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STATE OF IOWA**

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NEWS RELEASE

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FOR RELEASE March 23, 2018

Auditor of State Mary Mosiman today released a report on a special investigation of the City of Richland for the period August 20, 2007 through September 30, 2016. The special investigation was requested by City officials as a result of concerns regarding certain credit card purchases by the former City Clerk, Chris Thomann.

Mosiman reported the special investigation identified \$57,990.34 of improper and unsupported disbursements and estimated undeposited collections. The \$11,703.42 of improper disbursements identified includes \$7,442.42 of purchases made on the City's credit cards issued to Ms. Thomann. The improper purchases were made at vendors who sell home decorations, groceries, clothing, and vehicle parts. Mosiman also reported the improper disbursements identified include \$4,195.87 of payroll costs. Mosiman reported the \$2,286.92 of unsupported disbursements identified includes purchases made on the City credit cards issued to Ms. Thomann and the \$44,000.00 of estimated undeposited collections identified consist of cash collections for utility billings. Mosiman reported it was not possible to determine if additional amounts were improperly disbursed or if additional utility billings were not properly deposited because adequate documentation was not available.

The report includes recommendations to strengthen the City's internal controls, such as improvements to segregation of duties; performing independent review of utility billings, collections, and delinquencies; and ensuring all disbursements are properly supported, approved, and paid in a timely manner.

Copies of the report have been filed with the Iowa Division of Criminal Investigation, the Keokuk County Attorney's Office, and the Iowa 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 <https://auditor.iowa.gov/reports/1622-0511-BE00>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF RICHLAND
FOR THE PERIOD
AUGUST 20, 2007 THROUGH SEPTEMBER 30, 2016**

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Auditor of State's Report

To the Honorable Mayor and
Members of the City Council:

As a result of concerns regarding certain disbursements and at your request, we conducted a special investigation of the City of Richland. We have applied certain tests and procedures to selected financial transactions of the City for the period August 20, 2007 through September 30, 2016, unless otherwise identified. Based on a review of relevant information and discussions with City officials and personnel, we performed the following procedures:


- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed City Council meeting minutes to identify significant actions and to determine if certain payments were properly approved.
- (3) Reviewed activity in bank accounts held by the City to identify any unusual activity.
- (4) Examined certain deposits to the City's bank accounts to determine the source, purpose, and propriety of each deposit and determine if deposits were made intact.
- (5) Scanned all disbursements from the City's bank accounts for propriety for the period October 1, 2009 through September 30, 2016. For selected disbursements, we examined available supporting documentation to determine whether they were appropriate, properly approved, and properly supported.
- (6) Examined the City's credit card statements to determine if the purchases made with the credit cards were appropriate, reasonable, and properly approved for the period May 1, 2010 through September 16, 2016. We also determined if purchases listed on the statements were supported by adequate documentation.
- (7) Compared selected available approved bill listings and City Council meetings minutes to the bank images of the redeemed checks issued from the City's checking account to identify any differences.
- (8) Examined payroll disbursements to the former City Clerk, Chris Thomann, to determine if payments were properly approved, properly supported, and the amount and frequency of the payments were reasonable.
- (9) Examined reimbursements to Ms. Thomann to determine if the payments were for appropriate purposes, properly approved, and supported by adequate documentation.
- (10) Confirmed payments to the City from the State of Iowa to determine if they were properly deposited to the City's bank accounts and if they were deposited in a timely manner. We also scanned the City's bank account statements to ensure payments from Keokuk County were electronically deposited.
- (11) Examined utility billing and collection records to determine if collections were properly accounted for and deposited for the period January 1, 2014 through July 31, 2016.

These procedures identified \$57,990.34 of improper and unsupported disbursements and estimated undeposited utility collections. We were unable to determine if additional amounts were improperly disbursed or not properly deposited because adequate documentation was 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 Richland, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Iowa Division of Criminal Investigation, the Keokuk County Attorney's Office, and the Iowa Attorney General's Office.

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


MARY MOSIMAN, CPA
Auditor of State

February 28, 2018

City of Richland

Investigative Summary

Background Information

The City of Richland (City) is located in Keokuk County and has a population of approximately 580, according to the 2010 census. The City employs a full-time City Clerk, a part-time Deputy Clerk/Treasurer, a part-time maintenance employee, and a part-time meter reader.

Chris Thomann began employment with the City as the City Clerk on August 20, 2007. As the City Clerk, Ms. Thomann was responsible for the following functions:

- Receipts – collecting, posting to the accounting records, and preparing and making bank deposits;
- Disbursements – making certain purchases, receiving certain goods and services, presenting disbursements to the City Council for approval, maintaining supporting documentation, preparing, signing, and distributing checks and posting payments to the accounting records;
- Payroll – calculating, preparing, signing and distributing checks, and posting payments to the accounting records;
- Utility billings – preparing and mailing billings, receipting and depositing collections, posting collections to customer accounts and accounting records, and preparing and making bank deposits;
- Bank accounts – reconciling monthly bank statements to accounting records; and
- Reporting – preparing City Council meeting minutes and financial reports.

The City's primary revenue sources include local option sales tax and road use tax from the State of Iowa and property tax collected by Keokuk County and remitted to the City. The City receives payments from the State and County electronically. Revenue is also received from customers for water, sewer, and garbage. Utility payments and other miscellaneous fees received by the City are collected through the mail, in person, or in the collection box at City Hall.

The City employs a part-time person to read the meters and the information is provided to the City Clerk. The readings are input into the utility software program. The program calculates the utility bills based on the amount of water used and the rates entered into the program. Once the utility bills are calculated, they are printed and mailed.

All City disbursements, including payroll, are to be made by check. All disbursements are to be supported by invoices or other documentation obtained by or submitted to the City Clerk. Each month, the City Clerk is to prepare a listing of bills to be paid and provide the listing to the City Council for approval. After the City Council approves the bills, the City Clerk is to prepare and sign the checks. The checks are to be countersigned by the Mayor.

Monthly statements for the City's bank accounts are mailed directly to City Hall and opened by the City Clerk. Bank statements and related images of redeemed checks are not periodically reviewed by members of the City Council or the Mayor. Bank reconciliations were not prepared by the City Clerk.

The City also maintains 2 VISA credit cards through US Bank and a Wal-Mart credit card. The City Clerk had a VISA card from US Bank and the Wal-Mart card assigned to her. The other VISA card from US Bank is assigned to the Library. Monthly statements are received which show the purchases made with the individual credit cards. Credit card purchases are to be supported by

receipts, invoices, or other documentation and included in the monthly bill listing for City Council approval. However, the City did not have a written credit card policy.

According to the July 5, 2016 City Council meeting minutes, the Council approved a motion to offer the City Clerk 2 weeks of paid vacation and a raise to be re-evaluated by the new Council in January 2017. However, according to the July 11, 2016 City Council meeting minutes, the motion was reviewed and a different motion was approved which provided a \$3.00 per hour wage increase, and 2 weeks of paid vacation. In addition, the motion which was approved stated all hours worked must be in City Hall, the City Council was dropping the AFLAC insurance, and the City Clerk was to provide proof of insurance to the City Council.

According to the Mayor, also in July 2016, the City Council had identified concerns regarding Ms. Thomann's performance, including frequently working from home rather than City Hall. As a result of their concerns, Ms. Thomann was placed on probation until December 31, 2016.

On August 10, 2016, the Office of Auditor of State received a phone call from City officials stating the City Clerk quit and was not cooperating with City Council trying to balance the City's accounting records. City officials also expressed concerns regarding items purchased with the City's Wal-Mart credit card and were unable to locate receipts for the purchases. City officials requested the Office of Auditor of State review the City's financial transactions. As a result of that request, we performed the procedures detailed in the Auditor of State's Report for the period August 20, 2007 through September 30, 2016.

Detailed Findings

The procedures performed identified \$57,990.34 of improper and unsupported disbursements for the period August 20, 2007 through September 30, 2016 and estimated undeposited collections for the period January 1, 2014 through July 31, 2016. The \$57,990.34 includes \$11,703.42 of improper disbursements and \$2,286.92 of unsupported disbursements. The improper disbursements identified include:

- \$7,442.42 of improper purchases made with the City's credit cards issued to Ms. Thomann,
- \$4,195.87 of excess payroll issued to Ms. Thomann and related payroll costs, and
- \$65.13 of improper interest and fees on the City's credit cards.

The \$2,286.92 of unsupported disbursements identified includes purchases on the City's credit card issued to Ms. Thomann. The \$44,000.00 of estimated undeposited collections identified consist of cash utility collections.

It was not possible to determine if additional amounts were improperly disbursed or if additional collections were not properly deposited because adequate documentation was not available. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

We reviewed all disbursements from the City's bank account for the period October 1, 2009 through September 30, 2016. In addition, we reviewed available supporting documentation for certain payments to determine if they were appropriate; however, supporting documentation was not available for all disbursements. As a result, we reviewed the payees on images of the redeemed checks, discussed the disbursements with City officials, and reviewed disbursement listings approved by the City Council to determine if the payments were appropriate.

Based on our review of the available supporting documentation, the disbursement listings approved by the City Council, discussions with City officials, the vendor, the frequency, and the amount of the payments, we classified payments as reasonable, improper, or unsupported. Payments were classified as improper if they appeared personal in nature or were not reasonable

for the City’s operations. Payments were classified as unsupported if the City Council approved the payment, but appropriate documentation was not available or it was not possible to determine if the payment was related to City operations or was personal in nature. Other payments were classified as reasonable if disbursements were for City operations, were approved by the City Council and/or the vendor, the amount of payment, and frequency of the payments to the vendor were appropriate for City operations. The improper and unsupported disbursements identified are explained in detail in the following paragraphs.

Wal-Mart Credit Card Purchases – To determine items purchased with the City’s Wal-Mart credit card, we obtained copies of the detailed credit card statements from Wal-Mart for August 16, 2011 through September 16, 2016. Credit card statements prior to August 16, 2011 were not available from Wal-Mart.

Exhibit B lists the purchases made with the City’s Wal-Mart credit cards during the period August 16, 2011 through September 30, 2016. Purchases after August 10, 2016 were made by the interim City Clerk and/or Mayor. These purchases are included in the **Exhibit**. As illustrated by the **Exhibit**, we did not identify any improper or unsupported items purchased after July 31, 2016.

The **Exhibit** also includes a notation of the “Authorized Buyer” for each transaction. Based on discussions with City officials, we determined the purchases made with the credit card held by the Mayor are identified as Authorized Buyer 04000 and purchases made with the credit card held by Ms. Thomann and the interim City Clerk are identified as Authorized Buyer 05000.

We identified 5 purchases made with the credit card held by the Mayor for which the description provided by Wal-Mart was not sufficient to determine if the items purchased were appropriate for the City’s operations. As a result the items purchased, which totaled \$21.24, were classified as unsupported. We also identified 2 instances for which the Mayor paid a total of \$6.22 of sales tax for purchases made with the Wal-Mart credit card he held. Because the City is exempt from sales tax and the amount should not have been paid, the \$6.22 is classified as improper. As illustrated by **Exhibit B**, the remaining purchases made with the Wal-Mart credit card held by the Mayor are classified as reasonable.

As illustrated by the **Exhibit**, we identified \$5,539.78 of improper credit card charges during the period of our investigation. As stated previously, \$6.22 of this amount is sales tax paid with the credit card held by the Mayor. The remaining \$5,533.56 of improper disbursements identified are purchases made with the credit card held by Ms. Thomann. **Table 1** lists the categories in which improper charges were identified and the improper amount identified for each category.

Category	Improper Amount
Groceries	\$ 1,954.49
Household	1,345.51
Ink	705.34
Cleaning supplies	383.72
Electronics	242.06
Office supplies	296.05
Health & beauty	191.26
Clothing	6.98
Tax	7.20
Unknown	407.17
Total	<u>\$ 5,539.78</u>

Examples of items purchased within the categories listed in the **Table** are summarized in the following paragraphs.

- Groceries – As shown in the **Table**, we identified \$1,954.49 of groceries purchased using the City’s Wal-Mart credit card. Examples of groceries purchased include, but are not limited to, meat, baking items, shredded cheese, pop, chips, cookies, crackers, snacks, candy, ramen noodles, and frozen items such as pizza, stir-fry, pasta, and vegetables. Based on the types and quantities purchased, it is apparent the purchases were personal in nature.
- Household – As illustrated by the **Table**, we identified \$1,345.51 of household purchases. Examples of household purchases identified include flowers, flower pots, white drawer bins, batteries, a coffeemaker, sketch books, and scrapbooking supplies. Because these items are not needed for City operations, they are personal in nature. We also identified 2 vacuums purchased on August 31, 2014.
- Ink –We identified several purchases for printer ink. Some were for black ink cartridges and some were for color ink cartridges. In addition, some were described as ink for scrapbooking or photo ink.

The City’s financial records were manually maintained during the period of Ms. Thomann’s employment. As a result, the City did not have a need for a significant amount of ink cartridges. However, Ms. Thomann was responsible for printing the City’s monthly utility billings. Color ink, ink for scrapbooking or photo ink would not be necessary for printing the monthly utility billings. As a result, we determined these ink purchases, which total \$705.34, to be personal in nature. The number of purchases of black ink cartridges appeared reasonable for the City’s operations.

- Cleaning supplies – We identified \$383.72 of cleaning supplies purchased. When City officials notified us of concerns regarding purchases made by Ms. Thomann, they stated they were unable to find receipts for certain purchases and were unable to locate certain items at City Hall, including a Bissell® vacuum. As illustrated in **Exhibit B**, a vacuum was purchased on September 2, 2011 for \$69.94. According to City officials, it could not be located at City Hall when Ms. Thomann left the City’s employment and they did not recall a Bissell® vacuum ever being at City Hall. As a result, the purchase is personal in nature.

In addition, based on discussions with City officials and personnel, the Mayor purchased cleaning supplies to be used at City Hall, the Water Treatment Plant, and at the Parks. Ms. Thomann was not responsible for purchasing these items.

- Electronics – The \$242.06 of electronics included in **Table 1** includes \$84.53 refunded to the City’s credit card for the return of a camera. Including the original purchase of the camera, we identified \$326.59 of movies, SD cards, a monitor, and a V-Tech toy purchased. We were unable to locate these items at City Hall. In addition, we were unable to determine a City business purpose for these items.

As illustrated by **Exhibit B**, a product was returned to Wal-Mart on September 14, 2014 and \$84.53 was credited to the City’s credit card. It appears this amount may be for the return of the \$79.00 camera purchased on September 11, 2014. The price of the camera plus 7% sales tax totals \$84.53.

- Office supplies – The \$296.05 of office supplies we classified as improper includes 2 birthday cards, 2 packages of photo paper, and an Acer Desktop computer. We were unable to locate the computer at City Hall and City officials stated they were unaware

of the purchase. In addition, City officials stated there would be no reason to purchase birthday cards or photo paper for the City's operations.

- Health & beauty – We identified \$191.26 of purchases of feminine hygiene products, hair products, baby lotion, and a microdermabrasion system. Each of these items is considered personal in nature.
- Clothing – During our review, we identified a purchase of a package of 2 bras for \$6.98.
- Tax – We identified 3 instances where tax was charged on the purchases. As a governmental entity, the City is excluded from paying sales tax. As a result, the \$7.20 of tax is considered improper.
- Unknown – During our review of itemized statements provided to the City, we identified several items for which a detailed description was not provided. As a result, we were unable to determine what was purchased or the purpose of the item. However, we were able to classify the items between improper and unsupported. During our review of the items for which a detailed description was not provided, we also considered the other items listed on the same receipt. If all other items purchased during the same transaction were personal in nature, such as groceries, we also classified the unknown item(s) as improper purchases. If items purchased that day included items which were reasonable for the City's operations, such as office supplies, the unknown items were classified as unsupported. Based on our review, we identified \$407.17 of improper purchases.

We also identified 2 instances in which \$5.00 gift cards were purchased. **Exhibit B** illustrates 2 \$5.00 gift cards were purchased on February 1, 2012 and a \$5.00 gift card was purchased on June 13, 2012. However, as illustrated by the **Exhibit**, in each case, the amount of the gifts cards shown as purchased was reversed during the same transaction and the reversals were described as promotions. As a result, there was not a cost to the City for either instance.

In addition to the improper purchases, we identified \$461.96 of unsupported credit card charges which are included on **Exhibit B**. A detailed description sufficient for determining what was purchased was not provided by Wal-Mart for any of the items classified as unsupported. As stated previously, if other items purchased during the same transaction were reasonable for the City's operations, such as office supplies, the unknown items were classified as unsupported.

The improper charges of \$5,539.78 and the unsupported charges of \$461.96 identified for the period August 16, 2011 through September 30, 2016 are included in **Exhibit A** as improper and unsupported disbursements, respectively.

US Bank Credit Card – As a result of the concerns regarding the personal use of the City's Wal-Mart credit card, we obtained the credit card statements for the City's US Bank credit card and reviewed all purchases made with the credit card during the period May 21, 2010 through August 3, 2016. Credit card statements prior to May 21, 2010 were not available from US Bank.

Exhibit C lists the purchases made with the City's US Bank credit card by Ms. Thomann during the period of review. As illustrated by the **Exhibit**, purchases were made from a number of vendors, including various hotels, convenience stores, and internet businesses. Supporting documentation was not available for the transactions on the credit card assigned to Ms. Thomann. We discussed certain purchases with City officials to determine the propriety of the purchases and researched certain vendors on the internet to determine the goods and/or services provided to determine if the purchases were personal in nature or for City operations.

Purchases were determined to be improper if the type of good and/or services provided by the vendor were personal in nature or the frequency of purchases from the vendor was not reasonable for City operations. Charges were classified as reasonable if they were from vendors who provided good and/or services which are consistent with City operations and/or if the amount and frequency of the charges were not unusual in nature. Purchases from vendors which could be for City or for personal use were classified as unsupported. **Exhibit C** illustrates how individual charges were categorized as improper, reasonable, or unsupported.

As shown by the **Exhibit**, \$1,680.22 was determined to be reasonable for City operations. These charges include a scoreboard, uniforms and equipment for police officers, and lodging expenses for Ms. Thomann to attend conferences and/or training events.

As illustrated by the **Exhibit**, we identified \$1,902.64 of improper credit card charges during the period reviewed which were not for City operations. **Table 2** lists the categories in which improper charges were identified and the improper amount identified for each category.

Category	Improper Amount
Lodging	\$ 738.07
Household	356.25
Electronics	329.00
Office products	218.50
Convenience stores	100.01
Groceries	68.85
Vehicle	54.96
Crafts	37.00
Total	<u>\$ 1,902.64</u>

Examples of the credit card charges which were determined to be improper are summarized in the following paragraphs.

- Lodging and convenience stores - We identified 7 charges for lodging and fuel at convenience stores in locations for which we were unable to identify a reason for City operations. Specifically, we determined:
 - The City Council did not authorize Ms. Thomann to attend any training events or conferences in 2014; however, there were 2 lodging charges totaling \$344.95 on September 25, 2014 and September 26, 2014 in Dubuque. In addition, we determined the 2014 Iowa League of Cities' Annual Conference was held in Council Bluffs on September 24-26, 2014.
 - There was a fuel charge in Cascade on September 26, 2014 for \$38.00. As stated previously, there was also a lodging charge in Dubuque on September 26, 2014. Cascade is located between Dubuque and Richland.
 - The City Council authorized Ms. Thomann to attend the 2015 Iowa League of Cities' Annual Conference from September 23, 2015 through September 25, 2015 in Cedar Rapids. However, Ms. Thomann's used the City's credit card for lodging costs totaling \$393.12 during this period. The credit card statement shows Ms. Thomann stayed in Dubuque rather than Cedar Rapids during this period.

- There was a fuel charge in Riverside on September 22, 2015 and a fuel charge in Cedar Rapids on September 25, 2015 totaling \$62.01. These dates correspond with the dates Ms. Thomann stayed in Dubuque. Because Ms. Thomann did not attend the training event in Cedar Rapids, the City should not have paid for the fuel costs associated with the trip.

We contacted a representative of the Iowa League of Cities and confirmed Ms. Thomann was not registered and did not attend the League's Annual Conference in 2014 and 2015.

- Household – We identified a purchase from Hayneedle, Inc. in the amount of \$356.25 on December 10, 2013. Hayneedle's website shows the vendor sells home furnishings and decorations. The items available from the vendor would not be reasonable for City operations.
- Electronics – We identified 2 charges totaling \$329.00 at an online business which sells cameras, camcorders, and audio and video electronics. We were unable to locate any of these types of items at City Hall.
- Office products – We identified 2 charges to Peachtree® Business Products totaling \$218.50. The purchases were made on May 21, 2010 and May 26, 2010. According to the Mayor and City personnel, the City does not use Peachtree accounting software for City operations. During Ms. Thomann's employment, utilities was maintained and accounted for using GT software and all other City operations were maintained using manual ledgers. As a result, the purchases from Peachtree® are personal in nature.

When we spoke with Ms. Thomann, she stated the City's records were manually prepared. She did not use an accounting software for the City's records.

- Groceries – We identified a \$68.85 purchase from Hy-Vee on October 16, 2015. We were unable to determine what was purchased; however, Hy-Vee is a grocery store and does not appear to be related to City operations.
- Vehicle – We identified a \$54.96 purchase from a vendor which sells Jeep parts. The City does not own a Jeep; as a result, the purchase is not for City operations.
- Crafts – We identified a \$37.00 purchase at a Michaels location in Dubuque on September 25, 2014. The purchase was made during the same time period Ms. Thomann incurred lodging costs in Dubuque. Because there is not an apparent City purpose for the purchase, it was classified as improper.

As stated previously, supporting documentation was not available for the transactions on the credit card assigned to Ms. Thomann. Of the purchases made with the credit card, 13 were made from vendors who sell office supplies. Because purchases from these vendors may be for City operations or personal in nature, they are classified as unsupported. We also identified 2 purchases from Amazon and a \$26.70 charge described as "PMT*ACCO." Because we are unable to determine what was purchased from Amazon and we are unable to determine the nature of the \$26.70 charge, they were also classified as unsupported. **Exhibit C** lists the \$1,824.96 of unsupported credit card charges identified.

The \$1,902.64 of improper charges and the \$1,824.96 of unsupported charges identified for the period May 21, 2010 through August 3, 2016 are included in **Exhibit A** as improper and unsupported disbursements, respectively.

