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NEWS RELEASE

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FOR RELEASE _____ October 15, 2004 _____

Auditor of State David A. Vaudt today released a report on a special investigation of the City of Bussey Library for the period July 1, 2003 through March 15, 2004. The special investigation was requested by the Chief of the City's Police Department as a result of concerns regarding certain Library disbursements identified prior to Jennifer Sheely resigning her position as Librarian on February 25, 2004.

Vaudt reported the special investigation identified \$2,972.15 of improper or unsupported disbursements. The improper disbursements include \$468.02 of payments to the former Librarian. In addition, Library funds were used to purchase \$1,211.64 of items for the former Librarian's personal use. Vaudt also reported the former Librarian established an unauthorized charge account in the Library's name and charged personal purchases to the account. The City paid \$445.46 for the improper purchases and related finance charges. The City has received reimbursements of \$640.00 from Ms. Sheely.

In addition, Vaudt reported adequate records for all receipts and disbursements were not available to determine whether all collections were deposited or additional amounts were improperly disbursed.

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

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF BUSSEY LIBRARY

FOR THE PERIOD
JULY 1, 2003 THROUGH MARCH 15, 2004**

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Auditor of State's Report

To the Library Board and Members
of the City Council:

As a result of alleged improprieties regarding certain disbursements, we conducted a special investigation of the City of Bussey Library. We have applied certain tests and procedures to selected financial transactions of the Library for the period July 1, 2003 through March 15, 2004. Based on discussions with City officials and personnel and a review of relevant information, we performed the following procedures:


- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Examined documentation and Board minutes for selected disbursements to determine if they were properly supported and approved.
- (3) Reviewed selected payroll disbursements to determine if they were authorized.
- (4) Examined monthly receipt records and bank documents to determine if recorded collections were deposited.
- (5) Examined the City's bank statements to identify any unusual activity.
- (6) Confirmed payments made to the Library by the State of Iowa and Marion County to determine if they were properly deposited.

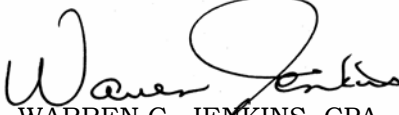
These procedures identified \$2,972.15 of improper or unsupported disbursements. We were unable to determine whether additional amounts may have been improperly disbursed during this time period because adequate records were not available for certain disbursements. In addition, we were unable to determine if all collections were properly deposited because all receipt records were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **D** of this report.

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

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

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


DAVID A. VAUDT, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

August 5, 2004

City of Bussey Library
Investigative Summary

Background Information

The Bussey Library is a department of the City of Bussey. The Library is governed by a Board of Directors. In March 2002, the Board authorized hiring Jennifer Sheely to assist the Librarian. After the Librarian's retirement in May 2002, the Board appointed Ms. Sheely as the Librarian. As the Librarian, she was responsible for the daily operations of the Library, including purchasing books and supplies, organizing volunteers to staff the Library and general administrative duties. She was also responsible for depositing fines collected, preparing monthly financial reports for the Board and obtaining the Board's approval of disbursements. After disbursements were approved by the Library Board, they were paid by checks prepared by the City Clerk. The checks were returned by the Clerk to Ms. Sheely for mailing.

In February 2004, the Mayor Pro Tem was contacted by an employee of Hy-Vee in Oskaloosa regarding an overdue account in the Library's name. It was subsequently determined Ms. Sheely had opened an unauthorized charge account at Hy-Vee and had been charging purchases to the account. While the account was established in the Library's name, the billings had been sent to Ms. Sheely's home address.

City personnel also determined computer equipment purchased by the Library from the Department of Transportation (DOT) was not at the Library. The City Clerk discussed concerns about the Hy-Vee account and the computers purchased from DOT with Ms. Sheely on February 24, 2004. In a written statement, Ms. Sheely agreed to reimburse the City for the purchase of computers and accessories she purchased for herself. She also agreed to pay the City \$275.08 on the Hy-Vee account. A copy of her statement is included in **Appendix 1**. The reimbursements made by Ms. Sheely are detailed in **Table 1**.

Table 1

Date	Description	Amount
02/27/04	DOT laptops*	\$ 365.00
02/27/04	Partial Hy-Vee bill*	175.00
03/05/04	Hy-Vee bill	100.00
Total		<u>\$ 640.00</u>

* Per receipt issued by the City

Following a Library Board meeting on February 24, 2004, Ms. Sheely submitted a resignation letter dated February 25, 2004. A copy of her resignation letter is included in **Appendix 2**.

The City Clerk and Police Chief subsequently reviewed other disbursements made with Library funds and identified items on invoices that could not be located at the Library, including a digital camera, additional computers and various books.

The Chief of Police contacted the Division of Criminal Investigation (DCI) and the Office of Auditor of State to request an investigation. As a result of that request, we performed the procedures detailed in the Auditor of State's Report for the period July 1, 2003 through March 15, 2004.

Detailed Findings

The procedures we performed identified \$2,972.15 of improper or unsupported disbursements from July 1, 2003 through March 15, 2004. We also identified \$125.00 owed by the former Librarian for a computer purchased from the Library. We were unable to determine whether additional amounts may have been improperly disbursed during this time period because adequate records were not available for certain disbursements. In addition, we were unable to determine if all collections were properly deposited because all receipt records were not available. All findings are summarized in **Exhibit A** and a detailed explanation of each finding is below.

IMPROPER DISBURSEMENTS

Unauthorized Charge Account – As stated previously, during February 2004, the Mayor Pro Tem was contacted by an employee of the Oskaloosa Hy-Vee regarding an overdue balance on a charge account established in the Library's name. The charge account was established in June 2003, but it was not authorized by members of the Library Board or City officials. While the account was established in the Library's name, the periodic billings had been mailed to Ms. Sheely's home address.

Exhibit B summarizes the purchases and payments on the account. It also includes the balance due per the monthly statements sent for the account. Because detailed receipts were not available from Library records or Hy-Vee, we were not able to determine the specific items purchased. As shown by the **Exhibit**, six payments were made by the Library on the account between July 1, 2003 and March 15, 2004 to pay for the improper purchases and related finance charges, which total \$445.56. The \$445.46 has been included in **Exhibit A**.

Two of the payments were made by the Library following Ms. Sheely's resignation and after the receipt of \$275.00 in reimbursements, as shown in **Table 1**. The reimbursement has been included in **Exhibit A**. The Library's name has been removed from the charge account.

Payments to Ms. Sheely - We reviewed all payments to Ms. Sheely to determine if they were appropriate. We identified five inappropriate payments not supported by receipts, invoices or other documentation. The payments are detailed in **Table 2**, along with the explanation for the payment provided by Ms. Sheely to the Board. The total of \$468.02 has been included in **Exhibit A**.

