08/19/02	^^
		Iowa Falls	60	<i>None identified</i>	
		Mason City	120	<i>None identified</i>	
		Waterloo	50	08/27/02	^^
		Allison (5 X's)	120	<i>None identified</i>	
-	62.00				
72.60	67.80	Iowa City	220	09/10/02	^^
		NH	120	<i>None identified</i>	
		Waterloo	40	<i>None identified</i>	
		Waterloo	40	<i>None identified</i>	
		Allison	24	09/18/02	^^
		Allison	24	<i>None identified</i>	
-	73.20				
-	96.00				
-	112.00				
-	131.69				
-	75.74				
-	281.88				
-	102.57				
-	144.55				
-	115.80				
-	153.68				
-	42.25				
-	137.60				
-	74.24				
<u>978.30</u>	<u>4,848.54</u>				

Exhibit ISpecial Investigation of
Parkersburg Economic Development Corporation

Unsupported Gasoline Purchases

For the period May 1, 1999 through October 16, 2003

Check Number	Check Date	Payee	Memo on Check	Amount
1634	05/19/99	Kwik Star	Gas to PDI Conference	\$ 15.00
1637	05/23/99	Kwik Star	Gas-Reimb. Burlington	11.10
1656	06/23/99	Casey's	Ft. Dodge gas	22.04
1676	07/19/99	Kwik Star	gas- DSM	16.80
1739	11/24/99	Kum & Go	reimburse mileage	26.34
1740	11/25/99	Kwik Star	reimburse mileage	16.28
1909	12/12/99	Kwik Star	reimburse mileage	24.00
2162	05/08/01	Kwik Star	-	30.00
2177	06/06/01	Kwik Star	-	28.62
2178	06/10/01	Kwik Star	-	26.34
2180	06/12/01	Kwik Star	mileage	21.13
2182	07/01/01	Casey's	-	26.63
2185	^ 07/04/01	Kwik Star	-	21.22
3172	06/06/02	Casey's	-	22.01
3171	06/06/02	Kwik Star	-	14.81
			Total	<u>\$ 322.32</u>

^ Check was redeemed on July 3, 2001

Special Investigation of
Parkersburg Economic Development Corporation

Overdraft Charges

For the period May 1, 1999 through October 16, 2003

<u>Date</u>	<u>Amount</u>
08/03/99	\$ 25.00
08/03/99	25.00
08/03/99	25.00
02/07/00	25.00
02/07/00	25.00
02/07/00	25.00
07/19/00	25.00
07/20/00	25.00
07/24/00	25.00
07/25/00	25.00
10/17/00	30.00
10/19/00	30.00
10/19/00	30.00
10/20/00	30.00
01/11/01	30.00
01/16/01	30.00
01/16/01	30.00
01/17/01	30.00
01/18/01	30.00
01/18/01	30.00
01/19/01	30.00
01/19/01	30.00
01/19/01	30.00
03/02/01	30.00
03/05/01	30.00
03/08/01	30.00
03/08/01	30.00
03/12/01	30.00
03/13/01	30.00
09/26/01	<u>30.00</u>
Total	<u>\$ 850.00</u>

Parkersburg Economic Development

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Billie Jo Heth, Staff Auditor
Kelly V. Rea, CPA, Staff Auditor

A handwritten signature in black ink that reads "Tamera S. Kusian". The signature is written in a cursive style with a prominent flourish at the beginning of the first name.

Tamera S. Kusian, CPA
Deputy Auditor of State

Appendix

Special Investigation of
Parkersburg Economic Development Corporation

Copy of Letter and Check Left in City's Drop Box

I had planned on doing this with my
child tax rebate, but I found out I did not
qualify. So I arrange a loan for the Wed.

I know I used poor judgement, but I did
not use criminal intent. I hope this can
be worked through.

I cancelled my meeting, but still have
to make the trip, but I will be here at
3:00

Julie

ERIK KRUSE
APLINGTON, IA 50604

72-955/738
3230278

435

DATE 8-7-03

PAY TO THE ORDER OF PED \$800.00

Eight hundred & 00/100 DOLLARS

LINCOLN SAVINGS BANK
215 SOUTH MAIN ST
REINBECK, IOWA 50662

Eric Kruse

MEMO

Special Investigation of
Parkersburg Economic Development Corporation

Receipt from Factory Card Outlet

FACTORY CARD OUTLET #191
 150 FLAMMANG DRIVE
 WATERLOO, IA 50702
 319-235-7999 FAX 319-241-0000 S00194 R002

BN 70CT	.99
BN 70CT	.99
T/C PLAS 84IN RND	2.99
T/C PLAS 84IN RND	2.99
T/C PLAS 84IN RND	2.99
T/C PLAS 84IN RND	2.99
T/C PLAS 84IN RND	2.99
T/C PLAS 84IN RND	2.99
T/C PLAS 84IN RND	2.99
T/C PLAS 84IN RND	2.99
PL 8.75IN 35CT	1.99
PL 8.75IN 35CT	1.99
PL 8.75IN 35CT	1.99
BN 70CT	.99
STKR 4SH DIGIMON	1.99
STKR 4SH DIGIMON	1.99
MICRO RADIO/CYBER	7.99
MICRO RADIO/CYBER	7.99
MICRO RADIO/CYBER	7.99
MICRO RADIO/CYBER	7.99
BANQUETROLL 40x100	9.99
CELLO 5FTx30IN SHO	1.29
SUB TOTAL	83.07
SALES TAX 7.000%	5.74
TOTAL	87.81
AMOUNT TENDERED	
CHECK	87.81
CHECK	0632113783
AMOUNT	87.81
AUTH CODE	003225
TOTAL PAYMENT	87.81

PLEASE RETAIN YOUR RECEIPT
FOR REFUND OR EXCHANGE