During our review of purchases, we identified late fees and interest totaling \$65.13 incurred on the City's credit card. As the City Clerk, it was Ms. Thomann's responsibility to ensure the credit

card bills were paid in a timely manner so late fees and interest would not be incurred. The late fees and interest paid by the City are included in **Exhibit A** as improper disbursements.

Payroll Checks Issued to Chris Thomann – As previously stated, Ms. Thomann began employment with the City on August 20, 2007. As the City Clerk, Ms. Thomann received an hourly wage and was paid on a monthly basis. As part of her duties, Ms. Thomann prepared the payroll for all City employees. The payroll was manually recorded in a payroll journal.

We identified 83 payroll checks issued to Ms. Thomann from the City's bank account between October 1, 2009 and September 30, 2016. Because bank statements were not available prior to October 1, 2009, we used the payroll journal for the period January 1, 2009 through September 30, 2009. We were unable to locate payroll journals prior to January 1, 2009.

We were unable to locate timecards for Ms. Thomann; however, the payroll journal included the hours she reported she worked for each month. The payroll journal also included her hourly rate, a calculation of her gross pay, withholdings from her gross pay, and the net pay amount for the pay period. During our review of Ms. Thomann's payroll, we compared her hourly rate recorded in the payroll journals to the hourly rates approved and authorized by the City Council. Based on our review, we determined the following.

- August 20, 2007 – The City Council authorized paying Ms. Thomann \$9.00 per hour. Because payroll journals were not available prior to January 2009, we were unable to determine the hourly rate Ms. Thomann used. Because payroll journals are not available for this period, we are also unable to determine the number of hours she recorded, her gross pay, withholdings, and net pay amount. As a result, we are unable to determine the propriety of the amounts paid to Ms. Thomann prior to January 2009.
- September 9, 2009 – The City Council approved an increase to Ms. Thomann's wages but an hourly rate was not specified in the minutes. According to the payroll journals, Ms. Thomann's hourly rate was \$10.50 from January 2009 through November 2009 and then it increased to \$11.50 for December 2009.

The City Council meeting minutes also did not document an effective date. In addition, City officials we spoke with were not able to determine Ms. Thomann's authorized hourly rate during this period; however, the Mayor, who held office during Ms. Thomann's tenure as City Clerk, stated a \$1.00 increase per hour would not be unexpected.

The \$1.00 hourly rate increase which became effective in December 2009 is reasonable based on the City Council approving an increase in September 2009 which was not reflected in the payroll journal. As a result, we accepted the \$11.50 hourly rate recorded in the payroll journal which became effective in December 2009.

- November 7, 2011 – The City Council approved an increase to Ms. Thomann's authorized pay by \$1.00 per hour effective December 1, 2011. According to the payroll journal, Ms. Thomann's hourly rate increased in December 2011 to \$12.49. However, in subsequent months, the hourly rate recorded in the payroll journal was \$12.50. Because a \$1.00 increase to the prior hourly rate of \$11.50 is \$12.50, we accepted the \$12.50 hourly rate as reasonable. We are unable to determine why Ms. Thomann initially recorded her hourly rate as \$12.49 after the increase became effective.
- January 2014 – The City Council meeting minutes did not include a raise for Ms. Thomann; however, the payroll journal shows Ms. Thomann's hourly rate increased from \$12.50 to \$13.50 per hour. Based on review of previous City Council actions, it would be reasonable for Ms. Thomann to receive an increase of \$1.00 per hour. As a result, we used the hourly rate of \$13.50 for the period January 1, 2014 until the next

wage increase. As stated previously, the Mayor stated a \$1.00 increase per hour would not be unexpected.

- March 2, 2015 – City Council approved to increase Ms. Thomann’s wages to \$15.00 per hour effective July 1, 2015. According to the payroll journal, Ms. Thomann’s hourly rate agreed with the approved rate.

In addition to approving Ms. Thomann’s hourly pay rate, the City Council approved individual check amounts for the payroll checks Ms. Thomann issued to herself each month. During our review of the disbursement listings approved by the City Council, we determined Ms. Thomann included the net amount of her monthly payroll checks. Because she reported the net amount of the payroll payments rather than her gross pay, the amount approved by the City Council should have agreed with the checks Ms. Thomann issued to herself.

We compared the amounts approved by the City Council to the amounts of the checks Ms. Thomann issued to herself for the period October 2009 through August 2016. As previously stated, bank statements prior to October 2009 were not available. As a result of our comparison, we identified 24 instances in which the amount of the check Ms. Thomann issued to herself exceeded the net pay the City Council approved. **Exhibit D** lists the 24 checks.

As illustrated by the **Exhibit**, the excess amounts ranged from \$25.00 to \$600.00 and totaled \$4,150.94. The **Exhibit** also shows each payroll check Ms. Thomann issued to herself from February 2015 through May 2016, with the exceptions of checks issued in December 2015 and January 2016, exceeded the amount approved by the City Council.

The \$4,150.94 of excess pay summarized in **Exhibit D** is included in **Exhibit A** as improper disbursements.

During our review of the hourly rates used in the payroll journal to calculate Ms. Thomann’s gross payroll amounts, we identified 2 instances where the hourly rate used did not agree with the hourly rate authorized by the City Council or was not comparable to the hourly rate used in previous pay periods. **Table 3** lists the 2 instances identified. As illustrated by the **Table**, in each instance identified, Ms. Thomann improperly increased her hourly rate by \$1.00.

Table 3

Check Date Check Number	10/31/13 21488	09/30/15 22563	Total
Gross pay [^]	\$ 1,687.50	2,336.00	
Hours recorded [^]	125	146	
Hourly rate used [^]	\$ 13.50	16.00	
Authorized hourly rate	12.50	15.00	
Excess hourly rate	1.00	1.00	
Hours recorded	125	146	
Excess gross pay	\$ 125.00	146.00	271.00
FICA	\$ 9.56	11.17	20.73
IPERS	11.16	13.04	24.20
Total	\$ 20.72	24.21	44.93

[^] - Per the payroll journal.

Check numbers 21488 and 22563 are also included in **Exhibit D**. We determined the \$125.00 and \$146.00 of excess gross pay for check numbers 21488 and 22563 illustrated in **Table 3**, respectively, are already included in the excess pay listed in **Exhibit D**. As a result, the \$271.00 of excess gross pay listed in **Table 3** is not included again in **Exhibit A**.

However, because the \$271.00 of excess gross pay was included in the payroll journal, the City incurred additional costs for the employer’s share of FICA and IPERS contributions. **Table 3** illustrates the City incurred an additional \$20.73 and \$24.20 for the employer’s share of FICA and IPERS, respectively, for the 2 instances identified. The \$44.93 of excess costs incurred by the City is included in **Exhibit A** as improper disbursements.

During our review of the City’s payroll journals, we also determined Ms. Thomann used an incorrect rate for Social Security withholdings for all City employees and City officials during 2013. During 2011 and 2012, the withholding rate was reduced to 4.2%; however, it returned to 6.2%. Ms. Thomann continued to use the 4.2% rate when calculating the withholdings recorded in the City’s payroll journal. As a result, an insufficient amount was withheld from all payroll checks issued by the City during 2013.

Total gross payroll for all City employees and City officials for 2013 totaled \$59,248.35 according to the payroll journal. The payroll journal also documents \$2,488.54 was withheld from the payroll checks during 2013 when \$3,673.40 should have been withheld. Because sufficient records were not readily available from the City, we are unable to tie the amount withheld to the amount paid to the Internal Revenue Service (IRS). As a result, we are unable to determine if the additional \$1,184.86 obligation for Social Security taxes was remitted to the IRS once the withholdings were combined with the employer’s share of the tax and other federal tax obligations. We are also unable to determine if the IRS subsequently determined if an incorrect amount was remitted and assessed penalty and interest charges to the City. As a result, we have not included any amounts in **Exhibit A** as improper disbursements for the incorrect withholding rate used by Ms. Thomann.

As previously stated, we identified groceries purchased with the City’s Wal-Mart credit card. When we asked Ms. Thomann about these purchases, she stated she occasionally purchased groceries with the City’s credit card but reimbursed the City. According to Ms. Thomann, she would “take hours off of her paycheck” to reimburse the City but she did not document on her timesheets how much she reduced her hours.

Because timesheets were not available, we reviewed the hours recorded in the payroll journals and calculated an average number of hours worked for the period of January 2011 through June 2016. **Table 4** shows the average number of hours recorded in the payroll journal by calendar year.

Table 4

Calendar Year	Average Number of Hours
2011	127
2012	131
2013	135
2014	147
2015	148
2016	143

As illustrated by the **Table**, Ms. Thomann’s average number of hours increased during our period of review. As a result, it does not appear Ms. Thomann reduced her hours to reimburse the City for her personal purchases on the City’s Wal-Mart credit card. Based on our review of City Council meeting minutes, we did not identify any City Council discussion or approval of increasing Ms. Thomann’s hours. Because we are unable to determine the number of hours Ms. Thomann actually worked, we are not able to determine if she was paid excess payroll as a result of unauthorized increased hours.

UNDEPOSITED COLLECTIONS

As previously stated, the City's primary revenue sources include local option sales tax and road use tax from the State of Iowa and property tax collected by Keokuk County and remitted to the City. Revenue is also received throughout the year from households and businesses in the City for water, sewer, and garbage services.

Utility Billings – As previously stated, the City bills for utility services, including water, sewer, and garbage. When payments are not made in a timely manner, penalties are applied to utility accounts. Utility payments and other miscellaneous fees are collected through the mail, in person at the City Clerk's office, and through the utility collection drop box located at City Hall.

As the City Clerk, Ms. Thomann had primary responsibility for billing, collecting payments, recording payments in the utility software for each customer, and preparing and making the related deposits. Ms. Thomann maintained utility records for each account by recording monthly billings and payment activity in a software program used by the City. However, utility billing reconciliations were not prepared.

Because utility billing reconciliations were not prepared, we attempted to reconcile utility billings to collections for selected months. However, during our review of the utility information, we determined the information recorded by Ms. Thomann was not accurate and complete. Specifically, we identified several accounts where the billing rates used by Ms. Thomann did not agree to the rates approved by the City Council. In addition, we identified accounts which had not been billed for several months but for which there was no documentation available to determine why there had not been a billing.

Because the rates used were incorrect, we selected a month to test to determine the amount which should have been billed based on the approved utility rates and the difference from the amount actually billed. For the month selected for testing, 276 accounts were billed. Because the meter readings recorded in the utility system were to prepare the monthly bills sent to residents, we used these readings to recalculate utility billings and compare the recalculated billings to actual billings.

Of the 276 utility accounts we reviewed, 190 accounts were underbilled a total of \$928.40. For the 190 accounts, the amount underbilled ranged from \$0.38 to \$11.30. In addition, we determined 10 accounts were overbilled a total of \$152.13, with individual overbillings ranging from \$0.17 to \$132.25. The remaining 67 accounts were calculated correctly. However, because of the lack of sufficient records and the time required to recalculate the correct billing amount for every month, we were unable to recalculate the total amount incorrectly billed for all utility accounts for the entire period of our investigation. As a result, we have not included an amount in **Exhibit A**.

We also compared detailed utility records to the amounts deposited to the City's bank accounts for utility collections for December 2015 and May 2016. For December 2015, we determined \$87.36 more was deposited to the City's bank account than was posted as collections in the City's utility system. In May 2016, \$292.99 more was deposited to the City's bank account than was posted in the City's utility system. As a result, it is clear the information recorded in the utility system is not accurate and/or complete.

During our review of activity recorded in the utility system for individual utility accounts, we identified reversals in certain customer utility accounts. However, we were unable to obtain supporting documentation explaining the reason for the reversals. Based on our review of the utility accounts with reversals, we were able to determine the reversals may have occurred for the following reasons:

- Reversal of a previously recorded late fee or penalty.

- Write offs of delinquent accounts. When we spoke with Ms. Thomann, she stated letters were sent to customers about delinquencies and the City Council received a delinquent account listing. She also stated she could not remember if the letters to the customers were approved or not.

During our review of City Council meeting minutes, we did not identify any discussion or approval of bad debts write offs associated with utility accounts. Because we were unable to determine if City Council had any discussions, we were unable to determine if Ms. Thomann was instructed to write off bad utility accounts or voluntarily chose to do it. According to the Mayor, the City Council did not authorize write offs of delinquent accounts.

- Reversal of previous incorrect utility billings. When we spoke with Ms. Thomann, she stated the utility billing system sometimes “doubled bills” so she had to reverse the incorrect billing amounts.
- Adding additional charges to customer utility accounts as a result of previous underbilling.
- Reducing an account balance because a collection for the account was not properly deposited.

We identified 2 instances in which customers paid cash for their utility billing and received a receipt prepared by Ms. Thomann. Specifically, we identified a receipt dated April 19, 2016 for \$100.00 cash received for account number 155000 and a receipt dated June 27, 2016 for \$100.00 cash received for account number 432000. Copies of the receipts issued by Ms. Thomann and the related activity recorded in the utility system for the accounts are included in **Appendix 1**.

As illustrated by the **Appendix**, the amounts paid by the 2 customers were posted to their accounts as “cash reversals” rather than “payments.” The cash reversals reduced their accounts balances just as a payment would have. Because sufficient records were not available from the City, we were unable to identify additional instances of these circumstances.

Because we were unable to determine why Ms. Thomann recorded reversals in the utility system, we compared the amount of cash deposited to the City’s bank account for utility payments during Ms. Thomann’s employment to the amount deposited after Ms. Thomann’s employment. We attempted to obtain deposit slips and utility batch journals for the period of August 20, 2007 through September 30, 2016; however, utility records were not available prior to 2014. As a result, we compared cash deposited by Ms. Thomann for the period September 2015 through July 2016, which was Ms. Thomann’s last 11 months of employment, to cash deposited by the current City Clerk for the period January through December 2017.

During our comparison of utility batch journals to deposit slips, we identified the following concerns:

- Cash collections according to the utility batch journals did not agree with the cash deposits recorded on the related deposit slip. For example, on September 30, 2015, the utility batch journal showed \$1,153.41 of cash collections and \$2,475.87 of check collections were recorded in the utility system, for a total of \$3,629.28. However, the deposit slip for September 30, 2015, showed \$501.91 of cash collections and \$2,475.87 of check collections, totaling \$2,977.78. As a result, \$651.50 of cash collections recorded in the utility system were not properly deposited. A copy of the September 30, 2015 utility batch journal and related deposit slip are included in **Appendix 2**.
- Cash and checks collected according to the utility batch journal did not agree with cash and checks deposits recorded on the related deposit slips. For example, on January 16, 2016, the utility batch journal showed \$502.09 of cash collections and

\$2,786.15 of check collections, totaling \$3,288.24. However, the deposit slip for January 16, 2016, showed \$456.05 of cash collections and \$2,832.19 of check collections, totaling \$3,288.24. As a result, the total collections recorded in the utility batch journal and deposit slip agree; however, the breakouts between cash and check do not agree.

Because cash collections were consistently different between the utility batch journals and deposit slips, we attempted to obtain utility batch reports for the period January 2008 through January 2015 to determine if cash collections agreed with deposit slips. However, utility batch journal reports were not available prior to January 2014. As a result, we compared utility collections per the utility batch journals to the deposit slips for January 2014 and January 2015 to determine if collections agreed. Based on this comparison, cash collections did not agree to the utility batch journals for January 2014 and January 2015.

During our review of information recorded in the utility billing system, we confirmed the number of accounts has remained relatively consistent for the period January 1, 2014 through December 2017. We also confirmed with the current City Clerk she has not identified any variances or significant differences in the number of customers who pay their monthly utility bills in cash.

Table 5 compares the average monthly cash collections during Ms. Thomann’s last 11 months of employment to the average monthly cash collections by the current City Clerk for 2017. We also compared the average monthly billing amounts during Ms. Thomann’s last 11 months of employment to the average monthly amounts billed by the current City Clerk for 2017 and did not identify any significant variances. As a result, the average monthly cash collections should have also remained consistent.

Description	Amount
Average monthly cash collections by current City Clerk	\$ 2,124.13
Average monthly cash collections by Ms. Thomann	707.15
Difference in cash collections each month	1,416.98
Multiplied by the number of months	X 31
Estimated undeposited cash collections	\$ 43,926.38
Estimated undeposited cash collections, rounded	\$ 44,000.00

As illustrated by the **Table**, the current City Clerk has deposited an average of \$1,416.98 more each month than Ms. Thomann. The **Table** also includes the estimated amount of undeposited cash collections for the 31 months for which we had utility batch journals available between January 2014 and July 2016.

As previously stated, collections did not agree between utility batch journals and deposit slips for the 31 months from January 2014 through July 2016. Because utility batch journals were not available prior to January 2014, we were unable to determine if the amount of cash deposited by Ms. Thomann was ever supported by a utility batch journal. As a result, we are unable to determine how many additional months should have been included in the calculation shown in **Table 5** to determine the estimated undeposited cash collections prior to January 1, 2014.

As illustrated by **Table 5**, we estimated approximately \$44,000 of cash utility collections were not deposited to the City’s bank account for the period of January 2014 through July 2016. This amount is included in **Exhibit A** as undeposited collections.

CITY COUNCIL OVERSIGHT

During our investigation, we determined the City Council did not properly carry out its fiduciary responsibilities as officials of the City by not:

- requiring original, itemized receipts for all disbursements and reviewing the supporting documentation to ensure the public purpose of the disbursements,
- comparing the bill listing to supporting documentation and checks,
- regularly reviewing the City's financial reports and/or bank statements and credit card statements,
- properly reviewing payroll prior to issuance
- properly documenting new hourly wage in Council minutes, and
- requesting or reviewing utility reconciliations.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the City of Richland to perform bank reconciliations and process receipts, disbursements, and payroll. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from error and irregularities. These procedures provide the actions of one individual will act as a check on those of another and provide a level of assurance errors or irregularities will be identified within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the City's internal controls.

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. The former City Clerk had control over each of the following areas:
1. Receipts – collecting, posting, deposit preparation, and depositing.
 2. Utilities – billing, collecting, posting, preparing the deposit, depositing collections, preparing the delinquent account listing, and utility reconciliations.
 3. Disbursements – check preparation, signing, posting, and distribution.
 4. Payroll – check preparation, signing, posting, and distribution.
 5. Bank accounts – receiving and reconciling monthly bank statements to accounting records.
 6. Reporting – preparation of monthly City Clerk's reports and City Council meeting minutes.

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

Also, bank statements should be delivered to an official who does not collect or disburse City funds. The bank statements should be reviewed in a timely manner for unusual activity. Bank reconciliations should be performed monthly and should be reviewed by someone independent of other financial responsibilities. The reviews should be documented by the signature or initials of the reviewer and the date of the review.

- B. Utility Billings, Collections and Delinquent Accounts – Utility billings, collections, and delinquent accounts were not reconciled on a periodic basis. The City did not comply with water and sewer ordinance for charges assessed on consumption, resulting in the customers being under or overbilled. In addition, the utility billing information was incomplete because of certain months of billing activity was missing. During our review, we also identified cash reversals entered in the utility system. For several cash reversals, we were unable to determine why the reversal was made as City Council did not discuss or approve and write offs of delinquent utility accounts.

Recommendation – Procedures should be established to reconcile utility billings, collections, and delinquent accounts each month. In addition, records of billings and collections should be maintained in sufficient detail to ensure payments recorded in the utility system can be reconciled to bank deposits. The City Council should review the reconciliations and monitor delinquencies each month. City officials should implement a review of billings each month to ensure proper amounts are billed timely and in compliance with established City ordinances. City officials should also ensure the use of cash reversals is discontinued or documentation is maintained regarding the purpose for the cash reversal. All cash reversals should be reviewed and approved by the City Council or another independent party.

- C. Disbursements – During our review of the City’s disbursements, the following were identified:
1. Disbursements were not always supported by invoices or other documentation.
 2. Disbursements were not always approved by City Council prior to payment.
 3. Bill listings approved by the City Council did not always agree with payments from the City’s bank accounts.

Recommendation – City officials should ensure supporting documentation for all financial transaction is maintained. To strengthen internal control, each check should be prepared and signed by one person and detailed supporting vouchers and invoices should be provided, along with the check, to an independent individual for review and countersignature. In addition, an independent party should review all disbursements prior to approval and disbursement should not be made until the City Council has approved them. The bill listings should be for actual amounts of invoices and receipts and should agree with the payment from the City’s bank account.

- D. Credit Cards – The City has US Bank credit cards and a Wal-Mart credit card. Using records obtained from the credit card issuers, we identified several improper purchases. In addition, we did not locate a credit card policy regarding allowable purchases, appropriate supporting documentation, and custody of credit cards. Also, we did not identify any independent review of the credit card statements

Recommendation – Original receipts should be submitted to the City Clerk for any purchases made with the credit cards. The original receipts and unopened monthly credit card statements should be provided to someone without access to the credit cards. The monthly credit card statements should be opened by the independent party, compared to the original receipts, and reviewed to ensure charges are appropriate.

The independent party should also review payments recorded on the statements to determine if they have been made in a timely manner so the City does not incur any finance charges or late payment fees. Any concerns identified during the independent party’s review regarding the propriety of purchases and/or timeliness of payments should be resolved in a timely manner.

In addition, the City Council should document allowable uses for the credit cards, such as travel expenses and supply purchases, and appropriate limits which may be charged on the credit card accounts.

In addition, the City Council should establish a written policy which prohibits the personal use of City credit cards. The policy should specify the potential consequences of using the City's credit cards for personal purchases, including consideration of termination of employment. The policy should be clearly communicated to all employees and City officials and everyone using a City credit card should be required to sign a statement regarding their understanding of the policy. In addition, the City Council should implement procedures to ensure any purchases identified which do not appear to be for the City's operations are paid for by the purchaser rather than the City.

E. Payroll – During our review of payroll, we identified the following concerns:

- We identified several instances where the City Clerk's payroll was calculated at an incorrect hourly rate.
- There was no evidence of independent review of payroll registers by the City Council.
- We were unable to locate timesheet for City employees.
- Payroll increases authorized by the City Council were not consistently recorded in the meeting minutes in sufficient detail. The minutes did not consistently include the new hourly pay rate, the previously authorized hourly pay rate, and/or the effective date.

Recommendation – The City should implement procedures to ensure payroll is calculated properly. In addition, an independent person should periodically review timesheets and payroll journals to ensure rates and hours worked appear appropriate. The review and approval should be documented by the signature or initials of the reviewer and the date of approval.