Date	Explanation for Payment*	Amount
06/27/03	Expenses	\$ 164.86
08/01/03	Expenses and postage	61.76
09/03/03	Expenses and postage	70.30
10/02/03	22 videos and postage	125.10
11/03/03	Expenses – Cart for copier, postage & supplies	46.00
Total		<u>\$ 468.02</u>

* Per claims listing approved by Board.

Personal Purchases – The City Clerk and Police Chief, with the assistance of Library volunteers, identified certain items purchased with Library funds which could not be found at the Library and appear to be personal.

- Some of the items were purchased on-line while others were purchased from vendors typically used by the Library. Purchases included books, videos and a digital camera and are detailed in **Exhibit C**. The **Exhibit** also identifies items recovered from Ms. Sheely's home by an agent of the Division of Criminal Investigation. We have reviewed the Library's documentation related to the purchases listed in **Exhibit C** and have included the \$797.48 paid by the Library for the purchases in **Exhibit A**.
- Ms. Sheely arranged for the purchase of several pieces of computer equipment from an auction held by the DOT. Some of the equipment was purchased for the Library, others were purchased for the personal use of two City employees and some were purchased for use by the Police Department. The total cost of the equipment purchased was \$710.00. Of that amount, \$345.00 was paid by the two employees and the Police Department. The Library paid the remaining \$365.00 for the equipment. **Table 3** details the equipment purchased.

Table 3

Description per Invoice	Number of Units Purchased	Cost per Unit	Total Cost
Laptop Computer	6	\$ 100.00	\$ 600.00
Hand Held PC	3	10.00	30.00
Printer	7	<i>not specified</i>	50.00
Modem	3	10.00	30.00
Total			\$ 710.00

As shown in **Table 1**, Ms. Sheely reimbursed the City \$365.00 for the purchase of the computer equipment. Both the reimbursement and the \$365.00 paid by the Library for the computer equipment has been included in **Exhibit A**.

- Ms. Sheely also arranged for the Library to obtain three computers from Drake University. The donated computers were shipped on July 30, 2003 and the City paid \$49.16 for the cost of shipping. The computers were not located at the Library. The cost of shipping has been included in **Exhibit A**.

Long Distance Telephone Calls – We examined the Library's telephone invoices and identified a number of long distance phone calls placed from the Library. While we were not able to identify the party called for each of the phone numbers included in the long distance billings, we identified numerous calls to Ms. Sheely's home phone and to parties the Library would not have a reason to contact. A large number of the calls were placed to Oskaloosa, which is Ms. Sheely's town of residence. The cost of the calls totaled \$173.12 and are detailed in **Exhibit D**. The cost of the calls has been included in **Exhibit A**.

In addition to the cost of the phone calls detailed in **Exhibit D**, we identified a number of calls placed to Directory Assistance. These calls resulted in numerous additional charges incurred by the Library. Because we were not able to determine the reason for each of these calls, they have not been included in **Exhibit A**.

Purchases of Office Supplies - During our review of the Library's disbursements, we identified purchases for which a free gift was received from the vendor. The free gifts included a toiletry bag, picnic cooler tote, memo recorder keychain, stainless steel shears, 4 in 1 emergency light and food. City officials and Library volunteers were unable to locate the free gift items at the Library. These items are not included in **Exhibit A** since they did not result in additional disbursements of Library funds.

UNSUPPORTED DISBURSEMENTS

We reviewed each disbursement made to the Library's vendors to determine if they were for appropriate purchases. However, supporting documentation could not be located for six of the disbursements. **Table 4** details the unsupported disbursements. The total of \$673.91 for the six payments has been included in **Exhibit A**.

Table 4

Check Number	Check Date	Vendor	Amount
6724	07/02/03	Baker & Taylor	\$ 238.91
6725	07/02/03	Baker & Taylor	142.86
6868	09/03/03	Quill	50.00
6918	10/02/03	Quill	64.08
6968	11/03/03	Michael Frederick	20.00
7011	01/02/04	Baker & Taylor	158.06
Total			<u>\$ 673.91</u>

BALANCE DUE ON COMPUTER PURCHASED FROM THE LIBRARY

The minutes of the June 4, 2003 Board meeting document the Board authorized selling a computer to Ms. Sheely for \$250.00. The minutes of the September 30, 2003 meeting document Ms. Sheely had made two \$50.00 payments on the computer. According to the February minutes, Ms. Sheely also made a \$25.00 payment on February 24, 2004. The payment was made after Ms. Sheely was confronted about the balance due on the purchase and other concerns. Because Ms. Sheely did not satisfy the obligation, the remaining \$125.00 balance due to the Library for the computer has been included in **Exhibit A**.

UNDEPOSITED RECEIPTS

Library fines and other fees collected from patrons are to be recorded in a journal at the Library and deposited to the Library's bank account on a periodic basis. We compared the fines and fees recorded in the journal to the deposits made to the bank account for the period July 1, 2003 through March 15, 2004. For four of the eight months, the amount deposited to the bank account exceeded the total recorded in the journal, indicating not all fines and other fees were recorded in the journal. Because receipt records were not complete, we were not able to determine whether amounts may have been misappropriated from collections of library fines or fees.

The Library also periodically receives funds from the State of Iowa and Marion County. We obtained a listing of all warrants issued by the State and County to the Library. Each of the warrants was properly deposited to the Library's bank account by the City Clerk.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the City of Bussey Library to process collections, 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 the actions of one individual will act as a check on 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 Library's internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among employees to prevent an individual employee from handling duties which are incompatible. The former Librarian had control over each of the following areas for the Library:

- (1) Receipts – collecting, depositing, and posting fines to the Library's records.
- (2) Disbursements – claim preparation, initial approval and mailing checks.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the duties within each function listed above should be segregated between appropriate employees of the Library and City. In addition, members of the Library Board should review supporting documentation for deposits and disbursements on a periodic basis.

- B. Receipts – The Library collects money for various purposes, including payment of fines and fees. However, receipts are not issued for any collections. In addition, fines collected are recorded, but reports are not prepared to reconcile the fines collected to the money deposited.

Recommendation – Reports should be prepared documenting a reconciliation between the amounts collected and deposited. Collections should be deposited intact in a timely manner. Any undeposited collections should be safeguarded in a locked file or safe.

- C. Disbursements – During our review of the Library's disbursements, we identified the following conditions:

- (1) A charge account in the City's name was established and used by the former Librarian without Board approval.
- (2) In some instances, reimbursements were made to the former Librarian without supporting documentation.
- (3) In some instances, supporting documentation could not be located for payments made to vendors.

