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**NEWS RELEASE**

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FOR RELEASE March 7, 2011

Auditor of State David A. Vaudt today released a report on a special investigation of the Eastern Iowa Center for Problem Gambling (Center) for the period May 1, 2007 through April 30, 2009. The special investigation was requested by the Iowa Department of Public Health (IDPH) as a result of concerns identified regarding the Center's administration of contracts awarded to the Center by IDPH. For the fiscal year ended June 30, 2007, the Center received payments totaling \$509,287 from IDPH, or 98% of its total funding. The contract awards for the fiscal year ended June 30, 2008 totaled \$671,893. IDPH also provided a limited amount of funding to the Center during the fiscal year ended June 30, 2009 which was exhausted by the Center during April 2009.

Vaudt reported the special investigation identified \$114,211.60 of improper and unsupported disbursements. Vaudt reported certain financial records and supporting documentation were not provided, including bank statements, check registers, payroll records and vendor invoices. Using the limited records available, Vaudt reported \$87,179.58 of improper disbursements were identified, including estimated overpayments of \$38,693.23 for payroll, \$4,872.32 for vacation payouts and \$29,359.51 for travel payments to the Center's Director, Janet Meisenbach.

Vaudt also reported \$27,032.02 of unsupported disbursements were identified. The unsupported disbursements were for charges made on a credit card issued in the Center's name. The charges included travel related costs and purchases made at retail vendors.

Vaudt also reported payroll payments to employees of the Center were not issued in a timely manner and several attempts to obtain access to the Center's records were met with resistance from Ms. Meisenbach. Vaudt also reported it was not possible to determine if there

were additional improper or unsupported disbursements because sufficient records were not available.

While IDPH did not award the Center a contract for the fiscal year ended June 30, 2009, a limited amount of funding was provided during the fiscal year to allow the Center to cease operations in an orderly manner. The Center ceased providing services to gamblers and those impacted by problem gambling during the first quarter of the fiscal year ended June 30, 2009.

Copies of the report have been filed with the Division of Criminal Investigation, the Scott County Attorney's Office and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/1060-5880-B0P1.pdf>.

# # #

**REPORT ON SPECIAL INVESTIGATION  
OF THE  
EASTERN IOWA CENTER FOR PROBLEM GAMBLING  
  
FOR THE PERIOD  
MAY 1, 2007 THROUGH APRIL 30, 2009**

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Auditor of State's Report

To the Director of the  
Iowa Department of Public Health:

As a result of alleged improprieties regarding certain financial transactions and at the request of officials of the Iowa Department of Public Health (IDPH), we conducted a special investigation of the Eastern Iowa Center for Problem Gambling (Center). We have applied certain tests and procedures to selected financial transactions of the Center for the period May 1, 2007 through April 30, 2009, or as otherwise noted. Based on our review of relevant information and discussions with IDPH personnel, we performed the following procedures:

- (1) Evaluated the Center's internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed documentation of a review performed by IDPH officials to determine if concerns identified required additional action.
- (3) Examined bank statements for the Center's checking account to identify any unusual activity. We also examined images of certain checks to identify any payments to unusual payees or for unusual amounts.
- (4) Reviewed payroll payments to the Center's employees to determine if payments were reasonable.
- (5) Reviewed travel reimbursements to the Center's employees to determine if payments were reasonable and in accordance with the terms and conditions of the contract agreements.
- (6) Examined credit card statements for the period July 1, 2006 through September 30, 2008 to identify unusual activity.
- (7) Examined the Center's accounting ledgers for the period May 1, 2007 through May 31, 2008 and compared entries in the ledgers to check numbers and amounts in the Center's bank statements to determine the propriety of the ledger. Ledgers were not available for the period after May 31, 2008.
- (8) Examined the Gambling Treatment and Education and the Gambling Transitional Housing contracts awarded to the Center by IDPH to determine if the Center's expenditures complied with contract requirements.
- (9) Contacted former employees to obtain an understanding of the administration of Center operations.

These procedures identified \$114,211.60 of improper and unsupported disbursements. We were unable to determine if additional amounts were improperly disbursed or if collections were not properly deposited because sufficient records were not available. These procedures also identified several concerns with the Center's administration of the Gambling Treatment and

Education and the Gambling Transitional Housing contracts awarded by IDPH. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **H** of this report.

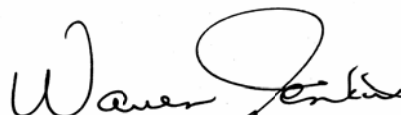
The procedures described above do not constitute an audit of financial statements conducted in accordance with U. S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Eastern Iowa Center for Problem Gambling, other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

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

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Iowa Department of Public Health during the course of our investigation.



DAVID A. VAUDT, CPA  
Auditor of State



WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

December 14, 2010

Eastern Iowa Center for Problem Gambling  
Investigative Summary

**Background Information**

Eastern Iowa Center for Problem Gambling (Center) was a non-profit organization established in accordance with section 504 of the *Code of Iowa*. Based in Davenport, Iowa, the mission of the Center was to provide services for gamblers and those impacted by problem gambling, including counseling, group support therapy, intervention and crisis counseling and education and promotion of public awareness of problem gambling. In addition to administrative headquarters in Davenport, the Center also maintained offices in Washington, Clinton and Cedar Rapids. Based on financial records available from the Center, none of the Center's employees, except the Director, received a paycheck after September 9, 2008. According to information on the Secretary of State's website, the Center was administratively dissolved on August 6, 2009.

Janet Meisenbach was the Center's Director. We were unable to determine when Ms. Meisenbach was hired as the Director. However, she served as the Center's Director for the period of our review. According to the Center's bylaws, the Center was governed by a Board with no fewer than 5 or more than 7 members, who were appointed by the Director to serve a 3-year term.

The primary revenue source for the Center was funds from the Iowa Department of Public Health (IDPH) for the Gambling Treatment and Education contract and the Gambling Transitional Housing contract (the contracts). For the year ended June 30, 2007, the Center received contract payments from IDPH totaling \$509,286.93, which was 98% of the revenue reported in the Center's audit report. We were unable to determine the source of the other funding received. The IDPH contracts awarded to the Center for the year ended June 30, 2008 totaled \$671,893.00.

On March 20, 2008, IDPH officials received a confidential complaint regarding the Center. Among other issues, the complaint alleged:

- the Center misrepresented a social work license credential on the program license application,
- a non-licensed staff member at the Center provided counseling and treatment services and
- contract funds were used to pay for legal expenses for the non-licensed staff member without approval from the Board or IDPH.

As a result of the allegations, IDPH officials conducted employee interviews on April 16, 2008 and April 30, 2008 and performed an on-site review on June 18 and 19, 2008. Because of concerns identified during the on-site review, IDPH officials requested additional documentation and information from the Center. Specifically, IDPH officials requested documentation related to purchases made with the Center's credit card. During early July 2008, while waiting for the documentation, officials received another complaint with numerous additional allegations regarding the Center's operations.

According to an IDPH representative we spoke with, the documentation subsequently provided for purchases made with the credit card was not sufficient. In addition, based on the review performed by IDPH staff, IDPH concluded:

- Ms. Meisenbach was reimbursed at a rate which exceeded the maximum rate established in the contracts.
- Hotel expenses were incurred without clear justification of the purpose of the travel and the rates paid exceeded the maximum rate established in the contracts.

- During the review at the Center, an IDPH representative was not able to associate purchases charged to the Center's credit card to the approved budgets. IDPH requested additional information, but the documentation provided by the Center did not clarify the issues in question. The Department concluded numerous purchases did not support the purpose of the contract or work and services to be provided.
- Financial records were not maintained in a manner which allowed IDPH to monitor how contract funds were used. The Center's credit card statements and check log include charges which did not appear to be related to the scope of services provided.
- Financial records were not maintained as required. Correspondence dated July 2, 2008 from the Center's Board President, John Fennelly, stated financial records were not available because they had been lost or shredded.

On July 29, 2008, IDPH officials notified the Center it would not be awarded Gambling Treatment and Education and the Gambling Transitional Housing contracts for fiscal year 2009. A copy of the Notice of Denial of Awards letter is included in **Appendix 1**. According to the letter, the Center "failed to submit acceptable continuation applications, failed to meet performance expectations, and failed to comply with conditions of the contracts." Specific examples of the Center's non-compliance which were cited by IDPH include:

- The Center projected to serve 32 clients and provide 3,896 days of service for the contract period but actually served only 7 clients and provided 532 days of service.
- The Center did not provide budget narratives or justify expenses charged against certain budgeted line items.
- The Center failed to track and report client discharges and counseling staff.
- The Center did not obtain approval from IDPH for subcontracted services or accurately report subcontractors to IDPH.
- The Center used IDPH funds beyond the scope of the work and services to be provided under the contract agreements.

As a result of the concerns identified during the on-site review, IDPH officials requested the Office of Auditor of State review the findings of its internal investigation and recommend if additional action should be taken.

On February 26, 2009, we requested numerous records from the Center, including all financial records, annual reports and Board minutes. We met significant resistance from the Center's Director and an attorney engaged by the Director. After repeated attempts to access the Center's records, we determined it was unlikely the records would be made available for inspection.

As a result of the request from IDPH officials and the inaccessibility of the Center's records, we performed the procedures detailed in the Auditor of State's report for the period May 1, 2007 through April 30, 2009, or as otherwise noted.

### **Detailed Findings**

As a result of our procedures, we identified \$114,211.60 of improper and unsupported disbursements. We were unable to determine if additional amounts were improperly disbursed or if collections were not properly deposited because sufficient records were not available. These procedures also identified several concerns with the Center's administration of the Gambling Treatment and Education and Gambling Transitional Housing contracts awarded by IDPH.

- (A) Entity Records – The general terms and conditions of the contracts specify the contractor shall retain accounting and financial records for a period of 5 years from the day the final



expenditure report is submitted. In addition, the contractor is required to allow access to the Auditor of State to examine, audit, excerpt and transcribe books, documents, paper and records of the contractor related to order, invoices or payment of the contract.

We requested certain records from Mr. Fennelly, Ms. Meisenbach and the attorney engaged by Ms. Meisenbach. The records requested included:

- financial records, including, but not limited to, check registers and accounting software reports,
- monthly bank statements for all accounts,
- payroll records,
- disbursement journals,
- supporting documentation for disbursement journals,
- receipt books or other listings of collections and
- credit card statements.

The Center's representatives did not provide access to the records we requested. According to an e-mail we received from the attorney engaged by Ms. Meisenbach, which is included in **Appendix 2**, the Center was no longer "in business" and the records we requested were previously made available to IDPH officials. In addition, the attorney stated the State did not pay the Center for services rendered for a period prior to contract termination. Specifically, the attorney asserted:

"...the State is not entitled to books and records after it breached the contract and failed to pay for services rendered....Eastern Iowa Center made a good faith effort to comply with IDPH's repeated requests for documents and records. In my view there is simply nothing further to be gained by continuing to request records that have already been produced."

As previously stated, the contracts specify the contractor shall retain accounting and financial records for 5 years from the day the final expenditure report is submitted. Because we were unable to secure access to the Center's records, the Center violated the terms and conditions of the contracts.

- (B) Payroll – Ms. Meisenbach's responsibilities as Director included calculation of payroll, preparing and signing payroll checks. We were unable to obtain payroll journals, documentation of authorized salaries for the Center's employees or other payroll-related information. However, we obtained a copy of the Center's ledger from IDPH officials for the period May 2007 through May 2008. We also obtained the Center's bank statements and images of redeemed checks from the bank for the period May 1, 2008 through April 30, 2009.

According to former Center employees we spoke with, payroll checks were to be issued on a bi-weekly basis, but the payments were not always made in a timely manner. A former employee stated when staff inquired about untimely issuance of paychecks, Ms. Meisenbach told staff the payroll checks were delayed because the Center did not have adequate funding to issue payroll until a contract payment was received from the State. Another former employee stated payroll checks were occasionally late because Ms. Meisenbach was traveling when payroll was to be issued. The former employees also stated they did not receive a pay stub detailing the calculation of wages, withholdings or other payroll information, although the information was requested from Ms. Meisenbach. According to a former employee, Ms. Meisenbach stated it was too time consuming to prepare the check stubs.

Using the ledger for May 2007 through May 2008, we determined the check number, date and amount of payroll checks issued to the Center's employees. We identified inconsistent patterns in the dates and amounts of the payroll checks issued. Specifically, based on allocations to payroll in the ledger, monthly payments to Ms. Meisenbach ranged from \$777.33 in May 2008 to \$8,384.14 in February 2008. Total monthly payments to other employees also fluctuated, with some employees not receiving a payroll check in a specific month.

For the period subsequent to May 2008, we reviewed images of redeemed checks and classified checks issued to employees as payroll, travel or other based on the amount of the check and/or the check description. All employees, except for Ms. Meisenbach, received payroll checks until August 2008. Ms. Meisenbach continued to receive payroll checks through January 2009 and other payments through April 2009. Because the Center effectively ceased operations by the end of August 2008, Ms. Meisenbach would have had limited administrative responsibilities in the following weeks. As a result, it is unclear why she would have continued to receive her full payroll checks through January 2009.

All payments to employees identified for May 2007 through April 30, 2009 are listed in **Exhibit B**. Ms. Meisenbach received 15 payments totaling \$26,618.27 after payments to other employees ceased.

We were unable to access payroll records to determine Ms. Meisenbach's authorized salary or obtain documentation of how her paychecks were calculated. However, according to the contract award budget detailed in the Gambling Transitional Housing contract, Ms. Meisenbach's annual salary was \$57,000.00. We calculated Ms. Meisenbach's estimated net pay using the budgeted annual salary of \$57,000.00, adjusted for federal and state payroll tax withholdings. For fiscal year 2009, we determined it was not reasonable to include an authorized salary amount for November 2008 through January 2009 because Ms. Meisenbach should have been able to complete all of her administrative responsibilities during September and October 2008.

As illustrated by **Table 1**, from May 1, 2007 through January 31, 2009, Ms. Meisenbach received net wages totaling \$97,433.03, which exceeded her estimated authorized net pay by \$38,693.23. This amount is included in **Exhibit A** as improper disbursements.

**Table 1**

<b>Description</b>	<b>Fiscal Year 2007</b>	<b>Fiscal year 2008</b>	<b>Fiscal Year 2009</b>	<b>Total</b>
Annual Salary *	\$ 57,000.00	57,000.00	57,000.00	
Number of Months	2	12	4	
Calculated Gross Pay	9,500.00	57,000.00	19,000.00	85,500.00
Less: Estimated Federal W/H ^	2,267.22	15,828.54	4,506.44	22,602.20
Estimated State W/H #	462.00	2,772.00	924.00	4,158.00
Estimated Net Pay	6,770.78	38,399.46	13,569.56	58,739.80
Actual Net Pay	12,669.05	60,747.17	24,016.81	97,433.03
Estimated Overpayment	\$ 5,898.27	22,347.71	10,447.25	38,693.23

\* - Annual salary based on budget included in the Gambling Transitional Housing contract for the period 05/01/07 through 06/30/08

^ - Based on IRS Publication 15a, assuming monthly payroll and 1 withholding allowance, plus FICA withholding.

# - Based on Iowa Withholding Tax table, effective April 1, 2006, assuming monthly payroll and 1 exemption.

- (C) Equipment – The general terms and conditions to the contracts state the title to equipment purchased with contract funds shall reside with IDPH. Equipment is defined as any item costing \$5,000.00 or more and having an anticipated life of 1 year or more. According to a letter Ms. Meisenbach submitted to IDPH officials, the Center did not have equipment valued at \$5,000.00 or more. A copy of the letter is included as **Appendix 3**.

According to the Center's June 30, 2007 financial statement audit report, the Center's policy was to capitalize furniture, equipment and leasehold improvements costing \$500.00 or more. However, we were unable to obtain a listing of the equipment owned by the Center. According to former Center employees we spoke with, capital assets included items such as beds, kitchen appliances, computers and office equipment.

According to the former employees we spoke with, the capital assets were sold by Ms. Meisenbach around August 2008 during a sale held at the Center's Davenport office.

An employee purchased a computer monitor for \$20.00 and issued a check payable to Ms. Meisenbach. We reviewed deposits made to the Center's checking account, but we were unable to identify if sale proceeds were deposited because we did not have adequate documentation. Deposits from unidentified sources to the Center's checking account from August 1, 2008 and April 30, 2009 totaled \$3,353.71.

Because we were unable to determine if any collections were received but not deposited for the sale of the Center's assets, we have not included an amount in **Exhibit A**.

- (D) Board Meetings – The bylaws for the Center state Board members are to be appointed by the Director and specify the Board shall meet quarterly and at the call of the Director. Typically, the Directors of non-profit organizations report to the organization's Board members. It is not typical for the Director to appoint Board members.

Also, as previously stated, we were unsuccessful in obtaining numerous Center records, including Board minutes. As a result, we were unable to determine the frequency of meetings held by the Board or the level of involvement the Board took in the Center's operations.

According to former employees of the Center we spoke with, the Board did not meet or play an active role in the administration of the Center. The employees we spoke with stated they could not recall when a Board meeting was held and the Board did not review or approve the Center's financial transactions or provide oversight.

- (E) Vacation Payout – Based on notations made in the check memo lines, vacation payouts were issued to Center employees when operations ceased. Based on check images available, Ms. Meisenbach received 3 vacation payout payments between July 23, 2008 and September 19, 2008, which totaled \$4,872.32. As previously stated, Ms. Meisenbach continued to receive payroll checks until January 2009. In addition, 1 other employee received 2 vacation payout payments of \$730.00 on August 22, 2008 and \$774.00 on August 25, 2008.

Because we were unable to obtain payroll policies or records, we are unable to determine the propriety of the vacation payouts. We determined vacation payouts for most Center employees appeared reasonable because their employment ended at the time of the vacation payout. However, it is unusual for Ms. Meisenbach to receive multiple vacation payouts while continuing to receive regular payroll checks from the Center in months subsequent to the payouts. The \$4,872.32 of vacation payouts to Ms. Meisenbach are included in **Exhibit A** as improper disbursements.

- (F) **Credit Card** – A credit card account was established in the name of the Center. According to former employees of the Center, Ms. Meisenbach had custody of the credit card and authority to make purchases and other charges with the card. The balance on the credit card account ranged from a low of \$6,906.86 in July 2006 to a high of \$15,550.03 in April 2007. The balance was paid in full on September 11, 2008. We initially examined transactions in the fiscal year ended June 30, 2008. Because of the high transaction volume, we also obtained statements for the fiscal year ended June 30, 2007 and identified significant credit card activity during that year. As a result, we tested activity during the year beginning July 1, 2006.

As previously stated, we were unable to obtain supporting documentation, such as vendor invoices, for purchases made with the credit card. As a result, we obtained the credit card statements from Wells Fargo, reviewed the transaction detail and categorized the purchases and charges based on the statement descriptions. Charges to the card from July 1, 2006 to September 11, 2008 totaled \$65,974.11, when the account balance was paid in full. The results of our categorization are summarized in **Table 2**.

**Table 2**

<b>Exhibit</b>	<b>Category</b>	<b>Annual Fees and Deposits to Checking Account*</b>	<b>Improper</b>	<b>Unsupported</b>	<b>Total</b>
<b>D</b>	Cash Advances and Fees	\$ 24,687.57	5,444.75	-	30,132.32
<b>E</b>	Travel Expenses	-	6,903.17	3,849.94	10,753.11
<b>F</b>	Retail Vendors	-	-	15,101.30	15,101.30
<b>G</b>	Office Expenses	-	600.97	7,486.28	8,087.25
<b>H</b>	Other Unclassified Purchases	-	1,305.63	594.50	1,900.13
	Total	\$ 24,687.57	14,254.52	27,032.02	65,974.11

\* - Includes \$300.00 of Annual Fees which were assessed by the card issuer.

All charges on the Center's credit card are listed in **Exhibit C**. In addition, **Exhibits D** through **H** list the charges by category, such as fees, travel related purchases, retail vendors, office/administrative purchases and other purchases. Public monies must be spent for the public benefit and the benefits to be derived must be clearly documented. Each category is discussed individually in the following paragraphs.

**Cash Advances and Fees** – As illustrated by **Table 2**, \$30,132.32 of cash advances and fees were charged to the credit card. The individual cash advances and fees are listed in **Exhibit D**. This amount includes \$300.00 of annual fees, \$6,500.00 of cash advances and \$17,887.57 of charges which were described as overdrafts. The overdrafts were charges to the Center's credit card to provide funds to prevent the Center's checking account from becoming overdrawn. We were able to determine the proceeds from these transactions were deposited to the Center's checking account. As a result, the overdrafts and cash advances, along with the \$300.00 of annual fees, have not been identified as improper or unsupported.

The \$5,444.75 of improper charges we identified include finance charges, late fees and overlimit fees. The improper charges are included in **Exhibit A**.

**Travel Expenses** – As illustrated by **Table 2**, the credit card was used for travel related expenses which totaled \$10,753.11. All charges classified as travel purchases are listed in **Exhibit E**. Travel related expenses include purchases at convenience stores, hotels,

restaurants and for car rentals. The contracts specified travel costs were to be reimbursed at actual costs and at the established maximum rates set by the State of Iowa.

Travel costs incurred by Ms. Meisenbach were not reimbursed in compliance with the contracts. Instead, expenses were charged to the Center's credit card. In addition, Ms. Meisenbach also routinely received payments which were described as travel allowances. The descriptions were identified in the Center's ledger and the memo portion of checks issued to Ms. Meisenbach. The allowances appear to be for travel related expenses, which are discussed later in this report.

Although the travel costs charged to the credit card did not comply with the requirements established by the contracts and supporting documentation was not available to support the charges to the credit card, certain travel costs appeared reasonable for the Center's operations.

According to travel logs observed by IDPH officials, Ms. Meisenbach recorded an average of 836 miles per month from July 2007 through April 2008. As a result, we determined it was reasonable to charge fuel once each week. We also determined the cost of weekly fuel purchases was reasonable when compared to the amount Ms. Meisenbach would have received as reimbursement for an average of 836 miles per month. As illustrated by **Exhibit E**, it appears fuel was frequently purchased at convenience stores with the credit card.

We also determined it was reasonable to incur restaurant charges up to the daily maximum of \$43.00 allowed by the State of Iowa. This maximum rate allows for a maximum charge of \$23.00 for a single meal.

In addition, we consulted with officials of IDPH to compare the dates of hotel stays with dates of training opportunities. Any hotel expenses which were not consistent with training opportunities are not an allowable use of the funds awarded for the contracts.

While charges of this nature appeared reasonable, they were not supported by appropriate documentation. As a result, the charges are classified as unsupported in **Exhibit E**.

All of the remaining travel charges are not properly supported by appropriate documentation. In addition, they exceeded the ranges determined to be reasonable for the Center's operations and, as a result, are classified as improper disbursements.

The \$3,849.94 of unsupported travel expenses and \$6,903.17 of improper travel expenses are included in **Exhibit A**.

Retail Purchases – All charges classified as retail purchases are listed in **Exhibit F**. Charges classified as retail purchases total \$15,101.30 and include purchases made at retail vendors such as Wal-Mart, Target, Gordmans, Kmart and HyVee, among several others.

The Center provided furnished apartment-style temporary housing for individuals seeking gambling treatment. As a result, some vendor charges which would not clearly meet the test of public purpose for other entities may be allowable for the Center, such as grocery and furniture items. We were unable to identify what portion, if any, of the charges were an unallowable use of contract funds because supporting documentation was not available to show the specific items purchased.

The \$15,101.30 of unsupported purchases from retail vendors is included in **Exhibit A**.

Office Expenses – All charges classified as office expenses are listed in **Exhibit G**. Office expenses include administrative items, such as marketing services, grant search assistance, seminars and criminal checks.

As illustrated by **Exhibit G**, \$600.97 of charges are classified as improper disbursements. The improper disbursements include grant search assistance and contributions to the MO Association Community Task Force, an organization which does not appear to support gambling treatment and education in the State of Iowa.