In addition, City officials should ensure minutes of City Council meetings clearly include specific information regarding pay increases, such as the new hourly pay rate and the date the pay increase is effective.

F. City Council Oversight – The City Council has a fiduciary responsibility to provide oversight of the City's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity. Based on our observations and the procedures we performed, we determined the City Council failed to exercise proper fiduciary oversight. The lack of appropriate oversight and the failure to ensure implementation of adequate internal controls in these areas permitted an employee to exercise too much control over the operations of the City.

Recommendation – Oversight by the City Council is essential and should be an ongoing effort by all members. In the future, the City Council should exercise due care and require and review pertinent information and documentation prior to making decisions affecting the City. In addition, appropriate policies and procedures should be adopted, implemented, and monitored to ensure compliance with established policies and procedures.

Exhibits

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

Report on Special Investigation on the
City of Richland

Summary of Findings
For the period August 20, 2007 through September 30, 2016

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Wal-Mart credit card purchases	Exhibit B	\$ 5,539.78	461.96	6,001.74
US Bank credit card:				
Purchases	Exhibit C	1,902.64	1,824.96	3,727.60
Interest and fees	Pages 11 & 12	65.13	-	65.13
Payroll paid in excess of approved amount	Exhibit D	4,150.94	-	4,150.94
Excess payroll amounts and related costs	Table 3	44.93	-	44.93
Subtotal		11,703.42	2,286.92	13,990.34
Estimated undeposited cash utility collections	Table 5	44,000.00	-	44,000.00
Total		\$ 55,703.42	2,286.92	57,990.34

Report on Special Investigation on the
City of Richland

Wal-Mart Credit Card Purchases
For the period August 20, 2007 through September 30, 2016

Date of Sale	Authorized Buyer	Description per Statement	Additional Description
08/10/11	05000	96 OZ AWESOME BLEACH	Bleach
08/10/11	05000	HP #74 BLANK INK	Printer ink
08/10/11	05000	6X9 CLASP 25 CT	Envelopes
08/10/11	05000	DRP DT 2L	2 L Diet Dr. Pepper
08/10/11	05000	BAKERY CUSTOMR VALUE	Baked goods
08/10/11	05000	IA SINGLE BOTTLE DEP	Bottle deposit
08/10/11	05000	CL 14.5 OZ PINACOLADA	Air freshner
08/10/11	05000	MS 11.5 OZ HONEYSCKL	Air freshner
08/10/11	05000	GLD SOLID APPLE CINN	Glade Air Freshner
08/10/11	05000	GLD SOLID CL LINEN	Glade Air Freshner
08/10/11	05000	GLD SOLID HAWAIIAN	Glade Air Freshner
08/10/11	05000	GLD SOLID LVN & VAN	Glade Air Freshner
08/10/11	05000	COLORSCENTS 13 GAL	Trash bags
08/10/11	05000	hp #74/75 COMBO	Printer ink
08/23/11	05000	DRP DT 2L	2 L Diet Dr. Pepper
08/23/11	05000	IA SINGLE BOTTLE DEP	Bottle deposit
08/23/11	05000	DT COKE 12Z24T	Case of Diet Coke
08/23/11	05000	IA 24PK BOTTLE DEPOS	Bottle deposit
08/23/11	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
08/23/11	05000	GV 30OZ MAYONNAISE	Great Value Mayonnaise
08/23/11	05000	GV SHR FANCY FIESTA	Great Value Shredded Cheese
08/23/11	05000	NV OAT HONEY VALUE	Nature Valley Granola Bars
08/23/11	05000	SS RANCH & BACON	Ranch and bacon
08/23/11	05000	SK CHNK WHT TUNA-WTR	Starkist Chunk White Tuna
08/23/11	05000	TOSTITOS RSTC DIP	Tostitos dip
08/23/11	05000	SWEET VARIETY TRAY	Cookies
08/23/11	05000	AW FM RF HRVT SPICE	AirWick air freshner
08/23/11	05000	AW OIL RF2PK VANILLA	AirWick air freshner
08/23/11	05000	GV 8 ROLL TOWEL PLT	Paper towels
08/23/11	05000	ANGEL SOFT 12 DBL	Toilet Paper
08/23/11	05000	#10 SEC R&S 40 CT	UNKNOWN
08/23/11	05000	'S CHOICE	UNKNOWN

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Cleaning supplies	2	\$ 2.00	2.00	-	-
Ink	1	14.97	-	-	14.97
Office	1	2.97	-	-	2.97
Groceries	4	5.52	5.52	-	-
Groceries	2	3.34	3.34	-	-
Groceries	4	0.20	0.20	-	-
Household	1	4.97	4.97	-	-
Household	3	7.50	7.50	-	-
Household	1	0.98	0.98	-	-
Household	1	0.98	0.98	-	-
Household	1	0.98	0.98	-	-
Household	1	0.98	0.98	-	-
Household	1	4.12	4.12	-	-
Ink	1	32.97	32.97	-	-
Groceries	4	5.00	5.00	-	-
Groceries	5	0.25	0.25	-	-
Groceries	1	6.98	6.98	-	-
Groceries	1	1.20	1.20	-	-
Groceries	1	1.25	1.25	-	-
Groceries	1	2.92	2.92	-	-
Groceries	1	9.24	9.24	-	-
Groceries	1	4.28	4.28	-	-
Groceries	2	3.76	3.76	-	-
Groceries	3	3.84	3.84	-	-
Groceries	2	6.96	6.96	-	-
Groceries	1	3.98	3.98	-	-
Household	1	4.77	4.77	-	-
Household	1	4.77	4.77	-	-
Household	2	13.68	13.68	-	-
Household	2	11.94	11.94	-	-
UNKNOWN	7	10.99	10.99	-	-
UNKNOWN	4	8.00	8.00	-	-

Report on Special Investigation on the
City of Richland

Wal-Mart Credit Card Purchases
For the period August 20, 2007 through September 30, 2016

Date of Sale	Authorized Buyer	Description per Statement	Additional Description
09/02/11	05000	BISSEL 12	Bissel product
09/02/11	05000	BISSEL 9/10 INNER	Bissel product
09/02/11	05000	FLUFFY DUSTER	Duster
09/02/11	05000	MRCLN BTH SP M&R 32	Mr. Clean Bath Sponge
09/02/11	05000	ROUND MESH SCRUBBER	Round Mesh Scrubber
09/02/11	05000	POWERFORCE TURBO VAC	Vacuum
09/02/11	05000	DRP DT 2L	2 L Diet Dr. Pepper
09/02/11	05000	IA 12PK BOTTLE DEP.	Bottle deposit
09/02/11	05000	IA 24PK BOTTLE DEPOS	Bottle deposit
09/02/11	05000	IA SINGLE BOTTLE DEP	Bottle deposit
09/02/11	05000	DRP DT 12Z12P CP	Case Diet Dr. Pepper
09/02/11	05000	DT COKE 12Z24T	Case of Diet Coke
09/02/11	05000	DT MT DEW 12Z 24T	Case of Diet Mt Dew
09/02/11	05000	EQ EX-STR CAP 500	Equate OTC capsules
09/02/11	05000	RNZ CONE VANILLA	Renutiz Vanilla Airfreshner
09/15/11	04000	120OZ PAINT THINNER	120 oz Paint Thinner
09/15/11	04000	CVP 1ST MD KILZ	Kilz Primer
09/15/11	04000	PRO GA SMOKE GRY	Paint
09/29/11	05000	DRP DT 12Z12P CP	12 pk Diet Dr. Pepper
09/29/11	05000	IA 12PK BOTTLE DEP.	Bottle deposit
09/29/11	05000	CONCRETE REPAIR	Concrete Repair
09/29/11	05000	MS WH LATEX CAULK	White Latex Caulk
11/01/11	04000	AUSTIN REG BLEACH 96	Bleach
11/01/11	04000	RNZ CONE VANILLA	Renutiz Vanilla Airfreshner
11/16/11	05000	BB SPAGHETTI 16OZ	16 oz Spaghetti
11/16/11	05000	DT COKE 2LTR	2 L Diet Coke
11/16/11	05000	DRP DT 2L	2 L Diet Dr. Pepper
11/16/11	05000	DR PEP TEN 2 LITER	2 L Dr. Pepper
11/16/11	05000	IA SINGLE BOTTLE DEP	Bottle deposit
11/16/11	05000	GV CHS'N'BRDSTK SNAK	Great Value Cheese & Breadsticks
11/16/11	05000	GV PIZZA SAUCE	Great Value Pizza Sauce
11/16/11	05000	GV SHR FNCY CLB JK	Great Value Shredded Cheese

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Cleaning supplies	1	5.97	5.97	-	-
Cleaning supplies	1	10.47	10.47	-	-
Cleaning supplies	1	2.19	2.19	-	-
Cleaning supplies	1	3.47	3.47	-	-
Cleaning supplies	1	2.97	2.97	-	-
Cleaning supplies	1	69.94	69.94	-	-
Groceries	8	10.00	10.00	-	-
Groceries	1	0.60	0.60	-	-
Groceries	2	2.40	2.40	-	-
Groceries	8	0.40	0.40	-	-
Groceries	1	4.38	4.38	-	-
Groceries	1	6.48	6.48	-	-
Groceries	1	7.98	7.98	-	-
Health & Beauty	2	13.96	13.96	-	-
Household	2	1.94	1.94	-	-
Household	1	9.67	-	-	9.67
Household	1	13.48	-	-	13.48
Household	1	15.00	-	-	15.00
Groceries	1	4.38	4.38	-	-
Groceries	1	0.60	0.60	-	-
Household	1	3.27	3.27	-	-
Household	4	4.80	4.80	-	-
Cleaning supplies	3	3.00	-	-	3.00
Household	2	1.94	-	-	1.94
Groceries	1	0.82	0.82	-	-
Groceries	4	5.12	5.12	-	-
Groceries	3	3.84	3.84	-	-
Groceries	1	1.25	1.25	-	-
Groceries	8	0.40	0.40	-	-
Groceries	2	1.96	1.96	-	-
Groceries	1	1.00	1.00	-	-
Groceries	1	4.46	4.46	-	-

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11/16/11	05000	2.25LB GRND BR 85/15	Ground beef
11/16/11	05000	SS ICED HONEYBUN	Iced Honeybuns
11/16/11	05000	IDAHO MASHED 13.3OZ	Instant Mashed Potatoes
11/16/11	05000	KRFT VEL SKLT BRC&CK	Kraft Velveeta Skillet Broccoli & Chicken
11/16/11	05000	IMPERIAL MARG QTRS	Margine - sticks
11/16/11	05000	RAGU GARDEN MSHRM SC	Pizza Sauce
11/16/11	05000	RAGU PIZZA SAUCE	Pizza Sauce
11/16/11	05000	OI 4LB FAST FOOD FRY	French Fries
11/16/11	05000	LNC CAPTAIN'S CHOICE	Fish
11/16/11	05000	SPARKLE 8 PRINT	Paper towels
11/16/11	05000	ANGEL SOFT 12 DBL BP	Toilet Paper
01/16/12	05000	LYS TBC AUTO SWF 2PK	Lysol product
01/16/12	05000	LYSOL TBC PWR 24Z	Lysol product
01/16/12	05000	WONDER MOP	Mop
01/16/12	05000	12CT BADGE HOLDERS	12 count badge holders
01/16/12	05000	BIC CORRECT TAPE 1CT	Bic Correction Tape
01/16/12	05000	RSVP FINE BALL PT	Fill Ball Point Pen
01/16/12	05000	GLS PLUS TRGR 32Z	UNKNOWN
01/16/12	05000	DRP DT 12Z12P CP	12 pk Diet Dr. Pepper
01/16/12	05000	DRP DT 2L	2 L Diet Dr. Pepper
01/16/12	05000	IA 12PK BOTTLE DEP.	Bottle deposit
01/16/12	05000	IA SNGLE BOTTLE DEP	Bottle deposit
01/16/12	05000	LEMON COOKIES 10OZ	Lemon cookies
01/16/12	05000	STERZING POTATO CHIP	Potato chips
01/16/12	05000	HOM DUPLEX SNDW CKIE	Sandwich cookies
01/16/12	05000	LNC TOASTCHEE	Snack Crackers
01/16/12	05000	LNC TOASTY	Snack Crackers
01/16/12	05000	AW FM RFL CFG 6.17OZ	AirWick air freshner
01/16/12	05000	AW OL RF VAN 1.34FP	AirWick air freshner
01/16/12	05000	SPARKLE 8 PRINT	Paper towels
01/16/12	05000	PUFFS ULTRA 3X124CT	Tissues
02/01/12	05000	SHOPPING CARDS	Gift Cards

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Groceries	1	7.98	7.98	-	-
Groceries	2	1.00	1.00	-	-
Groceries	2	3.16	3.16	-	-
Groceries	1	1.75	1.75	-	-
Groceries	2	1.24	1.24	-	-
Groceries	2	3.00	3.00	-	-
Groceries	1	1.22	1.22	-	-
Groceries	1	5.98	5.98	-	-
Groceries	3	6.00	6.00	-	-
Household	1	5.97	5.97	-	-
Household	2	11.94	11.94	-	-
Cleaning supplies	1	2.97	2.97	-	-
Cleaning supplies	1	1.97	1.97	-	-
Cleaning supplies	1	8.37	8.37	-	-
Office	1	1.88	-	-	1.88
Office	1	1.68	-	-	1.68
Office	2	1.92	-	-	1.92
UNKNOWN	1	1.98	-	1.98	-
Groceries	1	3.98	3.98	-	-
Groceries	4	5.12	5.12	-	-
Groceries	1	0.60	0.60	-	-
Groceries	4	0.20	0.20	-	-
Groceries	1	2.50	2.50	-	-
Groceries	2	5.00	5.00	-	-
Groceries	1	1.50	1.50	-	-
Groceries	1	2.00	2.00	-	-
Groceries	1	2.00	2.00	-	-
Household	1	3.50	3.50	-	-
Household	1	4.77	4.77	-	-
Household	2	11.94	11.94	-	-
Household	1	4.97	4.97	-	-
Gift Cards	2	10.00	10.00	-	-

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02/01/12	05000	DEPT 5 PROMOTION	UNKNOWN
02/01/12	05000	LNC TOASTY	Crackers
02/01/12	05000	IA SINGLE BOTTLE DEP	Bottle deposit
02/01/12	05000	GV 100% GRAPE JUICE	Grape Juice
02/01/12	05000	DRP DT 2L	Diet Dr. Pepper 2 L
02/01/12	05000	PRG RF ORIGINAL	Pringles
02/01/12	05000	DORITOS NACHOS	Dorito Nacho Chip
02/01/12	05000	NTR BTR EXTRM CRM CO	Cookies
02/01/12	05000	RITZ CRACKERS	Crackers
02/01/12	05000	20 CT CLASSIC MIX	Chips
02/01/12	05000	HOM ASSORTED CRÈME	Cookies
02/01/12	05000	COPPERTOP AA8	Coppertop batteries
02/01/12	05000	FBZ CAR VC HAW ALHO	Febreze
02/01/12	05000	FBZ AE BRIL SPR BLOS	Febreze
02/01/12	05000	HP# 74/75 COMBO	Printer ink
03/09/12	05000	1" ECONOMY STND BLK	Black 1" binder
03/09/12	05000	LAM PAPER FOLDER PRG	Laminated Paper Folder with Prongs
03/09/12	05000	#10 SEC R&S 150 CT	UNKNOWN
03/09/12	05000	AH TROPBRST DHE 75OZ	UNKNOWN
03/09/12	05000	DRP DT 12Z12P CP	12 pack Diet Dr. Pepper
03/09/12	05000	IA 12PK BOTTLE DEP.	Bottle deposit
03/09/12	05000	MS 11.5OZ JASMINE	Air freshner
03/09/12	05000	NAVY ALBUM	Album
03/09/12	05000	SPARKLE 8 GIANT PAS	Paper towels
03/09/12	05000	DWN PL HAND POM 19OZ	Soap
03/09/12	05000	13G RUFF WING 84	Trash bags
03/09/12	05000	HP 74/75 SCRAPBOOK	Printer ink
04/09/12	05000	PINE SOL LEMON 28OZ	Lemon Pine Sol
04/09/12	05000	BOWLFRESH 2.5OZ WIRE	Toilet bowl cleaner
04/09/12	05000	THE WORKS TBC LIQ	Toilet bowl cleaner
04/09/12	05000	DT COKE 2LTR	2 L Diet Coke
04/09/12	05000	DRP DT 2L	2 L Diet Dr. Pepper

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Gift Cards	2	(10.00)	(10.00)	-	-
Groceries	2	4.00	4.00	-	-
Groceries	8	0.40	0.40	-	-
Groceries	1	2.98	2.98	-	-
Groceries	8	10.24	10.24	-	-
Groceries	1	1.58	1.58	-	-
Groceries	1	2.58	2.58	-	-
Groceries	1	3.68	3.68	-	-
Groceries	1	2.50	2.50	-	-
Groceries	1	6.48	6.48	-	-
Groceries	1	1.50	1.50	-	-
Household	1	6.37	6.37	-	-
Household	1	4.97	4.97	-	-
Household	1	2.97	2.97	-	-
Ink	2	63.94	63.94	-	-
Office	2	1.84	-	-	1.84
Office	10	6.60	-	-	6.60
UNKNOWN	3	17.52	-	17.52	-
UNKNOWN	1	4.97	-	4.97	-
Groceries	2	7.96	7.96	-	-
Groceries	2	1.20	1.20	-	-
Household	2	6.50	6.50	-	-
Household	1	10.00	10.00	-	-
Household	1	7.97	7.97	-	-
Household	1	2.49	2.49	-	-
Household	1	5.37	5.37	-	-
Ink	1	31.97	31.97	-	-
Cleaning supplies	1	1.97	1.97	-	-
Cleaning supplies	4	1.88	1.88	-	-
Cleaning supplies	2	2.44	2.44	-	-
Groceries	4	5.12	5.12	-	-
Groceries	12	15.36	15.36	-	-

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04/09/12	05000	IA SINGLE BOTTLE DEP	Bottle deposit
04/09/12	05000	GV STARLIGHT MINTS	Great Value Starlight Mints
04/09/12	05000	GV RF WHEAT CRACKERS	Great Value Wheat Crackers
04/09/12	05000	JELLY BIRD EGGS	Jelly beans
04/09/12	05000	REESE EGGS CT GOOD	Reese's eggs
04/09/12	05000	AUSTIN TOASTY PNTBTR	Snack Crackers
04/09/12	05000	OB SUPER PLUS 40CT	Tampons
04/09/12	05000	SPARKLE 8 PRINT	Paper towels
04/09/12	05000	EQ 56OZ MLK&HNY LHS	Soap
04/09/12	05000	ANGEL SOFT 12 DBL	Toilet Paper
04/09/12	05000	HUSKY 30G DS 82 CT	Trash bags
04/09/12	05000	BIRTHDAY CLASSIC	Greeting Card
04/09/12	05000	BIRTHDAY CLASSIC	Greeting Card
05/22/12	05000	DRP DT 12Z12P CP	12 pack Diet Dr. Pepper
05/22/12	05000	IA 12PK BOTTLE DEP.	Bottle deposit
05/22/12	05000	IA SINGLE BOTTLE DEP	Bottle deposit
05/22/12	05000	EDW COOKSNCREM PIE	Cookies and Crème pie
05/22/12	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
05/22/12	05000	BE VOILA GARLIC CHKN	Garlic Chicken
05/22/12	05000	STFR SKT GRLC SHRIMP	Skillet Stir Fry - Garlic Shrimp
05/22/12	05000	LNC SC & CHIVES	Snack Crackers
05/22/12	05000	LNCE CAPT CH VAR PK	Snack Crackers
05/22/12	05000	OI 4LB FAST FOOD FRY	French Fries
05/22/12	05000	7PC KITCHEN/BATH KIT	7 piece kitchen/bath kit
05/22/12	05000	EDGE LIKE A PRO	Painting tool
05/22/12	05000	6 ROLL DECO TOWEL	Paper towels
05/22/12	05000	PAINT EDGER REFILL	Refill pads for painting tool
05/22/12	05000	GB INT SG LB 1G	Paint
06/03/12	05000	DT COKE 2LTR	2 L Diet Coke
06/03/12	05000	REDUCED BEEF - 6038	Beef
06/03/12	05000	IA SINGLE BOTTLE DEP	Bottle deposit
06/03/12	05000	EDW COOKSNCREM PIE	Cookies and Crème pie

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Groceries	16	0.80	0.80	-	-
Groceries	1	1.00	1.00	-	-
Groceries	2	2.84	2.84	-	-
Groceries	2	1.00	1.00	-	-
Groceries	6	2.04	2.04	-	-
Groceries	1	2.48	2.48	-	-
Health & Beauty	2	9.00	9.00	-	-
Household	2	11.94	11.94	-	-
Household	1	3.88	3.88	-	-
Household	1	5.97	5.97	-	-
Household	1	12.97	12.97	-	-
Office	1	2.57	2.57	-	-
Office	1	2.57	2.57	-	-
Groceries	2	7.96	7.96	-	-
Groceries	2	1.20	1.20	-	-
Groceries	12	0.60	0.60	-	-
Groceries	2	9.96	9.96	-	-
Groceries	12	15.36	15.36	-	-
Groceries	2	7.96	7.96	-	-
Groceries	1	3.98	3.98	-	-
Groceries	4	8.72	8.72	-	-
Groceries	1	2.18	2.18	-	-
Groceries	1	5.98	5.98	-	-
Household	1	7.97	7.97	-	-
Household	1	5.97	5.97	-	-
Household	1	3.26	3.26	-	-
Household	1	2.47	2.47	-	-
Household	1	27.97	27.97	-	-
Groceries	8	10.24	10.24	-	-
Groceries	1	7.92	7.92	-	-
Groceries	16	0.80	0.80	-	-
Groceries	1	4.98	4.98	-	-