Recommendation – All claims prepared should be reviewed by a person other than the preparer before being submitted to the Board for final approval. Also, all claims should contain detail sufficient to ensure the payment complies with City policies and to ensure the costs incurred are valid.

Exhibits

Exhibit ASpecial Investigation of the
City of Bussey LibrarySummary of Findings
For the period July 1, 2003 through March 15, 2004

Description	Exhibit / Page Number	Amount
Improper disbursements:		
Unauthorized charge account	B	\$ 445.46
Payments to Ms. Sheely	page 5, Table 2	468.02
Personal purchases:		
Various items	C	\$ 797.48
Computer equipment purchased from DOT	page 6	365.00
Computer equipment purchased from Drake University	page 6	49.16
Long distance telephone calls	D	173.12
Subtotal of improper disbursements		2,298.24
Unsupported disbursements	page 7, Table 4	673.91
Total improper and unsupported disbursements		2,972.15
Balance due on computer purchased from the Library	page 7	125.00
Total		3,097.15
Less: Reimbursements from Ms. Sheely	page 4, Table 1	(640.00)
Net		\$ 2,457.15

Special Investigation of the
City of Bussey Library

Activity on Unauthorized Charge Account
For the period July 1, 2003 through March 15, 2004

Date Posted by Hy-Vee	Purchases	Finance Charges	Payments	Balance Due per Monthly Statement	Check Number
06/23/03	\$ 27.25	-	-		
06/24/03	17.82	-	-		
06/30/03	-	-	-	45.07	
07/07/03	-	-	40.00		6727
07/13/03	70.71	-	-		
07/21/03	53.32	-	-		
07/27/03	39.66	-	-		
07/31/03	-	0.05	-	168.81	
08/04/03	23.48	-	-		
08/05/03	29.43	-	-		
08/12/03	27.10	-	-		
08/14/03	10.89	-	-		
08/18/03	-	-	30.86		6797
08/31/03	-	1.38	-	230.23	
09/01/03	64.84	-	-		
09/09/03	15.10	-	-		
09/12/03	-	-	48.50		6855
09/22/03	25.09	-	-		
09/30/03	-	1.82	-	288.58	
10/07/03	7.60	-	-		
10/28/03	15.79	-	-		
10/31/03	-	2.89	-	314.86	
11/30/03	-	3.15	-	318.01	
12/12/03	-	-	51.00		7016
12/31/03	-	2.67	-	269.68	
02/01/04	-	2.70	-	272.38	
02/29/04	-	2.72	-	275.10	
03/05/04	-	-	175.00		7176
03/14/04	-	-	100.10		7204
Total	\$ 428.08	17.38	445.46	-	

Exhibit CSpecial Investigation of the
City of Bussey LibraryPersonal Purchases
For the period July 1, 2003 through March 15, 2004

Invoice Date	Vendor	Description	Cost	Total Purchase
07/08/03	Baker & Taylor	<i>Dad, Dames, Demons and a Dwarf</i>	\$ 13.97	
		<i>No. 1 Ladies, Detective Agency</i>	7.40	
		# <i>Unfinished Life, John F. Kennedy</i>	16.80	
		<i>Quilted Comforts for the Home</i>	12.35	\$ 50.52
09/12/03	LTD Commodities	Digital Camera	41.33	
		<i>Coca-Cola Table Lamp</i>	19.91	
		<i>Sponge Bob character</i>	7.79	
		Recipe Keeper Kitchen	8.33	
		Organizer Shelves	9.27	
		Canvas Shoe Rack	18.69	
		2 GRRLS Scrapbook kit	10.97	
		Tank Top & Boxer Set	13.79	
		Horse Gazing Ball	17.54	
		Bark Free	32.38	180.00
09/16/03	Baker & Taylor	<i>Wild Cow Tales</i>	28.00	
		<i>Kennedy Curse Why Americas 1st Family</i>	13.97	
		<i>Devil Wears Prada</i>	29.95	71.92
10/10/03	Baker & Taylor	<i>Lost Boy Lost Girl</i>	13.97	13.97
11/01/03	Baker & Taylor	<i>Dark Tower</i>	19.60	19.60
11/07/03	Baker & Taylor	<i>Eragon Inheritance Book</i>	30.21	30.21
12/08/03	Amazon.com	The Home Depot 42-Pie	19.99	
		Tax and Shipping	15.91	35.90
12/08/03	Amazon.com	# <i>Don Juan Demarco</i>	9.98	
		# <i>Harriet the Spy</i>	9.95	
		Hitclips Pen with Dre	5.29	
		Ships N' Space - Picture	7.99	
		Tax and Shipping	14.77	47.98

Special Investigation of the
City of Bussey Library

Personal Purchases
For the period July 1, 2003 through March 15, 2004

Invoice Date	Vendor	Description	Cost	Total Purchase
12/08/03	Amazon.com	<i>Paint the Wnd: My Butterfly</i> Tax and Shipping	16.99 1.99	18.98
12/10/03	Amazon.com	# Kodak Easyshare (digital camera) Tax and Shipping	94.99 17.48	112.47
12/16/03	Baker & Taylor	<i>Funny Thing Is</i> <i>When I Grow Up I Wat To Be</i> <i>Lord of the Rings</i>	12.88 15.94 21.67	50.49
12/18/03	Amazon.com	# <i>Trauma Room One: The JFK Medical Coverup Exposed</i> # <i>Animaniacs</i> <i>Blues Clues ABC Time</i> # <i>Jimmy Neutron Boy Genius</i> <i>My Scene</i> Tax and Shipping	16.99 5.98 6.99 7.99 14.99 10.35	63.29
12/22/03	Quill Corp.	Kodak picture PPR F/IJ printer Inkjet Cart F/Z 12, Z22, Z23 Oil pastels 25 colors	21.99 44.06 3.29	69.34
01/27/04	Baker & Taylor	# <i>Epidemic the Rot of American Culture</i>	13.97	13.97
02/13/04	Baker & Taylor	<i>Sweet Caroline Last Child of Camelot</i> <i>Lancaster Brides Romance Drives the Buggy in Four Inspiring Novels</i>	14.53 4.31	18.84
Total				\$ 797.48

- Recovered from Ms. Sheely's home by an agent of the Division of Criminal Investigation.