While we did not determine the payments for indirect client services to be improper, IDPH should consider including a detailed budget in the contract to show the amount of the award allowed to be spent for items of this nature.

The \$600.97 of improper disbursements and \$7,486.28 of unsupported disbursements are included in **Exhibit A**.

Other Unclassified Purchases – Other unclassified purchases consist of charges which did not fall within any of the categories previously listed. These purchases are listed in **Exhibit H**.

As illustrated by the **Exhibit**, 7 purchases which total \$205.69 were made at the Cigarette Oasis. According to a former employee of the Center, the former Director purchased cigarettes for herself and clients at Cigarette Oasis. We also identified a charge to Firestone for \$609.76. However, the Center did not hold title to vehicles which would necessitate services from Firestone.

Based on the vendor and amount of the transaction for the remaining charges listed in **Exhibit H**, we are unable to determine if the purchases were for the Center's operations. Because the purchases are not supported by appropriate documentation, they have been classified as unsupported.

The \$1,305.63 of improper disbursements and \$594.50 of unsupported disbursements are included in **Exhibit A**.

- (G) Travel Payments to Ms. Meisenbach – As previously stated, the Center maintained offices in Davenport, Washington, Clinton and Cedar Rapids. As a result, it was necessary for Ms. Meisenbach to travel between these locations. The contracts specified IDPH would not reimburse travel costs in excess of limits established by the Iowa Department of Administrative Services. Specifically, maximum reimbursements were \$8.00 for breakfast, \$12.00 for lunch and \$23.00 for dinner. The contracts also allowed \$75.00 per night for lodging and \$0.34 per mile for mileage.

Travel related payments to Ms. Meisenbach and charges on the Center's credit card which Ms. Meisenbach allocated to travel in the Center's ledger are summarized in **Table 3**. As illustrated by the **Table**, we were unable to determine what portion of the credit card charges during fiscal year 2009 pertained to Ms. Meisenbach's travel because the ledger was not available.

**Table 3**

Period	Check Payments	Credit Card	Total
May 1, 2007 to June 30, 2007	\$ 1,171.27	1,711.51	2,882.78
July 1, 2007 to June 30, 2008	15,401.43	5,650.00	21,051.43
Subtotal	16,572.70	7,361.51	23,934.21
July 1, 2008 to April 30, 2009	12,786.71	*	12,786.71*
Total	\$ 29,359.41	7,361.51	36,723.92

\* - Ledger detail was not provided to determine the amount of credit card charges allocated to travel.

As illustrated by the **Table**, between May 1, 2007 and June 30, 2008, Ms. Meisenbach received travel reimbursements and payments from the Center totaling \$16,572.70. During the same period, an additional \$7,361.51 paid on the Center's credit card account was allocated in the ledger as travel costs. According to discussions we had with former employees, the Center's credit card was used only by Ms. Meisenbach. The former employees we spoke with stated they were aware Ms. Meisenbach received a travel allowance in addition to using the Center's credit card for travel related expenses.

We also identified reimbursements totaling \$12,786.71 issued to Ms. Meisenbach from July 1, 2008 through April 30, 2009. We were unable to determine what portion of charges on the Center's credit card were travel related because we do not have the ledger for that time period.

Based on our review of checks issued, it appears Ms. Meisenbach routinely received a monthly payment of \$950.00 or \$1,000.00 for travel expenses. Ms. Meisenbach also occasionally received smaller payments as reimbursement for other items, such as supplies. None of the payments were supported by adequate documentation.

As previously stated, and as illustrated by **Table 3**, Ms. Meisenbach also charged travel related expenses to the Center's credit card. In accordance with the contract, travel expenses were to be reimbursed based on actual costs not in excess of the limits established by the Iowa Department of Administrative Services. Travel allowances which are not based on actual expenses incurred are not an allowable use of contract funds. As a result, the travel allowance payments and other reimbursements to Ms. Meisenbach which total \$29,359.41 are included in **Exhibit A** as improper disbursements.

- (H) Collections – While we were able to ensure all payments from IDPH were properly deposited to the Center's checking account, we were unable to determine if all other collections received by the Center were properly deposited because sufficient records for collections, such as receipt books, were not available.

The Center was primarily funded by the contracts awarded by IDPH. According to the Center's June 30, 2007 financial statement audit report, other revenues totaled only \$8,388.00. Because we were unable to determine the source of the collections, we were unable to determine if the collections should have been considered program income.

According to a former employee, the Center billed a nominal fee for services to clients who were able to pay. The collections were placed in the Center's petty cash fund which was used for miscellaneous items, such as supplies and soda.

The fees collected for services to clients are program income. The contracts require program income to be returned to the program and used in accordance with the conditions of the contracts. Because we are unable to determine what amount, if any, of program income was collected, we have not included a related amount in **Exhibit A**.

- (I) Audit for Contract Period – The contracts required the Center to have an audit in accordance with OMB Circular A-133. The most recent audit provided to IDPH by the Center was for the fiscal year ended June 30, 2007, but the audit was not conducted in accordance with OMB Circular A-133. An audit was not provided for the fiscal year ended June 30, 2008.
- (J) Services Provided to Non-Iowa Residents – The contracts specify contract funds are to be used only to serve clients who are residents of the State of Iowa. According to a Center employee, the Center served Illinois residents. In addition, we identified a newspaper article dated December 22, 2004 in which Ms. Meisenbach is quoted stating "We're looking forward to helping compulsive gamblers in the Davenport, Rock Island area take the

necessary steps toward putting their lives back together.” The article also states the Center accepts applications from Iowa and Illinois residents.

Because we are unable to determine what cost, if any, was related to services provided to clients who resided outside Iowa, we have not included a related amount in **Exhibit A**.

(K) IDPH Monitoring – Currently, IDPH conducts 3 general categories of monitoring, as follows:

- Contractual reviews – examine service documentation, accuracy and appropriateness of billing and compliance with special conditions.
- Program licensure reviews – examine licensure requirements, including policies, procedures, protocols, staff qualifications and clinical standards.
- Fiscal reviews – review program income and expenses and assure compliance with the special conditions contract and IDPH general conditions.

According to IDPH officials, contractual and fiscal reviews are completed approximately every 2 years, but may be more frequent if warranted.

IDPH officials have requested a pre-award survey of the Center be conducted annually. The most recent pre-award survey issued by the Office of Auditor of State, dated August 15, 2007, identified several material weaknesses in the design of internal control at the Center. The material weaknesses included:

- A lack of segregation of duties over cash receipts, cash disbursements, payroll and bank reconciliations.
- Detailed meeting minutes were not maintained or available for review.
- Monthly bank reconciliations were not documented or available for review and/or examination.
- Supervisory review of payroll was not consistently documented.

The report concluded the material weaknesses may inhibit the Center’s ability to comply with grant criteria. While IDPH required a corrective action plan be submitted by the Center, the corrective action was not put in place by the Center. IDPH did not take further action based on the pre-award survey.

Recommendation to IDPH – IDPH officials should consider implementing procedures to prevent and/or timely identify similar concerns with other grantees. Specific items which should be considered by IDPH officials include:

- The contracts should include a detailed budget for allowable uses of funds, including direct client services, administrative costs and other items, such as marketing expenses.
- Require grantees to have certain policies in place to safeguard grant funds. Policies which IDPH should require grantees to establish include:
  - A record retention policy to ensure records are retained and available for inspection.
  - A paid time off/vacation policy, including provisions for the payout of accumulated vacation balances.



- A travel policy which includes a clear definition of travel expenses which may be reimbursed. In addition, the policy should state expenses will be paid on a reimbursement basis only.
  - A credit card policy to specify authorized uses.
- IDPH should consider implementing certain routine procedures during grantee monitoring visits. Specific procedures which should be considered include:
  - Review the agency's travel costs for compliance with the grant requirements to determine if travel is reimbursed for actual costs incurred and the limits established by the grant agreement(s) are adhered to.
  - Review the minutes of grantee Board meetings to determine if the Board is meeting in accordance with agency bylaws and taking an active role in the administration of the agency.
  - Obtain a listing of authorized salaries for agency employees and, on a test basis, perform a comparison of employees' actual wages to authorized salaries.
  - Review agency expenditures, including credit card charges, to ensure expenditures are appropriate for the grant requirements and meet the test of public purpose. The public benefits to be derived should be clearly documented, as required by an Attorney General's opinion dated April 25, 1979. According to the Attorney General's opinion, it is possible for certain expenditures to meet the test of serving a public purpose under certain circumstances, although such items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and improper purpose is very thin.
- IDPH should consider requiring grantees to regularly provide a listing of equipment purchased. The listing should include a description of the equipment, date purchased, acquisition cost and the physical location of the equipment. In addition, IDPH should establish a policy to clearly state the expectations for grantees when disposing of items purchased with grant funds which cost less than the established equipment threshold of \$5,000.00.
- IDPH should ensure any corrective action plan is operating before funding subrecipients or contractors when material weaknesses have been identified during pre-award surveys.
- IDPH should pursue recovery of grant funds, including:
  - Estimated payroll overpayment to Ms. Meisenbach totaling \$38,693.23.
  - Improper travel allowances totaling \$29,359.51.
  - Improper vacation payout to Ms. Meisenbach of \$4,872.32.
  - Improper purchases with the Center's credit card totaling \$14,254.52.
  - Unsupported purchases with the Center's credit card totaling \$27,032.02.

## **Exhibits**

Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Summary of Findings  
For the period May 1, 2007 through April 30, 2009

Description	Exhibit/Table/ Page Number	Amount		
		Improper	Unsupported	Total
Estimated payroll overpayment to Janet Meisenbach	<b>Table 1</b>	\$38,693.23	-	38,693.23
Vacation payout to Janet Meisenbach	<b>Page 8</b>	4,872.32	-	4,872.32
Credit card charges:				
Cash advances and fees	<b>Exhibit D</b>	5,444.75	-	5,444.75
Travel expenses	<b>Exhibit E</b>	6,903.17	3,849.94	10,753.11
Retail vendors	<b>Exhibit F</b>	-	15,101.30	15,101.30
Office expenses	<b>Exhibit G</b>	600.97	7,486.28	8,087.25
Other unclassified purchases	<b>Exhibit H</b>	1,305.63	594.50	1,900.13
Travel payments to Janet Meisenbach	<b>Page 12</b>	29,359.51	-	29,359.51
Total		\$87,179.58	27,032.02	114,211.60

Report on Special Investigation of the  
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Payments to Employees and Contracted Employees  
For the period May 1, 2007 through April 30, 2009

Check Number	Check Date or Ledger Month	Payee	Memo	Amount	Payroll
6355	May 07	Chris Moore	-	\$ 979.66	979.66
6428	May 07	Diane Keoros	-	3,714.00	3,714.00
6375	May 07	Hank Ryley	-	286.20	-
6412	May 07	Hank Ryley	-	439.20	-
6356	May 07	Janet Meisenbach	-	2,799.83	2,799.83
6357	May 07	Janet Meisenbach	-	950.00	-
6358	May 07	Janet Meisenbach	-	92.28	-
6373	May 07	Janet Meisenbach	-	128.99	-
6409	May 07	Janet Meisenbach	-	2,799.83	2,799.83
6433	May 07	Janet Meisenbach	-	1,792.06	1,792.06
6414	May 07	Kristi Manley	-	100.00	-
6415	May 07	Kristi Manley	-	2,493.00	2,493.00
6431	May 07	Margie Ruelberg	-	1,437.77	1,437.77
6374	May 07	Ryley Financial Services	-	2,295.00	2,295.00
6411	May 07	Ryley Financial Services	-	2,630.00	2,630.00
6416	May 07	Susan Wells	-	892.98	892.98
6417	May 07	Susie Wells	-	504.00	-
6354	May 07	Todd Morris	-	1,377.94	1,377.94
6465	May 07	Unknown	-	382.14	382.14
6384	June 07	Chris Moore	-	979.66	979.66
6385	June 07	Chris Moore	-	200.00	-
6460	June 07	Chris Moore	-	979.66	979.66
6378	June 07	Diane Kepros	-	4,103.00	4,103.00
6447	June 07	Janet Meisenbach	-	777.33	777.33
6455	June 07	Janet Meisenbach	-	4,500.00	4,500.00
6380	June 07	Kristi Manley	-	2,493.00	2,493.00
6381	June 07	Kristi Manley	-	115.52	-
6442	June 07	Margie Ruelberg	-	1,767.95	1,767.95
6440	June 07	Susan Wells	-	903.06	903.06
6441	June 07	Susie Wells	-	504.00	-
6446	June 07	Susan Wells	-	333.91	333.91
6382	June 07	Todd Morris	-	1,378.66	1,378.66
6383	June 07	Todd Morris	-	250.00	-
6459	June 07	Todd Morris	-	1,378.66	1,378.66
6474	June 07	Todd Morris	-	1,378.66	1,378.66
6475	June 07	Todd Morris	-	250.00	-

<b>Travel</b>	<b>Other</b>	<b>Vacation Payout</b>	<b>Improper Payments for Travel, Other or Vacation Payout*</b>
-	-	-	-
-	-	-	-
286.20	-	-	-
439.20	-	-	-
-	-	-	-
950.00	-	-	950.00
-	92.28	-	92.28
128.99	-	-	128.99
-	-	-	-
-	-	-	-
100.00	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
504.00	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
200.00	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
115.52	-	-	-
-	-	-	-
-	-	-	-
504.00	-	-	-
-	-	-	-
-	-	-	-
250.00	-	-	-
-	-	-	-
-	-	-	-
250.00	-	-	-

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Report on Special Investigation of the  
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<b>Check Number</b>	<b>Check Date or Ledger Month</b>	<b>Payee</b>	<b>Memo</b>	<b>Amount</b>	<b>Payroll</b>
6476	July 07	Chris Moore	-	979.66	979.66
6477	July 07	Chris Moore	-	200.00	-
6512	July 07	Chris Moore	-	979.66	979.66
6533	July 07	Chris Moore	-	979.66	979.66
6542	July 07	Chris Moore	-	557.40	-
6478	July 07	Diane Kepros	-	3,602.50	3,602.50
6483	July 07	Hank Ryley	-	291.60	-
6485	July 07	Janet Meisenbach	-	2,799.83	2,799.83
6486	July 07	Janet Meisenbach	-	950.00	-
6489	July 07	Janet Meisenbach	-	311.02	-
6516	July 07	Janet Meisenbach	-	207.71	-
6518	July 07	Janet Meisenbach	-	777.33	777.33
6525	July 07	Janet Meisenbach	-	131.83	-
6540	July 07	Janet Meisenbach	-	2,799.83	2,799.83
6541	July 07	Janet Meisenbach	-	950.00	-
6487	July 07	Kristi Manley	-	2,493.00	2,493.00
6511	July 07	Kristi Manley	-	673.39	673.39
6508	July 07	Margie Ruelberg	-	1,550.78	1,550.78
6519	July 07	Nick Rade - Courier	-	100.00	-
6484	July 07	Ryley Financial Services	-	2,231.00	2,231.00
6535	July 07	Scott Sanders	-	364.49	364.49
6481	July 07	Susan Wells	-	927.54	927.54
6482	July 07	Susie Wells	-	549.00	-
6515	July 07	Susan Wells	-	333.91	333.91
6513	July 07	Todd Morris	-	1,378.66	1,378.66
6534	July 07	Todd Morris	-	1,256.89	1,256.89
6543	July 07	Todd Morris	-	443.70	-
6568	August 07	Chris Moore	-	979.66	979.66
6596	August 07	Chris Moore	-	979.66	979.66
6597	August 07	Chris Moore	-	422.20	-
6557	August 07	Diane Kepros	-	4,291.50	4,291.50
6549	August 07	Hank Ryley	-	343.48	-
6600	August 07	Hank Ryley	-	287.68	-

<b>Travel</b>	<b>Other</b>	<b>Vacation Payout</b>	<b>Improper Payments for Travel, Other or Vacation Payout*</b>
-	-	-	-
200.00	-	-	-
-	-	-	-
-	-	-	-
557.40	-	-	-
-	-	-	-
291.60	-	-	-
-	-	-	-
950.00	-	-	950.00
-	311.02	-	311.02
-	207.71	-	207.71
-	-	-	-
-	131.83	-	131.83
-	-	-	-
950.00	-	-	950.00
-	-	-	-
-	-	-	-
-	-	-	-
100.00	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
549.00	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
443.70	-	-	-
-	-	-	-
-	-	-	-
422.20	-	-	-
-	-	-	-
343.48	-	-	-
287.68	-	-	-

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Payments to Employees and Contracted Employees  
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<b>Check Number</b>	<b>Check Date or Ledger Month</b>	<b>Payee</b>	<b>Memo</b>	<b>Amount</b>	<b>Payroll</b>
6571	August 07	Janet Meisenbach	-	777.33	777.33
6575	August 07	Janet Meisenbach	-	446.61	-
6585	August 07	Janet Meisenbach	-	335.75	214.79
6601	August 07	Janet Meisenbach	-	2,799.83	2,799.83
6553	August 07	Margie Ruelberg	-	4,695.87	4,695.87
6554	August 07	Margie Ruelberg	-	202.20	-
6548	August 07	Ryley Financial Services	-	2,538.00	2,538.00
6599	August 07	Ryley Financial Services	-	2,068.00	2,068.00
6567	August 07	Scott Sanders	-	391.49	391.49
6602	August 07	Scott Sanders	-	391.49	391.49
6560	August 07	Susan Wells	-	333.91	333.91
6561	August 07	Susan Wells	-	628.30	628.30
6562	August 07	Susan Wells	-	1,312.44	1,312.44
6563	August 07	Susie Wells	-	333.91	333.91
6564	August 07	Susie Wells	-	378.00	-
6584	August 07	Susie Wells	-	12.60	-
6598	August 07	Todd Kowalke	-	1,393.30	1,393.30
6569	August 07	Todd Morris	-	1,378.66	1,378.66
6594	August 07	Todd Morris	-	1,378.66	1,378.66
6595	August 07	Todd Morris	-	349.27	-
6635	September 07	Chris Moore	-	946.04	946.04
6648	September 07	Chris Moore	-	946.04	946.04
6603	September 07	Diane Kepros	-	4,087.50	4,087.50
6612	September 07	Janet Meisenbach	-	777.33	777.33
6613	September 07	Janet Meisenbach	-	1,090.00	-
6636	September 07	Janet Meisenbach	-	1,463.65	1,463.65
6651	September 07	Janet Meisenbach	-	777.33	777.33
6652	September 07	Janet Meisenbach	-	950.00	-
6657	September 07	Janet Meisenbach	-	304.71	-
6631	September 07	JLCS	-	5,781.77	5,781.77
6606	September 07	Margie Ruelberg	-	2,386.73	2,386.73
6633	September 07	Scott Sanders	-	391.49	391.49
6650	September 07	Scott Sanders	-	391.49	391.49



<b>Travel</b>	<b>Other</b>	<b>Vacation Payout</b>	<b>Improper Payments for Travel, Other or Vacation Payout*</b>
-	-	-	-
-	446.61	-	446.61
-	120.96	-	120.96
-	-	-	-
-	-	-	-
202.20	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
378.00	-	-	-
12.60	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
349.27	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
950.00	140.00	-	1,090.00
-	-	-	-
-	-	-	-
950.00	-	-	950.00
-	304.71	-	304.71
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

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Report on Special Investigation of the  
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Payments to Employees and Contracted Employees  
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<b>Check Number</b>	<b>Check Date or Ledger Month</b>	<b>Payee</b>	<b>Memo</b>	<b>Amount</b>	<b>Payroll</b>
6609	September 07	Susie Wells	-	477.40	-
6610	September 07	Susan Wells	-	333.91	333.91
6611	September 07	Susan Wells	-	922.03	922.03
6645	September 07	Susan Wells	-	333.91	333.91
6634	September 07	Todd Kowalke	-	1,218.42	1,218.42
6649	September 07	Todd Kowalke	-	1,360.65	1,360.65
6632	September 07	Todd Morris	-	1,235.25	1,235.25
6646	September 07	Todd Morris	-	1,235.25	1,235.25
6653	October 07	Chris Moore	-	419.10	-
6686	October 07	Chris Moore	-	946.04	946.04
6658	October 07	Diane Kepros	-	3,886.00	3,886.00
6666	October 07	Diane Kepros	-	162.00	162.00
6661	October 07	Hank Ryley	-	248.00	-
6667	October 07	Janet Meisenbach	-	2,699.83	2,699.83
6668	October 07	Janet Meisenbach	-	83.00	-
6684	October 07	Janet Meisenbach	-	777.33	777.33
6685	October 07	Janet Meisenbach	-	2,732.20	2,732.20
6663	October 07	Margie Ruelberg	-	1,007.46	1,007.46
6660	October 07	Ryley Financial Services	-	1,927.00	1,927.00
6655	October 07	Susan Wells	-	907.60	907.60
6656	October 07	Susie Wells	-	477.40	-
6688	October 07	Todd Kowalke	-	1,399.06	1,399.06
6654	October 07	Todd Morris	-	481.50	-
6687	October 07	Todd Morris	-	1,235.25	1,235.25
6699	November 07	Chris Moore	-	946.04	946.04
6700	November 07	Chris Moore	-	444.23	-
6740	November 07	Chris Moore	-	888.32	888.32
6741	November 07	Chris Moore	-	55.00	55.00
6730	November 07	Diane Kepros	-	4,393.00	4,393.00
6710	November 07	Hank Ryley	-	351.54	-
6705	November 07	Janet Meisenbach	-	2,699.83	2,699.83
6706	November 07	Janet Meisenbach	-	950.00	-
6733	November 07	Janet Meisenbach	-	1,827.40	1,827.40
6734	November 07	Janet Meisenbach	-	777.33	777.33
6748	November 07	Janet Meisenbach	-	777.33	777.33
6754	November 07	Janet Meisenbach	-	1,793.03	1,793.03
6756	November 07	Janet Meisenbach	-	950.00	-
6714	November 07	Margie Ruelberg	-	1,562.50	1,562.50
6711	November 07	Ryley Financial Services	-	2,444.00	2,444.00
6708	November 07	Susan Wells	-	1,191.12	1,191.12

<b>Travel</b>	<b>Other</b>	<b>Vacation Payout</b>	<b>Improper Payments for Travel, Other or Vacation Payout*</b>
477.40	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
419.10	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
248.00	-	-	-
-	-	-	-
-	83.00	-	83.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
477.40	-	-	-
-	-	-	-
481.50	-	-	-
-	-	-	-
-	-	-	-
444.23	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
351.54	-	-	-
-	-	-	-
950.00	-	-	950.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
950.00	-	-	950.00
-	-	-	-
-	-	-	-
-	-	-	-

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Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Payments to Employees and Contracted Employees  
For the period May 1, 2007 through April 30, 2009

<b>Check Number</b>	<b>Check Date or Ledger Month</b>	<b>Payee</b>	<b>Memo</b>	<b>Amount</b>	<b>Payroll</b>
6709	November 07	Susie Wells	-	607.00	-
6732	November 07	Susan Wells	-	333.91	333.91
6703	November 07	Todd Kowalke	-	1,340.00	1,340.00
6739	November 07	Todd Kowalke	-	1,340.00	1,340.00
6701	November 07	Todd Morris	-	1,235.25	1,235.25
6702	November 07	Todd Morris	-	438.86	-
6704	November 07	Todd Morris	-	90.12	90.12
6742	November 07	Todd Morris	-	1,265.29	1,265.29
6761	December 07	Chris Moore	-	943.32	943.32
6762	December 07	Chris Moore	-	432.96	-
6782	December 07	Chris Moore	-	943.52	943.52
6770	December 07	Diane Kepros	-	4,460.00	4,460.00
6757	December 07	Hank Ryley	-	319.92	-
6765	December 07	Janet Meisenbach	-	2,831.56	2,831.56
6778	December 07	Janet Meisenbach	-	777.33	777.33
6785	December 07	Janet Meisenbach	-	950.00	-
6773	December 07	Margie Ruelberg	-	887.24	887.24
6758	December 07	Ryley Financial Services	-	2,679.00	2,679.00
6766	December 07	Susan Wells	-	742.82	742.82
6767	December 07	Susie Wells	-	390.60	-
6768	December 07	Susan Wells	-	333.91	333.91
6763	December 07	Todd Kowalke	-	1,340.17	1,340.17
6783	December 07	Todd Kowalke	-	1,340.17	1,340.17
6759	December 07	Todd Morris	-	1,265.29	1,265.29
6760	December 07	Todd Morris	-	404.44	-
6784	December 07	Todd Morris	-	1,265.29	1,265.29
6809	January 08	Chris Moore	-	939.04	939.04
6810	January 08	Chris Moore	-	219.68	-
6841	January 08	Chris Moore	-	939.04	939.04
6865	January 08	Chris Moore	-	939.04	939.04
6872	January 08	City of Davenport	-	132.36	-
6824	January 08	Diane Kepros	-	3,900.00	3,900.00
6818	January 08	Hank Ryley	-	206.46	-
6805	January 08	Janet Meisenbach	-	2,831.56	2,831.56