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06/03/12	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
06/03/12	05000	GV SALTED BUTTER QTR	Great Value Sticks of Butter
06/03/12	05000	GV YLW POPPING CORN	Great Value Yellow Popping Corn
06/03/12	05000	STERZING POTATO CHIP	Potato chips
06/03/12	05000	SS RANCH & BACON	Ranch and bacon
06/03/12	05000	FZ PRMSAN TIL 1LB	Fish
06/03/12	05000	ALWAYS MAXI LONG SUP	Always Maxi Long
06/03/12	05000	ALW MAX REG WW 48CT	Always Maxi Regular
06/03/12	05000	LOR VLIFT SMOOTH ABS	Ab roller
06/03/12	05000	OB MULTI 40CT	Tampons
06/03/12	05000	GV 8 RL PAPER TOWEL	Paper towels
06/03/12	05000	REYNOLDS NOSTICK 35'	Reynolds foil
06/03/12	05000	ANGEL SOFT 12 DBL	Toilet Paper
06/03/12	05000	GV 12 ROLL ULT STRG	Paper towels
06/03/12	05000	13G RUFF WING 84	Trash bags
06/03/12	05000	VALUE BUY FOIL 25'	Value Buy Aluminum Foil
06/13/12	05000	SHOPPING CARDS	Gift cards
06/13/12	05000	DEPT 5 PROMOTION	UNKNOWN
06/13/12	05000	DT COKE 2LTR	2 L Diet Coke
06/13/12	05000	DRP DT 2L	2 L Diet Dr. Pepper
06/13/12	05000	SL BLUBERRY BAGEL	Blueberry bagels
06/13/12	05000	BELCITA BKF BLUBRRY	Blueberry muffins
06/13/12	05000	IA SINGLE BOTTLE DEP	Bottle deposit
06/13/12	05000	MOM HNY SCOOTRS 39	Cereal
06/13/12	05000	GV HONEY BUNS	Great Value Honey Buns
06/13/12	05000	GV DELUXE MIXED NUTS	Great Value Mixed Nuts
06/13/12	05000	GV REG MARSHMELLOWS	Great Value Regular Marshmallows
06/13/12	05000	GV KETTLE BBQ	Kettle BBQ Chips
06/13/12	05000	HP 74 BLACK TWIN	Printer ink
06/13/12	05000	ALW MAX REG WW 48CT	Always Maxi Regular
06/13/12	05000	MS 3PC SET VANILLA	Air freshner
06/13/12	05000	SPARKLE 8 PRINT	Paper towels

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Groceries	8	10.24	10.24	-	-
Groceries	1	2.68	2.68	-	-
Groceries	2	2.96	2.96	-	-
Groceries	1	3.00	3.00	-	-
Groceries	1	1.88	1.88	-	-
Groceries	1	4.98	4.98	-	-
Health & Beauty	1	7.47	7.47	-	-
Health & Beauty	1	7.47	7.47	-	-
Health & Beauty	1	13.47	13.47	-	-
Health & Beauty	1	5.97	5.97	-	-
Household	2	13.68	13.68	-	-
Household	1	3.48	3.48	-	-
Household	1	5.37	5.37	-	-
Household	3	19.41	19.41	-	-
Household	2	10.74	10.74	-	-
Household	1	0.98	0.98	-	-
Gift cards	1	5.00	5.00	-	-
Gift cards	1	(5.00)	(5.00)	-	-
Groceries	4	5.12	5.12	-	-
Groceries	4	5.12	5.12	-	-
Groceries	1	2.50	2.50	-	-
Groceries	3	8.94	8.94	-	-
Groceries	6	0.40	0.40	-	-
Groceries	1	5.98	5.98	-	-
Groceries	1	1.38	1.38	-	-
Groceries	1	7.88	7.88	-	-
Groceries	1	0.96	0.96	-	-
Groceries	1	1.98	1.98	-	-
Ink	1	28.97	-	-	28.97
Health & Beauty	1	6.97	6.97	-	-
Household	2	11.96	11.96	-	-
Household	1	5.97	5.97	-	-

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06/13/12	05000	GV 12 ROLL ULT STRG	Toilet paper
06/13/12	05000	FOLIAGE BUSH AST	UNKNOWN
06/14/12	04000	DUR ALK D4	Duracell batteries
06/14/12	04000	TWIN PB TULIP	Flowers
06/14/12	04000	KEYED SN BELL	Door knob
07/08/12	05000	DRF DT 2L	2 L Diet Soda
07/08/12	05000	SL BLUBERRY BAGEL	Blueberry bagels
07/08/12	05000	IA SINGLE BOTTLE DEP	Bottle deposit
07/08/12	05000	EDW COOKSNCREM PIE	Cookies and Crème pie
07/08/12	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
07/08/12	05000	BE VOILA GARLIC CHKN	Garlic Chicken
07/08/12	05000	GV CHDR CHS PUFF	Great Value Cheddar Cheese Puffs
07/08/12	05000	GV MED EGG NOODLES	Great Value Egg Noodles
07/08/12	05000	GV WIDE EGG NOODLES	Great Value Egg Noodles
07/08/12	05000	GV SALTED BUTTER QTR	Great Value Sticks of Butter
07/08/12	05000	GV YLW POPPING CORN	Great Value Yellow Popping Corn
07/08/12	05000	KFT PHL Y BLBRY SFT	Kraft Philly Blueberry Cream Cheese
07/08/12	05000	LD NUTTY BARS	Nutty Bars
07/08/12	05000	GV KETTLE ORIGINAL	Original Kettle Chips
07/08/12	05000	SHULTZ THN PRETZELS	Pretzels
07/08/12	05000	NB PREM SALTINE CRKR	Saltine crackers
07/08/12	05000	SKIPPY NAT CRMY 40OZ	Skippy creamy Peanut Butter
07/08/12	05000	LNCE VARIETY PK SWC	Snack Crackers
07/08/12	05000	WHEAT THINS ORIGINAL	Wheat Thin Crackers
07/08/12	05000	6 ROLL DECO TOWEL	Paper towels
07/08/12	05000	CLOPE ATHENA 110 FFP	UNKNOWN
07/19/12	05000	DRANO MAX CLOG LRG	Drano Max Clog remover
07/19/12	05000	DRANO SNAKE PLUS 16O	Drano Snake tool
07/19/12	05000	LYS TBC AUTO LAV 2PK	Lysol product
07/19/12	05000	PLEDGE ORNG 9.7 AER	Pledge furniture polish
07/19/12	05000	BELVITA BKF BLUBRRY	Blueberry muffins
07/19/12	05000	IA SINGLE BOTTLE DEP	Bottle deposit

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Household	1	6.47	6.47	-	-
UNKNOWN	3	2.82	2.82	-	-
Household	1	6.97	-	-	6.97
Household	1	17.67	-	-	17.67
Household	1	17.97	-	-	17.97
Groceries	8	10.24	10.24	-	-
Groceries	1	2.50	2.50	-	-
Groceries	16	0.80	0.80	-	-
Groceries	1	4.98	4.98	-	-
Groceries	8	10.24	10.24	-	-
Groceries	2	7.96	7.96	-	-
Groceries	1	1.68	1.68	-	-
Groceries	1	1.50	1.50	-	-
Groceries	1	1.50	1.50	-	-
Groceries	1	2.68	2.68	-	-
Groceries	1	1.48	1.48	-	-
Groceries	1	1.98	1.98	-	-
Groceries	1	1.50	1.50	-	-
Groceries	2	3.96	3.96	-	-
Groceries	2	1.96	1.96	-	-
Groceries	1	2.50	2.50	-	-
Groceries	1	6.18	6.18	-	-
Groceries	2	4.36	4.36	-	-
Groceries	1	2.50	2.50	-	-
Household	1	3.26	3.26	-	-
UNKNOWN	1	2.24	2.24	-	-
Cleaning supplies	3	20.94	20.94	-	-
Cleaning supplies	1	5.98	5.98	-	-
Cleaning supplies	1	2.97	2.97	-	-
Cleaning supplies	2	7.94	7.94	-	-
Groceries	3	8.94	8.94	-	-
Groceries	12	0.60	0.60	-	-

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07/19/12	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
07/19/12	05000	GV ONION SOUP MIX	Great Value Onion Soup Mix
07/19/12	05000	GV WHITE VINEGAR 64	Great Value White Vinegar
07/19/12	05000	KFT MIRABLE WHIP 30OZ	Kraft Miracle Whip
07/19/12	05000	LNCE CAPT CH VAR PK	Snack Crackers
07/19/12	05000	NB SUGAR 4LB	Sugar
07/19/12	05000	MT OLIVE SWT RELISH	Sweet Relish
07/19/12	05000	HP 74 BLACK TWIN	Printer ink
07/19/12	05000	COLORSILK 56	Hair Product
07/19/12	05000	NGA MICRODERMA SYSTM	Neutrogena Microdermabrasion System
07/19/12	05000	SWISSPERS 100CT RNDS	Cotton Balls
07/19/12	05000	ANGLE BROOM W/DSTPAN	Broom and dustpan
07/19/12	05000	DUR ALK AA8	Duracell batteries
07/19/12	05000	FBZ AE TWN SW CIT	Febreeze air freshner
07/19/12	05000	FBZ CAR VC THAI DRAG	Febreeze air freshner
08/08/12	05000	DT COKE 2LTR	2 L Diet Coke
08/08/12	05000	DRP DT 2L	2 L Diet Dr. Pepper
08/08/12	05000	BELVITA BKF BLUBRRY	Blueberry muffins
08/08/12	05000	IA SINGLE BOTTLE DEP	Bottle deposit
08/08/12	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
08/08/12	05000	LNC FOUR CHEESE SWC	Snack Crackers
08/08/12	05000	LNC SC & CHIVES	Snack Crackers
08/08/12	05000	LNCE WG CHEDDAR	Snack Crackers
08/08/12	05000	LNCE WG PEANUT BUTTR	Snack Crackers
08/08/12	05000	K FP CHOC PB 5CT	Chocolate Peanut Butter
08/08/12	05000	#68 BRASS KEY	Brass key
08/08/12	05000	6PK PINK ERASERS	Erasers
08/08/12	05000	8CT 2#PENCIL	Pencils
08/08/12	05000	ANGEL SOFT 12 DBL	Toilet Paper
09/18/12	04000	BEL MONITOR CABLE	Monitor cable
09/18/12	04000	PLASTIC STAPLES 25CT	Staples
09/18/12	04000	SAFTGARD TAP	grounded outlet

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Groceries	12	15.36	15.36	-	-
Groceries	1	1.04	1.04	-	-
Groceries	1	1.82	1.82	-	-
Groceries	2	7.76	7.76	-	-
Groceries	2	4.36	4.36	-	-
Groceries	1	2.44	2.44	-	-
Groceries	1	1.78	1.78	-	-
Ink	1	28.97	-	-	28.97
Health & Beauty	1	2.97	2.97	-	-
Health & Beauty	1	19.97	19.97	-	-
Health & Beauty	1	2.04	2.04	-	-
Household	1	6.98	6.98	-	-
Household	2	12.74	12.74	-	-
Household	1	4.00	4.00	-	-
Household	1	2.97	2.97	-	-
Groceries	7	8.96	8.96	-	-
Groceries	6	7.68	7.68	-	-
Groceries	2	5.96	5.96	-	-
Groceries	21	1.05	1.05	-	-
Groceries	8	10.24	10.24	-	-
Groceries	1	2.18	2.18	-	-
Groceries	2	4.36	4.36	-	-
Groceries	1	2.18	2.18	-	-
Groceries	1	2.18	2.18	-	-
Groceries	1	2.50	2.50	-	-
Hardware	4	6.72	-	-	6.72
Office	1	1.84	-	-	1.84
Office	1	0.38	-	-	0.38
Household	1	5.97	5.97	-	-
Office	1	20.00	-	-	20.00
Office	1	1.97	-	-	1.97
Office	1	5.97	-	-	5.97

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10/30/12	05000	DT CF COKE 2LTR	2 L Caffine Free Diet Coke
10/30/12	05000	PE PRK/SHP 4PK EGGRL	4 pack egg rolls
10/30/12	05000	PE PRK/SHP 4PK EGGRL	4 pack egg rolls
10/30/12	05000	IA SINGLE BOTTLE DEP	Bottle deposit
10/30/12	05000	M&M ALMONDS LRG	Candy
10/30/12	05000	GV BROC STIR FRY	Great Value Broccoli Stir Fry
10/30/12	05000	GV CALIF VEG MIX BAG	Great Value frozen vegetables
10/30/12	05000	GV DELUXE MIXED NUTS	Great Value Mixed Nuts
10/30/12	05000	GV SALTINE	Great Value Saltine Crackers
10/30/12	05000	GV TACO SHELLS	Great Value Taco Shells
10/30/12	05000	1LB GRND BF 80/20	Ground beef
10/30/12	05000	STERZING LB CHIP	Potato chips
10/30/12	05000	TOSTITOS RSTC DIP	Tostitos dip
10/30/12	05000	PRG ORIGINAL	Priniples Originals
10/30/12	05000	HP 74 BLACK TWIN	Printer ink
10/30/12	05000	GLUE CARD W/EUGENOL	Glue
10/30/12	05000	#10 SEC R&S 150CT	UNKNOWN
10/30/12	05000	90CT PLOY SOLIDS -COL	UNKNOWN
10/30/12	05000	90CT PLOY SOLIDS -WI	UNKNOWN
10/30/12	05000	AW FM PMPKNPIE 6.17Z	AirWick air freshner
10/30/12	05000	AW FM RF HRVT SPICE	AirWick air freshner
10/30/12	05000	AW FM RF VAN PAS	AirWick air freshner
10/30/12	05000	RNZ CONE VANILLA	Renuzit Vanilla Airfreshner
10/30/12	05000	HP #74/75 COMBO	Printer ink
01/15/13	05000	DT COKE 2LTR	2 L Diet Coke
01/15/13	05000	DRP DT 2L	2 L Diet Dr. Pepper
01/15/13	05000	IA SINGLE BOTTLE DEP	Bottle deposit
01/15/13	05000	CABBAGE GRN 50 LM	Cabbage
01/15/13	05000	PACE CHEESY MELT	Cheesy melt
01/15/13	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
01/15/13	05000	GV LT BR SUGAR 2 LB	Great Value Brown Sugar
01/15/13	05000	GV TACO SHELLS	Great Value Taco Shells

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Groceries	4	5.00	5.00	-	-
Groceries	3	7.44	7.44	-	-
Groceries	1	2.48	2.48	-	-
Groceries	4	0.20	0.20	-	-
Groceries	1	4.74	4.74	-	-
Groceries	1	1.98	1.98	-	-
Groceries	1	1.28	1.28	-	-
Groceries	1	7.88	7.88	-	-
Groceries	1	1.58	1.58	-	-
Groceries	12	12.00	12.00	-	-
Groceries	1	3.68	3.68	-	-
Groceries	1	4.48	4.48	-	-
Groceries	1	2.98	2.98	-	-
Groceries	1	1.50	1.50	-	-
Ink	1	28.97	-	-	28.97
Office	2	4.74	-	-	4.74
UNKNOWN	2	11.68	-	11.68	-
UNKNOWN	3	0.30	-	0.30	-
UNKNOWN	4	0.40	-	0.40	-
Household	1	4.77	4.77	-	-
Household	1	4.77	4.77	-	-
Household	2	9.54	9.54	-	-
Household	2	1.94	1.94	-	-
Ink	1	33.97	33.97	-	-
Groceries	2	2.50	2.50	-	-
Groceries	3	3.84	3.84	-	-
Groceries	8	0.40	0.40	-	-
Groceries	2.99	1.73	1.73	-	-
Groceries	1	3.98	3.98	-	-
Groceries	3	3.84	3.84	-	-
Groceries	1	1.78	1.78	-	-
Groceries	3	3.00	3.00	-	-

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01/15/13	05000	KFT PHLY BLBRY SFT	Kraft Philly Blueberry Cream Cheese
01/15/13	05000	GV RICH&CRMY MAC&CHS	Macaroni & Cheese
01/15/13	05000	8" PECAN PIE	Pecan pie
01/15/13	05000	KFT PHLY SFT CR CS	Philly Cream Cheese
01/15/13	05000	GV WHOLE DILLS	Pickels
01/15/13	05000	PTO RUSSET 10# RPE	Potatoes
01/15/13	05000	GV MINI PRETZELS	Pretzels
01/15/13	05000	GV PRETZEL STICKS	Pretzels
01/15/13	05000	PL HNY RST PNUT 16OZ	Roasted peanuts
01/15/13	05000	GV SHR 2%FIESTA	Shredded cheese
01/15/13	05000	GV TOASTED OATS 18	Snack crackers
01/15/13	05000	GV BITE SZ TORT CHIP	Tortilla chips
01/15/13	05000	LNDR BLUEBERRY 6CT	Blueberry muffins
01/15/13	05000	PRG RF ORIGINAL 162G	Priniples Originals
01/15/13	05000	GW SX2110G-UW318 DT	Gateway Desktop Computer
02/28/13	04000	DICKIES KENNETT 2PC	Seat Covers
03/14/13	05000	WNDX MS GLD CLEAR SP	Windex glass cleaner
03/14/13	05000	IA SNGLE BOTTLE DEP	Bottle deposit
03/14/13	05000	PB WHITE CAKE	Cake mix
03/14/13	05000	GV EASY MELT 32OZ	Cheese
03/14/13	05000	CRISCO SHORTNING 1 LB	Crisco shortening
03/14/13	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
03/14/13	05000	GV A/P FLOUR 5 LB	Flour
03/14/13	05000	GV LT BR SUGAR 2 LB	Great Value Brown Sugar
03/14/13	05000	T CLEAR IMIT VANILLA	Imitation vanilla
03/14/13	05000	BLUE BONNET MARG QTR	Margarine sticks
03/14/13	05000	GV VEG OIL 48 FO	Vegetable oil
03/14/13	05000	HP 74 BLACK TWIN	Printer ink
03/14/13	05000	6 3/4 SEC 100 CT	Envelopes
03/14/13	05000	RSVP FINE BLACK 5PK	Fill Ball Point Pen
03/14/13	05000	WIRELESS MOUSE M310	Wireless mouse
03/14/13	05000	#10 SEC R&S 150CT	UNKNOWN

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Groceries	1	1.98	1.98	-	-
Groceries	2	1.36	1.36	-	-
Groceries	1	5.48	5.48	-	-
Groceries	1	1.98	1.98	-	-
Groceries	1	2.36	2.36	-	-
Groceries	1	2.97	2.97	-	-
Groceries	1	1.98	1.98	-	-
Groceries	1	1.98	1.98	-	-
Groceries	1	3.50	3.50	-	-
Groceries	1	2.28	2.28	-	-
Groceries	1	2.74	2.74	-	-
Groceries	1	1.98	1.98	-	-
Groceries	1	1.48	1.48	-	-
Groceries	1	1.50	1.50	-	-
Office	1	298.00	-	-	298.00
Household	1	34.96	-	-	34.96
Cleaning supplies	1	2.47	2.47	-	-
Groceries	8	0.40	0.40	-	-
Groceries	1	1.18	1.18	-	-
Groceries	1	4.58	4.58	-	-
Groceries	1	2.34	2.34	-	-
Groceries	8	10.24	10.24	-	-
Groceries	1	1.64	1.64	-	-
Groceries	1	1.46	1.46	-	-
Groceries	1	2.58	2.58	-	-
Groceries	2	1.84	1.84	-	-
Groceries	1	2.98	2.98	-	-
Ink	1	28.97	-	-	28.97
Office	1	0.97	-	-	0.97
Office	1	2.97	-	-	2.97
Office	1	25.88	-	-	25.88
UNKNOWN	2	11.68	-	11.68	-

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03/14/13	05000	FNTSK SB AB HVD 32FL	UNKNOWN
03/14/13	05000	HBROS CAPP SF FR VAN	UNKNOWN
03/14/13	05000	PM IJ 300 BLK 8C 1.0	UNKNOWN
03/14/13	05000	SW MS MCHOC MM BONUS	UNKNOWN
03/14/13	05000	AW FM RF VAN PAS	AirWick air freshner
03/14/13	05000	GLD SOLID ANGEL WHIS	Glade Air Freshner
03/14/13	05000	GLD SOLID HAWAIIAN	Glade Air Freshner
03/14/13	05000	GREAT VALUE 8 ROLL	Paper towels
03/14/13	05000	ANGEL SOFT 18 DBL	Toilet paper
03/14/13	05000	13GAL RUFFIES WINGTI	Trash bags
03/14/13	05000	HPI 18G SLVR TOTE	18 gallon tote
03/14/13	05000	ROV ALK AA8	Rayovac batteries
04/02/13	04000	CP INTLZSAT WHT	Paint
04/09/13	05000	PINE SOL LEMON 48OZ	Lemon Pine Sol
04/09/13	05000	WONDER MOP	mop
04/09/13	05000	PINE SOL PINE 40OZ	Pine Sol
04/09/13	05000	BOWLFRESH 2.5OZ WIRE	Toilet bowl cleaner
04/09/13	05000	THE WORKS MTBC 2-PK	Toilet bowl cleaner
04/09/13	05000	DRFP DT 2L	2 L Dr. Pepper
04/09/13	05000	BAKERY CUSTOMR VALUE	Baked goods
04/09/13	05000	IA SINGLE BOTTLE DEP	Bottle deposit
04/09/13	05000	EDW COOKSNCREM PIE	Cookies and Crème pie
04/09/13	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
04/09/13	05000	TTNO PIZZA 3 MEAT	Frozen pizza
04/09/13	05000	TTNO PIZZA CANAD BCN	Frozen pizza
04/09/13	05000	TTNO PIZZA SAUSAGE	Frozen pizza
04/09/13	05000	IDAHO 4CHEESE POTATO	Instant Mashed Potatoes
04/09/13	05000	IDAHO HOMESTYLE POT	Instant Mashed Potatoes
04/09/13	05000	LIPT RECIPE ONION MX	Lipton Onion Soup Mix
04/09/13	05000	GV MINI PRETZELS	Pretzels
04/09/13	05000	MRCHN CHKN RAMN 12PK	Ramen noodles
04/09/13	05000	RITZ W/PNT BTR TRAY	Ritz crackers