Exhibit DSpecial Investigation of the
City of Bussey LibraryPersonal Long Distance Telephone Charges
For the period July 1, 2003 through March 15, 2004

Date of Call	Time	Party Called	City	Amount
05/12/03	3:58 PM	<i>Not Listed</i>	Ottumwa, IA	\$ 0.16
05/13/03	11:47 AM	Private residence	Hicksville, NY	0.48
05/13/03	1:05 PM	Private residence	Hicksville, NY	2.72
05/13/03	1:36 PM	<i>Not Listed</i>	Ottumwa, IA	0.16
05/13/03	3:13 PM	Rent-A-Center	Ottumwa, IA	0.16
05/13/03	3:33 PM	Coca Cola Bottling Company	Ottumwa, IA	0.16
05/13/03	6:03 PM	<i>Not Listed</i>	Ottumwa, IA	0.16
05/15/03	10:13 AM	<i>Not Listed</i>	Oskaloosa, IA	0.32
05/15/03	11:17 AM	<i>Not Listed</i>	Ottumwa, IA	0.16
05/17/03	11:19 AM	<i>Not Listed</i>	Ottumwa, IA	0.64
05/20/03	12:30 PM	Private residence	Oskaloosa, IA	0.32
05/20/03	12:51 PM	<i>Not Listed</i>	Ottumwa, IA	0.32
05/20/03	12:54 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
05/20/03	12:55 PM	Vidoeland	Oskaloosa, IA	0.32
05/20/03	12:57 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
05/22/03	11:20 AM	<i>Not Listed</i>	Ottumwa, IA	0.32
05/22/03	2:00 PM	Ms. Sheely's residence	Oskaloosa, IA	0.64
05/22/03	3:12 PM	Pepsi-Cola Bottling Co.	Oskaloosa, IA	0.32
05/22/03	3:14 PM	Stevens Concrete LTD.	Oskaloosa, IA	0.32
05/22/03	3:18 PM	Mahaska Drug	Oskaloosa, IA	0.32
05/22/03	3:25 PM	Bank Iowa Telebanking	Oskaloosa, IA	0.16
05/22/03	3:25 PM	Farmer's Savings Bank	Oskaloosa, IA	0.32
05/22/03	3:35 PM	Mic Data Services	Oskaloosa, IA	0.32
05/22/03	3:38 PM	Elmhurst Country Club	Oskaloosa, IA	0.32
05/22/03	3:46 PM	Bonanza Restaurant	Oskaloosa, IA	0.32
05/22/03	4:03 PM	<i>Not Listed</i>	Ottumwa, IA	0.32
05/22/03	4:10 PM	<i>Not Listed</i>	Ottumwa, IA	0.16
05/22/03	4:20 PM	Pedal Power Cycling & Fitness	Oskaloosa, IA	0.16
05/22/03	4:38 PM	<i>Not Listed</i>	Fairfield, IA	0.48
05/27/03	10:35 AM	<i>Not Listed</i>	Ottumwa, IA	0.32
05/27/03	1:07 PM	Private residence	Hicksville, NY	0.32
05/27/03	1:39 PM	Private residence	Hicksville, NY	1.12
05/27/03	4:57 PM	Private residence	Oskaloosa, IA	0.48
05/29/03	11:24 AM	<i>Not Listed</i>	Ottumwa, IA	0.16
05/29/03	11:27 AM	Private residence	Oskaloosa, IA	0.80

Special Investigation of the
City of Bussey Library

Personal Long Distance Telephone Charges
For the period July 1, 2003 through March 15, 2004

Date of Call	Time	Party Called	City	Amount
05/29/03	11:57 AM	Ms. Sheely's residence	Oskaloosa, IA	0.16
05/29/03	12:13 PM	Ms. Sheely's residence	Oskaloosa, IA	0.32
05/29/03	12:30 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
05/29/03	12:30 PM	Private residence	Oskaloosa, IA	0.32
05/29/03	1:06 PM	<i>Not Listed</i>	Oskaloosa, IA	0.16
05/29/03	1:10 PM	Elmhurst Country Club	Oskaloosa, IA	0.32
05/29/03	4:30 PM	Elmhurst Country Club	Oskaloosa, IA	0.16
05/29/03	4:44 PM	<i>Not Listed</i>	Ottumwa, IA	0.32
05/29/03	4:47 PM	Ms. Sheely's residence	Oskaloosa, IA	0.96
05/29/03	5:32 PM	Private residence	Tijeras, NM	0.16
05/31/03	10:28 AM	Private residence	Greenfield, MO	0.16
06/03/03	11:58 AM	Banner Med/Physicians Emp	Fairfield, IA	0.16
06/03/03	11:59 AM	Local Internet Svc. Co.	Fairfield, IA	0.16
06/03/03	11:59 AM	Local Internet Svc. Co.	Fairfield, IA	0.48
06/05/03	2:16 PM	<i>Not Listed</i>	Ottumwa, IA	0.32
06/05/03	4:36 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
06/05/03	5:55 PM	<i>Not Listed</i>	Ottumwa, IA	0.16
06/10/03	11:58 AM	<i>Not Listed</i>	Ottumwa, IA	0.32
06/10/03	1:32 PM	Local Internet Svc. Co.	Fairfield, IA	2.56
06/10/03	4:06 PM	Private residence	Oskaloosa, IA	0.16
06/10/03	4:46 PM	Faster Image	Oskaloosa, IA	0.16
06/12/03	10:27 AM	<i>Not Listed</i>	Ottumwa, IA	0.16
06/12/03	3:40 PM	Ms. Sheely's residence	Oskaloosa, IA	0.32
06/12/03	5:07 PM	Private residence	Oskaloosa, IA	0.48
06/14/03	10:03 AM	Private residence	Oskaloosa, IA	0.48
06/14/03	10:08 AM	<i>Not Listed</i>	Ottumwa, IA	0.16
06/17/03	1:08 PM	<i>Not Listed</i>	Seattle, WA	0.16
06/17/03	4:24 PM	Private residence	Tijeras, NM	0.16
06/17/03	5:02 PM	Private residence	Oskaloosa, IA	2.08
06/17/03	5:26 PM	Private residence	Oskaloosa, IA	0.16
06/19/03	2:46 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
06/19/03	3:27 PM	<i>Not Listed</i>	Columbus, OH	0.96
06/19/03	3:37 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
06/23/03	8:27 AM	<i>Not Listed</i>	Ottumwa, IA	0.32
06/23/03	2:50 PM	<i>Not Listed</i>	Ottumwa, IA	0.48

Exhibit DSpecial Investigation of the
City of Bussey LibraryPersonal Long Distance Telephone Charges
For the period July 1, 2003 through March 15, 2004