<b>Travel</b>	<b>Other</b>	<b>Vacation Payout</b>	<b>Improper Payments for Travel, Other or Vacation Payout*</b>
607.00	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
438.86	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
432.96	-	-	-
-	-	-	-
-	-	-	-
319.92	-	-	-
-	-	-	-
-	-	-	-
950.00	-	-	950.00
-	-	-	-
-	-	-	-
-	-	-	-
390.60	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
404.44	-	-	-
-	-	-	-
-	-	-	-
219.68	-	-	-
-	-	-	-
-	-	-	-
132.36	-	-	-
-	-	-	-
206.46	-	-	-
-	-	-	-

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6806	January 08	Janet Meisenbach	-	1,817.06	1,817.06
6830	January 08	Janet Meisenbach	-	777.33	777.33
6834	January 08	Janet Meisenbach	-	1,057.98	1,057.98
6837	January 08	Janet Meisenbach	-	261.60	-
6839	January 08	Janet Meisenbach	-	56.10	-
6850	January 08	Janet Meisenbach	-	226.59	-
6855	January 08	Janet Meisenbach	-	950.00	-
6883	January 08	Janet Meisenbach	-	359.43	-
6825	January 08	Margie Ruelberg	-	838.91	838.91
6817	January 08	Ryley Financial Services	-	1,950.50	1,950.50
6813	January 08	Susan Wells	-	610.60	610.60
6815	January 08	Susan Wells	-	881.55	881.55
6816	January 08	Susie Wells	-	390.60	-
6829	January 08	Susan Wells	-	333.91	333.91
6807	January 08	Todd Kowalke	-	1,340.17	1,340.17
6842	January 08	Todd Kowalke	-	1,340.17	1,340.17
6886	January 08	Todd Kowalke	-	1,340.17	1,340.17
6811	January 08	Todd Morris	-	1,264.79	1,264.79
6812	January 08	Todd Morris	-	285.40	-
6840	January 08	Todd Morris	-	1,264.79	1,264.79
6887	January 08	Todd Morris	-	1,264.79	1,264.79
6894	February 08	Chris Moore	-	313.61	-
6925	February 08	Chris Moore	-	1,012.21	1,012.21
6947	February 08	Chris Moore	-	1,008.83	1,008.83
6950	February 08	Chris Moore	-	346.95	-
6902	February 08	Diane Kepros	-	3,869.00	3,869.00
6905	February 08	Hank Ryley	-	442.99	-
6954	February 08	Hank Ryley	-	369.24	-
6896	February 08	Janet Meisenbach	-	2,831.56	2,831.56
6897	February 08	Janet Meisenbach	-	777.33	777.33
6906	February 08	Janet Meisenbach	-	1,165.78	1,165.78
6908	February 08	Janet Meisenbach	-	345.11	-
6911	February 08	Janet Meisenbach	-	762.88	-
6928	February 08	Janet Meisenbach	-	777.91	777.91

<b>Travel</b>	<b>Other</b>	<b>Vacation Payout</b>	<b>Improper Payments for Travel, Other or Vacation Payout*</b>
-	-	-	-
-	-	-	-
-	-	-	-
-	261.60	-	261.60
-	56.10	-	56.10
-	226.59	-	226.59
950.00	-	-	950.00
-	359.43	-	359.43
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
390.60	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
285.40	-	-	-
-	-	-	-
-	-	-	-
313.61	-	-	-
-	-	-	-
-	-	-	-
346.95	-	-	-
-	-	-	-
442.99	-	-	-
369.24	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	345.11	-	345.11
-	762.88	-	762.88
-	-	-	-

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6957	February 08	Janet Meisenbach	-	2,831.56	2,831.56
6957	February 08	Janet Meisenbach	-	950.00	-
6912	February 08	Margie Ruelberg	-	1,512.45	1,512.45
6904	February 08	Ryley Financial Services	-	3,008.00	3,008.00
6953	February 08	Ryley Financial Services	-	1,927.00	1,927.00
6899	February 08	Susan Wells	-	333.91	333.91
6900	February 08	Susan Wells	-	546.95	546.95
6901	February 08	Susie Wells	-	282.00	-
6919	February 08	Susan Wells	-	333.91	333.91
6927	February 08	Todd Kowalke	-	1,340.17	1,340.17
6955	February 08	Todd Kowalke	-	1,340.17	1,340.17
6895	February 08	Todd Morris	-	408.47	-
6926	February 08	Todd Morris	-	1,264.79	1,264.79
6951	February 08	Todd Morris	-	1,264.79	1,264.79
6952	February 08	Todd Morris	-	368.79	-
6979	March 08	Chris Moore	-	1,008.83	1,008.83
7017	March 08	Chris Moore	-	983.26	983.26
7018	March 08	Chris Moore	-	1,587.02	1,286.05
6968	March 08	Diane Kepros	-	3,805.00	3,805.00
6972	March 08	Janet Meisenbach	-	777.33	777.33
6991	March 08	Janet Meisenbach	-	1,000.00	-
7012	March 08	Janet Meisenbach	-	93.88	-
7013	March 08	Janet Meisenbach	-	2,831.56	2,831.56
6962	March 08	Margie Ruelberg	-	1,649.23	1,649.23
6964	March 08	Sandra Walter	-	22.00	-
6965	March 08	Susan Wells	-	1,081.31	1,081.31
6966	March 08	Susie Wells	-	434.00	-
6976	March 08	Todd Kowalke	-	1,340.17	1,340.17
7020	March 08	Todd Kowalke	-	1,340.17	1,340.17
6975	March 08	Todd Morris	-	1,264.79	1,264.79
6961	March 08	<i>Unknown</i>	-	525.25	525.25
7043	April 08	Chris Moore	-	983.26	983.26
7053	April 08	Chris Moore	-	983.55	983.55
7054	April 08	Chris Moore	-	420.25	-



<b>Travel</b>	<b>Other</b>	<b>Vacation Payout</b>	<b>Improper Payments for Travel, Other or Vacation Payout*</b>
-	-	-	-
950.00	-	-	950.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
282.00	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
408.47	-	-	-
-	-	-	-
-	-	-	-
368.79	-	-	-
-	-	-	-
-	-	-	-
300.97	-	-	-
-	-	-	-
-	-	-	-
1,000.00	-	-	1,000.00
-	93.88	-	93.88
-	-	-	-
-	-	-	-
22.00	-	-	-
-	-	-	-
434.00	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
420.25	-	-	-

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7028	April 08	Diane Kepros	-	3,677.00	3,677.00
7057	April 08	Diane Kepros	-	3,570.00	3,570.00
7025	April 08	Hank Ryley	-	356.50	-
7038	April 08	Janet Meisenbach	-	777.91	777.91
7046	April 08	Janet Meisenbach	-	1,000.00	-
7050	April 08	Janet Meisenbach	-	2,831.56	2,831.56
7051	April 08	Janet Meisenbach	-	777.33	777.33
7030	April 08	Margie Ruelberg	-	3,095.64	3,095.64
7024	April 08	Ryley Financial Services	-	2,397.00	2,397.00
7059	April 08	Sandra Walter	-	348.16	348.16
7022	April 08	Susan Wells	-	1,127.72	1,127.72
7023	April 08	Susie Wells	-	477.40	-
7035	April 08	Susan Wells	-	333.91	333.91
7045	April 08	Todd Kowalke	-	1,340.17	1,340.17
7042	April 08	Todd Morris	-	1,286.05	1,286.05
7055	April 08	Todd Morris	-	1,286.05	1,286.05
7056	April 08	Todd Morris	-	423.97	-
7106	May 08	Chris Moore	-	983.55	983.55
7132	May 08	Chris Moore	-	983.55	983.55
7133	May 08	Chris Moore	-	488.76	-
7058	May 08	Diane Kepros	-	50.00	-
7062	May 08	Hank Ryley	-	381.92	-
7113	May 08	Janet Meisenbach	-	777.33	777.33
7091	May 08	Lisa Pierce	-	584.80	584.80
7092	May 08	Lisa Pierce	-	584.80	584.80
7093	May 08	Lisa Pierce	-	584.80	584.80
7114	May 08	Lisa Pierce	-	584.80	584.80
7115	May 08	Lisa Pierce	-	584.80	584.80
7073	May 08	Margie Ruelberg	-	804.81	804.81
7074	May 08	Margie Ruelberg	-	50.00	-
7061	May 08	Ryley Financial Services	-	2,350.00	2,350.00
7057	May 08	Sandra Walters	-	348.16	348.16
7060	May 08	Sandra Walters	-	24.18	-
7064	May 08	Susan Wells	-	1,068.61	1,068.61
7065	May 08	Susie Wells	-	564.20	-

<b>Travel</b>	<b>Other</b>	<b>Vacation Payout</b>	<b>Improper Payments for Travel, Other or Vacation Payout*</b>
-	-	-	-
-	-	-	-
356.50	-	-	-
-	-	-	-
1,000.00	-	-	1,000.00
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
477.40	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
423.97	-	-	-
-	-	-	-
-	-	-	-
488.76	-	-	-
50.00	-	-	-
381.92	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
50.00	-	-	-
-	-	-	-
-	-	-	-
24.18	-	-	-
-	-	-	-
564.20	-	-	-

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7097	May 08	Susan Wells	-	333.91	333.91
7108	May 08	Susan Wells	-	1,648.78	1,648.78
7129	May 08	Susan Wells	-	333.91	333.91
7130	May 08	Susan Wells	-	974.78	974.78
7131	May 08	Susie Wells	-	520.80	-
7066	May 08	Todd Kowalke	-	1,340.17	1,340.17
7107	May 08	Todd Morris	-	1,286.05	1,286.05
7134	May 08	Todd Morris	-	1,286.05	1,286.05
7135	May 08	Todd Morris	-	559.01	-
7137	06/01/08	Hank Ryley	May 08 expenses	254.20	-
7136	06/01/08	Ryley Financial Services	May 08 contract	1,665.00	1,665.00
7139	06/01/08	Sandra Walters	May 08 expenses	21.70	-
7140	06/01/08	Sandra Walters	May 08 payroll	248.11	248.11
7142	06/01/08	Todd Kowalke	Sold Vac/ser	1,687.65	-
7143	06/04/08	Janet Meisenbach	June 08 payroll	2,831.56	2,831.56
7144	06/04/08	Janet Meisenbach	June 08 expenses	1,000.00	-
7154	06/05/08	Diane Kepros	May 08 expenses	571.60	-
7155	06/05/08	Diane Kepros	May 08 contract	4,902.00	4,902.00
7156	06/06/08	Margie Ruelberg	May 08 payroll	1,651.00	1,651.00
7157	06/06/08	Margie Ruelberg	May 08 expenses	390.73	-
7158	06/06/08	Ryley Financial Services	May 08 - error in payroll	74.00	74.00
7161	06/13/08	Janet Meisenbach	T.A. June 08	777.33	777.33
7163	06/16/08	Chris Moore	June 08 payroll	983.35	983.35
7162	06/16/08	Susie Wells	<i>illegible</i>	52.26	-
7164	06/16/08	Todd Morris	June 08 payroll	1,286.05	1,286.05
7174	06/30/08	Chris Moore	June 08 payroll	983.55	983.55
7175	06/30/08	Chris Moore	June 08 travel & phone	398.55	-
7183	06/30/08	Janet Meisenbach	July 08	2,831.56	2,831.56
7181	06/30/08	Todd Morris	June 08 payroll	1,286.05	1,286.05
7182	06/30/08	Todd Morris	June 08 expenses	417.15	-
7185	07/01/08	Lisa Pierce	June 2, '08 week	584.80	584.80
7186	07/01/08	Lisa Pierce	June 7, '08 week	584.80	584.80
7187	07/01/08	Lisa Pierce	Week of 6/30/08	584.80	584.80
7189	07/02/08	Hank Ryley	June 08 travel	382.00	-

<b>Travel</b>	<b>Other</b>	<b>Vacation Payout</b>	<b>Improper Payments for Travel, Other or Vacation Payout*</b>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
520.80	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
559.01	-	-	-
-	254.20	-	-
-	-	-	-
-	21.70	-	-
-	-	-	-
-	-	1,687.65	-
-	-	-	-
1,000.00	-	-	1,000.00
571.60	-	-	-
-	-	-	-
-	-	-	-
390.73	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	52.26	-	-
-	-	-	-
-	-	-	-
398.55	-	-	-
-	-	-	-
-	-	-	-
417.15	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
382.00	-	-	-

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7188	07/02/08	Ryley Financial Services	June 08	1,833.00	1,833.00
7194	07/02/08	Sandra Walters	June '08	193.00	193.00
7195	07/02/08	Sandra Walters	June 08 mileage	21.08	-
7191	07/02/08	Susie Wells	June 08 payroll	931.00	931.00
7192	07/02/08	Susie Wells	June 08 mileage	564.20	-
7193	07/02/08	Todd Morris	2 4' tables	76.12	-
7196	07/04/08	Diane Kepros	June 08 contract	3,905.00	3,905.00
7197	07/04/08	Diane Kepros	June 08 expenses	400.00	-
7198	07/08/08	Janet Meisenbach	July '08 T.H.	777.33	777.33
7199	07/09/08	Margie Ruelberg	June 08 payroll	1,196.50	1,196.50
7206	07/12/08	Janet Meisenbach	Gas, T.H., office supplies	431.68	-
7207	07/14/08	Lisa Pierce	Week of 7/14 payroll	584.80	584.80
7208	07/15/08	Chris Moore	July 08 payroll	983.55	983.55
7209	07/15/08	Todd Morris	July 08 payroll	1,286.05	1,286.05
7220	07/18/08	Janet Meisenbach	-	508.00	-
7221	07/22/08	Janet Meisenbach	Misc expenses	65.14	-
7222	07/23/08	Janet Meisenbach	sold vac/sick time	2,625.20	-
7224	07/31/08	Chris Moore	July 08 payroll	983.55	983.55
7225	07/31/08	Chris Moore	July 08 expenses	870.63	-
7233	07/31/08	Diane Kepros	July 08 payroll	3,755.00	3,755.00
7234	07/31/08	Diane Kepros	July 08 expenses	400.00	-
7231	07/31/08	Janet Meisenbach	Aug 08 payroll	2,831.56	2,831.56
7228	07/31/08	Margie Ruelberg	July 08 payroll	3,470.00	3,470.00
7229	07/31/08	Margie Ruelberg	July 08 expenses	181.95	-
7230	07/31/08	Susie Wells	sold vac/sick time	1,390.00	-
7232	07/31/08	Susie Wells	July 08 payroll	168.00	168.00
7226	07/31/08	Todd Morris	July 08 payroll	1,286.05	1,286.05
7227	07/31/08	Todd Morris	July 08 expenses	727.41	-
7243	08/03/08	Lisa Pierce	-	584.80	584.80
7241	08/03/08	Sandy Walters	July 08 payroll	104.00	104.00
7242	08/03/08	Sandy Walters	-	10.54	-
7245	08/05/08	Hank Ryley	July 08 expenses	276.00	-
7244	08/05/08	Ryley Financial Services	July '08	1,692.00	1,692.00
7249	08/12/08	Janet Meisenbach	July 08 expenses	650.00	-

<b>Travel</b>	<b>Other</b>	<b>Vacation Payout</b>	<b>Improper Payments for Travel, Other or Vacation Payout*</b>
-	-	-	-
-	-	-	-
21.08	-	-	-
-	-	-	-
564.20	-	-	-
-	76.12	-	-
-	-	-	-
400.00	-	-	-
-	-	-	-
-	-	-	-
-	431.68	-	431.68
-	-	-	-
-	-	-	-
-	-	-	-
-	508.00	-	508.00
-	65.14	-	65.14
-	-	2,625.20	2,625.20
-	-	-	-
870.63	-	-	-
-	-	-	-
400.00	-	-	-
-	-	-	-
-	-	-	-
181.95	-	-	-
-	-	1,390.00	-
-	-	-	-
-	-	-	-
727.41	-	-	-
-	-	-	-
-	-	-	-
-	10.54	-	-
276.00	-	-	-
-	-	-	-
650.00	-	-	650.00

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7250	08/12/08	Janet Meisenbach	Aug 08 T.H.	777.33	777.33
7267	08/22/08	Chris Moore	Total of 7 day vac/sick	730.00	-
7268	08/22/08	Chris Moore	July 08 payroll	999.55	999.55
7271	08/22/08	Janet Meisenbach	-	1,427.33	-
7272	08/22/08	Janet Meisenbach	July-Aug expense	391.67	-
7269	08/22/08	Todd Morris	July 08 payroll	1,456.50	1,456.50
7270	08/22/08	Todd Morris	Sold vac/sick	1,463.80	-
7276	08/24/08	Janet Meisenbach	T.H. Sept 08	777.33	777.33
7277	08/25/08	Chris Moore	Sold 7.5 vac days	774.00	-
7285	08/28/08	Hank Ryley	refund for computer	70.00	-
7283	08/28/08	Janet Meisenbach	Sept payroll 08	2,831.56	2,831.56
7284	08/28/08	Janet Meisenbach	sold vac/sick thru July 08	910.28	-
7295	09/09/08	Janet Meisenbach	Misc costs	53.16	-
7292	09/09/08	Margie Ruelberg	vac pay	2,678.44	-
7299	09/11/08	Janet Meisenbach	July, Aug, Sept allowances	1,700.00	-
7302	09/19/08	Janet Meisenbach	Aug/Sept vac-sick	1,336.84	-
7304	09/25/08	Janet Meisenbach	<i>illegible</i>	268.77	-
7305	09/25/08	Janet Meisenbach	payroll	2,831.56	2,831.56
7310	10/06/08	Janet Meisenbach	-	777.91	777.91
7311	10/06/08	Janet Meisenbach	-	1,541.00	-
7322	10/23/08	Janet Meisenbach	Oct 08	2,357.50	2,357.50
7323	10/23/08	Janet Meisenbach	Oct 08	1,972.76	-
7325	11/10/08	Janet Meisenbach	-	5,638.71	5,638.71
7326	11/10/08	Janet Meisenbach	-	1,164.00	-
7327	12/01/08	Janet Meisenbach	Dec 08	3,638.71	3,638.71
7339	01/03/09	Janet Meisenbach	-	777.31	777.31
7340	01/13/09	Janet Meisenbach	-	963.20	-
7345	03/23/09	Janet Meisenbach	-	1,200.00	-
7348	04/03/09	Janet Meisenbach	-	450.00	-
Total				<u>\$ 436,414.35</u>	<u>366,253.10</u>

\* - For improper payroll payments, see **Table 1**.



<b>Travel</b>	<b>Other</b>	<b>Vacation Payout</b>	<b>Improper Payments for Travel, Other or Vacation Payout*</b>
-	-	-	-
-	-	730.00	-
-	-	-	-
1,427.33	-	-	1,427.33
391.67	-	-	391.67
-	-	-	-
-	-	1,463.80	-
-	-	-	-
-	-	774.00	-
-	70.00	-	-
-	-	-	-
-	-	910.28	910.28
-	53.16	-	53.16
-	-	2,678.44	-
1,700.00	-	-	1,700.00
-	-	1,336.84	1,336.84
-	268.77	-	268.77
-	-	-	-
-	-	-	-
1,541.00	-	-	1,541.00
-	-	-	-
1,972.76	-	-	1,972.76
-	-	-	-
1,164.00	-	-	1,164.00
-	-	-	-
-	-	-	-
963.20	-	-	963.20
1,200.00	-	-	1,200.00
450.00	-	-	450.00
50,809.76	5,755.28	13,596.21	34,231.73

**Exhibit C**

Report on Special Investigation of the  
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Credit Card Charges  
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Per Credit Card Statement			
Transaction Date	Post Date	Description	Charges
07/01/06	07/01/06	One Stop 61 10015Q65 Bettendorf IA	\$ 20.00
07/04/06	07/04/06	QC Mart East L10027Q65 Davenport IA	35.00
07/05/06	07/05/06	Heartland Inns of Amer Dubuque IA	80.63
07/10/06	07/10/06	Superchk ADV 6511 Des Moines IA S	4,000.00
07/13/06	07/13/06	Shell Oil 57441101300 Davenport IA	42.66
07/15/06	07/15/06	Country Inn & Suites C Coralville IA	99.80
07/15/06	07/15/06	Degreve Oil Change #1 Rock Island IL	54.46
07/16/06	07/16/06	Clark 8702 QAE Moline IL	47.23
07/16/06	07/16/06	Wal Mart Washington IA	32.59
07/19/06	07/19/06	Cash Advance Transaction Finance Charge	20.00
07/19/06	07/19/06	Overdraft to 6400301960	1,121.79
07/20/06	07/20/06	Caseys Gnrl Stre 2472 Nichols IA	47.86
07/20/06	07/20/06	Hawkeye Motel Inc Washington IA	39.75
07/28/06	07/28/06	MO Assoc Comm Task Forces Jefferson City MO	150.00
07/31/06	07/31/06	Late Charge	35.00
-	07/31/06	Periodic *Finance Charge* Purchases \$75.95 Cash Advance \$41.68	117.63
08/01/06	08/01/06	Caseys Gnrl Stre 2512 Hills IA	39.88
07/31/06	08/01/06	Center For Conf & Inst Iowa City IA	171.00
07/31/06	08/01/06	Shell Oil 57441101300 Davenport IA	30.78
08/01/06	08/01/06	Village-Inn Rest #0156 Iowa City IA	8.96
08/01/06	08/01/06	Wal Mart Iowa City IA	70.65
08/02/06	08/02/06	MO Assoc Comm Task Forces Jefferson City MO	150.00
08/02/06	08/02/06	USPS 1824160828 Davenport IA	64.50
08/03/06	08/03/06	Hy-Vee Foods #1549 S66 Rock Island IL	26.42
08/03/06	08/03/06	Hy-Vee Gas #1437 Muscatine IA	43.01
08/04/06	08/04/06	QT 535 04005Q05 Des Moines IA	25.55
08/07/06	08/07/06	The Olive Gard 00015594 Coralville IA	27.79
08/08/06	08/08/06	Baymont Inn & Suites Coralville IA	78.39
08/12/06	08/12/06	Shell Oil 51267860032 Rock Island IL	17.00
08/15/06	08/15/06	Kwik 'N E-Z Grocery&De Riverside IA	25.65
08/16/06	08/16/06	Cash Advance Transaction *Finance Charge*	20.00
08/16/06	08/16/06	Overdraft To 6400301960	2,368.00
08/26/06	08/26/06	Pilot Walcott IA	36.49
08/28/06	08/28/06	One Stop 61 10015Q65 Bettendorf IA	25.00
-	08/30/06	Periodic *Finance Charge* Purchases \$65.75 Cash Advance \$60.57	126.32