Category	Quantity	Amount	Improper	Unsupported	Reasonable
UNKNOWN	1	2.47	-	2.47	-
UNKNOWN	1	3.56	-	3.56	-
UNKNOWN	1	3.77	-	3.77	-
UNKNOWN	2	1.00	-	1.00	-
Household	2	9.54	9.54	-	-
Household	1	0.98	0.98	-	-
Household	1	0.98	0.98	-	-
Household	1	6.84	6.84	-	-
Household	1	8.94	8.94	-	-
Household	1	1.62	1.62	-	-
Household	1	4.97	4.97	-	-
Household	1	4.97	4.97	-	-
Household	2	33.88	-	-	33.88
Cleaning supplies	1	2.97	2.97	-	-
Cleaning supplies	1	8.37	8.37	-	-
Cleaning supplies	1	2.97	2.97	-	-
Cleaning supplies	7	3.29	3.29	-	-
Cleaning supplies	1	2.76	2.76	-	-
Groceries	1	1.28	1.28	-	-
Groceries	1	3.59	3.59	-	-
Groceries	7	0.35	0.35	-	-
Groceries	1	4.98	4.98	-	-
Groceries	6	7.68	7.68	-	-
Groceries	1	1.36	1.36	-	-
Groceries	1	1.36	1.36	-	-
Groceries	2	2.72	2.72	-	-
Groceries	1	0.98	0.98	-	-
Groceries	2	1.96	1.96	-	-
Groceries	1	1.28	1.28	-	-
Groceries	1	1.98	1.98	-	-
Groceries	1	2.28	2.28	-	-
Groceries	1	2.48	2.48	-	-

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04/09/13	05000	SKIPPY NAT CRMY 40OZ	Skippy creamy Peanut Butter
04/09/13	05000	GV TOASTED OATS 18	Snack crackers
04/09/13	05000	GV JR SEAS FRY 32OZ	French Fries
04/09/13	05000	GLD SOLID ANGEL WHIS	Glade Air Freshner
04/09/13	05000	GLD SOLID HAWAIIAN	Glade Air Freshner
04/09/13	05000	GREAT VALUE 8 ROLL	Paper towels
04/09/13	05000	SPARKLE 8R PRINT CSPK	Paper towels
04/09/13	05000	DWN PL HAND SB 20FO	Soap
04/09/13	05000	WMT BATH TISSUE	Toilet paper
04/09/13	05000	BRUTE 55G CONTR 18CT	Trash bags
04/09/13	05000	#10 SEC R&S 150CT	UNKNOWN
04/09/13	05000	AS 36DBL CSPK	UNKNOWN
04/12/13	04000	CFL 20W T2 DAYLT 3PK	Light bulbs
04/12/13	04000	BULK SGL TOG WP WHIT	UNKNOWN
04/20/13	04000	COMBO AB BELL	Shelf bracket
04/20/13	04000	SHELF BRACKET 8X10	Shelf bracket
04/20/13	04000	BULK RECEPT WP WHITE	UNKNOWN
04/20/13	04000	BULK SGL TOG WP WHIT	UNKNOWN
05/22/13	05000	12IN RED BOMBAY	Flower pots
05/22/13	05000	PETUNIA WAVE	Flowers
05/22/13	05000	PREMIUM TOPSOIL	Topsoil
05/22/13	05000	COLEUS	Flowers
05/22/13	05000	15IN RICHMOND AC	UNKNOWN
07/29/13	05000	LYSOL TBC CLNG 24Z	Lysol product
07/29/13	05000	MULTIPURPOSE SCRUB	Scrub
07/29/13	05000	MRCLN BATH ME 2CT	Mr. Clean
07/29/13	05000	5TH SEAS INION CHOPP	Onions
07/29/13	05000	DRP DT 12Z12P CP	12 pack Diet Dr. Pepper
07/29/13	05000	DRP DT 2L	2 L Dr. Pepper
07/29/13	05000	BAKERY CUSTOMR VALUE	Baked goods
07/29/13	05000	BAKERY CUSTOMR VALUE	Baked goods
07/29/13	05000	KCM BBQ SEASONING	BBQ seasoning

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Groceries	1	5.72	5.72	-	-
Groceries	1	2.74	2.74	-	-
Groceries	1	2.00	2.00	-	-
Household	2	1.96	1.96	-	-
Household	2	1.96	1.96	-	-
Household	1	6.84	6.84	-	-
Household	2	11.94	11.94	-	-
Household	1	2.74	2.74	-	-
Household	1	4.96	4.96	-	-
Household	1	9.97	9.97	-	-
UNKNOWN	1	5.84	5.84	-	-
UNKNOWN	1	16.97	16.97	-	-
Household	1	8.13	-	-	8.13
UNKNOWN	1	0.37	-	0.37	-
Office	1	29.97	-	-	29.97
Office	3	8.91	-	-	8.91
UNKNOWN	1	0.37	-	0.37	-
UNKNOWN	2	0.74	-	0.74	-
Household	2	25.92	25.92	-	-
Household	2	7.96	7.96	-	-
Household	4	7.92	7.92	-	-
Household	2	3.36	3.36	-	-
UNKNOWN	1	17.96	17.96	-	-
Cleaning supplies	2	3.94	3.94	-	-
Cleaning supplies	1	3.38	3.38	-	-
Cleaning supplies	2	6.94	6.94	-	-
Groceries	2	1.16	1.16	-	-
Groceries	1	3.98	3.98	-	-
Groceries	3	3.00	3.00	-	-
Groceries	1	1.81	1.81	-	-
Groceries	1	1.50	1.50	-	-
Groceries	1	2.96	2.96	-	-

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07/29/13	05000	IA 12PK BOTTLE DEP.	Bottle deposit
07/29/13	05000	IA SINGLE BOTTLE DEP	Bottle deposit
07/29/13	05000	GV EASY MELT 32OZ	Cheese
07/29/13	05000	BQ CKN BRST PATTIES	Chicken patties
07/29/13	05000	FMLD HAM DICED	Diced Ham
07/29/13	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
07/29/13	05000	TTNO PIZZA CANAD BCN	Frozen pizza
07/29/13	05000	TTNO PIZZA SAUSAGE	Frozen pizza
07/29/13	05000	BE VOILA GARLIC CHKN	Garlic Chicken
07/29/13	05000	1LB GRND BF 90/10	Ground beef
07/29/13	05000	FMLD HAM CUBES	Ham Cubes
07/29/13	05000	16Z SMP KFT SOUR CRM	Kraft sour cream
07/29/13	05000	REDUCED MEAT 6013	Meat
07/29/13	05000	GV MINI PRETZELS	Pretzels
07/29/13	05000	MRCHN CRMY CHICKEN	Ramen noodles
07/29/13	05000	MRCHN ORIENTAL RAMEN	Ramen noodles
07/29/13	05000	GV SALTINE	Saltine crackers
07/29/13	05000	NB PREM SALTINE CRKR	Saltine crackers
07/29/13	05000	SKPP NAT CRMY W HNY	Skippy creamy Peanut Butter
07/29/13	05000	GV BITE SZ TORT 32OZ	Tortilla chips
07/29/13	05000	PATIO BN&CHS BURR	Burrito
07/29/13	05000	YOP WHIPS CHYCH 4OZ	Yogurt
07/29/13	05000	HP 2 PK CHS PZA	Hot pockets 2 pack cheese pizza
07/29/13	05000	HP 2 PK PTZL CHD BCN	Hot pockets 2 pack cheddar bacon
07/29/13	05000	HP 75 COLOR TWIN	Printer ink
07/29/13	05000	COLORSILK 70	Hair Product
07/29/13	05000	KLX ULT 120	Kleenex
07/29/13	05000	CURED FLEX BANDAGES	Bandages
07/29/13	05000	FBRZ NT VAN & MOON	Febreeze air freshner
07/29/13	05000	REY NONSTICK HD 35'	Reynolds foil
07/29/13	05000	13G STRCH WNG 50CT	Trash bags
07/29/13	05000	VALUE BUY FOIL 25'	Value Buy Aluminum Foil

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Groceries	1	0.60	0.60	-	-
Groceries	8	0.40	0.40	-	-
Groceries	1	4.58	4.58	-	-
Groceries	2	8.00	8.00	-	-
Groceries	1	3.74	3.74	-	-
Groceries	5	5.00	5.00	-	-
Groceries	2	2.72	2.72	-	-
Groceries	2	2.72	2.72	-	-
Groceries	1	3.78	3.78	-	-
Groceries	2	8.36	8.36	-	-
Groceries	1	3.74	3.74	-	-
Groceries	1	1.64	1.64	-	-
Groceries	1	5.01	5.01	-	-
Groceries	1	1.98	1.98	-	-
Groceries	2	0.44	0.44	-	-
Groceries	2	0.44	0.44	-	-
Groceries	1	1.68	1.68	-	-
Groceries	1	2.50	2.50	-	-
Groceries	1	5.72	5.72	-	-
Groceries	1	2.98	2.98	-	-
Groceries	2	0.96	0.96	-	-
Groceries	2	1.14	1.14	-	-
Groceries	1	2.00	2.00	-	-
Groceries	1	2.00	2.00	-	-
Ink	1	37.97	37.97	-	-
Health & Beauty	1	2.97	2.97	-	-
Household	1	1.57	1.57	-	-
Household	1	0.96	0.96	-	-
Household	1	9.47	9.47	-	-
Household	1	3.48	3.48	-	-
Household	1	4.97	4.97	-	-
Household	1	0.98	0.98	-	-

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07/29/13	05000	BRUSHES 30PC	Paint brushes
07/29/13	05000	FA 2OZ BRIGHT PINK	Folk Art Paint
07/29/13	05000	FA 2OZ CLASSIC GREEN	Folk Art Paint
07/29/13	05000	FA 2OZ DAFFODIL YLW	Folk Art Paint
07/29/13	05000	FA 2OZ LIPSTICK RED	Folk Art Paint
07/29/13	05000	FA 2OZ TRUE BLUE	Folk Art Paint
07/29/13	05000	HP# 74/75 COMBO	Printer ink
07/29/13	05000	#10 SEC R&S 150CT	UNKNOWN
07/29/13	05000	6CT FILLED TRIANGLE	UNKNOWN
07/29/13	05000	AB 8FO NUTMEG	UNKNOWN
07/29/13	05000	AB 8FO WHITE	UNKNOWN
07/29/13	05000	AV CLR CMP MOS	UNKNOWN
07/29/13	05000	AV CLR COMP CLR	UNKNOWN
07/29/13	05000	AV PA RSRFC SCRIB	UNKNOWN
07/29/13	05000	FB NT HAW+WR .879OZ	UNKNOWN
09/05/13	05000	DT COKE 2LTR	2 L Diet Coke
09/05/13	05000	DRP DT 2L	2 L Dr. Pepper
09/05/13	05000	IA SNGLE BOTTLE DEP	Bottle deposit
09/05/13	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
09/05/13	05000	ONION YLW 3#LM	Onions
09/05/13	05000	PTO RUSSET 10# RPE	Potatoes
09/05/13	05000	SS LD PWD DONUT	Powdered donuts
09/05/13	05000	SL HONEY WHEAT RT	Wheat bagels
09/05/13	05000	GV JR CRNKL FRY 80OZ	French Fries
09/05/13	05000	HP 74 BLACK TWIN	Printer ink
09/05/13	05000	OB SUPER 40CT	Tampons
09/05/13	05000	DUR ALK AAA8	Duracell batteries
09/05/13	05000	ENR ALK AA8	Energizer batteries
11/21/13	04000	#69 MASTER PADLOCK	Padlock
11/21/13	04000	#57 KEY	Key
12/13/13	05000	DT COKE 2LTR	2 L Diet Coke
12/13/13	05000	DRP DT 2L	2 L Dr. Pepper

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Household	1	1.97	1.97	-	-
Household	1	0.97	0.97	-	-
Household	1	0.97	0.97	-	-
Household	1	0.97	0.97	-	-
Household	1	0.97	0.97	-	-
Household	1	0.97	0.97	-	-
Ink	1	33.97	33.97	-	-
UNKNOWN	3	17.52	17.52	-	-
UNKNOWN	1	2.50	2.50	-	-
UNKNOWN	3	8.91	8.91	-	-
UNKNOWN	2	5.94	5.94	-	-
UNKNOWN	1	14.97	14.97	-	-
UNKNOWN	1	6.47	6.47	-	-
UNKNOWN	1	8.97	8.97	-	-
UNKNOWN	1	4.97	4.97	-	-
Groceries	14	14.00	14.00	-	-
Groceries	4	4.00	4.00	-	-
Groceries	22	1.10	1.10	-	-
Groceries	4	4.00	4.00	-	-
Groceries	1	1.88	1.88	-	-
Groceries	1	4.97	4.97	-	-
Groceries	4	2.80	2.80	-	-
Groceries	1	2.68	2.68	-	-
Groceries	1	4.48	4.48	-	-
Ink	3	86.91	-	-	86.91
Health & Beauty	2	11.94	11.94	-	-
Household	1	6.37	6.37	-	-
Household	1	6.37	6.37	-	-
Hardware	3	5.34	-	-	5.34
Household	3	5.34	-	-	5.34
Groceries	10	10.00	10.00	-	-
Groceries	5	5.00	5.00	-	-

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12/13/13	05000	BC AUGRTN POT TWNPK	Augratin potatoes
12/13/13	05000	IA SINGLE BOTTLE DEP	Bottle deposit
12/13/13	05000	HMSTYLE CHKN&DMPLNG	Chicken & Dumpling
12/13/13	05000	COOL WHIP 8OZ	Cool Whip
12/13/13	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
12/13/13	05000	GV MSHRM SOUP FAM SZ	Mushroom soup
12/13/13	05000	SHULTZ PRTZL THINS	Pretzels
12/13/13	05000	MRCHN BEEF RAMN 12PK	Ramen noodles
12/13/13	05000	MRCHN CHKN RAMN 12PK	Ramen noodles
12/13/13	05000	HOM CHOCO SDWCH CKIE	Sandwich cookies
12/13/13	05000	GV PUD VANILLA	Vanilla pudding
12/13/13	05000	BOAR XL ROUND BRSH	Hair brush
12/13/13	05000	ALW MAX REG WW 45CT	Always Maxi Regular
12/13/13	05000	ALW UT REG WW 46CT	Always Ultra Regular
12/13/13	05000	J&J BABY LOTION BNS	Baby lotion
12/13/13	05000	MC 12C PROG COFFMKR	Coffeemaker
12/13/13	05000	DUR ALK AA8	Duracell batteries
12/13/13	05000	DUR ALK D4	Duracell batteries
12/13/13	05000	FBRZ S&R WLD B&H	Febreze air freshner
12/13/13	05000	FBZ SR JASM SK	Febreze air freshner
12/13/13	05000	GLD HCNDL PUREVANIL	Glade Air Freshner
12/13/13	05000	PUFFS ULTRA 3X124CT	Tissues
12/13/13	05000	13G RUFF WING 84	Trash bags
12/13/13	05000	COLRSCNT 8GL LMN ZST	Trash bags
12/13/13	05000	MOLDED WOOD SEAT	Toilet seat
12/13/13	05000	#10 SEC R&S 150CT	UNKNOWN
12/13/13	05000	AS 36DBL CSPK	UNKNOWN
12/13/13	05000	FB CAR FLUF VAN 1CT	UNKNOWN
12/13/13	05000	FB S&R CRNBSK .18OZ	UNKNOWN
12/13/13	05000	FB S&R FLUFVAN 5.5ML	UNKNOWN
12/13/13	05000	FB SR MH&M .18OZ	UNKNOWN
12/13/13	05000	MIRROR BRANCH	UNKNOWN

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Groceries	1	1.78	1.78	-	-
Groceries	18	0.90	0.90	-	-
Groceries	1	1.50	1.50	-	-
Groceries	2	1.94	1.94	-	-
Groceries	3	3.00	3.00	-	-
Groceries	2	3.56	3.56	-	-
Groceries	1	0.98	0.98	-	-
Groceries	1	2.28	2.28	-	-
Groceries	3	6.84	6.84	-	-
Groceries	1	0.98	0.98	-	-
Groceries	2	1.36	1.36	-	-
Health & Beauty	1	3.50	3.50	-	-
Health & Beauty	1	6.97	6.97	-	-
Health & Beauty	2	13.94	13.94	-	-
Health & Beauty	1	2.98	2.98	-	-
Household	1	24.94	24.94	-	-
Household	1	6.37	6.37	-	-
Household	1	6.97	6.97	-	-
Household	2	5.94	5.94	-	-
Household	1	2.97	2.97	-	-
Household	1	2.98	2.98	-	-
Household	2	8.94	8.94	-	-
Household	2	10.74	10.74	-	-
Household	1	3.77	3.77	-	-
Household	1	5.44	5.44	-	-
UNKNOWN	2	11.68	11.68	-	-
UNKNOWN	1	14.97	14.97	-	-
UNKNOWN	3	8.91	8.91	-	-
UNKNOWN	1	2.97	2.97	-	-
UNKNOWN	1	2.97	2.97	-	-
UNKNOWN	1	2.97	2.97	-	-
UNKNOWN	1	4.88	4.88	-	-

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12/13/13	05000	PLY PNTRY VN ALM BRK	UNKNOWN
12/13/13	05000	WM 3RT 56 PR	UNKNOWN
02/07/14	04000	#68 BRASS KEY	Brass key
02/18/14	05000	BOWLFRESH 2.5OZ WIRE	Toilet bowl cleaner
02/18/14	05000	BOLDS BACON CHEDDAR	Lance Bolds Bacon Cheddar
02/18/14	05000	DRP DT 2L	2 L Dr. Pepper
02/18/14	05000	IA SINGLE BOTTLE DEP	Bottle deposit
02/18/14	05000	GV 4PK BISC BTRMLK	Buttermilk biscuits
02/18/14	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
02/18/14	05000	GV BE BRST FILLET 3#	Fillets
02/18/14	05000	GV CKN WING SECTION	Great Value Chicken Wing
02/18/14	05000	PTO IDAHO 5# RPE	Potatoes
02/18/14	05000	MRCHN CHKN RAMN 12PK	Ramen noodles
02/18/14	05000	FBZ S&R HAWAIIAN	Febreeze air freshner
02/18/14	05000	FBZ SR MNLV SK	Febreeze air freshner
02/18/14	05000	SPARKLE 8P BNS CSPK	Paper towels
04/21/14	05000	PINE SOL LEMON 48OZ	Lemon Pine Sol
04/21/14	05000	BOWLFRESH 2.5OZ WIRE	Toilet bowl cleaner
04/21/14	05000	THE WORKS TBC LIQ	Toilet bowl cleaner
04/21/14	05000	DT PEPSI 2LT	2 L Diet Pepsi
04/21/14	05000	IA SINGLE BOTTLE DEP	Bottle deposit
04/21/14	05000	PFSWIRLBROWNSGR CINN	Brown Sugar Cinnamon
04/21/14	05000	VH LT ENG MUFFIN	English muffins
04/21/14	05000	GV CHNK BRST OF CHKN	Great Value Chicken Breast
04/21/14	05000	I LB GROUND BEEF ROLL	Ground beef
04/21/14	05000	GV HOT DOG BUNS	Hot dog buns
04/21/14	05000	BARS MEAT FRNK 12	Hot dogs
04/21/14	05000	HOSTESS PWDSGR DONUT	Powdered sugar donuts
04/21/14	05000	SL SOFT WHITE EM	Sara Lee white bread
04/21/14	05000	AE SOUR CREAM 8 OZ	Sour cream
04/21/14	05000	WM SUGAR DONUTS	Sugar donuts
04/21/14	05000	TOMATO	Tomato

Category	Quantity	Amount	Improper	Unsupported	Reasonable
UNKNOWN	2	5.96	5.96	-	-
UNKNOWN	1	2.24	2.24	-	-
Hardware	2	3.56	-	-	3.56
Cleaning supplies	2	0.94	0.94	-	-
Groceries	1	2.50	2.50	-	-
Groceries	13	13.00	13.00	-	-
Groceries	25	1.25	1.25	-	-
Groceries	1	1.98	1.98	-	-
Groceries	12	12.00	12.00	-	-
Groceries	1	6.98	6.98	-	-
Groceries	1	9.98	9.98	-	-
Groceries	2	4.00	4.00	-	-
Groceries	3	6.54	6.54	-	-
Household	2	5.94	5.94	-	-
Household	1	2.97	2.97	-	-
Household	1	5.97	5.97	-	-
Cleaning supplies	1	2.97	2.97	-	-
Cleaning supplies	4	1.88	1.88	-	-
Cleaning supplies	2	2.68	2.68	-	-
Groceries	8	15.04	15.04	-	-
Groceries	8	0.40	0.40	-	-
Groceries	1	2.98	2.98	-	-
Groceries	1	2.32	2.32	-	-
Groceries	2	3.96	3.96	-	-
Groceries	1	3.58	3.58	-	-
Groceries	1	1.38	1.38	-	-
Groceries	2	1.96	1.96	-	-
Groceries	1	2.00	2.00	-	-
Groceries	1	2.58	2.58	-	-
Groceries	1	0.98	0.98	-	-
Groceries	2	6.00	6.00	-	-
Groceries	2	7.16	7.16	-	-

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04/21/14	05000	PREM VEG PACKET	Vegetables
04/21/14	05000	RBZ S&R HAWAIIAN	Air freshner
04/21/14	05000	FBZ CAR VC HAW ALHO	Febreeze air freshner
04/21/14	05000	FBZ S&R GAIN	Febreeze air freshner
04/21/14	05000	GV 12RR 1250CT BT	Toilet paper
04/21/14	05000	GV STORAGE GAL 40CT	Trash bags
04/21/14	05000	HFTY 42G CONTRCTR 35	Trash bags
04/21/14	05000	SEED PACKET VEG	Vegetable seeds
04/21/14	05000	#10 SEC R&S 150CT	UNKNOWN
04/21/14	05000	ABO ITALIAN RT	UNKNOWN
04/21/14	05000	BTY 6DR 88CT	UNKNOWN
04/21/14	05000	PM IJ100 1.0 8CT BLK	UNKNOWN
04/21/14	05000	QNUP 24TRPL CSPK	UNKNOWN
04/21/14	05000	WM 8RL PT 56CT	UNKNOWN
04/30/14	04000	#66 BRASS KEY	Brass key
04/30/14	04000	DUAL BAN RED BONUS	UNKNOWN
04/30/14	04000	TAX	Tax
05/18/14	04000	#66 BRASS KEY	Brass key
05/18/14	04000	#57 KEY	Key
05/18/14	04000	DUAL GL BRWN BONUS	UNKNOWN
06/12/14	05000	LYS TBC PWR TWN PK	Lysol product
06/12/14	05000	MRCLN ME ORIG 4CT	Mr. Clean
06/12/14	05000	MRCLN ME XP 2CT	Mr. Clean
06/12/14	05000	NB 2PK SYNTH BRA	Bra
06/12/14	05000	DRP DT 2L	2 L Dr. Pepper
06/12/14	05000	IA SINGLE BOTTLE DEP	Bottle deposit
06/12/14	05000	CHESTER PUFFCORN CHZ	Cheese puffcorn
06/12/14	05000	BC R&C CHOCOLATE	Chocolate
06/12/14	05000	GV HNY GRAHAM CKER	Graham crackers
06/12/14	05000	GV HAMB BUNS	Hamburger buns
06/12/14	05000	GV BBQ KETTLE	Kettle BBQ Chips
06/12/14	05000	KIK PF ORANGE SAUCE	Orange sauce