Date of Call	Time	Party Called	City	Amount
07/23/03	10:55 AM	Ms. Sheely's residence	Oskaloosa, IA	0.16
07/23/03	2:50 PM	<i>Not Listed</i>	Des Moines, IA	0.48
07/23/03	3:16 PM	Private residence	Oskaloosa, IA	0.48
07/23/03	5:07 PM	Private residence	Oskaloosa, IA	0.48
07/24/03	11:01 AM	Ms. Sheely's residence	Oskaloosa, IA	0.64
07/24/03	11:44 AM	Ms. Sheely's residence	Oskaloosa, IA	0.32
07/24/03	11:53 AM	Ms. Sheely's residence	Oskaloosa, IA	0.16
07/24/03	1:45 PM	Private residence	Oskaloosa, IA	0.32
07/29/03	12:15 PM	Private residence	Oskaloosa, IA	0.48
07/29/03	3:15 PM	Private residence	Oskaloosa, IA	0.16
07/29/03	3:40 PM	Rent-A-Center	Ottumwa, IA	0.48
07/29/03	4:33 PM	Private residence	Oskaloosa, IA	0.16
07/29/03	4:35 PM	Private residence	Oskaloosa, IA	0.16
07/29/03	4:35 PM	YWCA	Oskaloosa, IA	0.16
07/31/03	10:58 AM	<i>Not Listed</i>	Des Moines, IA	0.16
07/31/03	2:08 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
07/31/03	2:33 PM	YWCA	Oskaloosa, IA	0.16
08/02/03	10:04 AM	Ms. Sheely's residence	Oskaloosa, IA	0.32
08/02/03	10:35 AM	Midwest Car Credit	Oskaloosa, IA	0.16
08/05/03	1:58 PM	Private residence	Oskaloosa, IA	0.16
08/05/03	2:12 PM	Ms. Sheely's residence	Oskaloosa, IA	0.32
08/06/03	12:04 PM	Ms. Sheely's residence	Oskaloosa, IA	0.48
08/12/03	9:51 AM	<i>Not Listed</i>	Oskaloosa, IA	0.32
08/12/03	2:26 PM	YWCA	Oskaloosa, IA	0.48
08/14/03	2:34 PM	Private residence	Oskaloosa, IA	0.32
08/19/03	2:28 PM	Doctor's Office	Oskaloosa, IA	0.16
08/19/03	2:40 PM	Doctor's Office	Oskaloosa, IA	0.16
08/21/03	10:15 AM	Budget Home Center	Oskaloosa, IA	0.32
08/21/03	10:52 AM	Midwest Car Credit	Oskaloosa, IA	0.16
08/21/03	10:58 AM	Midwest Car Credit	Oskaloosa, IA	0.16
08/21/03	11:15 AM	Budget Home Center	Oskaloosa, IA	0.96
08/21/03	11:24 AM	Rent-A-Center	Ottumwa, IA	0.32
08/21/03	12:52 PM	Private residence	Tijeras, NM	0.16
08/21/03	12:54 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
08/21/03	4:22 PM	<i>Not Listed</i>	Oskaloosa, IA	0.16

Special Investigation of the
City of Bussey Library

Personal Long Distance Telephone Charges
For the period July 1, 2003 through March 15, 2004

Date of Call	Time	Party Called	City	Amount
08/21/03	6:03 PM	<i>Not Listed</i>	Oskaloosa, IA	0.48
08/26/03	1:48 PM	<i>Not Listed</i>	Momence, IL	0.48
08/26/03	2:46 PM	LTD Commodities	Lake Forest, IL	0.80
08/26/03	4:01 PM	Thomas Electrical Contractors	Oskaloosa, IA	0.16
08/28/03	10:26 AM	<i>Not Listed</i>	Deerfield, IL	0.32
08/28/03	10:31 AM	Ms. Sheely's residence	Oskaloosa, IA	0.32
08/28/03	10:55 AM	Attorney's Office	Ottumwa, IA	0.32
08/28/03	10:57 AM	Attorney's Office	Oskaloosa, IA	2.24
08/28/03	11:11 AM	Ms. Sheely's residence	Oskaloosa, IA	0.80
08/28/03	11:16 AM	Midland Metals	Oskaloosa, IA	0.64
08/28/03	11:20 AM	<i>Not Listed</i>	Oskaloosa, IA	0.32
08/28/03	11:24 AM	Midland Metals	Oskaloosa, IA	0.16
09/02/03	12:10 PM	<i>Not Listed</i>	Oskaloosa, IA	0.32
09/02/03	1:11 PM	Rent-A-Center	Ottumwa, IA	0.16
09/02/03	1:19 PM	Midland Metals	Oskaloosa, IA	3.68
09/02/03	4:34 PM	Rent-A-Center	Ottumwa, IA	0.16
09/02/03	4:38 PM	Ms. Sheely's residence	Oskaloosa, IA	0.32
09/02/03	6:14 PM	Rent-A-Center	Ottumwa, IA	1.12
09/04/03	3:46 PM	Thomas Electrical Contractors	Oskaloosa, IA	0.16
09/04/03	6:00 PM	Ms. Sheely's residence	Oskaloosa, IA	0.32
09/04/03	6:02 PM	Private residence	Oskaloosa, IA	0.16
09/04/03	6:33 PM	Private residence	Oskaloosa, IA	0.32
09/04/03	6:35 PM	LTD Commodities Order Dept.	Lakeforest, IL	0.16
09/04/03	6:36 PM	LTD Commodities Cust. Svc.	Lakeforest, IL	0.16
09/09/03	6:06 PM	Private residence	Tijeras, NM	0.16
09/11/03	11:08 AM	Ms. Sheely's residence	Oskaloosa, IA	0.16
09/11/03	2:08 PM	Private residence	Oskaloosa, IA	0.48
09/11/03	3:40 PM	Ms. Sheely's residence	Oskaloosa, IA	1.12
09/11/03	5:03 PM	LTD Commodities Cust. Svc.	Lakeforest, IL	0.16
09/11/03	5:04 PM	LTD Commodities Cust. Svc.	Lakeforest, IL	0.16
09/11/03	6:05 PM	Ms. Sheely's residence	Oskaloosa, IA	0.32
09/11/03	6:26 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
09/13/03	10:19 AM	Ms. Sheely's residence	Oskaloosa, IA	3.68
09/15/03	3:05 PM	Ms. Sheely's residence	Oskaloosa, IA	1.12
09/17/03	10:58 AM	Ms. Sheely's residence	Oskaloosa, IA	0.80

Exhibit DSpecial Investigation of the
City of Bussey LibraryPersonal Long Distance Telephone Charges
For the period July 1, 2003 through March 15, 2004