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Per Credit Card Statement			
Transaction Date	Post Date	Description	Charges
08/31/06	08/31/06	Menards Muscatine Muscatine IA	860.48
09/01/06	09/01/06	Annual Fee for 9/06 through 08/07	150.00
09/05/06	09/05/06	Clark 8702 QAE Moline IL	25.00
09/05/06	09/05/06	Wm Supercenter Muscatine IA	431.23
09/07/06	09/07/06	Carver Ace Hardware Muscatine IA	181.00
09/07/06	09/07/06	Caseys Gnrl STRE 1068 Davenport IA	35.28
09/07/06	09/07/06	Gordmans Store #3 Moline IL	259.29
09/08/06	09/08/06	Wal-Mart #0559 SE2 Muscatine IA	95.45
09/12/06	09/12/06	Menards Muscatine Muscatine IA	35.37
09/13/06	09/13/06	Amoco Oil 07891Q09 Davenport IA	33.55
09/14/06	09/14/06	Heartland Inns of Amer Dubuque IA	80.63
09/20/06	09/20/06	Quill Corporation Lincolnshire IL	100.49
09/21/06	09/21/06	Office Max 00000497 Davenport IA	148.93
09/21/06	09/21/06	Quad City Times Davenport IA	372.00
09/22/06	09/22/06	Caseys Gnrl Stre 1257 Muscatine IA	27.20
09/26/06	09/26/06	Quill Corporation 8007898965 IL	(4.79)
09/26/06	09/26/06	Walgreen 00043Q39 Rock Island IL	14.43
-	09/29/06	Periodic *Finance Charge* Purchases \$65.65 Cash Advance \$47.98	113.63
09/28/06	09/30/06	American TV Davenport Davenport IA	1,659.94
10/04/06	10/04/06	Caseys Gnrl Stre 2417 Newton IA	6.73
10/04/06	10/04/06	Cissys III 00444Q65 LeGrand IA	20.63
10/04/06	10/04/06	Senor Tequila Newton IA	23.84
10/05/06	10/05/06	Enterprise Rent-A-Car Davenport IA	164.64
10/05/06	10/05/06	Hy-Vee Gas #1107 Davenport IA	25.60
10/10/06	10/10/06	Hy-Vee Foods #1549 S66 Rock Island IL	20.98
10/11/06	10/11/06	Caseys Gnrl Stre 10Q41 Davenport IA	35.12
10/11/06	10/11/06	Walgreen 00060Q39 Moline IL	14.67
10/22/06	10/22/06	Clark 8702 QAE Moline IL	30.01
10/26/06	10/26/06	Target 00009266 Moline IL	65.18
10/30/06	10/30/06	Late Charge	35.00
-	10/30/06	Periodic *Finance Charge* Purchases \$93.91 Cash Advance \$49.75	143.66
10/31/06	10/31/06	Clark 8702 QAE Moline IL	40.89
11/01/06	11/01/06	QT #503 04005039 Windsor Heig IA	25.25
11/07/06	11/07/06	Shell Oil 51267860032 Rock Island IL	33.45
11/17/06	11/17/06	Caseys Gnrl Stre 24Q41 Newton IA	39.74

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Transaction Date	Post Date	Description	Charges
11/17/06	11/17/06	WM Supercenter Des Moines W IA	10.32
11/18/06	11/18/06	SK Food & Gas 10036Q65 Davenport IA	26.95
11/20/06	11/20/06	Enterprise Rent-A-Car Davenport IA	327.32
11/21/06	11/21/06	Cigarette OASI07032Q06 Davenport IA	31.31
11/25/06	11/25/06	Menards Moline Moline IL	123.35
11/27/06	11/27/06	Clark 8702 QAE Moline IL	36.88
11/29/06	11/29/06	Late Charge	35.00
-	11/29/06	Periodic *Finance Charge* Purchases \$77.23 Cash Advance \$48.15	125.38
11/28/06	11/30/06	Degreve Oil Change #1 Rock Island IL	54.46
11/29/06	11/30/06	Shell Oil 57441101300 Davenport IA	25.86
12/05/06	12/05/06	Office Max 00002675 Moline IL	129.12
12/07/06	12/07/06	American TV Davenport Davenport IA	407.29
12/07/06	12/07/06	Hy-Vee Gas #1107 Davenport IA	15.00
12/07/06	12/07/06	USPS 1824160828 Davenport IA	62.40
12/09/06	12/09/06	Yellow Book USA 8002910570 NY	286.00
12/12/06	12/12/06	Amoco Oil 07891Q09 Davenport IA	29.02
12/13/06	12/13/06	QT #503 04005039 Windsor Heig IA	27.60
12/18/06	12/18/06	Clark 8702 QAE Moline IL	25.00
12/19/06	12/19/06	Walgreen 00039Q39 Rock Island IL	270.46
12/26/06	12/26/06	Big Lots #014900014902 Davenport IA	94.88
12/27/06	12/27/06	Caseys Gnrl Stre 10Q41 Davenport IA	21.06
-	12/29/06	Periodic *Finance Charge* Purchases \$68.87 Cash Advance \$47.65	116.52
01/02/07	01/02/07	ISAPDA West Des Moines IA	276.00
01/03/07	01/03/07	Amoco Oil 06351Q09 Dubuque IA	28.16
01/03/07	01/03/07	Davenportone 3193221706 IA	20.00
01/03/07	01/03/07	Shell Oil 51267860032 Rock Island IL	30.00
01/04/07	01/04/07	Best Western Midway Dubuque IA	77.28
01/05/07	01/05/07	Yellow Book USA 8002910570 NY	176.00
01/10/07	01/10/07	Caseys Gnrl Stre 00Q41 Des Moines IA	29.01
01/11/07	01/11/07	Grant Search Assistant 866-370-7270 UT	1.97
01/13/07	01/13/07	Clark 8702 QAE Moline IL	25.00
01/15/07	01/15/07	Yahoo! Hotel Reservati 800-256-9089 TX	370.98
01/17/07	01/17/07	Clark 8702 QAE Moline IL	25.00
01/17/07	01/17/07	USPS 1824160828 Davenport IA	28.75
01/18/07	01/18/07	Moline Farm & Fleet Moline IL	78.80

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Transaction Date	Post Date	Description	Charges
01/18/07	01/18/07	Walgreen 00043Q39 Rock Island IL	61.67
01/22/07	01/22/07	Black Hawk BCEC East Moline IL	40.00
01/26/07	01/26/07	Grant Search Assistant 866-370-7270 UT	29.95
01/27/07	01/27/07	Jewel Express Fuel #31 Moline IL	21.00
01/28/07	01/28/07	Shell Oil 57441101300 Davenport IA	28.50
-	01/30/07	Periodic *Finance Charge* Purchases \$50.78 Cash Advance \$51.19	101.97
01/30/07	01/31/07	Altoona Settle Inn Altoona IA	59.48
01/31/07	01/31/07	Enterprise Rent-A-Car Moline IL	175.28
01/30/07	01/31/07	Git N Go 17 Altoona IA	30.12
02/02/07	02/02/07	Caseys Gnrl Stre 15Q41 Mount Vernon IA	17.40
02/02/07	02/02/07	Office Max Cedar Rapids IA	104.98
02/02/07	02/02/07	Shell Oil 57441101300 Davenport IA	25.00
02/07/07	02/07/07	Boozies Bar & Grill Davenport IA	44.40
02/07/07	02/07/07	Shell Oil 57441101300 Davenport IA	16.72
02/08/07	02/08/07	Davenportone 3193221706 IA	20.00
02/08/07	02/08/07	Enterprise Rent-A-Car Moline IL	161.34
02/10/07	02/10/07	Outback #0815 Rehoboth DE	69.16
02/12/07	02/12/07	Altoona Settle Inn Altoona IA	59.48
02/12/07	02/12/07	Bulk Citgo 1130 Q39 Moline IL	21.85
02/12/07	02/12/07	Enterprise Rent-A-Car Moline IL	112.06
02/12/07	02/12/07	GSA/SBA Express 800-986-2640 UT	5.95
02/15/07	02/15/07	Green Thumbers Davenport IA	42.80
02/15/07	02/15/07	Shell Oil 51267860032 Rock Island IL	50.66
02/16/07	02/16/07	TLG*Chptckgold11023016 800-232-9804 CT	119.99
02/21/07	02/21/07	Clark 8702 QAE Moline IL	42.39
02/22/07	02/22/07	Bosselman Truck Stop Altoona IA	26.00
02/24/07	02/24/07	DR "Symantec 800-441-7234 MN	39.99
02/26/07	02/26/07	Grant Search Assistant 866-370-7270 UT	29.95
02/26/07	02/26/07	Kmart 00093591 Davenport IA	111.09
02/10/07	02/28/07	Admiral Hotel Rehoboth Beac DE	86.40
02/28/07	02/28/07	Late Charge	35.00
-	02/28/07	Periodic *Finance Charge* Purchases \$43.91 Cash Advance \$46.56	90.47
02/27/07	03/01/07	Cigarette OASI07032634 Davenport IA	20.10
03/04/07	03/04/07	Caseys Gnrl Stre 10Q41 Princeton IA	37.82
03/04/07	03/04/07	Office Max Clinton IA	160.46

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<b>Per Credit Card Statement</b>			
<b>Transaction Date</b>	<b>Post Date</b>	<b>Description</b>	<b>Charges</b>
03/09/07	03/09/07	Clark 8702 QAE Moline IL	39.30
03/13/07	03/13/07	Networkagenda.com 866-795-6952 UT	7.95
03/14/07	03/14/07	GSA/SBA Express 800-986-2640 UT	5.95
03/22/07	03/22/07	USPS 1824160828 Davenport IA	78.00
03/28/07	03/28/07	Downtown Deli Davenport IA	26.51
-	03/29/07	Periodic *Finance Charge* Purchases \$65.95 Cash Advance \$79.12	145.07
03/29/07	03/30/07	Davenportone 3193221706 IA	233.00
03/28/07	03/30/07	Grant Search Assistant 866-370-7270 UT	29.95
03/29/07	03/30/07	HyVee Food&Drug 1109S66 Davenport IA	50.77
03/30/07	03/30/07	Shell Oil 51267860032 Rock Island IL	30.02
04/02/07	04/02/07	Amoco Oil 08225526 Riverside IA	30.00
04/03/07	04/03/07	Caseys Gnrl Stre 15Q41 Mount Vernon IA	28.25
04/04/07	04/04/07	Get Motivated Seminars 813-8847200 FL	53.99
04/05/07	04/05/07	Amoco Oil 08225526 Riverside IA	28.00
04/09/07	04/09/07	Bulk Citgo 1130 Q39 Moline IL	20.00
04/09/07	04/09/07	Cash Advance Transaction*Finance Charge*	75.00
04/09/07	04/09/07	Cash Wells Fargo C/A # Davenport IA	2,500.00
04/09/07	04/09/07	Promo Direct Torrance CA	3,035.16
04/10/07	04/10/07	Kum & Go \$4098 Windsor Heigh IA	30.00
04/11/07	04/11/07	NAPA Auto Parts Altoona IA	27.56
04/12/07	04/12/07	Networkagenda.com 866-795-6952 UT	7.95
04/13/07	04/13/07	GSA/SBA Express 800-986-2640 UT	5.95
04/15/07	04/15/07	Caseys Gnrl Stre 24Q41 Nichols IA	28.00
04/16/07	04/16/07	Overdraft to 6400301960	45.59
04/16/07	04/16/07	Overdraft Transaction *Finance Charge*	12.50
04/17/07	04/17/07	Overdraft to 6400301960	836.00
04/18/07	04/18/07	Quill Corporation 8007898965 IL	227.40
04/27/07	04/27/07	Late Charge	60.00
04/27/07	04/27/07	Overlimit Fee	29.00
-	04/27/07	Periodic *Finance Charge* Purchases \$106.56 Cash Advance \$115.54	222.10
04/27/07	04/28/07	Grant Search Assistant 866-370-7270 UT	29.95
05/13/07	05/13/07	Git N Go 2 Des Moines IA	49.26
05/13/07	05/13/07	Shell Oil 51267860032 Rock Island IL	25.25
05/14/07	05/14/07	GSA/SBA Express 800-986-2640 UT	5.95
05/14/07	05/14/07	Networkagenda.com 866-795-6952 UT	7.95

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Transaction Date	Post Date	Description	Charges
05/15/07	05/15/07	Kum & Go #201 Coralville IA	35.02
05/21/07	05/21/07	Overdraft to 6400301960	710.01
05/21/07	05/21/07	Overdraft Transaction *Finance Charge*	20.00
05/23/07	05/23/07	Max's 1215 Q04 Rock Island IL	20.02
05/24/07	05/24/07	Overdraft to 6400301960	118.33
05/24/07	05/24/07	Overdraft Transaction *Finance Charge*	15.00
05/30/07	05/30/07	Overlimit Fee	29.00
-	05/30/07	Periodic *Finance Charge* Purchases \$115.38 Cash Advance \$145.85	261.23
05/29/07	05/31/07	Grant Search Assistant 866-370-7270 UT	29.95
05/30/07	05/31/07	Walgreen 00043Q39 Rock Island IL	28.27
06/04/07	06/04/07	Caseys 00010Q62 Davenport IA	37.25
06/04/07	06/04/07	Washington True Value Washington IA	68.93
06/07/07	06/07/07	USPS 1824160828 Davenport IA	24.50
06/08/07	06/08/07	Shell Oil 51267860032 Rock Island IL	30.00
06/13/07	06/13/07	GSA/SBA Express 800-986-2640 UT	5.95
06/13/07	06/13/07	Networkagenda.com 866-795-6952 UT	7.95
06/16/07	06/16/07	Amoco Oil 07891Q09 Rock Island IL	43.21
06/19/07	06/19/07	Caseys 00019Q62 Indianola IA	40.56
06/20/07	06/20/07	Wal-Mart #1241 Davenport IA	69.25
06/22/07	06/22/07	HyVee Food&Drug 1107S66 Davenport IA	38.63
06/23/07	06/23/07	Amoco Oil 07891799 Rock Island IL	45.10
06/25/07	06/25/07	Amoco Oil 08225Q09 Riverside IA	35.00
06/25/07	06/25/07	Furniture Distributors Washington IA	2,320.40
06/25/07	06/25/07	Wal-Mart #1475 Washington IA	37.05
-	06/28/07	Periodic *Finance Charge* Purchases \$60.84 Cash Advance \$125.54	186.38
06/27/07	06/29/07	FJL Buss. Cons./Mailbo Moline IL	43.35
06/28/07	06/29/07	Grant Search Assistant 866-370-7270 UT	29.95
06/28/07	06/29/07	Isabel Bloom LLC Moline IL	20.65
06/28/07	06/29/07	Lowe's #107 Davenport IA	39.87
06/29/07	06/29/07	Overdraft to 6400301960	2,440.00
06/29/07	06/29/07	Overdraft Transaction *Finance Charge*	20.00
07/07/07	07/07/07	Jewel-Osco 3122 Moline IL	50.59
07/07/07	07/07/07	Shell Oil 51267860032 Rock Island IL	39.00
07/08/07	07/08/07	Caseys 00015Q62 Mount Vernon IA	38.90
07/08/07	07/08/07	Wal-Mart #2231 Moline IL	(84.23)

**Exhibit C**

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Transaction Date	Post Date	Description	Charges
07/08/07	07/08/07	WM Supercenter Moline IL	183.30
07/10/07	07/10/07	Caseys 00019Q62 Indianola IA	41.37
07/11/07	07/11/07	Save A Lot #23498 Davenport IA	85.63
07/12/07	07/12/07	Amoco Oil 08317Q09 Williamsburg IA	22.26
07/13/07	07/13/07	GSA/SBA Express 800-986-2640 UT	5.95
07/13/07	07/13/07	Networkagenda.com 866-795-6952 UT	7.95
07/13/07	07/13/07	The Crest Motel Williamsburg IA	56.00
07/13/07	07/13/07	The Paper Factory 9998 Williamsburg IA	15.83
07/14/07	07/14/07	Cigarette OASI07032Q06 Davenport IA	20.00
07/14/07	07/14/07	The Crest Motel Williamsburg IA	56.00
07/14/07	07/14/07	Walgreen 00003Q39 Davenport IA	42.75
07/15/07	07/15/07	Caseys 00010Q62 Davenport IA	43.87
07/16/07	07/16/07	Caseys 00024Q62 Nichols IA	38.51
07/21/07	07/21/07	Shell Oil 57441101300 Davenport IA	30.10
07/25/07	07/25/07	Lowe's #104 Moline IL	115.58
07/26/07	07/26/07	The Salvation Army 8 Davenport IA	61.94
07/28/07	07/28/07	Amoco Oil 07891Q09 Rock Island IL	41.02
07/29/07	07/29/07	Staples 00104455 Moline IL	101.29
07/29/07	07/29/07	WM Supercenter Moline IL	151.34
07/30/07	07/30/07	Late Charges	60.00
07/30/07	07/30/07	Overlimit Fee	29.00
-	07/30/07	Periodic *Finance Charge* Purchases \$103.33 Cash Advance \$186.59	289.92
07/31/07	07/31/07	Cigarette OASI07032Q06 Davenport IA	40.00
07/31/07	07/31/07	Gordmans Inc #2 Davenport IA	27.80
07/30/07	07/31/07	Grant Search Assistant 866-370-7270 UT	29.95
07/31/07	07/31/07	Hy-Vee Foods #1549 S66 Rock Island IL	64.02
07/31/07	07/31/07	Hy-Vee Foods #1549 S66 Rock Island IL	125.88
07/31/07	07/31/07	Liguori Publications 6364642500 MO	108.20
08/02/07	08/02/07	Fareway-Washington SR654 Washington IA	85.20
08/02/07	08/02/07	Olde Towne Bakery Moline IL	62.60
08/02/07	08/02/07	Wal-Mart #1475 Washington IA	12.18
08/09/07	08/09/07	Amoco Oil 08306144 Muscatine IA	28.05
08/13/07	08/13/07	Networkagenda.com 866-795-6952 UT	7.95
08/15/07	08/15/07	GSA/SBA Express Las Vegas NV	5.95
08/17/07	08/17/07	Overdraft to 6400301960	1,710.34



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08/17/07	08/17/07	Overdraft Transaction *Finance Charge*	20.00
08/21/07	08/21/07	Overdraft to 6400301960	107.00
08/29/07	08/29/07	Late Charges	60.00
08/29/07	08/29/07	Overlimit Fee	29.00
-	08/29/07	Periodic *Finance Charge* Purchases \$65.67 Cash Advance \$190.93	256.60
09/19/07	09/19/07	Nati - American Academ 8889899234 MN	450.00
09/20/07	09/20/07	Happy Joe's Pizza Davenport IA	48.11
09/20/07	09/20/07	HyVee Food&Drug 1109S66 Davenport IA	58.71
09/21/07	09/21/07	Shell Oil 51267860032 Rock Island IL	40.10
09/24/07	09/24/07	Amoco Oil 08225526 Riverside IA	20.00
09/24/07	09/24/07	Shell Oil 51267860032 Rock Island IL	10.10
09/25/07	09/25/07	Centro Rest.Davenport Davenport IA	81.01
09/27/07	09/27/07	Pilot Walcott IA	42.56
-	09/28/07	Periodic *Finance Charge* Purchases \$69.58 Cash Advance \$189.80	259.38
09/27/07	09/29/07	The Olive Garden Cedar Rapids IA	32.88
10/01/07	10/01/07	Annual fee for 10/07 through 09/08	150.00
10/01/07	10/01/07	Wal-Mart Wshington IA	23.75
10/02/07	10/02/07	Amoco Oil Riverside IA	24.05
10/06/07	10/06/07	Shell Oil Moline IL	31.15
10/10/07	10/10/07	Holiday Inn Express Burlington IA	111.95
10/10/07	10/10/07	Kum & Go #10 Mediapolis IA	28.72
10/11/07	10/11/07	CVS Pharmacy \$8659 Davenport IA	35.29
10/11/07	10/11/07	HyVee Food & Drug Davenport IA	26.83
10/14/07	10/14/07	Menards Davenport IA	118.99
10/15/07	10/15/07	Caseys Middletown IA	25.00
10/16/07	10/16/07	Howard Johnson Inn Burlington IL	74.42
-	10/30/07	Periodic *Finance Charge* Purchases \$86.45 Cash Advance \$161.48	247.93
11/05/07	11/05/07	Caseys Davenport IA	30.00
11/05/07	11/05/07	USPS Washington IA	41.00
11/09/07	11/09/07	Git N Go 12 Rock Island IL	41.30
11/12/07	11/12/07	Caseys Davenport IA	32.15
11/12/07	11/12/07	Degreve Oil Change #1 Rock Island IL	43.82
11/13/07	11/13/07	Walgreens #0332 Davenport IA	21.52
11/14/07	11/14/07	Boozies Bar & Grill Davenport IA	15.64
11/19/07	11/19/07	Shell Oil Rock Island IL	32.05

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Per Credit Card Statement			
Transaction Date	Post Date	Description	Charges
11/19/07	11/19/07	Wal-Mart Washington IA	27.94
11/20/07	11/20/07	Caseys Nichols IA	49.62
11/21/07	11/21/07	Bettendorf Office Prod Bettenforf IA	24.56
11/12/07	11/23/07	Walgreens #0332 Davenport IA	52.23
11/27/07	11/27/07	Carlos O'Kelly W Des Moines IA	195.79
11/27/07	11/30/07	Git N Go 17 Altoona IA	30.58
11/30/07	11/30/07	Iowa Criminal Record Che 8774272757 IA	20.00
11/30/07	11/30/07	Valley West Inn West Des Moines IA	386.18
12/02/07	12/02/07	Bulk 1130 Moline IL	32.69
12/02/07	12/02/07	Enterprise Rent-A-Car Moline IL	287.80
12/02/07	12/02/07	Git N Go 17 Altoona IA	25.00
12/02/07	12/02/07	Settle Inn Altoona IA	132.16
12/07/07	12/07/07	Cigarette Oasio7032Q06 Davenport IA	39.28
12/12/07	12/12/07	Corner Stop Washington IA	26.95
12/13/07	12/13/07	Hy-Vee Foods \$1549 Rock Island IL	31.33
12/13/07	12/13/07	JC Penney Store Moline IL	53.61
12/13/07	12/13/07	Target Moline IL	419.81
12/13/07	12/13/07	Walgreens #6067 Moline IL	250.00
12/14/07	12/14/07	WM Supercenter Moline IL	86.81
12/15/07	12/15/07	C Stop Mart Moline IL	28.26
12/16/07	12/16/07	Red Lobster Davenport IA	166.01
12/17/07	12/17/07	Shell Oil Davenport IA	31.20
12/18/07	12/18/07	Amoco Oil Riverside IA	39.89
12/19/07	12/19/07	Granite City Davenport IA	149.10
12/24/07	12/24/07	Amoco Oil Rock Island IL	27.17
12/26/07	12/26/07	Menards Iowa City	247.36
12/27/07	12/27/07	Shell Oil Davenport IA	25.01
12/28/07	12/28/07	Pioneer Revere Cleveland OH	162.01
12/28/07	12/28/07	Shell Oil Rock Island IL	30.01
-	12/31/07	Periodic *Finance Charge* Purchases \$100.34 Cash Advance \$133.70	234.04
12/31/07	01/01/08	Firestone Moline IL	609.76
12/30/07	01/01/08	Office Max Moline IL	139.40
01/02/08	01/02/08	Caseys Wapello IA	26.01
01/03/08	01/03/08	Hawkeye Motel, Inc. Washington IA	39.75