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Groceries	1	0.50	0.50	-	-
Household	1	2.97	2.97	-	-
Household	1	4.97	4.97	-	-
Household	1	2.97	2.97	-	-
Household	1	9.24	9.24	-	-
Household	2	4.96	4.96	-	-
Household	1	14.97	14.97	-	-
Household	5	1.00	1.00	-	-
UNKNOWN	2	11.68	11.68	-	-
UNKNOWN	1	2.18	2.18	-	-
UNKNOWN	1	9.97	9.97	-	-
UNKNOWN	1	1.97	1.97	-	-
UNKNOWN	1	17.47	17.47	-	-
UNKNOWN	2	11.76	11.76	-	-
Hardware	5	8.90	-	-	8.90
UNKNOWN	1	4.94	-	4.94	-
Tax	-	0.97	0.97	-	-
Hardware	1	1.78	-	-	1.78
Hardware	1	1.78	-	-	1.78
UNKNOWN	3	14.82	-	14.82	-
Cleaning supplies	1	3.76	3.76	-	-
Cleaning supplies	1	3.47	3.47	-	-
Cleaning supplies	2	5.34	5.34	-	-
Clothing	1	6.98	6.98	-	-
Groceries	10	12.50	12.50	-	-
Groceries	10	0.50	0.50	-	-
Groceries	5	10.00	10.00	-	-
Groceries	1	1.68	1.68	-	-
Groceries	1	2.18	2.18	-	-
Groceries	1	0.83	0.83	-	-
Groceries	1	1.98	1.98	-	-
Groceries	1	1.78	1.78	-	-

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06/12/14	05000	SKIPPY NAT CRMY 40OZ	Skippy creamy Peanut Butter
06/12/14	05000	LNC HNY PB CAPT WAFE	Snack Crackers
06/12/14	05000	KIKKOMAN PF SWT&SOUR	Sweet & Sour
06/12/14	05000	OPP VEG OIL 48OZ	Vegetable oil
06/12/14	05000	TOASTY XTRA FULLS	Crackers
06/12/14	05000	HP 74 BLACK TWIN	Printer ink
06/12/14	05000	MS 6OZ HUNEYSUCKLE	Air freshner
06/12/14	05000	STICKEM CINN AP	Air freshner
06/12/14	05000	STICKEM HAWAIIAN	Air freshner
06/12/14	05000	STICKEM LAVENDER	Air freshner
06/12/14	05000	GLAD 30G QT 40CT	Trash bags
06/12/14	05000	HEFTY 30G CINCH 15CT	Trash bags
06/12/14	05000	GEL 60G RCH KILL 12	Pest control
06/12/14	05000	GV 24DR ULT STR 192	UNKNOWN
06/12/14	05000	WM 8RL PT 56CT	UNKNOWN
07/08/14	05000	PINE SOL LEMON 48OZ	Lemon Pine Sol
07/08/14	05000	PLEDGE ORANGE OIL	Pledge furniture polish
07/08/14	05000	PLEDGE ORNG 9.7 AER	Pledge furniture polish
07/08/14	05000	SWF DUST 360 EXT KT	Swiffer Cleaner
07/08/14	05000	DT COKE 2LTR	2 L Diet Coke
07/08/14	05000	BUSH BAKED BEAN ORIG	Baked beans
07/08/14	05000	IA SINGLE BOTTLE DEP	Bottle deposit
07/08/14	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
07/08/14	05000	FBZ AER BERRY 1CT	Febreeze air freshner
07/08/14	05000	FBZ AER HAW 1CT	Febreeze air freshner
07/08/14	05000	13G RUFF WING 84	Trash bags
07/08/14	05000	AS 12TR	UNKNOWN
07/08/14	05000	GV 6RL PT 96CT	UNKNOWN
07/08/14	05000	RNZ ADJ ATF 1CT	UNKNOWN
07/08/14	05000	RNZ ADJ BK HAPPY 1CT	UNKNOWN
08/19/14	05000	CLX TBC BLCH GL 2X24	Clorox bleach
08/19/14	05000	DRANO MAX CLOG LRG	Drano Max Clog remover

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Groceries	1	5.72	5.72	-	-
Groceries	2	5.00	5.00	-	-
Groceries	1	1.78	1.78	-	-
Groceries	1	2.38	2.38	-	-
Groceries	3	8.34	8.34	-	-
Ink	1	28.97	-	-	28.97
Household	1	2.00	2.00	-	-
Household	2	1.76	1.76	-	-
Household	1	0.88	0.88	-	-
Household	1	0.88	0.88	-	-
Household	1	7.92	7.92	-	-
Household	1	5.37	5.37	-	-
Household	1	7.98	7.98	-	-
UNKNOWN	2	24.94	24.94	-	-
UNKNOWN	2	11.76	11.76	-	-
Cleaning supplies	1	2.97	2.97	-	-
Cleaning supplies	1	3.97	3.97	-	-
Cleaning supplies	1	3.97	3.97	-	-
Cleaning supplies	1	8.47	8.47	-	-
Groceries	7	10.08	10.08	-	-
Groceries	1	1.78	1.78	-	-
Groceries	8	0.40	0.40	-	-
Groceries	1	1.25	1.25	-	-
Household	1	2.97	2.97	-	-
Household	1	2.97	2.97	-	-
Household	1	5.68	5.68	-	-
UNKNOWN	1	8.47	8.47	-	-
UNKNOWN	1	8.96	8.96	-	-
UNKNOWN	1	0.84	0.84	-	-
UNKNOWN	1	0.84	0.84	-	-
Cleaning supplies	1	3.76	3.76	-	-
Cleaning supplies	2	13.96	13.96	-	-

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08/19/14	05000	LIQ PLUMR PRO 80OZ	Liquid Plumber
08/19/14	05000	DT PEPSI 2LT	2 L Diet Pepsi
08/19/14	05000	GV BAKING SODA 16OZ	Baking soda
08/19/14	05000	IA SINGLE BOTTLE DEP	Bottle deposit
08/19/14	05000	SNICKERS KING SIZE	Candy
08/19/14	05000	CHESTER PUFFCORN CHZ	Cheese puffcorn
08/19/14	05000	FZ CNTRY FRIED STEAK	Frozen country fried steak
08/19/14	05000	1IB GRND BEEF 96/4	Ground beef
08/19/14	05000	FLM BREAD YEAST 4OZ	Yeast
08/19/14	05000	HT TMLES THEATER BOX	Hot Tamales
08/19/14	05000	PASTEL CARDSTOCK	Cardstock
08/19/14	05000	SMPL PENCL 12 SKTCH	Sketch book
08/19/14	05000	XL MIXED MEDIA 11X14	Sketch book
08/19/14	05000	XL MIXED MEDIA 9X12	Sketch book
08/19/14	05000	#10 SEC R&S 150CT	UNKNOWN
08/19/14	05000	AS 12TR	UNKNOWN
08/19/14	05000	QNBT 24 UL DBL CSPK	UNKNOWN
08/31/14	05000	BISSELL 7 PREM BAG	Bissel product
08/31/14	05000	DT PEPSI 2LT	2 L Diet Pepsi
08/31/14	05000	ANDESTHIN MINTS	Andes Thin Mints
08/31/14	05000	IA SINGLE BOTTLE DEP	Bottle deposit
08/31/14	05000	M&M ALMONDS LRG	Candy
08/31/14	05000	SNICKERS KING SIZE	Candy
08/31/14	05000	CHESTER PUFFCORN CHZ	Cheese puffcorn
08/31/14	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
08/31/14	05000	CC MRG CALC TUB 45Z	Tub of margarine
08/31/14	05000	HSY MINTURES	Hershey Minture Kisses
08/31/14	05000	2PK ERASA BALL PEN	Ball point pen
08/31/14	05000	3 PRONG PLOY	Folder
08/31/14	05000	BLUE PRONG FOLDER	Folder
08/31/14	05000	GREEN PRONG FOLDER	Folder
08/31/14	05000	RED PRONG FOLDER	Folder

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Cleaning supplies	1	7.48	7.48	-	-
Groceries	10	18.80	18.80	-	-
Groceries	2	1.12	1.12	-	-
Groceries	10	0.50	0.50	-	-
Groceries	6	6.00	6.00	-	-
Groceries	5	10.00	10.00	-	-
Groceries	1	8.98	8.98	-	-
Groceries	1	5.98	5.98	-	-
Groceries	1	4.43	4.43	-	-
Groceries	1	0.98	0.98	-	-
Household	1	3.97	3.97	-	-
Household	1	5.97	5.97	-	-
Household	1	12.97	12.97	-	-
Household	1	7.47	7.47	-	-
UNKNOWN	2	11.68	11.68	-	-
UNKNOWN	1	8.47	8.47	-	-
UNKNOWN	1	11.97	11.97	-	-
Cleaning supplies	1	5.47	5.47	-	-
Groceries	9	16.92	16.92	-	-
Groceries	1	2.28	2.28	-	-
Groceries	16	0.80	0.80	-	-
Groceries	1	4.74	4.74	-	-
Groceries	4	4.00	4.00	-	-
Groceries	5	10.00	10.00	-	-
Groceries	7	8.75	8.75	-	-
Groceries	1	3.48	3.48	-	-
Groceries	1	3.54	3.54	-	-
Office	3	1.50	-	-	1.50
Office	2	1.00	-	-	1.00
office	2	1.00	-	-	1.00
Office	2	1.00	-	-	1.00
Office	1	0.50	-	-	0.50

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Date of Sale	Authorized Buyer	Description per Statement	Additional Description
08/31/14	05000	PL 3X3 NOTE CUBE	Note cube
08/31/14	05000	POSTIT 3X3 NOTE CUBE	Note cube
08/31/14	05000	MEAD FASHION COMM CR	Notebook
08/31/14	05000	MEAD FASHION COMM WR	Notebook
08/31/14	05000	WM 3RT 56 PR	UNKNOWN
08/31/14	05000	BD FLEX 12V	Black and Decker Vacuum
08/31/14	05000	BI PF BAGGED	Bissell Power Force Vacuum
08/31/14	05000	ENR ALK AAA16	Energizer batteries
08/31/14	05000	FBZ AER S&R 2CT	Febreeze air freshner
09/11/14	05000	CANON A2500 RED	Camera
09/11/14	05000	SAN 16G SDXT CL10 CB	SD card
09/11/14	05000	DT PEPSI 2LT	2 L Diet Pepsi
09/11/14	05000	IA SINGLE BOTTLE DEP	Bottle deposit
09/11/14	05000	BUTTERFINGER FUNSIZE	Candy
09/11/14	05000	CHESTER PUFFCORN CHZ	Cheese puffcorn
09/11/14	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
09/11/14	05000	LAYS KETTLE BBQ	Kettle BBQ Chips
09/11/14	05000	P 1 CINN SUGR KTLCRN	Kettlecorn
09/11/14	05000	STERZING POTATO CHIP	Potato chips
09/11/14	05000	ALW UT REG WW 36CT	Always Ultra Regular
09/11/14	05000	OB ULTRA 40CT	Tampons
09/11/14	05000	HP 74 BLACK TWIN	Printer ink
09/11/14	05000	PAPER PLUS ROSEWOOD	Cardstock
09/11/14	05000	EQ 56OZ MLK&HNY LHS	Soap
09/11/14	05000	RM 10G INDGO RGHNECK	Rubbermaid Roughneck Storage Tote
09/11/14	05000	HP 75 COLOR TWIN	Printer ink
09/11/14	05000	HP ED 8X11 50CT	Photo Paper
09/11/14	05000	AV PN ENERGIZING	UNKNOWN
09/11/14	05000	PTN PR FRENCH PREP	UNKNOWN
09/11/14	05000	XTREME 16 QT WHL	UNKNOWN
09/14/14	05000	MERCHANDISE/CONSUMABLES	
12/03/14	05000	5 FILM '80S	Movies

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Office	1	2.47	-	-	2.47
Office	1	3.97	-	-	3.97
Office	15	3.75	-	-	3.75
Office	5	1.25	-	-	1.25
UNKNOWN	1	1.94	-	1.94	-
Household	1	58.84	58.84	-	-
Household	1	43.84	43.84	-	-
Household	1	9.97	9.97	-	-
Household	1	3.97	3.97	-	-
Electronics	1	79.00	79.00	-	-
Electronics	1	24.88	24.88	-	-
Groceries	5	9.40	9.40	-	-
Groceries	10	0.50	0.50	-	-
Groceries	1	2.50	2.50	-	-
Groceries	5	10.00	10.00	-	-
Groceries	5	6.25	6.25	-	-
Groceries	1	2.68	2.68	-	-
Groceries	1	2.98	2.98	-	-
Groceries	2	6.00	6.00	-	-
Health & Beauty	1	5.47	5.47	-	-
Health & Beauty	3	17.91	17.91	-	-
Ink	1	28.97	-	-	28.97
Household	1	5.00	5.00	-	-
Household	1	3.97	3.97	-	-
Household	4	25.88	25.88	-	-
Ink	1	37.97	37.97	-	-
Office	2	23.94	23.94	-	-
UNKNOWN	1	5.96	5.96	-	-
UNKNOWN	1	5.00	5.00	-	-
UNKNOWN	1	22.88	22.88	-	-
Electronics	1	(84.53)	(84.53)	-	-
Electronics	3	38.88	38.88	-	-

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12/03/14	05000	DT COKE 2LTR	2 L Diet Coke
12/03/14	05000	IA SINGLE BOTTLE DEP	Bottle deposit
12/03/14	05000	C&H DK BRN SUGAR 2LB	Brown sugar
12/03/14	05000	FMBST SLT BTR 1LB	Butter
12/03/14	05000	CRISCO BTTR FLAV 3LB	Butter flavored Crisco
12/03/14	05000	RL CHEDDAR BAY BISC	Cheddar bay biscuits
12/03/14	05000	GV 18Z DLX MIXED	Great Value Mixed Nuts
12/03/14	05000	GV 16Z DR Pnuts	Great Value peanutes
12/03/14	05000	BB MRG ORIG STK 2LB	Margarine sticks
12/03/14	05000	FSHR PECAN HALVES	Pecan halves
12/03/14	05000	GV PIZZA CRUST MIX	Pizza crust mix
12/03/14	05000	GV PIZZA SAUCE 14OZ	Pizza sauce
12/03/14	05000	GV POWDER SUGAR 2LB	Powdered sugar
12/03/14	05000	SKIPPY NAT CRMY 40OZ	Skippy creamy Peanut Butter
12/03/14	05000	GV SUGAR 4 LB	Sugar
12/03/14	05000	GV NF SWT COND MILK	Sweetened condensed mil
12/03/14	05000	TC GLUE BOARD 4CT	Glue board
12/03/14	05000	#10 SEC 150CT	UNKNOWN
12/03/14	05000	6 3/4 SEC 100 CT	UNKNOWN
12/03/14	05000	NTH SS MINI MRSL	UNKNOWN
12/03/14	05000	PLY PNTRY VN ALM BRK	UNKNOWN
12/03/14	05000	STICKEM COCONUTWATER	Air freshner
12/03/14	05000	STICKEM SOUTHPEACH	Air freshner
12/03/14	05000	REYNOLDS NS 70' FOIL	Reynolds foil
12/03/14	05000	PUFFS PLUS 3X124CT	Tissues
12/03/14	05000	HP# 74/75 COMBO	Printer ink
01/16/15	05000	DT PEPSI 2LT	2 L Diet Pepsi
01/16/15	05000	IA SINGLE BOTTLE DEP	Bottle deposit
01/16/15	05000	CHESTERS BUTTER PUFF	Butter puffcorn
01/16/15	05000	CHESTER PUFFCORN CHZ	Cheese puffcorn
01/16/15	05000	8OZ JMOR CUBED HAM	Cubed ham
01/16/15	05000	GV CHNK BRST OF CHKN	Great Value Chicken Breast

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Groceries	16	16.00	16.00	-	-
Groceries	16	0.80	0.80	-	-
Groceries	1	1.84	1.84	-	-
Groceries	1	2.98	2.98	-	-
Groceries	1	4.98	4.98	-	-
Groceries	2	4.00	4.00	-	-
Groceries	1	15.96	15.96	-	-
Groceries	2	4.96	4.96	-	-
Groceries	1	1.58	1.58	-	-
Groceries	1	7.68	7.68	-	-
Groceries	2	1.04	1.04	-	-
Groceries	1	1.14	1.14	-	-
Groceries	2	2.96	2.96	-	-
Groceries	1	5.72	5.72	-	-
Groceries	1	1.88	1.88	-	-
Groceries	1	1.58	1.58	-	-
Office	2	4.72	-	-	4.72
UNKNOWN	1	3.47	-	3.47	-
UNKNOWN	1	0.97	-	0.97	-
UNKNOWN	2	4.56	-	4.56	-
UNKNOWN	2	5.96	-	5.96	-
Household	1	0.88	0.88	-	-
Household	2	1.76	1.76	-	-
Household	1	5.98	5.98	-	-
Household	1	4.47	4.47	-	-
Ink	2	75.94	75.94	-	-
Groceries	12	22.56	22.56	-	-
Groceries	12	0.60	0.60	-	-
Groceries	1	2.00	2.00	-	-
Groceries	3	6.00	6.00	-	-
Groceries	2	4.94	4.94	-	-
Groceries	3	5.34	5.34	-	-

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01/16/15	05000	1LB GRND BF 93/7	Ground beef
01/16/15	05000	GV JR SHRD HSBROWN 25	Shredded hashbrowns
01/16/15	05000	GV VEG OIL 128FO	Vegetable oil
01/16/15	05000	AMSH KTCH WIDE NDLE	Wide noodle
01/16/15	05000	A9 WHITE R&S 50CT	Envelopes
01/16/15	05000	#10 P&S 40C WHT	UNKNOWN
01/16/15	05000	HF SMK SGE BF PK	UNKNOWN
01/16/15	05000	SC COUNTRY LINK 14	UNKNOWN
01/16/15	05000	KLX LTN 4X120	Kleenex
01/16/15	05000	HEFTY 30G CINCH 15CT	Trash bags
01/16/15	05000	HP# 74/75 COMBO	Printer ink
02/24/15	05000	20 MULE TEAM BORAX	Borax
02/24/15	05000	MRCLN ME ORIG 4CT	Mr. Clean
02/24/15	05000	A&H BAKING SODA	Baking soda
02/24/15	05000	IA SINGLE BOTTLE DEP	Bottle deposit
02/24/15	05000	CHESTER PUFFCORN CHZ	Cheese puffcorn
02/24/15	05000	POTP MD BAG CINN STK	Cinnamon sticks
02/24/15	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
02/24/15	05000	PRINGLES BACON	Potato chips
02/24/15	05000	DR TEALS LAV SALT	Salt
02/24/15	05000	PRG ORIGINAL	Prinigles Originals
02/24/15	05000	OB ULTRA 40CT	Tampons
02/24/15	05000	OB ULTRA 40CT	Tampons
02/24/15	05000	MINI CLPBRD 1 AST 2	Clipboard
02/24/15	05000	2 PT CL RECEIPT	UNKNOWN
02/24/15	05000	LIGPOTP MILBERRY	UNKNOWN
02/24/15	05000	LIQPOTP CINN STICKS	UNKNOWN
02/24/15	05000	LIQPOTP LAVENDER	UNKNOWN
02/24/15	05000	25 ML WRMOIL GARDENIA	Flowers
02/24/15	05000	ALPHA CARN HOT PINK	Flowers
02/24/15	05000	GLITTER CHEER STK	Stickers
02/24/15	05000	SOLE SCHL BUS REPEAT	Stickers

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Groceries	1	5.98	5.98	-	-
Groceries	1	1.78	1.78	-	-
Groceries	1	5.98	5.98	-	-
Groceries	1	1.34	1.34	-	-
Office	1	5.77	-	-	5.77
UNKNOWN	4	6.56	-	6.56	-
UNKNOWN	1	3.48	-	3.48	-
UNKNOWN	1	3.98	-	3.98	-
Household	1	5.87	5.87	-	-
Household	1	5.78	5.78	-	-
Ink	1	37.97	37.97	-	-
Cleaning supplies	2	7.94	7.94	-	-
Cleaning supplies	1	3.47	3.47	-	-
Groceries	1	2.24	2.24	-	-
Groceries	8	0.40	0.40	-	-
Groceries	4	8.00	8.00	-	-
Groceries	1	2.00	2.00	-	-
Groceries	8	11.04	11.04	-	-
Groceries	1	1.45	1.45	-	-
Groceries	1	4.87	4.87	-	-
Groceries	1	1.45	1.45	-	-
Health & Beauty	1	6.47	6.47	-	-
Health & Beauty	2	12.94	12.94	-	-
Office	1	0.97	-	-	0.97
UNKNOWN	1	8.67	-	8.67	-
UNKNOWN	1	1.00	-	1.00	-
UNKNOWN	1	1.00	-	1.00	-
UNKNOWN	1	1.00	-	1.00	-
Household	6	4.50	4.50	-	-
Household	1	4.85	4.85	-	-
Household	1	0.97	0.97	-	-
Household	1	3.00	3.00	-	-