Date of Call	Time	Party Called	City	Amount
09/17/03	1:29 PM	LTD Commodities Cust. Svc.	Lakeforest, IL	0.64
09/17/03	1:34 PM	Ms. Sheely's residence	Oskaloosa, IA	0.32
09/17/03	1:45 PM	Private residence	Tijeras, NM	0.16
09/17/03	2:13 PM	Private residence	Oskaloosa, IA	0.48
09/17/03	4:02 PM	Ms. Sheely's residence	Oskaloosa, IA	0.32
09/18/03	10:04 AM	Private residence	Tijeras, NM	0.32
09/18/03	12:38 PM	Ms. Sheely's residence	Oskaloosa, IA	0.32
09/18/03	3:56 PM	Private residence	Oskaloosa, IA	0.64
09/18/03	5:34 PM	Rent-A-Center	Ottumwa, IA	0.16
09/23/03	1:19 PM	LTD Commodities Cust. Svc.	Lakeforest, IL	1.12
09/23/03	4:59 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
09/23/03	5:00 PM	Ms. Sheely's residence	Oskaloosa, IA	0.32
09/23/03	6:09 PM	Ms. Sheely's residence	Oskaloosa, IA	0.48
09/25/03	3:26 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
09/25/03	3:28 PM	<i>Not Listed</i>	Oskaloosa, IA	0.16
09/25/03	3:31 PM	YWCA	Oskaloosa, IA	0.48
09/25/03	3:36 PM	Private residence	Oskaloosa, IA	1.12
09/25/03	5:30 PM	Rent-A-Center	Ottumwa, IA	0.16
09/27/03	11:44 AM	Ms. Sheely's residence	Oskaloosa, IA	0.32
09/30/03	11:35 AM	Private residence	Oskaloosa, IA	0.16
09/30/03	11:36 AM	YWCA	Oskaloosa, IA	0.16
09/30/03	2:48 PM	LTD Commodities Order Dept.	Lakeforest, IL	1.12
09/30/03	3:03 PM	YWCA	Oskaloosa, IA	0.16
09/30/03	3:54 PM	YWCA	Oskaloosa, IA	0.32
10/02/03	10:48 AM	Private residence	Oskaloosa, IA	0.64
10/02/03	1:11 PM	<i>Not Listed</i>	Oskaloosa, IA	0.16
10/02/03	1:12 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/02/03	1:13 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/02/03	1:41 PM	<i>Not Listed</i>	Oskaloosa, IA	0.16
10/02/03	1:42 PM	<i>Not Listed</i>	Oskaloosa, IA	0.16
10/02/03	2:34 PM	<i>Not Listed</i>	Oskaloosa, IA	0.16
10/02/03	2:53 PM	LTD Commodities Order Dept.	Lakeforest, IL	0.64
10/02/03	3:53 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/02/03	3:55 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/02/03	5:43 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16

Special Investigation of the
City of Bussey Library

Personal Long Distance Telephone Charges
For the period July 1, 2003 through March 15, 2004

Date of Call	Time	Party Called	City	Amount
10/04/03	10:18 AM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/07/03	10:09 AM	Rent-A-Center	Ottumwa, IA	0.80
10/07/03	1:48 PM	Rubbermaid Commercial Pro.	Winchester, VA	0.32
10/07/03	5:44 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/07/03	5:46 PM	Rent-A-Center	Ottumwa, IA	0.16
10/07/03	5:47 PM	Ms. Sheely's residence	Oskaloosa, IA	0.48
10/09/03	4:12 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/09/03	4:13 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/09/03	4:43 PM	Ms. Sheely's residence	Oskaloosa, IA	0.32
10/09/03	5:03 PM	Private residence	Oskaloosa, IA	0.16
10/13/03	3:20 PM	Ms. Sheely's residence	Oskaloosa, IA	0.32
10/14/03	12:53 PM	Private residence	Tijeras, NM	0.16
10/14/03	12:53 PM	Private residence	Tijeras, NM	0.16
10/14/03	12:54 PM	Private residence	Tijeras, NM	0.16
10/14/03	1:13 PM	Private residence	Tijeras, NM	0.16
10/14/03	2:26 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/14/03	2:27 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/14/03	3:46 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/14/03	3:47 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/14/03	5:26 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/14/03	5:27 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/16/03	11:32 AM	YWCA	Oskaloosa, IA	0.16
10/16/03	1:36 PM	Private residence	Tijeras, NM	0.16
10/16/03	1:39 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/16/03	3:00 PM	Rubbermaid, Inc.	Wooster, OH	0.32
10/21/03	3:41 PM	Ms. Sheely's residence	Oskaloosa, IA	0.32
10/22/03	11:32 AM	<i>Not Listed</i>	Ottumwa, IA	0.16
10/22/03	11:32 AM	Rent-A-Center	Ottumwa, IA	0.32
10/22/03	11:57 AM	O'Reilly Auto Parts	Oskaloosa, IA	0.64
10/22/03	12:34 PM	<i>Not Listed</i>	Ottumwa, IA	0.16
10/22/03	12:34 PM	Rent-A-Center	Ottumwa, IA	0.32
10/22/03	1:19 PM	Arnold Motor Supply	Oskaloosa, IA	0.32
10/22/03	1:38 PM	Private residence	Tijeras, NM	0.16
10/22/03	2:49 PM	Private residence	Tijeras, NM	0.16

Exhibit DSpecial Investigation of the
City of Bussey LibraryPersonal Long Distance Telephone Charges
For the period July 1, 2003 through March 15, 2004

Date of Call	Time	Party Called	City	Amount
10/22/03	4:11 PM	YWCA	Oskaloosa, IA	0.16
10/22/03	4:14 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/23/03	2:11 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/23/03	4:34 PM	Rent-A-Center	Ottumwa, IA	0.16
10/23/03	4:34 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/23/03	5:28 PM	Private residence	Oskaloosa, IA	0.48
10/24/03	6:27 PM	Rent-A-Center	Ottumwa, IA	0.16
10/28/03	3:52 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/28/03	3:53 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
10/28/03	5:55 PM	Private residence	Oskaloosa, IA	0.32
10/30/03	5:57 PM	Rent-A-Center	Ottumwa, IA	0.16
11/04/03	3:33 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
11/04/03	5:22 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
11/06/03	1:40 PM	Quincy Tire Service Center	Ottumwa, IA	0.16
11/06/03	1:42 PM	Rent-A-Center	Ottumwa, IA	0.16
11/06/03	3:29 PM	Private residence	Oskaloosa, IA	0.16
11/06/03	4:25 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
11/06/03	4:26 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
11/06/03	4:27 PM	Private residence	Oskaloosa, IA	0.16
11/06/03	4:31 PM	Private residence	Oskaloosa, IA	0.16
11/06/03	4:31 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
11/06/03	6:00 PM	Rent-A-Center	Ottumwa, IA	0.16
11/06/03	6:00 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
11/06/03	6:23 PM	Private residence	Oskaloosa, IA	0.32
11/06/03	6:26 PM	Rent-A-Center	Ottumwa, IA	0.16
11/11/03	12:08 PM	Ms. Sheely's residence	Oskaloosa, IA	0.48
11/11/03	3:29 PM	YWCA	Oskaloosa, IA	0.16
11/11/03	3:53 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
11/12/03	3:00 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
11/13/03	10:24 AM	YWCA	Oskaloosa, IA	0.32
11/13/03	11:23 AM	Ms. Sheely's residence	Oskaloosa, IA	0.32
11/13/03	11:25 AM	Ms. Sheely's residence	Oskaloosa, IA	0.32
11/13/03	11:27 AM	Rent-A-Center	Ottumwa, IA	0.16
11/13/03	11:35 AM	Private residence	Oskaloosa, IA	0.96