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Transaction Date	Post Date	Description	Charges
01/03/08	01/03/08	Overdraft to 6400301960	1,480.00
01/03/08	01/03/08	Overdraft Transaction *Finance Charge*	20.00
01/03/08	01/03/08	Quality Inn Burlington IA	61.60
01/03/08	01/03/08	Wal-Mart # 1475 Washington IA	164.62
01/03/08	01/03/08	Wal-Mart Washington IA	25.59
01/04/08	01/04/08	Shell Oil Moline IL	38.09
01/04/08	01/04/08	USPS 1824160465 Moline IL	57.25
01/07/08	01/07/08	Staples Moline IL	77.55
01/08/08	01/08/08	KWIK Star Clinton IA	38.60
01/09/08	01/09/08	Davenportone 56332218-7 IA	10.00
01/09/08	01/09/08	Pilot Des Moines IA	38.05
01/10/08	01/10/08	Hawkeye Motel, Inc. Washington IA	39.75
01/11/08	01/11/08	Caseys Nichols IA	40.70
01/16/08	01/16/08	U-Haul UHC of Iowa Des Moines IA	5.00
01/16/08	01/16/08	WM Supercenter Davenport Iowa	54.11
01/17/08	01/17/08	Caseys Davenport IA	37.58
01/17/08	01/17/08	Hawkeye Motel, Inc. Washington IA	39.75
01/17/08	01/17/08	Pamida Washingont IA	21.02
01/18/08	01/18/08	Amoco Oil Washinton IA	21.85
01/19/08	01/19/08	Amoco Oil Davenport IA	20.00
01/19/08	01/19/08	Hardee's # 150215025Q58 Davenport IA	7.51
01/19/08	01/19/08	Menards Davenport Davenport IA	71.22
01/19/08	01/19/08	U-Haul Spruce Hills Bettendorf IA	72.23
01/19/08	01/19/08	U-Haul Spruce Hills Bettendorf IA	115.20
01/19/08	01/19/08	U-Haul Spruce Hills Bettendorf IA	(26.14)
01/27/08	01/27/08	Amoco Oil 08148Q09 Davenport IA	26.00
01/29/08	01/29/08	DTV*DIRECTV Hardware 800-347-3288 CA	26.70
01/30/08	01/30/08	Overlimit Fee	29.00
-	01/30/08	Periodic *Finance Charge* Purchases \$113.56 Cash Advance \$147.54	261.10
01/29/08	01/31/08	U-Haul Spruce Hills Bettendorf IA	14.55
01/30/08	01/31/08	U-Haul Spruce Hills Bettendorf IA	81.99
01/30/08	01/31/08	U-Haul Spruce Hills Bettendorf IA	(19.10)
02/09/08	02/09/08	Menards Moline Moline IL	491.07
02/09/08	02/09/08	WM Supercenter Davenport (W) IA	252.28
02/10/08	02/10/08	Target 00009266 Moline IL	159.77

**Exhibit C**

Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

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Per Credit Card Statement			
Transaction Date	Post Date	Description	Charges
02/10/08	02/10/08	Village-Inn-Rest #0Q12 Davenport IA	30.63
02/10/08	02/10/08	Walgreens #0332 Z03 Davenport IA	13.19
02/11/08	02/11/08	Handy True Value Rock Island IL	38.44
02/11/08	02/11/08	Village-Inn-Rest #0Q12 Davenport IA	16.66
02/12/08	02/12/08	HyVee Food&Drug 1109S66 Davenport IA	71.73
02/12/08	02/12/08	Wal-Mart #1241 Davenport IA	44.91
02/13/08	02/13/08	Thunder Bay Grille Dav Davenport IA	30.07
02/14/08	02/14/08	Jewel Express Fuel #31 Moline IL	25.05
02/15/08	02/15/08	Key West Conoco 0785Q65 Dubuque IA	20.00
02/17/08	02/17/08	U-Haul-Handy-True-Va # Rock Island IL	84.75
02/17/08	02/17/08	U-Haul-Handy-True-Va # Rock Island IL	(28.41)
02/18/08	02/18/08	WM Supercenter Davenport IA	130.15
02/19/08	02/19/08	Cigarette OASI 07032Q06 Davenport IA	25.00
02/21/08	02/21/08	Wildblue Communication 8882786858 CO	92.85
02/22/08	02/22/08	Super 8 Motels Burlington IA	56.00
02/27/08	02/27/08	HyVee Food&Drug 1108S66 Davenport IA	42.00
02/27/08	02/27/08	USPS 1824160828 Davenport IA	19.50
02/28/08	02/28/08	Overlimit Fee	29.00
-	02/28/08	Periodic *Finance Charge* Purchases \$103.98 Cash Advance \$114.32	218.30
03/01/08	03/01/08	Cigarette OASI 07032@06 Davenport IA	30.00
03/01/08	03/01/08	Green Thumbers Davenport IA	53.45
03/01/08	03/01/08	Menards Davenport Davenport IA	376.95
03/01/08	03/01/08	Valvoline Instant Oil Milwaukee WI	62.97
03/05/08	03/05/08	TLG*Chptckgold 11023016 800-232-9804 CT	129.99
03/06/08	03/06/08	Amoco Oil 09775925 Burlington IA	30.00
03/06/08	03/06/08	Hawkeye Motel, Inc. Washington IA	43.00
03/06/08	03/06/08	Holiday Inn Express Burlington IA	94.03
03/06/08	03/06/08	Wal-Mart Washington IA	79.40
03/07/08	03/07/08	Enterprise Rent-A-Car Moline IL	193.10
03/07/08	03/07/08	IA Criminal Record Che 8774272575 IA	12.00
03/08/08	03/08/08	Jewel Express Fuel #31 Moline IL	25.00
03/08/08	03/08/08	Office Max Moline IL	85.79
03/10/08	03/10/08	Muscatine Fast 10046423 Muscatine IA	25.00
03/13/08	03/13/08	Hawkeye Motel, Inc. Washington IA	43.00
03/14/08	03/14/08	Caseys 0024Q62 Nichols IA	48.26

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Transaction Date	Post Date	Description	Charges
03/14/08	03/14/08	Enterprise Rent-A-Car Moline IL	110.68
03/19/08	03/19/08	Cheddar's Casual Cage Davenport IA	22.11
03/20/08	03/20/08	Caseys 00010Q62 Davenport IA	24.36
03/21/08	03/21/08	Kum & Go Q09 Washington IA	40.13
03/21/08	03/21/08	USPS 1824160828 Davenport IA	65.50
03/22/08	03/22/08	Menards Davenport Davenport IA	296.73
03/24/08	03/24/08	Moline Farm & Fleet Moline IL	148.18
03/24/08	03/24/08	Office Max Davenport IA	266.32
03/24/08	03/24/08	Salvation Army Moline IL	172.81
03/24/08	03/24/08	The Salvation Army 8 Davenport IA	20.00
03/25/08	03/25/08	ISAPDA West Des Moin IA	45.00
03/25/08	03/25/08	ISAPDA West Des Moin IA	65.00
03/25/08	03/25/08	Mother Hubbard 10003622 Davenport IA	45.00
-	03/28/08	Periodic *Finance Charge* Purchases \$85.46 Cash Advance \$112.55	198.01
03/30/08	03/30/08	WM Supercenter Davenport IA	120.00
04/02/08	04/02/08	Jewel-Osco Moline IL	30.10
04/04/08	04/04/08	Kum & Go #632 Q09 Washington IA	46.06
04/04/08	04/04/08	Quality Inns/Sts Cedar Cedar Rapids IA	55.42
04/06/08	04/06/08	Jewel-Osco Moline IL	24.85
04/07/08	04/07/08	Murphy 5806ATWALMRT Indianola IA	27.01
04/09/08	04/09/08	Settle Inn Altoona IA	79.64
04/10/08	04/10/08	Max's 1215 Q04 Rock Island IL	30.55
04/12/08	04/12/08	Red Lobster US0001339 Davenport IA	57.05
04/15/08	04/15/08	Amoco Oil 08148942 Davenport IA	25.00
04/15/08	04/15/08	HyVee 1107 Davenport IA	45.28
04/17/08	04/17/08	Kmart 3287 Rock Island IL	16.46
04/17/08	04/17/08	Kum & Go #632 Q09 Washington IA	43.45
04/17/08	04/17/08	Mailboxes & Parcel Dep Moline IL	68.24
04/17/08	04/17/08	Office Max Moline IL	108.25
04/17/08	04/17/08	Walgreens #6067 Q03 Moline IL	124.36
04/18/08	04/18/08	Bulk 1130 Q96 Moline IL	45.55
04/21/08	04/21/08	Green Thumbers Davenport IA	39.60
04/21/08	04/21/08	Mailboxes & Parcel Dep Moline IL	31.78
-	04/29/08	Periodic *Finance Charge* Purchases \$69.25 Cash Advance \$118.15	187.40
04/30/08	04/30/08	De Lage Landen Operati Wayne PA	128.30

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Transaction Date	Post Date	Description	Charges
04/30/08	04/30/08	Jewel-Osco Moline IL	62.09
04/29/08	04/30/08	Menards Davenport Davenport IA	41.39
05/03/08	05/03/08	CR Extended Stay Hotel Cedar Rapids IA	95.71
05/03/08	05/03/08	Jewel-Osco Moline IL	40.00
05/06/08	05/06/08	Jewel-Osco 3122 Moline IL	105.28
05/08/08	05/08/08	Caseys 00010Q62 Davenport IA	34.52
05/12/08	05/12/08	DIWAN LLc Davenport IA	30.00
05/12/08	05/12/08	Fareway-Davenport # Davenport IA	18.29
05/15/08	05/15/08	Caseys 00010686 Davenport IA	32.10
05/16/08	05/16/08	Office Max Davenport IA	47.87
05/17/08	05/17/08	Shell Oil 51267860032 Rock Island IL	50.00
05/18/08	05/18/08	Mother Hubbard 10003622 Davenport IA	25.00
05/19/08	05/19/08	Pantry 71 Rock Island IL	31.28
05/20/08	05/20/08	Hilton Garden Inn Johnston IA	89.60
05/21/08	05/21/08	FedEx Kinko's #0262 Davenport IA	27.82
05/22/08	05/22/08	Caseys 00010Q62 Davenport IA	26.16
05/24/08	05/24/08	Shell Oil 51267860032 Rock Island IL	33.54
05/27/08	05/27/08	Menards Davenport Davenport IA	67.02
-	05/29/08	Periodic *Finance Charge* Purchases \$75.67 Cash Advance \$112.24	187.91
05/29/08	05/30/08	Caseys 00010Q62 Davenport IA	31.16
05/28/08	05/30/08	Main at Locust Pharmac Davenport IA	27.89
05/28/08	05/30/08	Wildblue Communication 8882786858 CO	134.93
05/28/08	05/30/08	Wildblue Communication 8882786858 CO	134.93
05/31/08	05/31/08	Jewel-Osco Moline IL	34.05
06/01/08	06/01/08	HyVee 1106 Davenport IA	40.45
06/01/08	06/01/08	National Council on PR 202-5479204 DC	495.00
06/01/08	06/01/08	National Council on PR 202-5479204 DC	550.00
06/03/08	06/03/08	Kellys Irish Pub and E Davenport IA	23.87
06/04/08	06/04/08	Jewel-Osco Moline IL	35.01
06/06/08	06/06/08	Mother Hubbard 10003622 Davenport IA	40.10
06/09/08	06/09/08	Overdraft to 6400301960	2,770.00
06/13/08	06/13/08	Fareway-Davenport # Davenport IA	42.26
06/21/08	06/21/08	Wildblue Communication 8882786858 CO	89.94
06/23/08	06/23/08	Wal-Mart #1241 Davenport IA	37.58
06/25/08	06/25/08	Shell Oil 51252260016 Moline IL	50.00

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Transaction Date	Post Date	Description	Charges
-	06/27/08	Periodic *Finance Charge* Purchases \$55.80 Cash Advance \$133.78	189.58
06/30/08	06/30/08	WM Supercenter Davenport IA	45.47
07/03/08	07/03/08	USPS 1824160353 QQQ Washington IA	42.00
07/07/08	07/07/08	Overdraft to 6400301960	2,833.00
07/07/08	07/07/08	Overdraft Transaction *Finance Charge*	20.00
07/07/08	07/07/08	WM Supercenter Davenport (W) IA	65.46
07/15/08	07/15/08	Fareway-Davenport # Davenport IA	67.93
07/16/08	07/16/08	Caseys 00010686 Davenport IA	35.00
07/16/08	07/16/08	Hawkeye Motel, Inc. Washington IA	43.00
07/19/08	07/19/08	Git N Go 12 Rock Island IL	25.00
07/21/08	07/21/08	Wildblue Communication 8882786858 CO	89.95
08/03/08	08/03/08	Murphy 6973AtWalmrt Davenport IA	35.04
-	08/04/08	Periodic *Finance Charge* Purchases \$47.88 Cash Advance \$217.17	265.05
08/04/08	08/05/08	Indianola 66 00467Q65 Indianola IA	51.04
08/07/08	08/07/08	Overdraft to 6400301960	590.51
08/07/08	08/07/08	Overdraft Transaction *Finance Charge*	20.00
08/11/08	08/11/08	Overdraft to 6400301960	757.00
08/21/08	08/21/08	Wildblue Communication 8882786858 CO	89.95
08/23/08	08/23/08	Caseys 00010Q62 Princeton IA	40.00
08/26/08	08/26/08	Caseys 00010611 Princeton IA	35.00
08/29/08	08/29/08	Handy True Value Rock Island IL	42.41
08/30/08	08/30/08	Menards Davenport Davenport IA	33.59
-	09/03/08	Periodic *Finance Charge* Purchases \$24.12 Cash Advance \$118.55	142.67
09/11/08	09/11/08	Bank Adjustment West Des Moin IA	71.97
Total			<u>\$65,974.11</u>

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Transaction Date	Post Date	Description	Overdraft	Cash Advance
07/10/06	07/10/06	Superchk ADV 6511 Des Moines IA S	\$ -	4,000.00
07/19/06	07/19/06	Cash Advance Transaction Finance Charge	-	-
07/19/06	07/19/06	Overdraft to 6400XXXXXX	1,121.79	-
07/31/06	07/31/06	Late Charge	-	-
-	07/31/06	Periodic *Finance Charge* Purchases \$75.95 Cash Advance \$41.68	-	-
08/16/06	08/16/06	Cash Advance Transaction *Finance Charge*	-	-
08/16/06	08/16/06	Overdraft to 6400XXXXXX	2,368.00	-
-	08/30/06	Periodic *Finance Charge* Purchases \$65.75 Cash Advance \$60.57	-	-
-	09/01/06	Annual Fee for 9/06 through 08/07	-	-
-	09/29/06	Periodic *Finance Charge* Purchases \$65.65 Cash Advance \$47.98	-	-
10/30/06	10/30/06	Late Charge	-	-
-	10/30/06	Periodic *Finance Charge* Purchases \$93.91 Cash Advance \$49.75	-	-
11/29/06	11/29/06	Late Charge	-	-
-	11/29/06	Periodic *Finance Charge* Purchases \$77.23 Cash Advance \$48.15	-	-
-	12/29/06	Periodic *Finance Charge* Purchases \$68.87 Cash Advance \$47.65	-	-
-	01/30/07	Periodic *Finance Charge* Purchases \$50.78 Cash Advance \$51.19	-	-
02/28/07	02/28/07	Late Charge	-	-
-	02/28/07	Periodic *Finance Charge* Purchases \$43.91 Cash Advance \$46.56	-	-
-	03/29/07	Periodic *Finance Charge* Purchases \$65.95 Cash Advance \$79.12	-	-
04/09/07	04/09/07	Cash Advance Transaction*Finance Charge*	-	-
04/09/07	04/09/07	Cash Wells Fargo C/A # Davenport IA	-	2,500.00
04/16/07	04/16/07	Overdraft to 6400XXXXXX	45.59	-
04/16/07	04/16/07	Overdraft Transaction *Finance Charge*	-	-
04/17/07	04/17/07	Overdraft to 6400XXXXXX	836.00	-
04/27/07	04/27/07	Late Charge	-	-
04/27/07	04/27/07	Overlimit Fee	-	-
-	04/27/07	Periodic *Finance Charge* Purchases \$106.56 Cash Advance \$115.54	-	-
05/21/07	05/21/07	Overdraft to 6400XXXXXX	710.01	-
05/21/07	05/21/07	Overdraft Transaction *Finance Charge*	-	-
05/24/07	05/24/07	Overdraft to 6400XXXXXX	118.33	-
05/24/07	05/24/07	Overdraft Transaction *Finance Charge*	-	-
05/30/07	05/30/07	Overlimit Fee	-	-
-	05/30/07	Periodic *Finance Charge* Purchases \$115.38 Cash Advance \$145.85	-	-
-	06/28/07	Periodic *Finance Charge* Purchases \$60.84 Cash Advance \$125.54	-	-



Finance Charge	Late Fee	Annual Fee	Overlimit Fee	Total	Reasonable	Improper	Unsupported
-	-	-	-	4,000.00	-	-	4,000.00
20.00	-	-	-	20.00	-	20.00	-
-	-	-	-	1,121.79	-	-	1,121.79
-	35.00	-	-	35.00	-	35.00	-
117.63	-	-	-	117.63	-	117.63	-
20.00	-	-	-	20.00	-	20.00	-
-	-	-	-	2,368.00	-	-	2,368.00
126.32	-	-	-	126.32	-	126.32	-
-	-	150.00	-	150.00	150.00	-	-
113.63	-	-	-	113.63	-	113.63	-
-	35.00	-	-	35.00	-	35.00	-
143.66	-	-	-	143.66	-	143.66	-
-	35.00	-	-	35.00	-	35.00	-
125.38	-	-	-	125.38	-	125.38	-
116.52	-	-	-	116.52	-	116.52	-
101.97	-	-	-	101.97	-	101.97	-
-	35.00	-	-	35.00	-	35.00	-
90.47	-	-	-	90.47	-	90.47	-
145.07	-	-	-	145.07	-	145.07	-
75.00	-	-	-	75.00	-	75.00	-
-	-	-	-	2,500.00	-	-	2,500.00
-	-	-	-	45.59	-	-	45.59
12.50	-	-	-	12.50	-	12.50	-
-	-	-	-	836.00	-	-	836.00
-	60.00	-	-	60.00	-	60.00	-
-	-	-	29.00	29.00	-	29.00	-
222.10	-	-	-	222.10	-	222.10	-
-	-	-	-	710.01	-	-	710.01
20.00	-	-	-	20.00	-	20.00	-
-	-	-	-	118.33	-	-	118.33
15.00	-	-	-	15.00	-	15.00	-
-	-	-	29.00	29.00	-	29.00	-
261.23	-	-	-	261.23	-	261.23	-
186.38	-	-	-	186.38	-	186.38	-

Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Credit Card Charges – Cash Advances and Fees  
For the period July 1, 2006 through September 30, 2008

Per Credit Card Statement				
Transaction	Date	Post Date	Description	Cash Advance
	06/29/07	06/29/07	Overdraft to 6400XXXXXX	2,440.00
	06/29/07	06/29/07	Overdraft Transaction *Finance Charge*	-
	07/30/07	07/30/07	Late Charges	-
	07/30/07	07/30/07	Overlimit Fee	-
	-	07/30/07	Periodic *Finance Charge* Purchases \$103.33 Cash Advance \$186.59	-
	08/17/07	08/17/07	Overdraft to 6400XXXXXX	1,710.34
	08/17/07	08/17/07	Overdraft Transaction *Finance Charge*	-
	08/21/07	08/21/07	Overdraft to 6400XXXXXX	107.00
	08/29/07	08/29/07	Late Charges	-
	08/29/07	08/29/07	Overlimit Fee	-
	-	08/29/07	Periodic *Finance Charge* Purchases \$65.67 Cash Advance \$190.93	-
	-	09/28/07	Periodic *Finance Charge* Purchases \$69.58 Cash Advance \$189.80	-
	01/00/00	10/01/07	Annual fee for 10/07 through 09/08	-
	-	10/30/07	Periodic *Finance Charge* Purchases \$86.45 Cash Advance \$161.48	-
	-	12/31/07	Periodic *Finance Charge* Purchases \$100.34 Cash Advance \$133.70	-
	01/03/08	01/03/08	Overdraft to 6400XXXXXX	1,480.00
	01/03/08	01/03/08	Overdraft Transaction *Finance Charge*	-
	01/30/08	01/30/08	Overlimit Fee	-
	-	01/30/08	Periodic *Finance Charge* Purchases \$113.56 Cash Advance \$147.54	-
	02/28/08	02/28/08	Overlimit Fee	-
	-	02/28/08	Periodic *Finance Charge* Purchases \$103.98 Cash Advance \$114.32	-
	-	03/28/08	Periodic *Finance Charge* Purchases \$85.46 Cash Advance \$112.55	-
	-	04/29/08	Periodic *Finance Charge* Purchases \$69.25 Cash Advance \$118.15	-
	-	05/29/08	Periodic *Finance Charge* Purchases \$75.67 Cash Advance \$112.24	-
	06/09/08	06/09/08	Overdraft to 6400XXXXXX	2,770.00
	-	06/27/08	Periodic *Finance Charge* Purchases \$55.80 Cash Advance \$133.78	-
	07/07/08	07/07/08	Overdraft to 6400XXXXXX	2,833.00
	07/07/08	07/07/08	Overdraft Transaction *Finance Charge*	-
	-	08/04/08	Periodic *Finance Charge* Purchases \$47.88 Cash Advance \$217.17	-
	08/07/08	08/07/08	Overdraft to 6400XXXXXX	590.51
	08/07/08	08/07/08	Overdraft Transaction *Finance Charge*	-
	08/11/08	08/11/08	Overdraft to 6400XXXXXX	757.00
	-	09/03/08	Periodic *Finance Charge* Purchases \$24.12 Cash Advance \$118.55	-
Total				\$17,887.57 6,500.00

Finance Charge	Late Fee	Annual Fee	Overlimit Fee	Total	Reasonable	Improper	Unsupported
-	-	-	-	2,440.00	-	-	2,440.00
20.00	-	-	-	20.00	-	20.00	-
-	60.00	-	-	60.00	-	60.00	-
-	-	-	29.00	29.00	-	29.00	-
289.92	-	-	-	289.92	-	289.92	-
-	-	-	-	1,710.34	-	-	1,710.34
20.00	-	-	-	20.00	-	20.00	-
-	-	-	-	107.00	-	-	107.00
-	60.00	-	-	60.00	-	60.00	-
-	-	-	29.00	29.00	-	29.00	-
256.60	-	-	-	256.60	-	256.60	-
259.38	-	-	-	259.38	-	259.38	-
-	-	150.00	-	150.00	150.00	-	-
247.93	-	-	-	247.93	-	247.93	-
234.04	-	-	-	234.04	-	234.04	-
-	-	-	-	1,480.00	-	-	1,480.00
20.00	-	-	-	20.00	-	20.00	-
-	-	-	29.00	29.00	-	29.00	-
261.10	-	-	-	261.10	-	261.10	-
-	-	-	29.00	29.00	-	29.00	-
218.30	-	-	-	218.30	-	218.30	-
198.01	-	-	-	198.01	-	198.01	-
187.40	-	-	-	187.40	-	187.40	-
187.91	-	-	-	187.91	-	187.91	-
-	-	-	-	2,770.00	-	-	2,770.00
189.58	-	-	-	189.58	-	189.58	-
-	-	-	-	2,833.00	-	-	2,833.00
20.00	-	-	-	20.00	-	20.00	-
265.05	-	-	-	265.05	-	265.05	-
-	-	-	-	590.51	-	-	590.51
20.00	-	-	-	20.00	-	20.00	-
-	-	-	-	757.00	-	-	757.00
142.67	-	-	-	142.67	-	142.67	-
4,950.75	320.00	300.00	174.00	30,132.32	300.00	5,444.75	24,387.57

Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Credit Card Charges – Travel Expenses  
For the period July 1, 2006 through September 30, 2008