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02/24/15	05000	ST 2DR BIN STRG WHT	2 drawer white bin
02/24/15	05000	ST 3DR WD UNIT WHT	3 drawer white bin
02/24/15	05000	WHITE CARD STOCK	Cardstock
02/24/15	05000	FALL LEAVES STICKERS	Stickers
02/24/15	05000	MEMORIES TITLE	Scrapbook
02/24/15	05000	METALIC CARDSTOCK CH	Cardstock
02/24/15	05000	MS GONG BRUSH	Gong Brush
02/24/15	05000	MS IRON BRUSH	Iron Brush
02/24/15	05000	MUSICAL NOTES STICKO	Stickers
02/24/15	05000	SILVER FLOURISH STKR	Stickers
02/24/15	05000	HP #75 TRI COLOR INK	Printer ink
02/24/15	05000	HP# 74/75 COMBO	Printer ink
02/24/15	05000	TAX	Tax
03/20/15	05000	LYSOL TBC PWR 24Z	Lysol product
03/20/15	05000	DRP DT 2L	2 L Dr. Pepper
03/20/15	05000	IA SINGLE BOTTLE DEP	Bottle deposit
03/20/15	05000	GRTH BRD TILAPIA	Breaded tilapia
03/20/15	05000	GV EASY MELT 32OZ	Cheese
03/20/15	05000	GV A/P FLOUR 5 LB	Flour
03/20/15	05000	GV SWEET PEAS 12OZ	Peas
03/20/15	05000	STERZING POTATO CHIP	Potato chips
03/20/15	05000	T POULTRY SEASONING	Poultry seasoning
03/20/15	05000	MRCHN CHKN RAMN 12PK	Ramen noodles
03/20/15	05000	RITZ W/PNT BTR TRAY	Ritz crackers
03/20/15	05000	ZESTA ORIGINAL	Saltine crackers
03/20/15	05000	OI 4LB FAST FOOD FRY	French Fries
03/20/15	05000	PRG REDUCED FAT ORIG	Pringles Reduced Fat Originals
03/20/15	05000	A9 WHITE R&S 50CT	Envelopes
03/20/15	05000	8" BENT SCISSOR	Scissors
03/20/15	05000	#10 SEC R&S 150CT	UNKNOWN
03/20/15	05000	CVP 7049 NON TAX	UNKNOWN
03/20/15	05000	FA LSP STN DEBS FLOR	UNKNOWN

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Household	1	24.97	24.97	-	-
Household	1	13.97	13.97	-	-
Household	1	5.48	5.48	-	-
Household	1	0.97	0.97	-	-
Household	1	2.50	2.50	-	-
Household	1	4.97	4.97	-	-
Household	1	2.97	2.97	-	-
Household	1	2.37	2.37	-	-
Household	1	0.97	0.97	-	-
Household	1	0.97	0.97	-	-
Ink	2	45.94	45.94	-	-
Ink	1	37.97	37.97	-	-
Tax	-	0.98	0.98	-	-
Cleaning supplies	1	1.97	1.97	-	-
Groceries	16	14.08	14.08	-	-
Groceries	16	0.80	0.80	-	-
Groceries	1	6.98	6.98	-	-
Groceries	1	5.28	5.28	-	-
Groceries	3	5.04	5.04	-	-
Groceries	2	1.76	1.76	-	-
Groceries	1	3.00	3.00	-	-
Groceries	2	2.16	2.16	-	-
Groceries	4	8.72	8.72	-	-
Groceries	2	5.56	5.56	-	-
Groceries	1	2.28	2.28	-	-
Groceries	1	5.98	5.98	-	-
Groceries	2	2.90	2.90	-	-
Office	1	5.77	-	-	5.77
Office	1	1.97	-	-	1.97
UNKNOWN	2	11.68	-	11.68	-
UNKNOWN	1	1.19	-	1.19	-
UNKNOWN	1	4.97	-	4.97	-

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03/20/15	05000	RS BRD MCH YST JAR	UNKNOWN
03/20/15	05000	BRAWNY 3 BIG PAS	Paper towels
03/20/15	05000	SPARKLE 8G PPR TWL	Paper towels
03/20/15	05000	HP# 74/75 COMBO	Printer ink
04/06/15	05000	DRP DT 2L	2 L Dr. Pepper
04/06/15	05000	IA SINGLE BOTTLE DEP	Bottle deposit
04/06/15	05000	SNICKERS 6PK EGGS	Candy
04/06/15	05000	SNICKERS EAS MINIS	Candy
04/06/15	05000	CHESTER PUFFCORN CHZ	Cheese puffcorn
04/06/15	05000	LIFESAVER JELLY BEAN	Jelly beans
04/06/15	05000	LAYS WAVY REGULAR	Potato chips
04/06/15	05000	TOSTITOS SPINACH DIP	Tostitos dip
04/06/15	05000	COLORSILK 03	Hair Product
04/06/15	05000	COMPASS PIN	Compass
04/06/15	05000	GREAT STUFF 12OZ	Pest control
04/06/15	05000	GRT STUF 12OZPESTBLK	Pest control
04/06/15	05000	LILY FRAGRANT BOUQUE	flowers
04/06/15	05000	WHITE CARD STOCK	Cardstock
04/06/15	05000	POTUNIA	Flowers
04/06/15	05000	MG 2CF POTTING MIX	Potting soil
04/06/15	05000	HP #75 TRI COLOR INK	Printer ink
04/06/15	05000	MC RED FC "B"	UNKNOWN
04/21/15	05000	DRP DT 2L	2 L Diet Dr. Pepper
04/21/15	05000	IA SINGLE BOTTLE DEP	Bottle deposit
04/21/15	05000	CHESTER PUFFCORN CHZ	Cheese puffcorn
04/21/15	05000	EDW COOKSNCREM PIE	Cookies and Crème pie
04/21/15	05000	GV WHL KRNL GOL CORN	Corn
04/21/15	05000	TP MS PORK EGGROLL	Eggroll
04/21/15	05000	TTNO PIZZA SAUSAGE	Frozen pizza
04/21/15	05000	BEVOILA GARLIC SHRMP	Garlic Shrimp
04/21/15	05000	POTATO IDAHO 5# HM	Instant Mashed Potatoes
04/21/15	05000	XACTO METAL RULER	Ruler

Category	Quantity	Amount	Improper	Unsupported	Reasonable
UNKNOWN	1	4.62	-	4.62	-
Household	1	4.47	4.47	-	-
Household	1	8.68	8.68	-	-
Ink	1	37.97	37.97	-	-
Groceries	1	0.88	0.88	-	-
Groceries	1	0.05	0.05	-	-
Groceries	1	1.44	1.44	-	-
Groceries	1	1.44	1.44	-	-
Groceries	3	6.00	6.00	-	-
Groceries	2	1.98	1.98	-	-
Groceries	1	2.98	2.98	-	-
Groceries	1	4.48	4.48	-	-
Health & Beauty	2	5.94	5.94	-	-
Household	1	1.00	1.00	-	-
Household	3	8.82	8.82	-	-
Household	1	5.17	5.17	-	-
Household	1	6.98	6.98	-	-
Household	1	5.48	5.48	-	-
Household	1	5.98	5.98	-	-
Household	1	11.38	11.38	-	-
Ink	3	68.91	68.91	-	-
UNKNOWN	2	2.00	2.00	-	-
Groceries	16	22.08	22.08	-	-
Groceries	16	0.80	0.80	-	-
Groceries	3	6.00	6.00	-	-
Groceries	1	4.97	4.97	-	-
Groceries	1	1.98	1.98	-	-
Groceries	1	4.98	4.98	-	-
Groceries	2	2.72	2.72	-	-
Groceries	1	4.47	4.47	-	-
Groceries	1	2.67	2.67	-	-
Office	1	3.97	-	-	3.97

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04/21/15	05000	GLAD 30G FLEX 25CT	Trash bags
04/21/15	05000	HP #75 TRI COLOR INK	Printer ink
07/02/15	05000	GV 13 BITE SIZE TORT	Tostitos Chips
07/02/15	05000	DRP DT 2L	2 L Diet Dr. Pepper
07/02/15	05000	IA SINGLE BOTTLE DEP	Bottle deposit
07/02/15	05000	SNICKERS KING SIZE	Candy
07/02/15	05000	CHESTER PUFFCORN CHZ	Cheese puffcorn
07/02/15	05000	EDW COOKSNCREM PIE	Cookies and Crème pie
07/02/15	05000	GV DONUT STICKS	Donut sticks
07/02/15	05000	GV 8 KETTLE ORIGINAL	Kettle Chips
07/02/15	05000	LD STREUSEL CAKE	Streusel cake
07/02/15	05000	RU 1.33G PUMP N GO	Weed & Grass Sprayer
07/02/15	05000	WM 3 BIG ROLLS	Paper towels
07/02/15	05000	RUFFIES 13G 40CT	Trash bags
07/02/15	05000	RUFFIES 30G 44CT	Trash bags
07/02/15	05000	AS 9 DOUBLE	UNKNOWN
07/17/15	04000	MG 2CF SPHAG PT MOSS	Peat moss
07/17/15	04000	EG 40LB TOP SOIL	Top Soil
08/03/15	04000	LZ BETTER 4" BRUSH	Brush
08/03/15	04000	HEP WHT SAT EXPNT 1G	Paint
08/08/15	05000	DRANO MAX CLOG LRG	Drano Max Clog remover
08/08/15	05000	AC S240HLABD 24" MON	Monitor
08/08/15	05000	GV 13 BITE SIZE TORT	Tostitos Chips
08/08/15	05000	LAN CWFR PB & HONEY	Peanut Butter & Honey
08/08/15	05000	DRP DT 2L	2 L Diet Dr. Pepper
08/08/15	05000	IA SINGLE BOTTLE DEP	Bottle deposit
08/08/15	05000	GV 8 BBQ KETTLE	Kettle BBQ Chips
08/08/15	05000	FSHR PECAN HALVES	Pecan halves
08/08/15	05000	ST 28Q STRG BX FCHSA	28 qt storage box
08/08/15	05000	6 QT SHOE BOX	Storage box
08/15/15	05000	GV 8 RED FLAT KETTLE	Kettle
08/15/15	05000	#10 P&S TINT 150CT	UNKNOWN

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Household	2	16.92	16.92	-	-
Ink	2	45.94	45.94	-	-
Groceries	1	1.98	1.98	-	-
Groceries	4	5.52	5.52	-	-
Groceries	4	0.20	0.20	-	-
Groceries	2	2.56	2.56	-	-
Groceries	4	8.00	8.00	-	-
Groceries	1	4.97	4.97	-	-
Groceries	5	7.40	7.40	-	-
Groceries	3	5.34	5.34	-	-
Groceries	1	2.88	2.88	-	-
Household	1	15.86	15.86	-	-
Household	3	5.82	5.82	-	-
Household	1	4.88	4.88	-	-
Household	1	5.68	5.68	-	-
UNKNOWN	1	4.97	4.97	-	-
Household	1	9.88	-	-	9.88
Household	8	10.96	-	-	10.96
Cleaning supplies	1	8.97	-	-	8.97
Household	2	51.94	-	-	51.94
Cleaning supplies	2	14.54	14.54	-	-
Electronics	1	149.98	149.98	-	-
Groceries	1	1.98	1.98	-	-
Groceries	4	10.00	10.00	-	-
Groceries	6	8.28	8.28	-	-
Groceries	6	0.30	0.30	-	-
Groceries	1	1.98	1.98	-	-
Groceries	2	20.96	20.96	-	-
Household	1	4.38	4.38	-	-
Household	4	3.48	3.48	-	-
Household	3	5.94	5.94	-	-
UNKNOWN	1	5.84	5.84	-	-

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Date of Sale	Authorized Buyer	Description per Statement	Additional Description
08/15/15	05000	#10 SEC R&S 150CT	UNKNOWN
09/18/15	05000	WNDX GLASS BNS 32OZ	Windex glass cleaner
09/18/15	05000	REDISHINE LEMON 40OZ	Cleaning product
09/18/15	05000	LAYS KETTLE REGULAR	Kettle Chips
09/18/15	05000	DAWN HAND PEACH 18FO	Soap
09/18/15	05000	RSVP FINE BALL PT	Fill Ball Point Pen
09/18/15	05000	NEON PAPER	Paper
09/18/15	05000	METALIC 4 COLORS CAR	Paint
09/18/15	05000	MS 11.5OZ ISLAND WAV	Air freshner
09/18/15	05000	MS 11.5OZ STRAW LEMN	Air freshner
09/18/15	05000	MS 3OZ BLK CHERRY	Air freshner
09/18/15	05000	PASTEL CARDSTOCK	Cardstock
09/18/15	05000	6 QT SHOE BOX	Storage box
09/18/15	05000	AC AXC-603G-UW15 DT	Acer Desktop computer
10/24/15	04000	GV 14W SW SPIRAL 12P	Light bulb
11/24/15	05000	GV APRICOT PRES 18OZ	Apicot Perserve
11/24/15	05000	DRP DT 2L	2 L Diet Dr. Pepper
11/24/15	05000	DT PEPSI 2LT	2 L Diet Pepsi
11/24/15	05000	IA SINGLE BOTTLE DEP	Bottle deposit
11/24/15	05000	PP CHOC FLV CHIPS	Chocolate chops
11/24/15	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
11/24/15	05000	PL 34Z DRYRST Pnut	Dyroasted peanutes
11/24/15	05000	FM 12 LRG A EGG	Eggs
11/24/15	05000	GV CHILI BEANS	Great Value Chili beans
11/24/15	05000	LAYS KETTLE REGULAR	Kettle Chips
11/24/15	05000	NTH PTBTR & CHOC 11	Peanutbutter & Chocolate
11/24/15	05000	FSHR PECAN HALVES	Pecan halves
11/24/15	05000	STERZING POTATO CHIP	Potato chips
11/24/15	05000	MRCHN BEEF RAMN 12PK	Ramen noodles
11/24/15	05000	SKPP CREAMY 64OZ	Skippy creamy Peanut Butter
11/24/15	05000	BIG EARL GREY 20CT	Tea
11/24/15	05000	GV TOMATO JUICE 46OZ	Tomato juice

Category	Quantity	Amount	Improper	Unsupported	Reasonable
UNKNOWN	2	11.68	11.68	-	-
Cleaning supplies	1	3.12	3.12	-	-
Groceries	1	0.97	0.97	-	-
Groceries	3	8.04	8.04	-	-
Household	1	2.48	-	-	2.48
Office	2	1.92	-	-	1.92
Office	1	3.97	-	-	3.97
Household	1	3.97	3.97	-	-
Household	1	2.50	2.50	-	-
Household	1	2.50	2.50	-	-
Household	2	1.88	1.88	-	-
Household	1	3.97	3.97	-	-
Household	2	1.88	1.88	-	-
Office	1	255.00	255.00	-	-
Household	1	14.42	-	-	14.42
Groceries	1	2.24	2.24	-	-
Groceries	4	4.00	4.00	-	-
Groceries	4	7.52	7.52	-	-
Groceries	12	0.60	0.60	-	-
Groceries	2	3.72	3.72	-	-
Groceries	4	4.00	4.00	-	-
Groceries	1	5.98	5.98	-	-
Groceries	1	2.14	2.14	-	-
Groceries	2	1.44	1.44	-	-
Groceries	2	5.36	5.36	-	-
Groceries	1	2.48	2.48	-	-
Groceries	3	23.94	23.94	-	-
Groceries	2	6.00	6.00	-	-
Groceries	2	4.54	4.54	-	-
Groceries	1	8.78	8.78	-	-
Groceries	2	4.84	4.84	-	-
Groceries	1	1.58	1.58	-	-

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11/24/15	05000	ALW UT REG 44CT	Always Ultra Regular
11/24/15	05000	SPARKLE PAS 6B=8	Paper towels
11/24/15	05000	HP #74 BLANK INK	Printer ink
11/24/15	05000	HP# 74/75 COMBO	Printer ink
11/24/15	05000	DES PPR FASHIONISTA	UNKNOWN
11/24/15	05000	ECB PHOTOSPLITS PER	UNKNOWN
11/24/15	05000	WEL NAT 17OZ RASP	UNKNOWN
01/21/16	05000	PINE SOL LEMON 28OZ	Lemon Pine Sol
01/21/16	05000	QU 18" PUSHBROOM	Push Broom
01/21/16	05000	BTY SAS 6=11	Bounty paper towels
01/21/16	05000	LAN CWFR PB & HONEY 8K	Peanut Butter & Honey
01/21/16	05000	IA SINGLE BOTTLE DEP	Bottle deposit
01/21/16	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
01/21/16	05000	GV OYSTER CRACKR 9Z	Oyster crackers
01/21/16	05000	BAKED LAYS REGULAR	Potato chips
01/21/16	05000	BAKED RUFFLES REGULA	Potato chips
01/21/16	05000	STERZING POTATO CHIP	Potato chips
01/21/16	05000	MRCHN BEEF RAMN 12PK	Ramen noodles
01/21/16	05000	BB MRG CALC TUB 45Z	Tub of margarine
01/21/16	05000	KLX 3PK 160 W/BONUS	Kleenex
01/21/16	05000	BNCE MEN PUR SPRT 34	Dryer sheets
01/21/16	05000	AW OIL AMER SAM 3CT	AirWick air freshner
01/21/16	05000	FBZ CAR GAIN ISL 2CT	Febreeze air freshner
01/21/16	05000	GLD ADJ APP 1CT	Glade Air Freshner
01/21/16	05000	GLD AER CRSP WTR 1CT	Glade Air Freshner
01/21/16	05000	GLD ARSL CASHMER 1CT	Glade Air Freshner
01/21/16	05000	TC GLUE BOARDS 4CT	Glue board
01/21/16	05000	HP# 74/75 COMBO	Printer ink
04/05/16	05000	DRANO MAX CLOG LRG	Drano Max Clog remover
04/05/16	05000	GV REG DUSTER 12CT	Duster
04/05/16	05000	PINE SOL LEMON 48OZ	Lemon Pine Sol
04/05/16	05000	LYS TBC AUTO LAV 2PK	Lysol product

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Health & Beauty	2	10.94	10.94	-	-
Household	1	5.74	5.74	-	-
Ink	3	53.91	-	-	53.91
Ink	1	40.97	40.97	-	-
UNKNOWN	1	4.00	4.00	-	-
UNKNOWN	1	3.48	3.48	-	-
UNKNOWN	1	2.78	2.78	-	-
Cleaning supplies	1	1.97	1.97	-	-
Cleaning supplies	1	9.97	9.97	-	-
Cleaning supplies	1	8.98	8.98	-	-
Groceries	3	8.52	8.52	-	-
Groceries	2	0.10	0.10	-	-
Groceries	2	2.76	2.76	-	-
Groceries	2	2.48	2.48	-	-
Groceries	2	5.96	5.96	-	-
Groceries	1	2.98	2.98	-	-
Groceries	1	3.00	3.00	-	-
Groceries	1	2.27	2.27	-	-
Groceries	1	2.98	2.98	-	-
Household	1	4.23	4.23	-	-
Household	1	1.97	1.97	-	-
Household	1	6.48	6.48	-	-
Household	1	4.94	4.94	-	-
Household	1	0.97	0.97	-	-
Household	1	0.97	0.97	-	-
Household	1	0.97	0.97	-	-
Office	2	4.72	-	-	4.72
Ink	1	40.97	40.97	-	-
Cleaning supplies	1	7.27	7.27	-	-
Cleaning supplies	1	5.92	5.92	-	-
Cleaning supplies	1	2.88	2.88	-	-
Cleaning supplies	2	5.94	5.94	-	-

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04/05/16	05000	SWFR SWEEP 1KIT	Swiffer kit
04/05/16	05000	SWFR DRY REG 48CT	Swiffer refills
04/05/16	05000	SWFR WET LEVNDR 24CT	Swiffer refills
04/05/16	05000	BOWL BRUSH W/CADDY	Toilet bowl brush
04/05/16	05000	THE WORKS TBC 2PK	Toilet bowl cleaner
04/05/16	05000	BTY SAS 6=11	Bounty paper towels
04/05/16	05000	VTECH CS6919-16 RED	Toy
04/05/16	05000	DT PEPSI 2LT	2 L Diet Pepsi
04/05/16	05000	DT WCH PEPSI 2LT	2 L Diet Pepsi
04/05/16	05000	SBR ORIG BBQ 40OZ	BBQ sauce
04/05/16	05000	IA SINGLE BOTTLE DEP	Bottle deposit
04/05/16	05000	CHESTER PUFFCORN CHZ	Cheese puffcorn
04/05/16	05000	MRC CHKN 12PK	Chicken & Dumpling
04/05/16	05000	CLR MOLD & MILDEW	Cleanser
04/05/16	05000	EDW COOKSNCREM PIE	Cookies and Crème pie
04/05/16	05000	GV WK CORN 26OZ	Corn
04/05/16	05000	ENT LB CRUMB CAKES	Crumb cakes
04/05/16	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
04/05/16	05000	GRTN SKILET GRCL&HRB	Garlic & Herb skillet
04/05/16	05000	LAYS KETTLE BBQ	Kettle BBQ Chips
04/05/16	05000	LAYS KETTLE REDUCED	Kettle Chips
04/05/16	05000	MRCHN BEEF RAMN 12PK	Ramen noodles
04/05/16	05000	GV TOFFEE CRUNCH	Toffee crunch
04/05/16	05000	SC ANGS BCN CHEDDAR	Bacon Cheddar Burger
04/05/16	05000	ST 22G LTCH TOTE BLU	22 gallon plastic tote
04/05/16	05000	ST 41QT CLEAR WHT	41 qt tote
04/05/16	05000	719 CND HNEY JASMINE	Candle
04/05/16	05000	719 CNDL TIKI COLADA	Candle
04/05/16	05000	ENR ALK AA16	Energizer batteries
04/05/16	05000	FBZ ARSL HAWAII 2CT	Febreze air freshner
04/05/16	05000	GLD ADJ APP 1CT	Glade Air Freshner
04/05/16	05000	GLD ADJ CASHMERE 1CT	Glade Air Freshner

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Cleaning supplies	1	11.97	11.97	-	-
Cleaning supplies	1	11.47	11.47	-	-
Cleaning supplies	1	7.97	7.97	-	-
Cleaning supplies	1	3.98	3.98	-	-
Cleaning supplies	1	2.76	2.76	-	-
Cleaning supplies	1	8.98	8.98	-	-
Electronics	1	18.97	18.97	-	-
Groceries	8	15.04	15.04	-	-
Groceries	4	7.52	7.52	-	-
Groceries	1	2.98	2.98	-	-
Groceries	16	0.80	0.80	-	-
Groceries	1	2.00	2.00	-	-
Groceries	1	2.27	2.27	-	-
Groceries	1	5.48	5.48	-	-
Groceries	1	5.92	5.92	-	-
Groceries	3	5.94	5.94	-	-
Groceries	1	2.98	2.98	-	-
Groceries	4	5.00	5.00	-	-
Groceries	1	5.97	5.97	-	-
Groceries	1	2.98	2.98	-	-
Groceries	1	2.98	2.98	-	-
Groceries	1	2.27	2.27	-	-
Groceries	1	2.97	2.97	-	-
Groceries	1	7.88	7.88	-	-
Household	2	16.86	16.86	-	-
Household	1	9.57	9.57	-	-
Household	1	4.93	4.93	-	-
Household	1	4.93	4.93	-	-
Household	1	10.97	10.97	-	-
Household	1	4.94	4.94	-	-
Household	2	1.94	1.94	-	-
Household	1	0.97	0.97	-	-