Special Investigation of the
City of Bussey Library

Personal Long Distance Telephone Charges
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Date of Call	Time	Party Called	City	Amount
11/13/03	11:47 AM	Private residence	Oskaloosa, IA	0.96
11/13/03	12:06 PM	Ms. Sheely's residence	Oskaloosa, IA	0.32
11/13/03	12:07 PM	Private residence	Tijeras, NM	0.16
11/13/03	12:16 PM	Midland Metals	Oskaloosa, IA	0.16
11/13/03	12:45 PM	Budget Home Center	Oskaloosa, IA	0.16
11/13/03	12:50 PM	Century Homes of Oskaloosa	Oskaloosa, IA	0.16
11/13/03	12:51 PM	<i>Not Listed</i>	Oskaloosa, IA	0.16
11/13/03	2:04 PM	Midland Metals	Oskaloosa, IA	1.28
11/13/03	2:54 PM	<i>Not Listed</i>	Oskaloosa, IA	0.32
11/13/03	2:55 PM	<i>Not Listed</i>	Oskaloosa, IA	0.32
11/13/03	2:59 PM	Private residence	Oskaloosa, IA	1.44
11/13/03	3:29 PM	Mahaska County Auditor's Office	Oskaloosa, IA	0.48
11/13/03	3:34 PM	Private residence	Oskaloosa, IA	0.16
11/13/03	5:03 PM	Private residence	Oskaloosa, IA	0.16
11/13/03	5:18 PM	Rent-A-Center	Ottumwa, IA	0.16
11/13/03	5:29 PM	Private residence	Oskaloosa, IA	0.16
11/20/03	11:07 AM	Faster Image	Oskaloosa, IA	0.16
11/20/03	11:58 AM	Private residence	Tijeras, NM	0.16
11/20/03	1:07 PM	Private residence	Oskaloosa, IA	0.64
11/25/03	12:46 PM	Rent-A-Center	Ottumwa, IA	0.48
11/25/03	1:45 PM	Budget Home Center	Oskaloosa, IA	0.16
11/25/03	5:28 PM	YWCA	Oskaloosa, IA	0.16
12/02/03	5:31 PM	Private residence	Tijeras, NM	0.16
12/04/03	3:50 PM	Private residence	Oskaloosa, IA	0.16
12/04/03	4:04 PM	Private residence	Tijeras, NM	0.16
12/04/03	4:43 PM	Private residence	Tijeras, NM	0.16
12/05/03	9:24 AM	Ms. Sheely's residence	Oskaloosa, IA	0.32
12/09/03	12:51 PM	Midland Metals	Oskaloosa, IA	3.04
12/09/03	3:30 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
12/09/03	4:01 PM	Rent-A-Center	Ottumwa, IA	0.16
12/11/03	10:37 AM	Rent-A-Center	Ottumwa, IA	0.16
12/11/03	11:23 AM	Ms. Sheely's residence	Oskaloosa, IA	0.16
12/11/03	1:57 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16

Exhibit DSpecial Investigation of the
City of Bussey LibraryPersonal Long Distance Telephone Charges
For the period July 1, 2003 through March 15, 2004

Date of Call	Time	Party Called	City	Amount
12/11/03	3:35 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
12/11/03	3:51 PM	Ms. Sheely's residence	Oskaloosa, IA	0.48
12/12/03	3:08 PM	Ms. Sheely's residence	Oskaloosa, IA	0.80
12/16/03	12:31 PM	Private residence	Oskaloosa, IA	0.16
12/16/03	12:01 PM	Private residence	Oskaloosa, IA	0.48
12/16/03	3:02 PM	Ms. Sheely's residence	Oskaloosa, IA	0.64
12/18/03	11:52 AM	Tobacco Outlet Plus	Oskaloosa, IA	0.16
12/18/03	1:09 PM	YWCA	Oskaloosa, IA	0.16
12/18/03	3:06 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
12/18/03	3:38 PM	YWCA	Oskaloosa, IA	0.32
12/18/03	5:13 PM	Private residence	Oskaloosa, IA	0.32
12/18/03	5:15 PM	Private residence	Oskaloosa, IA	0.32
12/18/03	5:20 PM	Private residence	Oskaloosa, IA	0.48
12/18/03	5:22 PM	Private residence	Oskaloosa, IA	0.64
12/23/03	12:33 PM	Rent-A-Center	Ottumwa, IA	0.64
12/30/03	1:42 PM	Private residence	Tijeras, NM	0.16
12/30/03	4:19 PM	Ms. Sheely's residence	Oskaloosa, IA	0.48
12/31/03	11:09 AM	Ms. Sheely's residence	Oskaloosa, IA	0.48
12/31/03	11:32 AM	Ms. Sheely's residence	Oskaloosa, IA	0.32
01/06/04	2:45 PM	Ms. Sheely's residence	Oskaloosa, IA	0.64
01/08/04	10:39 AM	Ms. Sheely's residence	Oskaloosa, IA	0.16
01/08/04	1:28 PM	<i>Not Listed</i>	Austin, TX	0.16
01/08/04	1:37 PM	<i>Not Listed</i>	Austin, TX	0.96
01/08/04	1:43 PM	<i>Not Listed</i>	Austin, TX	0.96
01/08/04	4:31 PM	Rent-A-Center	Ottumwa, IA	0.16
01/08/04	4:36 PM	<i>Not Listed</i>	Austin, TX	0.32
01/15/04	10:24 AM	Ms. Sheely's residence	Oskaloosa, IA	0.80
01/15/04	10:37 AM	Private residence	Tijeras, NM	0.16
01/20/04	11:45 AM	Rent-A-Center	Ottumwa, IA	0.16
01/20/04	12:58 PM	Private residence	Tijeras, NM	0.16
01/20/04	1:55 PM	Private residence	Tijeras, NM	0.16
01/20/04	2:13 PM	Private residence	Tijeras, NM	0.80
01/20/04	2:35 PM	Amateur Athletic Union	Lkbunavist, FL	0.96
01/20/04	2:52 PM	Private residence	Tijeras, NM	3.68

Special Investigation of the
City of Bussey Library

Personal Long Distance Telephone Charges
For the period July 1, 2003 through March 15, 2004