Per Credit Card Statement								
Transaction Date	Post Date	Description	Convenience Store	Hotel	Car Rental	Restaurant		
07/01/06	07/01/06	One Stop 61 10015Q65 Bettendorf IA	\$ 20.00	-	-	-		
07/04/06	07/04/06	QC Mart East L10027Q65 Davenport IA	35.00	-	-	-		
07/05/06	07/05/06	Heartland Inns of Amer Dubuque IA	-	80.63	-	-		
07/13/06	07/13/06	Shell Oil 57441101300 Davenport IA	42.66	-	-	-		
07/15/06	07/15/06	Country Inn & Suites C Coralville IA	-	99.80	-	-		
07/15/06	07/15/06	Degreve Oil Change #1 Rock Island IL	54.46	-	-	-		
07/16/06	07/16/06	Clark 8702 QAE Moline IL	47.23	-	-	-		
07/20/06	07/20/06	Caseys Gnrl Stre 2472 Nichols IA	47.86	-	-	-		
07/20/06	07/20/06	Hawkeye Motel Inc Washington IA	-	39.75	-	-		
08/01/06	08/01/06	Caseys Gnrl Stre 2512 Hills IA	39.88	-	-	-		
07/31/06	08/01/06	Center For Conf & Inst Iowa City IA	-	171.00	-	-		
07/31/06	08/01/06	Shell Oil 57441101300 Davenport IA	30.78	-	-	-		
08/01/06	08/01/06	Village-Inn Rest #0156 Iowa City IA	-	-	-	8.96		
08/03/06	08/03/06	Hy-Vee Gas #1437 Muscatine IA	43.01	-	-	-		
08/04/06	08/04/06	QT 535 04005Q05 Des Moines IA	25.55	-	-	-		
08/07/06	08/07/06	The Olive Gard 00015594 Coralville IA	-	-	-	27.79		
08/08/06	08/08/06	Baymont Inn & Suites Coralville IA	-	78.39	-	-		
08/12/06	08/12/06	Shell Oil 51267860032 Rock Island IL	17.00	-	-	-		
08/26/06	08/26/06	Pilot Walcott IA	36.49	-	-	-		
08/28/06	08/28/06	One Stop 61 10015Q65 Bettendorf IA	25.00	-	-	-		
09/05/06	09/05/06	Clark 8702 QAE Moline IL	25.00	-	-	-		
09/07/06	09/07/06	Caseys Gnrl STRE 1068 Davenport IA	35.28	-	-	-		
09/13/06	09/13/06	Amoco Oil 07891Q09 Davenport IA	33.55	-	-	-		
09/14/06	09/14/06	Heartland Inns of Amer Dubuque IA	-	80.63	-	-		
09/22/06	09/22/06	Caseys Gnrl Stre 1257 Muscatine IA	27.20	-	-	-		
10/04/06	10/04/06	Caseys Gnrl Stre 2417 Newton IA	6.73	-	-	-		
10/04/06	10/04/06	Cissys III 00444Q65 LeGrand IA	20.63	-	-	-		
10/04/06	10/04/06	Senor Tequila Newton IA	-	-	-	23.84		
	10/05/06	Enterprise Rent-A-Car Davenport IA	-	-	164.64	-		
10/05/06	10/05/06	Hy-Vee Gas #1107 Davenport IA	25.60	-	-	-		
10/11/06	10/11/06	Caseys Gnrl Stre 10Q41 Davenport IA	35.12	-	-	-		
10/22/06	10/22/06	Clark 8702 QAE Moline IL	30.01	-	-	-		
10/31/06	10/31/06	Clark 8702 QAE Moline IL	40.89	-	-	-		
11/01/06	11/01/06	QT #503 04005039 Windsor Heig IA	25.25	-	-	-		

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<b>Travel</b>	<b>Total</b>	<b>Improper</b>	<b>Unsupported</b>
-	20.00	-	20.00
-	35.00	35.00	-
-	80.63	80.63	-
-	42.66	-	42.66
-	99.80	-	99.80
-	54.46	54.46	-
-	47.23	-	47.23
-	47.86	47.86	-
-	39.75	39.75	-
-	39.88	-	39.88
-	171.00	-	171.00
-	30.78	30.78	-
-	8.96	-	8.96
-	43.01	43.01	-
-	25.55	25.55	-
-	27.79	4.79	23.00
-	78.39	-	78.39
-	17.00	-	17.00
-	36.49	-	36.49
-	25.00	-	25.00
-	25.00	-	25.00
-	35.28	35.28	-
-	33.55	-	33.55
-	80.63	80.63	-
-	27.20	-	27.20
-	6.73	-	6.73
-	20.63	-	20.63
-	23.84	0.84	23.00
-	164.64	-	164.64
-	25.60	25.60	-
-	35.12	-	35.12
-	30.01	-	30.01
-	40.89	-	40.89
-	25.25	25.25	-

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Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Credit Card Charges – Travel Expenses  
For the period July 1, 2006 through September 30, 2008

Per Credit Card Statement						
Transaction Date	Post Date	Description	Convenience Store	Hotel	Car Rental	Restaurant
11/07/06	11/07/06	Shell Oil 51267860032 Rock Island IL	33.45	-	-	-
11/17/06	11/17/06	Caseys Gnrl Stre 24Q41 Newton IA	39.74	-	-	-
11/18/06	11/18/06	SK Food & Gas 10036Q65 Davenport IA	26.95	-	-	-
11/20/06	11/20/06	Enterprise Rent-A-Car Davenport IA	-	-	327.32	-
11/27/06	11/27/06	Clark 8702 QAE Moline IL	36.88	-	-	-
11/28/06	11/30/06	Degreve Oil Change #1 Rock Island IL	54.46	-	-	-
11/29/06	11/30/06	Shell Oil 57441101300 Davenport IA	25.86	-	-	-
12/07/06	12/07/06	Hy-Vee Gas #1107 Davenport IA	15.00	-	-	-
12/12/06	12/12/06	Amoco Oil 07891Q09 Davenport IA	29.02	-	-	-
12/13/06	12/13/06	QT #503 04005039 Windsor Heig IA	27.60	-	-	-
12/18/06	12/18/06	Clark 8702 QAE Moline IL	25.00	-	-	-
12/27/06	12/27/06	Caseys Gnrl Stre 10Q41 Davenport IA	21.06	-	-	-
01/03/07	01/03/07	Amoco Oil 06351Q09 Dubuque IA	28.16	-	-	-
01/03/07	01/03/07	Shell Oil 51267860032 Rock Island IL	30.00	-	-	-
01/04/07	01/04/07	Best Western Midway Dubuque IA	-	77.28	-	-
01/10/07	01/10/07	Caseys Gnrl Stre 00Q41 Des Moines IA	29.01	-	-	-
01/13/07	01/13/07	Clark 8702 QAE Moline IL	25.00	-	-	-
01/15/07	01/15/07	Yahoo! Hotel Reservati 800-256-9089 TX	-	370.98	-	-
01/17/07	01/17/07	Clark 8702 QAE Moline IL	25.00	-	-	-
01/27/07	01/27/07	Jewel Express Fuel #31 Moline IL	21.00	-	-	-
01/28/07	01/28/07	Shell Oil 57441101300 Davenport IA	28.50	-	-	-
01/31/07	01/31/07	Enterprise Rent-A-Car Moline IL	-	-	175.28	-
01/30/07	01/31/07	Altoona Settle Inn Altoona IA	-	59.48	-	-
01/30/07	01/31/07	Git N Go 17 Altoona IA	30.12	-	-	-
02/02/07	02/02/07	Caseys Gnrl Stre 15Q41 Mount Vernon IA	17.40	-	-	-
02/02/07	02/02/07	Shell Oil 57441101300 Davenport IA	25.00	-	-	-
02/07/07	02/07/07	Boozies Bar & Grill Davenport IA	-	-	-	44.40
02/07/07	02/07/07	Shell Oil 57441101300 Davenport IA	16.72	-	-	-
02/08/07	02/08/07	Enterprise Rent-A-Car Moline IL	-	-	161.34	-
02/10/07	02/10/07	Outback #0815 Rehoboth DE	-	-	-	69.16
02/12/07	02/12/07	Enterprise Rent-A-Car Moline IL	-	-	112.06	-
02/12/07	02/12/07	Altoona Settle Inn Altoona IA	-	59.48	-	-
02/12/07	02/12/07	Bulk Citgo 1130 Q39 Moline IL	21.85	-	-	-
02/15/07	02/15/07	Shell Oil 51267860032 Rock Island IL	50.66	-	-	-

<b>Travel</b>	<b>Total</b>	<b>Improper</b>	<b>Unsupported</b>
-	33.45	-	33.45
-	39.74	-	39.74
-	26.95	26.95	-
-	327.32	327.32	-
-	36.88	-	36.88
-	54.46	54.46	-
-	25.86	25.86	-
-	15.00	-	15.00
-	29.02	-	29.02
-	27.60	27.60	-
-	25.00	-	25.00
-	21.06	-	21.06
-	28.16	-	28.16
-	30.00	30.00	-
-	77.28	77.28	-
-	29.01	-	29.01
-	25.00	25.00	-
-	370.98	370.98	-
-	25.00	-	25.00
-	21.00	-	21.00
-	28.50	-	28.50
-	175.28	175.28	-
-	59.48	59.58	(0.10)
-	30.12	30.12	-
-	17.40	17.40	-
-	25.00	25.00	-
-	44.40	44.40	-
-	16.72	-	16.72
-	161.34	161.34	-
-	69.16	46.16	23.00
-	112.06	112.06	-
-	59.48	59.48	-
-	21.85	-	21.85
-	50.66	50.66	-

Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Credit Card Charges – Travel Expenses  
For the period July 1, 2006 through September 30, 2008

Per Credit Card Statement							
Transaction			Convenience		Car		
Date	Post Date	Description	Store	Hotel	Rental	Restaurant	
02/16/07	02/16/07	TLG*Chptckgold11023016 800-232-9804 CT	-	-	-	-	
02/21/07	02/21/07	Clark 8702 QAE Moline IL	42.39	-	-	-	
02/22/07	02/22/07	Bosselman Truck Stop Altoona IA	26.00	-	-	-	
02/10/07	02/28/07	Admiral Hotel Rehoboth Beac DE	-	86.40	-	-	
03/04/07	03/04/07	Caseys Gnrl Stre 10Q41 Princeton IA	37.82	-	-	-	
03/09/07	03/09/07	Clark 8702 QAE Moline IL	39.30	-	-	-	
03/28/07	03/28/07	Downtown Deli Davenport IA	-	-	-	26.51	
03/30/07	03/30/07	Shell Oil 51267860032 Rock Island IL	30.02	-	-	-	
04/02/07	04/02/07	Amoco Oil 08225526 Riverside IA	30.00	-	-	-	
04/03/07	04/03/07	Caseys Gnrl Stre 15Q41 Mount Vernon IA	28.25	-	-	-	
04/05/07	04/05/07	Amoco Oil 08225526 Riverside IA	28.00	-	-	-	
04/09/07	04/09/07	Bulk Citgo 1130 Q39 Moline IL	20.00	-	-	-	
04/10/07	04/10/07	Kum & Go \$4098 Windsor Heigh IA	30.00	-	-	-	
04/15/07	04/15/07	Caseys Gnrl Stre 24Q41 Nichols IA	28.00	-	-	-	
05/13/07	05/13/07	Git N Go 2 Des Moines IA	49.26	-	-	-	
05/13/07	05/13/07	Shell Oil 51267860032 Rock Island IL	25.25	-	-	-	
05/15/07	05/15/07	Kum & Go #201 Coralville IA	35.02	-	-	-	
05/23/07	05/23/07	Max's 1215 Q04 Rock Island IL	20.02	-	-	-	
06/04/07	06/04/07	Caseys 00010Q62 Davenport IA	37.25	-	-	-	
06/08/07	06/08/07	Shell Oil 51267860032 Rock Island IL	30.00	-	-	-	
06/16/07	06/16/07	Amoco Oil 07891Q09 Rock Island IL	43.21	-	-	-	
06/19/07	06/19/07	Caseys 00019Q62 Indianola IA	40.56	-	-	-	
06/23/07	06/23/07	Amoco Oil 07891799 Rock Island IL	45.10	-	-	-	
06/25/07	06/25/07	Amoco Oil 08225Q09 Riverside IA	35.00	-	-	-	
07/07/07	07/07/07	Jewel-Osco 3122 Moline IL	50.59	-	-	-	
07/07/07	07/07/07	Shell Oil 51267860032 Rock Island IL	39.00	-	-	-	
07/08/07	07/08/07	Caseys 00015Q62 Mount Vernon IA	38.90	-	-	-	
07/10/07	07/10/07	Caseys 00019Q62 Indianola IA	41.37	-	-	-	
07/12/07	07/12/07	Amoco Oil 08317Q09 Williamsburg IA	22.26	-	-	-	
07/13/07	07/13/07	The Crest Motel Williamsburg IA	-	56.00	-	-	
07/14/07	07/14/07	The Crest Motel Williamsburg IA	-	56.00	-	-	
07/15/07	07/15/07	Caseys 00010Q62 Davenport IA	43.87	-	-	-	
07/16/07	07/16/07	Caseys 00024Q62 Nichols IA	38.51	-	-	-	
07/21/07	07/21/07	Shell Oil 57441101300 Davenport IA	30.10	-	-	-	



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<b>Travel</b>	<b>Total</b>	<b>Improper</b>	<b>Unsupported</b>
119.99	119.99	119.99	-
-	42.39	42.39	-
-	26.00	26.00	-
-	86.40	86.40	-
-	37.82	-	37.82
-	39.30	39.30	-
-	26.51	26.51	-
-	30.02	-	30.02
-	30.00	-	30.00
-	28.25	28.25	-
-	28.00	28.00	-
-	20.00	-	20.00
-	30.00	30.00	-
-	28.00	-	28.00
-	49.26	-	49.26
-	25.25	25.25	-
-	35.02	-	35.02
-	20.02	-	20.02
-	37.25	-	37.25
-	30.00	-	30.00
-	43.21	-	43.21
-	40.56	-	40.56
-	45.10	45.10	-
-	35.00	-	35.00
-	50.59	-	50.59
-	39.00	39.00	-
-	38.90	-	38.90
-	41.37	41.37	-
-	22.26	22.26	-
-	56.00	56.00	-
-	56.00	56.00	-
-	43.87	-	43.87
-	38.51	38.51	-
-	30.10	30.10	-

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Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Credit Card Charges – Travel Expenses  
For the period July 1, 2006 through September 30, 2008

Per Credit Card Statement						
Transaction Date	Post Date	Description	Convenience Store	Hotel	Car Rental	Restaurant
07/28/07	07/28/07	Amoco Oil 07891Q09 Rock Island IL	41.02	-	-	-
08/02/07	08/02/07	Olde Towne Bakery Moline IL	-	-	-	62.60
08/09/07	08/09/07	Amoco Oil 08306144 Muscatine IA	28.05	-	-	-
09/20/07	09/20/07	Happy Joe's Pizza Davenport IA	-	-	-	48.11
09/21/07	09/21/07	Shell Oil 51267860032 Rock Island IL	40.10	-	-	-
09/24/07	09/24/07	Amoco Oil 08225526 Riverside IA	20.00	-	-	-
09/24/07	09/24/07	Shell Oil 51267860032 Rock Island IL	10.10	-	-	-
09/25/07	09/25/07	Centro Rest.Davenport Davenport IA	-	-	-	81.01
09/27/07	09/27/07	Pilot Walcott IA	42.56	-	-	-
09/27/07	09/29/07	The Olive Garden Cedar Rapids IA	-	-	-	32.88
10/02/07	10/02/07	Amoco Oil Riverside IA	24.05	-	-	-
10/06/07	10/06/07	Shell Oil Moline IL	31.15	-	-	-
10/10/07	10/10/07	Holiday Inn Express Burlington IA	-	111.95	-	-
10/10/07	10/10/07	Kum & Go #10 Mediapolis IA	28.72	-	-	-
10/15/07	10/15/07	Caseys Middletown IA	25.00	-	-	-
10/16/07	10/16/07	Howard Johnson Inn Burlington IL	-	74.42	-	-
11/05/07	11/05/07	Caseys Davenport IA	30.00	-	-	-
11/09/07	11/09/07	Git N Go 12 Rock Island IL	41.30	-	-	-
11/12/07	11/12/07	Caseys Davenport IA	32.15	-	-	-
11/12/07	11/12/07	Degreve Oil Change #1 Rock Island IL	43.82	-	-	-
11/14/07	11/14/07	Boozies Bar & Grill Davenport IA	-	-	-	15.64
11/19/07	11/19/07	Shell Oil Rock Island IL	32.05	-	-	-
11/20/07	11/20/07	Caseys Nichols IA	49.62	-	-	-
11/27/07	11/27/07	Carlos O'Kelly W Des Moines IA	-	-	-	195.79
11/27/07	11/30/07	Git N Go 17 Altoona IA	30.58	-	-	-
11/30/07	11/30/07	Valley West Inn West Des Moines IA	-	386.18	-	-
12/02/07	12/02/07	Enterprise Rent-A-Car Moline IL	-	-	287.80	-
12/02/07	12/02/07	Bulk 1130 Moline IL	32.69	-	-	-
12/02/07	12/02/07	Git N Go 17 Altoona IA	25.00	-	-	-
12/02/07	12/02/07	Settle Inn Altoona IA	-	132.16	-	-
12/12/07	12/12/07	Corner Stop Washington IA	26.95	-	-	-
12/15/07	12/15/07	C Stop Mart Moline IL	28.26	-	-	-
12/16/07	12/16/07	Red Lobster Davenport IA	-	-	-	166.01
12/17/07	12/17/07	Shell Oil Davenport IA	31.20	-	-	-

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<b>Travel</b>	<b>Total</b>	<b>Improper</b>	<b>Unsupported</b>
-	41.02	-	41.02
-	62.60	62.60	-
-	28.05	-	28.05
-	48.11	48.11	-
-	40.10	40.10	-
-	20.00	-	20.00
-	10.10	10.10	-
-	81.01	81.01	-
-	42.56	42.56	-
-	32.88	9.88	23.00
-	24.05	-	24.05
-	31.15	31.15	-
-	111.95	111.95	-
-	28.72	-	28.72
-	25.00	-	25.00
-	74.42	74.42	-
-	30.00	-	30.00
-	41.30	-	41.30
-	32.15	-	32.15
-	43.82	43.82	-
-	15.64	15.64	-
-	32.05	-	32.05
-	49.62	49.62	-
-	195.79	172.79	23.00
-	30.58		30.58
-	386.18	386.18	-
-	287.80	287.80	-
-	32.69	-	32.69
-	25.00	25.00	-
-	132.16	132.16	-
-	26.95	-	26.95
-	28.26	28.26	-
-	166.01	166.01	-
-	31.20	-	31.20

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Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Credit Card Charges – Travel Expenses  
For the period July 1, 2006 through September 30, 2008

Per Credit Card Statement						
Transaction Date	Post Date	Description	Convenience Store	Hotel	Car Rental	Restaurant
12/18/07	12/18/07	Amoco Oil Riverside IA	39.89	-	-	-
12/19/07	12/19/07	Granite City Davenport IA	-	-	-	149.10
12/24/07	12/24/07	Amoco Oil Rock Island IL	27.17	-	-	-
12/27/07	12/27/07	Shell Oil Davenport IA	25.01	-	-	-
12/28/07	12/28/07	Shell Oil Rock Island IL	30.01	-	-	-
01/02/08	01/02/08	Caseys Wapello IA	26.01	-	-	-
01/03/08	01/03/08	Hawkeye Motel, Inc. Washington IA	-	39.75	-	-
01/03/08	01/03/08	Quality Inn Burlington IA	-	61.60	-	-
01/04/08	01/04/08	Shell Oil Moline IL	38.09	-	-	-
01/08/08	01/08/08	KWIK Star Clinton IA	38.60	-	-	-
01/09/08	01/09/08	Pilot Des Moines IA	38.05	-	-	-
01/10/08	01/10/08	Hawkeye Motel, Inc. Washington IA	-	39.75	-	-
01/11/08	01/11/08	Caseys Nichols IA	40.70	-	-	-
01/17/08	01/17/08	Caseys Davenport IA	37.58	-	-	-
01/17/08	01/17/08	Hawkeye Motel, Inc. Washington IA	-	39.75	-	-
01/18/08	01/18/08	Amoco Oil Washinton IA	21.85	-	-	-
01/19/08	01/19/08	Amoco Oil Davenport IA	20.00	-	-	-
01/19/08	01/19/08	Hardee's #150215025Q58 Davenport IA	-	-	-	7.51
01/27/08	01/27/08	Amoco Oil 08148Q09 Davenport IA	26.00	-	-	-
02/10/08	02/10/08	Village-Inn-Rest #0Q12 Davenport IA	-	-	-	30.63
02/11/08	02/11/08	Village-Inn-Rest #0Q12 Davenport IA	-	-	-	16.66
02/13/08	02/13/08	Thunder Bay Grille Dav Davenport IA	-	-	-	30.07
02/14/08	02/14/08	Jewel Express Fuel #31 Moline IL	25.05	-	-	-
02/15/08	02/15/08	Key West Conoco 0785Q65 Dubuque IA	20.00	-	-	-
02/22/08	02/22/08	Super 8 Motels Burlington IA	-	56.00	-	-
03/01/08	03/01/08	Valvoline Instant Oil Milwaukee WI	62.97	-	-	-
03/05/08	03/05/08	TLG*Chptckgold 11023016 800-232-9804 CT	-	-	-	-
03/06/08	03/06/08	Amoco Oil 09775925 Burlington IA	30.00	-	-	-
03/06/08	03/06/08	Hawkeye Motel, Inc. Washington IA	-	43.00	-	-
03/06/08	03/06/08	Holiday Inn Express Burlington IA	-	94.03	-	-
03/07/08	03/07/08	Enterprise Rent-A-Car Moline IL	-	-	193.10	-
03/08/08	03/08/08	Jewel Express Fuel #31 Moline IL	25.00	-	-	-
03/10/08	03/10/08	Muscatine Fast 10046423 Muscatine IA	25.00	-	-	-
03/13/08	03/13/08	Hawkeye Motel, Inc. Washington IA	-	43.00	-	-
03/14/08	03/14/08	Enterprise Rent-A-Car Moline IL	-	-	110.68	-

<b>Travel</b>	<b>Total</b>	<b>Improper</b>	<b>Unsupported</b>
-	39.89	39.89	-
-	149.10	149.10	-
-	27.17	-	27.17
-	25.01	25.01	-
-	30.01	30.01	-
-	26.01	-	26.01
-	39.75	39.75	-
-	61.60	61.60	-
-	38.09	38.09	-
-	38.60	-	38.60
-	38.05	38.05	-
-	39.75	39.75	-
-	40.70	40.70	-
-	37.58	-	37.58
-	39.75	39.75	-
-	21.85	21.85	-
-	20.00	20.00	-
-	7.51	7.51	-
-	26.00	-	26.00
-	30.63	30.63	-
-	16.66	16.66	-
-	30.07	7.07	23.00
-	25.05	-	25.05
-	20.00	20.00	-
-	56.00	56.00	-
-	62.97	-	62.97
129.99	129.99	129.99	-
-	30.00	-	30.00
-	43.00	43.00	-
-	94.03	94.03	-
-	193.10	193.10	-
-	25.00	25.00	-
-	25.00	-	25.00
-	43.00	-	43.00
-	110.68	-	110.68

Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Credit Card Charges – Travel Expenses  
For the period July 1, 2006 through September 30, 2008