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04/05/16	05000	GLD CNDL APPLE 9.2OZ	Glade Air Freshner
04/05/16	05000	SPARKLE 8 REG PRINTS	Paper towels
04/05/16	05000	RAID ROACH FRESH 2CT	Pest control
04/05/16	05000	DAWN HAND POM 28FO	Soap
04/05/16	05000	PUFF LOTION FLAT 3PK	Tissues
04/05/16	05000	GLAD 13G GAIN 40CT	Trash bags
04/05/16	05000	HEFTY 30G CINCH 56CT	Trash bags
04/05/16	05000	HEFTY 33G CINCH 48CT	Trash bags
04/05/16	05000	HP ED 8X11 50CT	Photo Paper
04/05/16	05000	3X5 SPRIAL NEON	Notebook
04/05/16	05000	#10 SEC TINT 150CT	UNKNOWN
04/05/16	05000	#6-3/4 P&S TINT100CT	UNKNOWN
04/05/16	05000	AS 12 JUMBO	UNKNOWN
04/05/16	05000	BF CLIP ON	UNKNOWN
05/08/16	04000	SCOTT'S MW MIX 7#	Lawn care product
05/09/16	05000	GMILLS GARD GRCL RYE	Gardettos Snack mix
05/09/16	05000	LAN CWFR PB & HNY 8PK	Peanut Butter & Honey
05/09/16	05000	LOL BTR WHP OWL 8Z	Butter
05/09/16	05000	BAKED CHEETOS CRUNCH	Baked Cheetos Crunch
05/09/16	05000	IA SINGLE BOTTLE DEP	Bottle deposit
05/09/16	05000	GRTN SKILET CLSC LMN	Classic skillet
05/09/16	05000	DR PEPPER CHER DT	Diet Cherry Dr. Pepper
05/09/16	05000	GARDETTOS ORINGINAL	Gardettos Snack mix
05/09/16	05000	GRTN SKILET GRCL&HRB	Garlic & Herb skillet
05/09/16	05000	FSHR PECAN HALVES	Pecan halves
05/09/16	05000	HH PHILY CHEES STEAK	Philly Cheese Steak
05/09/16	05000	BAKED LAY BBQ	Potato chips
05/09/16	05000	SS RANCH & BACON	Ranch and bacon
05/09/16	05000	BNLS CNTRY STYLE RIB	Ribs
05/09/16	05000	BIC LTR 5PK	Lighters
05/09/16	05000	CELOSIA	Flowers
05/09/16	05000	DRACAENA	Flowers

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Household	1	6.98	6.98	-	-
Household	2	11.48	11.48	-	-
Household	1	7.48	7.48	-	-
Household	1	3.97	3.97	-	-
Household	1	3.97	3.97	-	-
Household	1	8.46	8.46	-	-
Household	1	12.72	12.72	-	-
Household	2	25.44	25.44	-	-
Office	1	11.97	11.97	-	-
Office	4	7.52	-	-	7.52
UNKNOWN	1	3.47	-	3.47	-
UNKNOWN	1	1.97	-	1.97	-
UNKNOWN	3	17.22	-	17.22	-
UNKNOWN	6	4.02	-	4.02	-
Household	1	24.94	-	-	24.94
Groceries	1	2.98	2.98	-	-
Groceries	4	10.00	10.00	-	-
Groceries	2	4.96	4.96	-	-
Groceries	1	2.98	2.98	-	-
Groceries	9	0.45	0.45	-	-
Groceries	1	5.97	5.97	-	-
Groceries	9	11.25	11.25	-	-
Groceries	2	5.96	5.96	-	-
Groceries	1	5.97	5.97	-	-
Groceries	2	22.84	22.84	-	-
Groceries	2	3.00	3.00	-	-
Groceries	1	2.98	2.98	-	-
Groceries	1	1.88	1.88	-	-
Groceries	1.87	7.17	7.17	-	-
Household	1	4.64	4.64	-	-
Household	1	1.82	1.82	-	-
Household	3	5.91	5.91	-	-

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05/09/16	05000	GV 14W SW SPIRAL 4P	light bulb
05/09/16	05000	MG SHAKE N FEED AP	Plant food
05/09/16	05000	PETUNIA	Flowers
05/09/16	05000	PETUNIA WAVE	Flowers
05/09/16	05000	PHLOX SUBULATA	Flowers
05/09/16	05000	AHC TR CN 15.8 BONUS	UNKNOWN
05/25/16	04000	TAX	Tax
05/25/16	04000	HHYPONEX BROWN MULCH	Mulch
05/31/16	05000	32GB SD CARD	SD card
05/31/16	05000	FSHR PECAN HALVES	Pecan halves
06/20/16	04000	SAN 16GB FLASH 2.0	SD card
06/28/16	05000	MERCHANDISE/CONSUMABLES	UNKNOWN
07/27/16	05000	SMALL CASH BOX	Cash box
07/27/16	05000	6 SHEET SHREDDER	Shedder
07/27/16	05000	OLUMPUS VOICE RECORD	Voice recorder
07/27/16	05000	#10 P&S TINT 150CT	UNKNOWN
08/01/16	04000	HEP AB FL EXPAINTE 1G	Paint
08/02/16	04000	#66 BRASS KEY	Brass key
08/02/16	04000	#69 MASTER PADLOCK	Padlock
08/02/16	04000	MS 3G WSTBSKT WHT	Air freshner
08/04/16	04000	MERCHANDISE/CONSUMABLES	Return of brass Key
08/08/16	04000	#70 COLORPLUS	Key
08/08/16	04000	HP #74 BLANK INK	Printer ink
08/11/16	04000	ONN 2PK CASSETTES	2 package cassettes
08/11/16	04000	CASSETTE RECORDER	Cassette Recorder
08/16/16	04000	MERCHANDISE/CONSUMABLES	Return of olupus voice record
08/17/16	04000	KW PB POLO KEYENTRY	Key
08/17/16	04000	#66COLORPLUS KWIKSET	Key
08/24/16	04000	HS WASP & HORNET TWN	Pest spray
09/06/16	04000	GV EASY POUR BLCH LI	Bleach
09/06/16	04000	GV 12RL SOFT BATH	Toilet paper
Total			

Category	Quantity	Amount	Improper	Unsupported	Reasonable
Household	2	1.76	1.76	-	-
Household	1	9.92	9.92	-	-
Household	3	5.46	5.46	-	-
Household	3	17.91	17.91	-	-
Household	2	6.94	6.94	-	-
UNKNOWN	1	3.00	3.00	-	-
Tax	-	5.25	5.25	-	-
Household	30	75.00	-	-	75.00
Electronics	1	14.88	14.88	-	-
Groceries	3	34.26	34.26	-	-
Electronics	3	23.91	-	-	23.91
UNKNOWN	1	289.66	-	289.66	-
Office	1	10.82	-	-	10.82
Office	1	24.88	-	-	24.88
Office	1	29.88	-	-	29.88
UNKNOWN	2	11.68	-	-	11.68
Household	1	19.94	-	-	19.94
Hardware	2	3.56	-	-	3.56
Hardware	1	1.78	-	-	1.78
Household	2	5.46	-	-	5.46
Hardware	1	(3.56)	-	-	(3.56)
Hardware	1	1.96	-	-	1.96
Ink	2	35.94	-	-	35.94
Office	1	3.98	-	-	3.98
Office	1	24.88	-	-	24.88
Office	1	(29.88)	-	-	(29.88)
Hardware	1	9.96	-	-	9.96
Hardware	2	3.92	-	-	3.92
Household	1	4.97	-	-	4.97
Cleaning supplies	2	5.88	-	-	5.88
Household	1	6.23	-	-	6.23
		<u>\$ 7,398.45</u>	<u>5,539.78</u>	<u>461.96</u>	<u>1,396.71</u>

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US Bank Credit Card Purchases
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Post Date	Trans Date	Description per Statement
05/24/10	05/21/10	PBP*PEACHTREE BUS PROD 800-241-4623 GA
05/27/10	05/26/10	PBP*PEACHTREE BUS PROD 800-241-4623 GA
07/19/10	07/16/10	SPORTABLE SCOREBOARDS 270-7591600 KY
05/25/11	05/24/11	DLX FOR BUSINESS 800-328-0304 MN
06/20/11	06/17/11	PAYPAL *BADGEWALLET 4029357733 BC
06/30/11	06/29/11	GAL *GALLS INC 800-504-0328 KY
07/01/11	06/30/11	GAL *GALLS INC 800-504-0328 KY
11/22/11	11/21/11	GAL *GALLS INC 800-504-0328 KY
06/25/12	05/22/12	SHOPLET.COM 800-757-3015 NY
10/09/12	10/05/12	QUADRATEC ESSENTIALS 800-745-5337 PA
10/18/12	10/17/12	INK TECHNOLOGIES LLC 866-3132879 OH
10/31/12	10/30/12	EPOLICESUPPLY COM 800-7890000 MA
10/31/12	10/30/12	EPOLICESUPPLY COM 800-7890000 MA
04/03/13	04/03/13	Galls Intern* 859-266-7227 KY
09/25/13	09/24/13	HP DIRECT - SMB 800-888-0292 NE
09/30/13	09/26/13	ECONO LODGE INN & SUIT DUBUQUE IA 09/24/13 FOR 02 NIGHTS FOLIO: 126
09/30/13	09/27/13	FAIRFIELD INN-DUBUQUE DUBUQUE IA 09/26/13 FOR 01 NIGHTS FOLIO: 018 27090
12/11/13	12/10/13	HAYNEEDLE INC HTTP://WWW.NE NE
01/06/14	01/03/14	SHOPLET.COM 800-757-3015 NY
01/06/14	01/04/14	DOME PUBLISHING COMPAN 401-7387900 RI
01/27/14	01/23/14	HP HOME STORE 888-999-4747 CA
03/10/14	03/07/14	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA
03/10/14	03/08/14	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA
03/13/14	03/12/14	STAPLES DIRECT 800-3333330 CA
04/14/14	04/11/14	INK TECHNOLOGIES LLC 866-3132879 OH
05/12/14	05/09/14	DLX FOR BUSINESS 800-328-0304 MN
07/23/14	07/22/14	INK TECHNOLOGIES LLC 866-3132879 OH
08/05/14	08/04/14	PMT*ACCO 800-2318429 CT
09/29/14	09/25/14	MICHAELS STORES 3720 DUBUQUE IA
09/29/14	09/25/14	FAIRFIELD INN-DUBUQUE DUBUQUE IA 09/23/14 FOR 02 NIGHTS FOLIO: 015 25090
09/29/14	09/26/14	ECONO LODGE INN & SUIT DUBUQUE IA 09/25/14 FOR 01 NIGHTS FOLIO: 130
09/29/14	09/26/14	MCDERMOTT OIL CO CASCADE IA
07/13/15	07/10/15	INK TECHNOLOGIES LLC 866-3132879 OH
09/18/15	09/17/15	42PHOTO COM 888-8104242 NY

Additional Description	Category	Amount	Improper	Unsupported	Reasonable
Accounting Software	Office	\$ 91.20	91.20	-	-
Accounting Software	Office	127.30	127.30	-	-
Scoreboard	Parks	75.00	-	-	75.00
Banking/Office supplies	Office	237.10	-	237.10	-
Police badges, cases, and insignia	Police	75.50	-	-	75.50
Uniforms, equipment and gear for police	Police	73.99	-	-	73.99
Uniforms, equipment and gear for police	Police	40.78	-	-	40.78
Uniforms, equipment and gear for police	Police	470.18	-	-	470.18
Office supplies	Office	19.27	-	19.27	-
Jeep parts	Vehicle	54.96	54.96	-	-
Printer/Ink supplies	Office	58.00	-	58.00	-
Police badges, cases, and insignia	Police	71.45	-	-	71.45
Police badges, cases, and insignia	Police	71.52	-	-	71.52
Public Safety equipment	Police	333.76	-	-	333.76
Office / computer supplies	Office	20.57	-	20.57	-
Lodging	Lodging	145.58	-	-	145.58
Lodging	Lodging	110.88	-	-	110.88
Home furnishings/décor retailer	Household	356.25	356.25	-	-
Office supplies	Office	102.13	-	102.13	-
Bookkeeping books	Office	32.96	-	-	32.96
Office / computer supplies	Office	264.99	-	264.99	-
Unknown	Unknown	8.54	-	8.54	-
Unknown	Unknown	34.16	-	34.16	-
Office supplies	Office	359.94	-	359.94	-
Printer/Ink supplies	Office	66.00	-	66.00	-
Banking/Office supplies	Office	251.18	-	251.18	-
Printer/Ink supplies	Office	116.00	-	116.00	-
Unknown	Unknown	26.70	-	26.70	-
Crafts	Crafts	37.00	37.00	-	-
Lodging	Lodging	266.56	266.56	-	-
Lodging	Lodging	78.39	78.39	-	-
Fuel	Fuel	38.00	38.00	-	-
Printer/Ink supplies	Office	155.00	-	155.00	-
Cameras, Camcorders, audit/video electronics	Electronics	229.00	229.00	-	-

Report on Special Investigation on the
City of Richland

US Bank Credit Card Purchases
For the period August 20, 2007 through September 30, 2016

Post Date	Trans Date	Description per Statement
09/22/15	09/21/15	42PHOTO COM 888-8104242 NY
09/23/15	09/22/15	RIVERSIDE TRAVEL MRT RIVERSIDE IA
09/28/15	09/24/15	BEST WESTERN MIDWAY HO BUBUQUE IA 09/22/15 FOLIO:00293100
09/28/15	09/25/15	CASEYS GEN STORE 2789 CEDAR RAPIDS IA
09/28/15	09/25/15	FAIRFIELD INN-DUBUQUE IA 09/24/15 FOR 01 NIGHTS FOLIO: 035 25090
10/19/15	10/16/15	HY VEE DOT COM 515-267-2800 IA
11/23/15	11/21/15	DLX FOR BUSINESS 800-328-0304 MN
06/16/16	06/15/16	SWING SET STUFF INC 734-753-5375 MI
08/04/16	08/03/16	QUILL CORPORATION 800-982-3400 SC
Total		

Additional Description	Category	Amount	Improper	Unsupported	Reasonable
Cameras, Camcorders, audit/video electronics	Electronics	100.00	100.00	-	-
Fuel	Fuel	30.00	30.00	-	- *
Lodging	Lodging	271.04	271.04	-	- *
Fuel	Fuel	32.01	32.01	-	- *
Lodging	Lodging	122.08	122.08	-	- *
Groceries	Groceries	68.85	68.85	-	-
Banking/Office supplies	Office	88.49	-	88.49	-
Swing set equipment	Parks	178.62	-	-	178.62
Office supplies	Office	16.89	-	16.89	-
		<u>\$ 5,407.82</u>	<u>1,902.64</u>	<u>\$ 1,824.96</u>	<u>\$ 1,680.22</u>

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

Report on Special Investigation on the
City of Richland

Payroll Checks in Excess of Amounts Approved by City Council
For the period August 20, 2007 through September 30, 2016

Per Check Image					
Check Date	Check Number	Memo	Amount	Approved by City Council	Excess Payment
05/31/11	20083	None	\$ 1,125.82	1,100.82	25.00
06/28/13	21294	June Wages	1,318.03	1,289.76	28.27
10/31/13	21488	None	1,265.74	1,065.74	200.00
12/31/13	21569	None	1,376.04	1,315.04	61.00
04/31/14 ^	21736	April Wages	1,444.93	1,244.93	200.00
05/30/14	21780	None	1,386.30	1,254.81	131.49
06/30/14	21837	None	1,508.58	1,388.16	120.42
07/31/14	21888	July Wages	1,563.56	1,513.56	50.00
08/29/14	21933	None	1,586.50	1,386.50	200.00
02/27/15	22200	None	1,368.63	1,318.63	50.00
03/31/15	22253	None	1,456.96	1,377.96	79.00
04/30/15	22296	None	1,511.26	1,311.56	199.70
05/29/15	22348	May Wages	1,491.94	1,291.94	200.00
06/30/15	22401	None	1,579.25	1,379.25	200.00
07/30/15	22452	None	1,731.60	1,431.60	300.00
08/31/15	22505	None	1,712.30	1,512.30	200.00
09/30/15	22563	None	1,788.99	1,632.93	156.06
10/30/15	22605	Clerk & meters	1,847.72	1,797.72	50.00
11/30/15	22651	None	1,769.83	1,719.83	50.00
02/29/16	1065	None	1,619.31	1,515.63	103.68
03/31/16	1125	None	1,715.92	1,415.92	300.00
04/26/16	1170	None	1,881.40	1,485.08	396.32
05/31/16	1210	None	1,932.24	1,332.24	600.00
##	1268	None	1,765.76	1,515.76	250.00
Total			<u>\$ 37,748.61</u>	<u>33,597.67</u>	<u>4,150.94</u>

^ - Appears to be incorrect date.

- Check image not available. Check cleared the bank on 07/06/16 for the amount shown.

Report on Special Investigation of the
City of Richland

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Melissa J. Finestead, Senior Auditor II
Elizabeth P. Dawson, Staff Auditor
Jonathan M. Mader, CPA, Staff Auditor
Jason J. Miller, Assistant Auditor



Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Appendix 1

Report on Special Investigation of the
City of Richland

Copies of Selected Receipts and Account Histories

Acct# 0000155000
Location [REDACTED] Current Balance 62.11

Date	Ser.	Reading	Cd	Consumption	Amount	Tax	Arrears	Net
033016	*** PENALTY ***		**	5.00	**			
040116	GB		0	10.50				
	SW	1939900	4400	14.00				
	WA	1939900	4400	20.62				
	WD		0	12.00				
READ DATE:		03/31/16		1.65	366.05	424.82		
041016	*** PENALTY ***		**	5.00	**			
042016	** REVERSAL **		**	100.00	**			
050116	GB		0	10.50				
	SW	1944600	4700	14.38				
	WA	1944600	4700	21.76				
	WD		0	12.00				
READ DATE:		04/28/16		1.74	329.82	390.20		
052616	*** PENALTY ***		**	5.00	**			

Next Account# [REDACTED] Starting Date [REDACTED] Reverse Order? Printer
 Name [REDACTED] COPY to print screen
 St/Dir/House/# [REDACTED] NEXT PAGE for more information
 F5 for next account

Report on Special Investigation of the
City of Richland

Copies of Selected Receipts and Account Histories

RECEIPT		DATE <u> </u>	No. <u> </u>
RECEIVED FROM <u> </u>		\$ <u> </u>	
<u> </u>		DOLLARS	
<input type="radio"/> FOR RENT			
<input type="radio"/> FOR <u> </u>			
ACCOUNT		<input type="radio"/> CASH	
PAYMENT		<input type="radio"/> CHECK	
BAL. DUE		<input type="radio"/> MONEY ORDER	
		<input type="radio"/> CREDIT CARD	
		FROM <u> </u>	TO <u> </u>
		BY <u> </u>	

Appendix 1

Report on Special Investigation of the
City of Richland

Copies of Selected Receipts and Account Histories

Acct# 0000432000
 Location [REDACTED] Current Balance 69.82

Date	Rate	Ser.	Reading	Cd	Consumption	Amount	Tax	Arrears	Net
	WD			0	12.00				
			READ DATE: 04/28/16			1.86	354.96	417.45	
052616			*** PENALTY ***	**	5.00	**			
060116	GB			0	10.50				
	SW	748000		3900	13.38				
	WA	748000		3900	18.72				
	WD			0	12.00				
			READ DATE: 06/01/16			1.50	422.45	478.55	
061316			*** PAYMENT ***	**	150.00	**			
061716			*** PENALTY ***	**	5.00	**			
062016			** REVERSAL **	**	200.00	**			
062716			** REVERSAL **	**	100.00	**			
062816	GB			0	10.50				
	SW	762650		3850	13.31				

Next Account# [REDACTED] Starting Date [REDACTED] Reverse Order? N Printer 1
 Name [REDACTED]
 St/Dir/House/# [REDACTED]
 COPY to print screen
 NEXT PAGE for more information
 F5 for next account

Report on Special Investigation of the
City of Richland

Copies of Selected Receipts and Account Histories

RECEIPT DATE 12/20/00 No. 02356

RECEIVED FROM [REDACTED] \$ [REDACTED]

Cash check 43900 DOLLARS

FOR RENT one hundred + tax

CASH
 CHECK
 MONEY ORDER
 CREDIT CARD

FROM _____ TO _____

BY [Signature]

Report on Special Investigation of the
City of Richland

Copies of Utility Batch Journal and Deposit Slip

DATE 09/30/15 TIME 09:09

CITY OF RICHLAND

BATCH# 1222

PAGE 2



BATCH POSTING JOURNAL

GRAND TOTALS:

TOTAL POSTED	TOTAL RECEIPTS	TOTAL CASH	TOTAL CHECKS	TOTAL COUPONS	BANK TOTAL
41	3,629.28	1,153.41	2,475.87	.00	.00

Report on Special Investigation of the
City of Richland

Copies of Utility Batch Journal and Deposit Slip

DATE 9-30-15
DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL

CITY OF RICHLAND
GENERAL FUNDS ACCOUNT
109 NORTH RICHLAND ST
RICHLAND, IA 52585

Federation Bank
WASHINGTON • BRIGHTON
RICHLAND • WELLMAN
IOWA

LIST CHECKS SINGLY OR ATTACH LIST

		DOLLARS	CENTS
CURRENCY		501	00
COINS			91
LIST EACH CHECK			
	1. <i>Wkd from tape</i>	2475	87
	2		
	3		
	4		
	5. <i>WA</i>	1874	13
	6. <i>SW</i>	314	28
	7. <i>GB</i>	789	07
	8		
	9		
	10		
	11		
GS	12		
	13		
	14		
	15		
	16		
	17		
	Total from reverse side		
	TOTAL \$	2977	78

← RE-ENTER TOTAL DISE

8977.78

PLEASE BE SURE ALL ITEMS ARE PROPERLY ENDORSED.

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE OR ANY APPLICABLE COLLECTION AGREEMENT.