Date of Call	Time	Party Called	City	Amount
01/20/04	3:59 PM	Rent-A-Center	Ottumwa, IA	0.16
01/20/04	4:03 PM	Ms. Sheely's residence	Oskaloosa, IA	0.32
01/22/04	9:58 AM	Private residence	Oskaloosa, IA	0.16
01/22/04	12:56 PM	Rent-A-Center	Ottumwa, IA	0.80
01/22/04	2:34 PM	Private residence	Tijeras, NM	0.16
01/22/04	5:32 PM	Rent-A-Center	Ottumwa, IA	0.16
01/27/04	2:38 PM	Ms. Sheely's residence	Oskaloosa, IA	0.48
01/27/04	3:52 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
01/27/04	3:52 PM	YWCA	Oskaloosa, IA	0.16
01/27/04	5:22 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
01/27/04	5:33 PM	Private residence	Oskaloosa, IA	0.48
01/27/04	5:42 PM	Ms. Sheely's residence	Oskaloosa, IA	0.64
01/29/04	10:18 AM	Rent-A-Center	Ottumwa, IA	0.96
01/29/04	10:40 AM	Private residence	Tijeras, NM	1.28
01/29/04	10:50 AM	Private residence	Oskaloosa, IA	0.32
01/29/04	10:55 AM	Private residence	Tijeras, NM	5.12
01/29/04	11:57 AM	Rent-A-Center	Ottumwa, IA	0.48
01/29/04	12:09 PM	Rent-A-Center	Ottumwa, IA	0.16
01/29/04	12:11 PM	Private residence	Oskaloosa, IA	0.32
02/05/04	12:06 PM	Private residence	Tijeras, NM	0.16
02/05/04	2:03 PM	Private residence	Oskaloosa, IA	0.48
02/05/04	3:33 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
02/05/04	3:36 PM	Precise Imaging Corp-Fax Line	Oskaloosa, IA	0.16
02/05/04	3:36 PM	Faster Image	Oskaloosa, IA	0.16
02/05/04	3:39 PM	Doty Computer's	Oskaloosa, IA	0.16
02/05/04	4:29 PM	Rent-A-Center	Ottumwa, IA	0.16
02/10/04	12:25 PM	Rent-A-Center	Ottumwa, IA	0.48
02/10/04	2:27 PM	Private residence	Tijeras, NM	0.32
02/10/04	6:13 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
02/12/04	10:34 AM	Private residence	Tijeras, NM	1.92
02/12/04	11:55 AM	Rent-A-Center	Ottumwa, IA	0.64
02/12/04	11:59 AM	Private residence	Oskaloosa, IA	0.16
02/12/04	12:05 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
02/12/04	12:12 PM	Private residence	Oskaloosa, IA	2.40

Exhibit DSpecial Investigation of the
City of Bussey LibraryPersonal Long Distance Telephone Charges
For the period July 1, 2003 through March 15, 2004

Date of Call	Time	Party Called	City	Amount
02/12/04	1:47 PM	Ms. Sheely's residence	Oskaloosa, IA	0.32
02/12/04	2:17 PM	Private residence	Tijeras, NM	0.80
02/12/04	2:22 PM	Private residence	Tijeras, NM	2.40
02/12/04	2:48 PM	Rent-A-Center	Ottumwa, IA	0.48
02/12/04	5:46 PM	Rent-A-Center	Ottumwa, IA	0.48
02/12/04	5:50 PM	Private residence	Oskaloosa, IA	0.16
02/12/04	5:51 PM	Ms. Sheely's residence	Oskaloosa, IA	0.48
02/17/04	11:47 AM	Ms. Sheely's residence	Oskaloosa, IA	0.96
02/17/04	11:53 AM	Private residence	Oskaloosa, IA	0.32
02/17/04	2:20 PM	Faster Image	Oskaloosa, IA	1.12
02/17/04	5:32 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
02/17/04	5:33 PM	Ms. Sheely's residence	Oskaloosa, IA	0.32
02/17/04	5:44 PM	Private residence	Oskaloosa, IA	0.16
02/19/04	12:22 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
02/19/04	12:23 PM	Rent-A-Center	Ottumwa, IA	0.48
02/19/04	1:31 PM	Ms. Sheely's residence	Oskaloosa, IA	0.16
02/19/04	1:32 PM	Ms. Sheely's residence	Oskaloosa, IA	0.32
02/19/04	2:35 PM	Private residence	Oskaloosa, IA	0.16
02/19/04	2:37 PM	Private residence	Oskaloosa, IA	0.32
02/19/04	4:10 PM	Rent-A-Center	Ottumwa, IA	0.64
02/19/04	4:14 PM	Ms. Sheely's residence	Oskaloosa, IA	0.64
02/19/04	4:18 PM	<i>Not Listed</i>	Fullerton, CA	2.40
02/19/04	4:33 PM	Private residence	Oskaloosa, IA	0.48
02/19/04	4:36 PM	Private residence	Oskaloosa, IA	0.16
02/19/04	4:38 PM	Private residence	Oskaloosa, IA	0.16
02/24/04	11:18 AM	Rent-A-Center	Ottumwa, IA	1.76
02/24/04	11:37 AM	McDonald's	Oskaloosa, IA	0.16
02/24/04	11:46 AM	Ms. Sheely's residence	Oskaloosa, IA	0.16
02/24/04	12:26 PM	Rent-A-Center	Ottumwa, IA	0.48
02/24/04	12:30 PM	Super 8 Motel	Oskaloosa, IA	0.48
02/24/04	2:20 PM	<i>Not Listed</i>	Oskaloosa, IA	0.32
02/26/04	11:19 AM	<i>Not Listed</i>	Momence, IL	0.16
		Total		<u>\$ 173.12</u>

Special Investigation of the
City of Bussey Library

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Tammy L. Mason, CPA, Senior Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State

**Special Investigation of the
City of Bussey Library**

Appendix

Special Investigation of the
City of Bussey Library

Copy of Statement Signed by Ms. Sheely

City of Bussey
502 Seventh Street
Bussey, Iowa 50044

Tuesday, February 24, 2004

Jennifer Sheely:

I, Jennifer Sheely, agree to pay the City of Bussey for the Hy-Vee account in the amount of \$275.08 and further more agree to reimburse the city of Bussey for the purchase computers and accessories purchased on behalf of my self in the amount of \$365.00. In the event that other outstanding bills arise in which I was the authorized purchasing agent restitution will be made.

Jennifer Sheely
Jennifer Sheely

Dated: 2-24-04



Holly Carlson

Special Investigation of the
City of Bussey Library

Copy of Ms. Sheely's Resignation Letter