Per Credit Card Statement						
Transaction Date	Post Date	Description	Convenience Store	Hotel	Car Rental	Restaurant
03/14/08	03/14/08	Caseys 0024Q62 Nichols IA	48.26	-	-	-
03/19/08	03/19/08	Cheddar's Casual Cage Davenport IA	-	-	-	22.11
03/20/08	03/20/08	Caseys 00010Q62 Davenport IA	24.36	-	-	-
03/21/08	03/21/08	Kum & Go Q09 Washington IA	40.13	-	-	-
03/25/08	03/25/08	Mother Hubbard 10003622 Davenport IA	45.00	-	-	-
04/02/08	04/02/08	Jewel-Osco Moline IL	30.10	-	-	-
04/04/08	04/04/08	Kum & Go #632 Q09 Washington IA	46.06	-	-	-
04/04/08	04/04/08	Quality Inns/Sts Cedr Cedar Rapids IA	-	55.42	-	-
04/06/08	04/06/08	Jewel-Osco Moline IL	24.85	-	-	-
04/07/08	04/07/08	Murphy 5806ATWALMRT Indianola IA	27.01	-	-	-
04/09/08	04/09/08	Settle Inn Altoona IA	-	79.64	-	-
04/10/08	04/10/08	Max's 1215 Q04 Rock Island IL	30.55	-	-	-
04/12/08	04/12/08	Red Lobster US0001339 Davenport IA	-	-	-	57.05
04/15/08	04/15/08	Amoco Oil 08148942 Davenport IA	25.00	-	-	-
04/17/08	04/17/08	Kum & Go #632 Q09 Washington IA	43.45	-	-	-
04/18/08	04/18/08	Bulk 1130 Q96 Moline IL	45.55	-	-	-
04/30/08	04/30/08	Jewel-Osco Moline IL	62.09	-	-	-
05/03/08	05/03/08	CR Extended Stay Hotel Cedar Rapids IA	-	95.71	-	-
05/03/08	05/03/08	Jewel-Osco Moline IL	40.00	-	-	-
05/06/08	05/06/08	Jewel-Osco 3122 Moline IL	105.28	-	-	-
05/08/08	05/08/08	Caseys 00010Q62 Davenport IA	34.52	-	-	-
05/12/08	05/12/08	DIWAN LLc Davenport IA	30.00	-	-	-
05/15/08	05/15/08	Caseys 00010686 Davenport IA	32.10	-	-	-
05/17/08	05/17/08	Shell Oil 51267860032 Rock Island IL	50.00	-	-	-
05/18/08	05/18/08	Mother Hubbard 10003622 Davenport IA	25.00	-	-	-
05/20/08	05/20/08	Hilton Garden Inn Johnston IA	-	89.60	-	-
05/22/08	05/22/08	Caseys 00010Q62 Davenport IA	26.16	-	-	-
05/24/08	05/24/08	Shell Oil 51267860032 Rock Island IL	33.54	-	-	-
05/29/08	05/30/08	Caseys 00010Q62 Davenport IA	31.16	-	-	-
05/31/08	05/31/08	Jewel-Osco Moline IL	34.05	-	-	-
06/03/08	06/03/08	Kellys Irish Pub and E Davenport IA	-	-	-	23.87
06/04/08	06/04/08	Jewel-Osco Moline IL	35.01	-	-	-
06/06/08	06/06/08	Mother Hubbard 10003622 Davenport IA	40.10	-	-	-
06/25/08	06/25/08	Shell Oil 51252260016 Moline IL	50.00	-	-	-

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<b>Travel</b>	<b>Total</b>	<b>Improper</b>	<b>Unsupported</b>
-	48.26	48.26	-
-	22.11	22.11	-
-	24.36	-	24.36
-	40.13	40.13	-
-	45.00	-	45.00
-	30.10	-	30.10
-	46.06	46.06	-
-	55.42	-	55.42
-	24.85	-	24.85
-	27.01	-	27.01
-	79.64	79.64	-
-	30.55	30.55	-
-	57.05	57.05	-
-	25.00	-	25.00
-	43.45	43.45	-
-	45.55	45.55	-
-	62.09	-	62.09
-	95.71	-	95.71
-	40.00	-	40.00
-	105.28	-	105.28
-	34.52	34.52	-
-	30.00	-	30.00
-	32.10	-	32.10
-	50.00	50.00	-
-	25.00	-	25.00
-	89.60	89.60	-
-	26.16	26.16	-
-	33.54	33.54	-
-	31.16	-	31.16
-	34.05	34.05	-
-	23.87	23.87	-
-	35.01	-	35.01
-	40.10	40.10	-
-	50.00	-	50.00

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Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Credit Card Charges – Travel Expenses  
For the period July 1, 2006 through September 30, 2008

Per Credit Card Statement						
Transaction Date	Post Date	Description	Convenience Store	Hotel	Car Rental	Restaurant
07/16/08	07/16/08	Caseys 00010686 Davenport IA	35.00	-	-	-
07/16/08	07/16/08	Hawkeye Motel, Inc. Washington IA	-	43.00	-	-
07/19/08	07/19/08	Git N Go 12 Rock Island IL	25.00	-	-	-
08/03/08	08/03/08	Murphy 6973AtWalmrt Davenport IA	35.04	-	-	-
08/04/08	08/05/08	Indianola 66 00467Q65 Indianola IA	51.04	-	-	-
08/23/08	08/23/08	Caseys 00010Q62 Princeton IA	40.00	-	-	-
08/26/08	08/26/08	Caseys 00010611 Princeton IA	35.00	-	-	-
Total			\$ 5,030.43	2,800.78	1,532.22	1,139.70



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<b>Travel</b>	<b>Total</b>	<b>Improper</b>	<b>Unsupported</b>
-	35.00	-	35.00
-	43.00	-	43.00
-	25.00	25.00	-
-	35.04	-	35.04
-	51.04	51.04	-
-	40.00	-	40.00
-	35.00	-	35.00
<u>249.98</u>	<u>10,753.11</u>	<u>6,903.17</u>	<u>3,849.94</u>

Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Credit Card Charges – Retail Vendors  
For the period July 1, 2006 through September 30, 2008

Per Credit Card Statement						
Transaction Date	Post Date	Description	Furniture	Discount	Home Improvement	
07/16/06	07/16/06	Wal Mart Washington IA	\$ -	32.59	-	
08/01/06	08/01/06	Wal Mart Iowa City IA	-	70.65	-	
08/03/06	08/03/06	Hy-Vee Foods # 1549 S66 Rock Island IL	-	-	-	
08/15/06	08/15/06	Kwik 'N E-Z Grocery&De Riverside IA	-	-	-	
08/31/06	08/31/06	Menards Muscatine Muscatine IA	-	-	860.48	
09/05/06	09/05/06	Wm Supercenter Muscatine IA	-	431.23	-	
09/07/06	09/07/06	Carver Ace Hardware Muscatine IA	-	-	181.00	
09/07/06	09/07/06	Gordmans Store #3 Moline IL	-	259.29	-	
09/08/06	09/08/06	Wal-Mart #0559 SE2 Muscatine IA	-	95.45	-	
09/12/06	09/12/06	Menards Muscatine Muscatine IA	-	-	35.37	
09/20/06	09/20/06	Quill Corporation Lincolnshire IL	-	-	-	
09/21/06	09/21/06	Office Max 00000497 Davenport IA	-	-	-	
09/26/06	09/26/06	Quill Corporation 8007898965 IL	-	-	-	
09/26/06	09/26/06	Walgreen 00043Q39 Rock Island IL	-	-	-	
09/28/06	09/30/06	American TV Davenport Davenport IA	1,659.94	-	-	
10/10/06	10/10/06	Hy-Vee Foods # 1549 S66 Rock Island IL	-	-	-	
10/11/06	10/11/06	Walgreen 00060Q39 Moline IL	-	-	-	
10/26/06	10/26/06	Target 00009266 Moline IL	-	65.18	-	
11/17/06	11/17/06	WM Supercenter Des Moines W IA	-	10.32	-	
11/25/06	11/25/06	Menards Moline Moline IL	-	-	123.35	
12/05/06	12/05/06	Office Max 00002675 Moline IL	-	-	-	
12/07/06	12/07/06	American TV Davenport Davenport IA	407.29	-	-	
12/19/06	12/19/06	Walgreen 00039Q39 Rock Island IL	-	-	-	
12/26/06	12/26/06	Big Lots #014900014902 Davenport IA	-	94.88	-	
01/18/07	01/18/07	Moline Farm & Fleet Moline IL	-	78.80	-	
01/18/07	01/18/07	Walgreen 00043Q39 Rock Island IL	-	-	-	
02/02/07	02/02/07	Office Max Cedar Rapids IA	-	-	-	
02/26/07	02/26/07	Kmart 00093591 Davenport IA	-	111.09	-	
03/04/07	03/04/07	Office Max Clinton IA	-	-	-	
03/29/07	03/30/07	HyVee Food&Drug 1109S66 Davenport IA	-	-	-	
04/18/07	04/18/07	Quill Corporation 8007898965 IL	-	-	-	
05/30/07	05/31/07	Walgreen 00043Q39 Rock Island IL	-	-	-	
06/04/07	06/04/07	Washington True Value Washington IA	-	68.93	-	
06/20/07	06/20/07	Wal-Mart # 1241 Davenport IA	-	69.25	-	

Office Supply	Drugstore	Grocery	Total	Improper	Unsupported
-	-	-	32.59	-	32.59
-	-	-	70.65	-	70.65
-	-	26.42	26.42	-	26.42
-	-	25.65	25.65	-	25.65
-	-	-	860.48	-	860.48
-	-	-	431.23	-	431.23
-	-	-	181.00	-	181.00
-	-	-	259.29	-	259.29
-	-	-	95.45	-	95.45
-	-	-	35.37	-	35.37
100.49	-	-	100.49	-	100.49
148.93	-	-	148.93	-	148.93
(4.79)	-	-	(4.79)	-	(4.79)
-	14.43	-	14.43	-	14.43
-	-	-	1,659.94	-	1,659.94
-	-	20.98	20.98	-	20.98
-	14.67	-	14.67	-	14.67
-	-	-	65.18	-	65.18
-	-	-	10.32	-	10.32
-	-	-	123.35	-	123.35
129.12	-	-	129.12	-	129.12
-	-	-	407.29	-	407.29
-	270.46	-	270.46	-	270.46
-	-	-	94.88	-	94.88
-	-	-	78.80	-	78.80
-	61.67	-	61.67	-	61.67
104.98	-	-	104.98	-	104.98
-	-	-	111.09	-	111.09
160.46	-	-	160.46	-	160.46
-	-	50.77	50.77	-	50.77
227.40	-	-	227.40	-	227.40
-	28.27	-	28.27	-	28.27
-	-	-	68.93	-	68.93
-	-	-	69.25	-	69.25

Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Credit Card Charges – Retail Vendors  
For the period July 1, 2006 through September 30, 2008

Per Credit Card Statement						
Transaction Date	Post Date	Description	Furniture	Discount	Home Improvement	
06/22/07	06/22/07	HyVee Food&Drug 1107S66 Davenport IA	-	-	-	
06/25/07	06/25/07	Furniture Distributors Washington IA	2,320.40	-	-	
06/25/07	06/25/07	Wal-Mart #1475 Washington IA	-	37.05	-	
06/28/07	06/29/07	Isabel Bloom LLC Moline IL	-	20.65	-	
06/28/07	06/29/07	Lowe's #107 Davenport IA	-	-	39.87	
07/08/07	07/08/07	Wal-Mart #2231 Moline IL	-	(84.23)	-	
07/08/07	07/08/07	WM Supercenter Moline IL	-	183.30	-	
07/11/07	07/11/07	Save A Lot #23498 Davenport IA	-	85.63	-	
07/13/07	07/13/07	The Paper Factory 9998 Williamsburg IA	-	-	-	
07/14/07	07/14/07	Walgreen 00003Q39 Davenport IA	-	-	-	
07/25/07	07/25/07	Lowe's #104 Moline IL	-	-	115.58	
07/29/07	07/29/07	Staples 00104455 Moline IL	-	-	-	
07/29/07	07/29/07	WM Supercenter Moline IL	-	151.34	-	
07/31/07	07/31/07	Gordmans Inc #2 Davenport IA	-	27.80	-	
07/31/07	07/31/07	Hy-Vee Foods #1549 S66 Rock Island IL	-	-	-	
07/31/07	07/31/07	Hy-Vee Foods #1549 S66 Rock Island IL	-	-	-	
08/02/07	08/02/07	Fareway-Washington SR654 Washington IA	-	-	-	
08/02/07	08/02/07	Wal-Mart #1475 Washington IA	-	12.18	-	
09/20/07	09/20/07	HyVee Food&Drug 1109S66 Davenport IA	-	-	-	
10/01/07	10/01/07	Wal-Mart Wshington IA	-	23.75	-	
10/11/07	10/11/07	CVS Pharmacy \$8659 Davenport IA	-	-	-	
10/11/07	10/11/07	HyVee Food & Drug Davenport IA	-	-	-	
10/14/07	10/14/07	Menards Davenport IA	-	-	118.99	
11/13/07	11/13/07	Walgreens #0332 Davenport IA	-	-	-	
11/19/07	11/19/07	Wal-Mart Washington IA	-	27.94	-	
11/21/07	11/21/07	Bettendorf Office Prod Bettenforf IA	-	-	-	
11/12/07	11/23/07	Walgreens #0332 Davenport IA	-	-	-	
12/13/07	12/13/07	Hy-Vee Foods \$1549 Rock Island IL	-	-	-	
12/13/07	12/13/07	JC Penney Store Moline IL	-	53.61	-	
12/13/07	12/13/07	Target Moline IL	-	419.81	-	
12/13/07	12/13/07	Walgreens #6067 Moline IL	-	-	-	
12/14/07	12/14/07	WM Supercenter Moline IL	-	86.81	-	
12/26/07	12/26/07	Menards Iowa City	-	-	247.36	
12/28/07	12/28/07	Pioneer Revere Cleveland OH	-	-	162.01	

Office Supply	Drugstore	Grocery	Total	Improper	Unsupported
-	-	38.63	38.63	-	38.63
-	-	-	2,320.40	-	2,320.40
-	-	-	37.05	-	37.05
-	-	-	20.65	-	20.65
-	-	-	39.87	-	39.87
-	-	-	(84.23)	-	(84.23)
-	-	-	183.30	-	183.30
-	-	-	85.63	-	85.63
15.83	-	-	15.83	-	15.83
-	42.75	-	42.75	-	42.75
-	-	-	115.58	-	115.58
101.29	-	-	101.29	-	101.29
-	-	-	151.34	-	151.34
-	-	-	27.80	-	27.80
-	-	64.02	64.02	-	64.02
-	-	125.88	125.88	-	125.88
-	-	85.20	85.20	-	85.20
-	-	-	12.18	-	12.18
-	-	58.71	58.71	-	58.71
-	-	-	23.75	-	23.75
-	35.29	-	35.29	-	35.29
-	-	26.83	26.83	-	26.83
-	-	-	118.99	-	118.99
-	21.52	-	21.52	-	21.52
-	-	-	27.94	-	27.94
24.56	-	-	24.56	-	24.56
-	52.23	-	52.23	-	52.23
-	-	31.33	31.33	-	31.33
-	-	-	53.61	-	53.61
-	-	-	419.81	-	419.81
-	250.00	-	250.00	-	250.00
-	-	-	86.81	-	86.81
-	-	-	247.36	-	247.36
-	-	-	162.01	-	162.01

Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Credit Card Charges – Retail Vendors  
For the period July 1, 2006 through September 30, 2008

Per Credit Card Statement					
Transaction Date	Post Date	Description	Furniture	Discount	Home Improvement
12/30/07	01/01/08	Office Max Moline IL	-	-	-
01/03/08	01/03/08	Wal-Mart #1475 Washington IA	-	164.62	-
01/03/08	01/03/08	Wal-Mart Washington IA	-	25.59	-
01/07/08	01/07/08	Staples Moline IL	-	-	-
01/16/08	01/16/08	WM Supercenter Davenport Iowa	-	54.11	-
01/17/08	01/17/08	Pamida Washingont IA	-	21.02	-
01/19/08	01/19/08	Menards Davenport Davenport IA	-	-	71.22
02/09/08	02/09/08	Menards Moline Moline IL	-	-	491.07
02/09/08	02/09/08	WM Supercenter Davenport (W) IA	-	252.28	-
02/10/08	02/10/08	Target 00009266 Moline IL	-	159.77	-
02/10/08	02/10/08	Walgreens #0332 Z03 Davenport IA	-	-	-
02/11/08	02/11/08	Handy True Value Rock Island IL	-	-	38.44
02/12/08	02/12/08	HyVee Food&Drug 1109S66 Davenport IA	-	-	-
02/12/08	02/12/08	Wal-Mart #1241 Davenport IA	-	44.91	-
02/18/08	02/18/08	WM Supercenter Davenport IA	-	130.15	-
02/27/08	02/27/08	HyVee Food&Drug 1108S66 Davenport IA	-	-	-
03/01/08	03/01/08	Menards Davenport Davenport IA	-	-	376.95
03/06/08	03/06/08	Wal-Mart Washington IA	-	79.40	-
03/08/08	03/08/08	Office Max Moline IL	-	-	-
03/22/08	03/22/08	Menards Davenport Davenport IA	-	-	296.73
03/24/08	03/24/08	Moline Farm & Fleet Moline IL	-	148.18	-
03/24/08	03/24/08	Office Max Davenport IA	-	-	-
03/30/08	03/30/08	WM Supercenter Davenport IA	-	120.00	-
04/15/08	04/15/08	HyVee 1107 Davenport IA	-	-	-
04/17/08	04/17/08	Kmart 3287 Rock Island IL	-	16.46	-
04/17/08	04/17/08	Office Max Moline IL	-	-	-
04/17/08	04/17/08	Walgreens #6067 Q03 Moline IL	-	-	-
04/29/08	04/30/08	Menards Davenport Davenport IA	-	-	41.39
05/12/08	05/12/08	Fareway-Davenport # Davenport IA	-	-	-
05/16/08	05/16/08	Office Max Davenport IA	-	-	-
05/27/08	05/27/08	Menards Davenport Davenport IA	-	-	67.02
05/28/08	05/30/08	Main at Locust Pharmac Davenport IA	-	-	-
06/01/08	06/01/08	HyVee 1106 Davenport IA	-	-	-
06/13/08	06/13/08	Fareway-Davenport # Davenport IA	-	-	-

Office Supply	Drugstore	Grocery	Total	Improper	Unsupported
139.40	-	-	139.40	-	139.40
-	-	-	164.62	-	164.62
-	-	-	25.59	-	25.59
77.55	-	-	77.55	-	77.55
-	-	-	54.11	-	54.11
-	-	-	21.02	-	21.02
-	-	-	71.22	-	71.22
-	-	-	491.07	-	491.07
-	-	-	252.28	-	252.28
-	-	-	159.77	-	159.77
-	13.19	-	13.19	-	13.19
-	-	-	38.44	-	38.44
-	-	71.73	71.73	-	71.73
-	-	-	44.91	-	44.91
-	-	-	130.15	-	130.15
-	-	42.00	42.00	-	42.00
-	-	-	376.95	-	376.95
-	-	-	79.40	-	79.40
85.79	-	-	85.79	-	85.79
-	-	-	296.73	-	296.73
-	-	-	148.18	-	148.18
266.32	-	-	266.32	-	266.32
-	-	-	120.00	-	120.00
-	-	45.28	45.28	-	45.28
-	-	-	16.46	-	16.46
108.25	-	-	108.25	-	108.25
-	124.36	-	124.36	-	124.36
-	-	-	41.39	-	41.39
-	-	18.29	18.29	-	18.29
47.87	-	-	47.87	-	47.87
-	-	-	67.02	-	67.02
-	27.89	-	27.89	-	27.89
-	-	40.45	40.45	-	40.45
-	-	42.26	42.26	-	42.26

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Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Credit Card Charges – Retail Vendors  
For the period July 1, 2006 through September 30, 2008

Per Credit Card Statement					
Transaction Date	Post Date	Description	Furniture	Discount	Home Improvement
06/23/08	06/23/08	Wal-Mart # 1241 Davenport IA	-	37.58	-
06/30/08	06/30/08	WM Supercenter Davenport IA	-	45.47	-
07/07/08	07/07/08	WM Supercenter Davenport (W) IA	-	65.46	-
07/15/08	07/15/08	Fareway-Davenport # Davenport IA	-	-	-
08/29/08	08/29/08	Handy True Value Rock Island IL	-	-	42.41
08/30/08	08/30/08	Menards Davenport Davenport IA	-	-	33.59
Total			\$ 4,387.63	3,798.30	3,342.83



Office Supply	Drugstore	Grocery	Total	Improper	Unsupported
-	-	-	37.58	-	37.58
-	-	-	45.47	-	45.47
-	-	-	65.46	-	65.46
-	-	67.93	67.93	-	67.93
-	-	-	42.41	-	42.41
-	-	-	33.59	-	33.59
1,733.45	956.73	882.36	15,101.30	-	15,101.30

Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Credit Card Charges – Office Expenses  
For the period July 1, 2006 through September 30, 2008

Per Credit Card Statement						
Transaction Date	Post Date	Description	Marketing	Professional Organization	Postage	
07/28/06	07/28/06	MO Assoc Comm Task Forces Jefferson City MO	\$ -	150.00	-	
08/02/06	08/02/06	MO Assoc Comm Task Forces Jefferson City MO	-	150.00	-	
08/02/06	08/02/06	USPS 1824160828 Davenport IA	-	-	64.50	
09/21/06	09/21/06	Quad City Times Davenport IA	372.00	-	-	
12/07/06	12/07/06	USPS 1824160828 Davenport IA	-	-	62.40	
12/09/06	12/09/06	Yellow Book USA 8002910570 NY	286.00	-	-	
01/02/07	01/02/07	ISAPDA West Des Moines IA	-	276.00	-	
01/03/07	01/03/07	Davenportone 3193221706 IA	-	20.00	-	
01/05/07	01/05/07	Yellow Book USA 8002910570 NY	176.00	-	-	
01/11/07	01/11/07	Grant Search Assistant 866-370-7270 UT	-	-	-	
01/26/07	01/26/07	Grant Search Assistant 866-370-7270 UT	-	-	-	
01/17/07	01/17/07	USPS 1824160828 Davenport IA	-	-	28.75	
01/22/07	01/22/07	Black Hawk BCEC East Moline IL	-	40.00	-	
02/08/07	02/08/07	Davenportone 3193221706 IA	-	20.00	-	
02/12/07	02/12/07	GSA/SBA Express 800-986-2640 UT	-	-	-	
02/24/07	02/24/07	DR "Symantec 800-441-7234 MN	-	-	-	
02/26/07	02/26/07	Grant Search Assistant 866-370-7270 UT	-	-	-	
03/13/07	03/13/07	Networkagenda.com 866-795-6952 UT	-	-	-	
03/14/07	03/14/07	GSA/SBA Express 800-986-2640 UT	-	-	-	
03/22/07	03/22/07	USPS 1824160828 Davenport IA	-	-	78.00	
03/28/07	03/30/07	Grant Search Assistant 866-370-7270 UT	-	-	-	
03/29/07	03/30/07	Davenportone 3193221706 IA	-	233.00	-	
04/04/07	04/04/07	Get Motivated Seminars 813-8847200 FL	-	-	-	
04/09/07	04/09/07	Promo Direct Torrance CA	3,035.16	-	-	
04/12/07	04/12/07	Networkagenda.com 866-795-6952 UT	-	-	-	
04/13/07	04/13/07	GSA/SBA Express 800-986-2640 UT	-	-	-	
04/27/07	04/28/07	Grant Search Assistant 866-370-7270 UT	-	-	-	
05/14/07	05/14/07	Networkagenda.com 866-795-6952 UT	-	-	-	
05/14/07	05/14/07	GSA/SBA Express 800-986-2640 UT	-	-	-	
05/29/07	05/31/07	Grant Search Assistant 866-370-7270 UT	-	-	-	
06/07/07	06/07/07	USPS 1824160828 Davenport IA	-	-	24.50	
06/13/07	06/13/07	Networkagenda.com 866-795-6952 UT	-	-	-	
06/13/07	06/13/07	GSA/SBA Express 800-986-2640 UT	-	-	-	
06/28/07	06/29/07	Grant Search Assistant 866-370-7270 UT	-	-	-	

Software/ Internet	Grant Search	Seminar	Criminal Check	Total	Improper	Unsupported
-	-	-	-	150.00	150.00	-
-	-	-	-	150.00	150.00	-
-	-	-	-	64.50	-	64.50
-	-	-	-	372.00	-	372.00
-	-	-	-	62.40	-	62.40
-	-	-	-	286.00	-	286.00
-	-	-	-	276.00	-	276.00
-	-	-	-	20.00	-	20.00
-	-	-	-	176.00	-	176.00
-	1.97	-	-	1.97	1.97	-
-	29.95	-	-	29.95	29.95	-
-	-	-	-	28.75	-	28.75
-	-	-	-	40.00	-	40.00
-	-	-	-	20.00	-	20.00
-	5.95	-	-	5.95	5.95	-
39.99	-	-	-	39.99	-	39.99
-	29.95	-	-	29.95	29.95	-
-	7.95	-	-	7.95	7.95	-
-	5.95	-	-	5.95	5.95	-
-	-	-	-	78.00	-	78.00
-	29.95	-	-	29.95	29.95	-
-	-	-	-	233.00	-	233.00
-	-	53.99	-	53.99	-	53.99
-	-	-	-	3,035.16	-	3,035.16
-	7.95	-	-	7.95	7.95	-
-	5.95	-	-	5.95	5.95	-
-	29.95	-	-	29.95	29.95	-
-	7.95	-	-	7.95	7.95	-
-	5.95	-	-	5.95	5.95	-
-	29.95	-	-	29.95	29.95	-
-	-	-	-	24.50	-	24.50
-	7.95	-	-	7.95	7.95	-
-	5.95	-	-	5.95	5.95	-
-	29.95	-	-	29.95	29.95	-

Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Credit Card Charges – Office Expenses  
For the period July 1, 2006 through September 30, 2008

Per Credit Card Statement					
Transaction Date	Post Date	Description	Marketing	Professional Organization	Postage
06/27/07	06/29/07	FJL Buss. Cons./Mailbo Moline IL	-	-	43.35
07/13/07	07/13/07	Networkagenda.com 866-795-6952 UT	-	-	-
07/13/07	07/13/07	GSA/SBA Express 800-986-2640 UT	-	-	-
07/30/07	07/31/07	Grant Search Assistant 866-370-7270 UT	-	-	-
08/13/07	08/13/07	Networkagenda.com 866-795-6952 UT	-	-	-
08/15/07	08/15/07	GSA/SBA Express Las Vegas NV	-	-	-
09/19/07	09/19/07	Nati - American Academ 8889899234 MN	-	450.00	-
11/05/07	11/05/07	USPS Washington IA	-	-	41.00
11/30/07	11/30/07	Iowa Criminal Record Che 8774272757 IA	-	-	-
01/04/08	01/04/08	USPS 1824160465 Moline IL	-	-	57.25
01/09/08	01/09/08	Davenportone 56332218-7 IA	-	10.00	-
02/21/08	02/21/08	Wildblue Communication 8882786858 CO	-	-	-
02/27/08	02/27/08	USPS 1824160828 Davenport IA	-	-	19.50
03/07/08	03/07/08	IA Criminal Record Che 8774272575 IA	-	-	-
03/21/08	03/21/08	USPS 1824160828 Davenport IA	-	-	65.50
03/25/08	03/25/08	ISAPDA West Des Moin IA	-	45.00	-
03/25/08	03/25/08	ISAPDA West Des Moin IA	-	65.00	-
04/17/08	04/17/08	Mailboxes & Parcel Dep Moline IL	-	-	68.24
04/21/08	04/21/08	Mailboxes & Parcel Dep Moline IL	-	-	31.78
05/21/08	05/21/08	FedEx Kinko's #0262 Davenport IA	-	-	27.82
05/28/08	05/30/08	Wildblue Communication 8882786858 CO	-	-	-
05/28/08	05/30/08	Wildblue Communication 8882786858 CO	-	-	-
06/01/08	06/01/08	National Council on PR 202-5479204 DC	-	495.00	-
06/01/08	06/01/08	National Council on PR 202-5479204 DC	-	550.00	-
06/21/08	06/21/08	Wildblue Communication 8882786858 CO	-	-	-
07/03/08	07/03/08	USPS 1824160353 QQQ Washington IA	-	-	42.00
07/21/08	07/21/08	Wildblue Communication 8882786858 CO	-	-	-
08/21/08	08/21/08	Wildblue Communication 8882786858 CO	-	-	-
Total			\$ 3,869.16	2,504.00	654.59

Software/ Internet	Grant Search	Seminar	Criminal Check	Total	Improper	Unsupported
-	-	-	-	43.35	-	43.35
-	7.95	-	-	7.95	7.95	-
-	5.95	-	-	5.95	5.95	-
-	29.95	-	-	29.95	29.95	-
-	7.95	-	-	7.95	7.95	-
-	5.95	-	-	5.95	5.95	-
-	-	-	-	450.00	-	450.00
-	-	-	-	41.00	-	41.00
-	-	-	20.00	20.00	-	20.00
-	-	-	-	57.25	-	57.25
-	-	-	-	10.00	-	10.00
92.85	-	-	-	92.85	-	92.85
-	-	-	-	19.50	-	19.50
-	-	-	12.00	12.00	-	12.00
-	-	-	-	65.50	-	65.50
-	-	-	-	45.00	-	45.00
-	-	-	-	65.00	-	65.00
-	-	-	-	68.24	-	68.24
-	-	-	-	31.78	-	31.78
-	-	-	-	27.82	-	27.82
134.93	-	-	-	134.93	-	134.93
134.93	-	-	-	134.93	-	134.93
-	-	-	-	495.00	-	495.00
-	-	-	-	550.00	-	550.00
89.94	-	-	-	89.94	-	89.94
-	-	-	-	42.00	-	42.00
89.95	-	-	-	89.95	-	89.95
89.95	-	-	-	89.95	-	89.95
672.54	300.97	53.99	32.00	8,087.25	600.97	7,486.28

Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Credit Card Charges – Other Unclassified Purchases  
For the period July 1, 2006 through September 30, 2008

Per Credit Card Statement						
Transaction Date	Post Date	Description	Other	Auto	Uhaul	Salvation Army
11/21/06	11/21/06	Cigarette OASI07032Q06 Davenport IA	\$ -	-	-	-
02/15/07	02/15/07	Green Thumbers Davenport IA	-	-	-	-
02/27/07	03/01/07	Cigarette OASI07032634 Davenport IA	-	-	-	-
04/11/07	04/11/07	NAPA Auto Parts Altoona IA	-	27.56	-	-
07/14/07	07/14/07	Cigarette OASI07032Q06 Davenport IA	-	-	-	-
07/26/07	07/26/07	The Salvation Army 8 Davenport IA	-	-	-	61.94
07/31/07	07/31/07	Cigarette OASI07032Q06 Davenport IA	-	-	-	-
07/31/07	07/31/07	Liguori Publications 6364642500 MO	108.20	-	-	-
12/07/07	12/07/07	Cigarette Oasio7032Q06 Davenport IA	-	-	-	-
12/31/07	01/01/08	Firestone Moline IL	-	609.76	-	-
01/16/08	01/16/08	U-Haul UHC of Iowa Des Moines IA	-	-	5.00	-
01/19/08	01/19/08	U-Haul Spruce Hills Bettendorf IA	-	-	72.23	-
01/19/08	01/19/08	U-Haul Spruce Hills Bettendorf IA	-	-	115.20	-
01/19/08	01/19/08	U-Haul Spruce Hills Bettendorf IA	-	-	(26.14)	-
01/29/08	01/29/08	DTV*DIRECTV Hardware 800-347-3288 CA	26.70	-	-	-
01/29/08	01/31/08	U-Haul Spruce Hills Bettendorf IA	-	-	14.55	-
01/30/08	01/31/08	U-Haul Spruce Hills Bettendorf IA	-	-	81.99	-
01/30/08	01/31/08	U-Haul Spruce Hills Bettendorf IA	-	-	(19.10)	-
02/17/08	02/17/08	U-Haul-Handy-True-Va # Rock Island IL	-	-	84.75	-
02/17/08	02/17/08	U-Haul-Handy-True-Va # Rock Island IL	-	-	(28.41)	-
02/19/08	02/19/08	Cigarette OASI 07032Q06 Davenport IA	-	-	-	-
03/01/08	03/01/08	Cigarette OASI 07032@06 Davenport IA	-	-	-	-
03/01/08	03/01/08	Green Thumbers Davenport IA	-	-	-	-
03/24/08	03/24/08	Salvation Army Moline IL	-	-	-	172.81
03/24/08	03/24/08	The Salvation Army 8 Davenport IA	-	-	-	20.00
04/21/08	04/21/08	Green Thumbers Davenport IA	-	-	-	-
04/30/08	04/30/08	De Lage Landen Operati Wayne PA	128.30	-	-	-
05/19/08	05/19/08	Pantry 71 Rock Island IL	-	-	-	-
09/11/08	09/11/08	Bank Adjustment West Des Moin IA	71.97	-	-	-
Total			\$335.17	637.32	300.07	254.75

Cigarette Oasis	Green Thumbers	Food Pantry	Total	Improper	Unsupported
31.31	-	-	31.31	31.31	-
-	42.80	-	42.80	42.80	-
20.10	-	-	20.10	20.10	-
-	-	-	27.56	27.56	-
20.00	-	-	20.00	20.00	-
-	-	-	61.94	-	61.94
40.00	-	-	40.00	40.00	-
-	-	-	108.20	-	108.20
39.28	-	-	39.28	39.28	-
-	-	-	609.76	609.76	-
-	-	-	5.00	5.00	-
-	-	-	72.23	72.23	-
-	-	-	115.20	115.20	-
-	-	-	(26.14)	(26.14)	-
-	-	-	26.70	26.70	-
-	-	-	14.55	14.55	-
-	-	-	81.99	81.99	-
-	-	-	(19.10)	(19.10)	-
-	-	-	84.75	84.75	-
-	-	-	(28.41)	(28.41)	-
25.00	-	-	25.00	25.00	-
30.00	-	-	30.00	30.00	-
-	53.45	-	53.45	53.45	-
-	-	-	172.81	-	172.81
-	-	-	20.00	-	20.00
-	39.60	-	39.60	39.60	-
-	-	-	128.30	-	128.30
-	-	31.28	31.28	-	31.28
-	-	-	71.97	-	71.97
205.69	135.85	31.28	1,900.13	1,305.63	594.50


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Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
Corinne M. Johnson, CPA, Senior Auditor II

  
Tamera S. Kusian, CPA  
Deputy Auditor of State

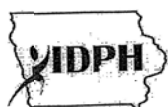


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## **Appendices**

Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

Notice of Denial of Awards



**Iowa Department of Public Health**  
Promoting and Protecting the Health of Iowans

Thomas Newton, MPP, REHS  
Director

Chester J. Culver  
Governor

Patty Judge  
Lt. Governor

July 29, 2008

Jaet Meisenbach, Director  
Eastern Iowa Center for Problem Gambling  
419 E. 59<sup>th</sup> Street  
Davenport, IA 52807

**RE: Notice of Denial of Awards**

Dear Ms. Meisenbach:

This letter serves as notice that the Iowa Department of Public Health (Department) is denying Eastern Iowa Center for Problem Gambling (EICPG) FY09 continuation funding for Gambling Treatment and Education Contract 5888GP08 and Gambling Transitional Housing Services Contract 5887GH08, for the reasons outlined below.

The Request for Applications (RFA) for Gambling Treatment and Education Contract 5888GP08 and Gambling Transitional Housing Services Contract 5887GH08 state that FY09 continuation funding is "dependent upon approval of the continuation application, contractor performance during FY08, contractor compliance with general and special conditions of the contract, and availability of project funds." (Gambling Treatment and Education Services RFA § 1.02, Transitional Housing Services RFA, § 1.02; see also Gambling Treatment and Education Services Request for Proposal 58806036 § 1.02, Transitional Housing Services Request for Proposal 58807019 § 1.02). EICPG has failed to submit acceptable continuation applications, failed to meet performance expectations, and failed to comply with conditions of the contracts.

**I. FAILURE TO SUBMIT ACCEPTABLE CONTINUATION APPLICATIONS**

- A. Request for Application (RFA) – Gambling Treatment and Education FY2009**  
EICPG submitted an application for continued services on March 21, 2008. The application was deficient in several specific areas. Despite efforts by the Department to obtain required information, the following deficiencies remain:

- 1. RFA Section 2.02D FY09 Work Plan**  
"EICPG is charged with providing gambling treatment and education services in each of the counties of the awarded service area. For each county of the awarded service area, describe the strategy the agency will use to assure these services are provided." (RFA, page 9)

*Application Deficiency #1:  
The initial application submitted on March 21, 2008 and follow-up provided on May 5, 2008 and May 21, 2008 did not satisfy the requirement. EICPG failed to provide a strategy for each county of the awarded service area.*

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2. **RFA Section 2.03 Budget**  
**“Salaries and benefits-** Describe duties of each staff listed in the expense detail as they pertain to the treatment and education services. For each staff, state the number of hours per week and the percent of total time devoted to the project.” (RFA, page 12)

*Application Deficiency #2:*  
*The initial application submitted on March 21, 2008 and follow-up provided on May 5, 2008 and May 21, 2008 did not satisfy the requirement. EICPG failed to describe the duties of counselor positions as they pertain to the treatment and education services and failed to state the number of hours per week and the percent of total time the counselors devote to the project.*

“Describe how the number of staff and percent FTE were determined based on anticipated number of treatment and education units to be provided as indicated in Attachment C-3 Section D and E.” (RFA, page 12)

*Application Deficiency #3:*  
*The initial application submitted on March 21, 2008 and follow-up provided on May 5, 2008 and May 21, 2008 do not satisfy the requirement. EICPG did not base the number of staff and percent FTE on the anticipated units of service to be provided in FY09.*

“**Contracted services** - Clearly explain any planned use of subcontractors related to the scope of this project. This information must include:

- ...  
 3. Subcontractor qualifications; and  
 4. The dollar amount of each subcontract and justification based on projected number of units of service to be provided as indicated in Attachment C-3 Section D and E.” (RFA, page 13)

*Application Deficiency #4:*  
*The initial application submitted on March 21, 2008 and follow-up provided on May 5, 2008 and May 21, 2008 did not satisfy the requirement. EICPG did not describe subcontractor qualifications and did not justify the dollar amount to be paid to the subcontractor based on the projected units of services to be provided.*

“**Other Expenses** - Justify the costs of each item listed in section d. of the Expense Detail table on Attachment C-2.” (RFA, page 13)

*Application Deficiency #5:*  
*The initial application submitted on March 21, 2008 and follow-up provided on May 5, 2008 and May 21, 2008 did not satisfy this requirement. EICPG stated that other expenses are based on “current expenditures with adjusted increases in cost” and did not justify the costs of each item.*

- B. **Request for Application – Transitional Housing FY2009**  
 EICPG submitted an application for continued services on April 22, 2008. The application was deficient in the following areas:

1. **RFA Section 2.02: Progress Report on FY08 Work plan**  
 “Provide a narrative report of services provided and progress made towards each objective identified in Section 2.02 of the RFP under which the agency applied (RFP 58805022, 58807036 or 58807019) and the FY08 work plan.” (RFA, page 8)

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*Application Deficiency #6:*

*EICPG projected that EICPG would serve 32 clients and provide 3896 total days of service for the initial contract period of May 1, 2007 to June 30, 2008. EICPG actually served 7 clients and provided 532 total days of service with an average stay of 76 days. EICPG did not provide an explanation for the difference between projected and actual services.*

2. **RFA Section 2.02: FY 09 Work Plan**

"Using the objectives identified in previous proposals, define objectives for FY09 and describe the services that will be provided to meet these objectives. If new objectives are indicated, provide rational and a description of the methods that will be used to achieve the objective." (RFA, page 8)

*Application Deficiency #7:*

*EICPG proposed to serve 32 clients and provide 3896 total days of service in FY09. EICPG did not meet these projections in the initial contract period and did not explain how the projections would be met in FY09.*

3. **RFA Section 2.02 Proposal Summary**

"Submit a one-page summary that includes: ...

3. A summary of transitional housing services to be provided and the target client population to be served in FY09. ..." (RFA, page 7)

*Application Deficiency #8:*

*EICPG's FY09 application summary stated EICPG has capacity to serve eight clients at a time. Such capacity would support a maximum of 2920 client days of service a year. EICPG projected 3896 client days of service for FY09.*

4. **RFA Section 1.01 Purpose**

"The purpose of this RFA is to provide guidance for current contractors to submit continuation applications for FY2009, third year of the project period established by the RFP 58805022 and the second year of the project period established by RFPs 58807036 and 58807019. Community public health services covered by this application include providing structured housing in Iowa for Iowans who are actively receiving gambling treatment services at an IDPH funded provider and have no other alternatives, or whose housing alternatives are not conducive to problem gambling recovery." (RFA, page 3)

*Application Deficiency #9:*

*EICPG's FY09 application proposes services beyond the scope of services that are to be provided with transitional housing funds. EICPG proposed providing \$23,300 in counseling services. This is not a Transitional Housing covered service.*

5. **RFA Section 2.03 Budget**

"The basis for reimbursement for FY09 will be a line item cost of actual expenditures." (RFA, page 8)

*Application Deficiency #10:*

*EICPG was awarded \$40,200 for start-up equipment and supplies in the initial contract period of May 1, 2007 to June 30, 2008. EICPG claimed \$44,084 for equipment expenses for FY08. EICPG's FY09 application requested \$6,000 for "replacement costs for items currently in use". EICPG did not provide a justification for this expense.*

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6. **RFA Section 2.03 Budget Narrative**  
 "In a narrative format, provide additional budget narrative or justification for expenses related to this project for each of the following items:  
Salaries and benefits- Describe duties of each staff listed in the expense detail as they pertain to the gambling transitional housing services. For each staff, state the number of hours per week and the percent of total time devoted to the project. Describe how the number of staff and percent FTE were determined." (RFA, page 11)

*Application Deficiency #11:*  
 EICPG's FY09 application did not include a description of duties of each staff listed in the expense detail as they pertain to the gambling transitional housing services. EICPG did not describe how the number of staff and percent FTE were determined.

## II. FAILURE TO MEET PERFORMANCE EXPECTATIONS

- A. **Request for Application – Transitional Housing FY2009**  
 1. **RFA PROJECTION OF CLIENTS SERVED (Attachment B-3)**  
 Based on the history of clients served, client service days provided and the current work plan, project the cost per day of transitional housing service.

**RFA Section 2.02: Progress Report on FY08 Work plan**  
 "Provide a narrative report of services provided and progress made towards each objective identified in Section 2.02 of the RFP under which the agency applied (RFP 58805022, 58807036 or 58807019) and the FY08 work plan." (RFA, page 8)

*Failure to Perform #1:*  
 EICPG was awarded \$144,513 for Transitional Housing in the initial contract period of May 1, 2007 to June 30, 2008. For this period, EICPG projected that it would serve 32 clients and provide 3896 total days of service, making the cost per day \$37.09. For this same period, EICPG actually claimed \$137,794, served seven clients, and provided 532 total days of service, making the cost per day \$259.01.

## III. FAILURE TO COMPLY WITH CONDITIONS OF THE CONTRACT

The Department has received complaints regarding EICPG. The Department's complaint investigations revealed several areas in which EICPG failed to comply with its FY08 contracts with the Department, including the following areas of violation:

- A. **Gambling Treatment and Education (GTE) Contract 5888GP08**  
 1. **Article IV - Statement of Contract Purpose:**  
 "To provide Iowa-based gambling treatment, education, and related services for service area #8."  
**Article V - Description of Work and Services:**  
 "The CONTRACTOR shall address problem gambling behavior, in the context of organizational activities. The CONTRACTOR shall address problem gambling behavior by:  
 1. Providing counseling and other services for gamblers, family members, and concerned persons experiencing difficulties related to problem gambling behavior."

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2. Presenting educational services to the community, especially to high-risk individuals who potentially may be affected by problem gambling behavior.
3. Providing appropriate referral or delivery of care for people affected by problem gambling behavior.
4. Promoting the use of current resource materials addressing problem gambling behavior, quality training for gambling treatment for staff, interaction among other gambling treatment providers to enhance statewide services, successful program completion for clients, and effective client evaluation.
5. Identifying itself clearly as an organization providing gambling treatment services."

### *Failure to Comply GTE #1:*

*EICPG used Department funds for items other than those authorized in the contract purpose and description of work and services. EICPG used Department funds to pay attorney James Sayre to represent EICPG in an appeal of Transitional Housing funding.*

### *Failure to Comply GTE #2:*

*EICPG used Department funds for items other than those authorized in the contract purpose and description of work and services. EICPG used Department funds to pay attorney James Sayre to represent to represent Public Awareness Specialist Chris Moore in an appeal to the Social Work Board.*

### *Failure to Comply GTE #3:*

*EICPG failed to provide financial oversight of Department funds. In a June 18-19, 2008 financial audit of EICPG, the Department was not able to connect EICPG expenses charged to EICPG's Wells Fargo business account to the approved budget for GTE contract 5888GP08. The Department requested additional information on July 3, 2008 but the documentation provided by EICPG on July 11, 2008 did not clarify the issues in question. EICPG billed the Department for numerous expenses which do not support the purpose of the contract or work and services to be provided.*

### *Examples of items without sufficient detail to justify the expense:*

\$154.28	July 07 - March 08	Cigarette Oasis
\$2,230.40	June 25, 2007	Furniture Distributors "Floor Washington Office"
\$129.99	March 5, 2008	Cheap Tickets Gold

### *Examples of unapproved expenses:*

\$3,200.68	April 07 - April 08	Finance charges
\$180	April 07 - April 08	Late charges
\$174	April 07 - April 08	Overlimit fees
\$250	December 13, 2007	Walgreens - Christmas presents for staff
\$81.01	September 25, 2007	Centro Restaurant - Board meeting dinner
\$53.45	March 1, 2008	Green Thumbs - Staff had surgery - plant

2.

### Article VII -Reports

A <u>discharge</u> for each client shall be submitted in the GTRS electronic database.	Web-based	After discharge or after a maximum of 45 days without services.
A listing of all gambling treatment counselors including 1) the credentials held by the counselor, 2) training received, and 3) a copy of any counselor specific certification or license as required	Via e-mail	Upon commencement of the contract and updated 10/01/07, 01/02/08, and 04/01/08.

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in the Gambling Treatment Program Administrative Rules.		
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*Failure to Comply GTE #4:*  
EICPG failed to accurately track and report client discharges. On June 3, 2008, EICPG had not submitted timely discharges on 14 clients. On July 15, 2008, EICPG had not submitted timely discharges on 5 clients.

*Failure to Comply GTE #5:*  
EICPG failed to accurately report counseling staff. Sandra Walters provides counseling services at EICPG but EICPG did not include her on the list of counseling staff submitted March 1, 2008. In addition, Ms. Walters does not have the necessary training or qualifications to provide problem gambling counseling in accordance with IAC 162.20(6).

*Failure to Comply GTE #6:*  
EICPG failed to accurately report counseling staff. Lisa Pierce provides counseling services at EICPG but EICPG did not include her on the list of counseling staff submitted June 30, 2008.

#### 3. Article IX – Payments

“The DEPARTMENT will **not** reimburse travel amounts in excess of limits established by Iowa Department of Administrative Services.

- a. In-state maximum allowable amounts for food are \$8.00/breakfast, \$12.00/lunch and \$23.00/dinner; lodging maximum \$75 plus taxes per night and mileage maximum of 34¢ per mile.
- b. Out of state maximum allowable amounts for meals are available upon request. There is no restriction on airfare or lodging but the incurred expenditures are to be reasonable.”

*Failure to Comply GTE #7:*  
EICPG used Department funds to pay travel for Jan Meisenbach at a rate higher than the Department's contractual rate of .34¢ per mile maximum. Ms. Meisenbach's travel logs indicate that she traveled an average of 836 miles per month July 2007 - April 2008, which, per the contract rate of 34¢ per mile, would justify reimbursement of approximately \$284 per month or \$2,840 for the period. However, EICPG records indicate Ms. Meisenbach was paid a travel allowance of \$9,650 and charged an additional \$3,054.38 to the EICPG credit card for gas, repairs and car rental for a total of \$12,704.38 for travel for the period.

John Fennelly, EICPG Board Chair, states in correspondence on July 11, 2008, that Ms. Meisenbach is paid a monthly travel allowance of \$950 plus “a portion of lodging, food and gas purchases.” She is “not reimbursed based on mileage”. EICPG credit card statements indicate that gas, car repairs, and car rental are paid by EICPG in full. There is no evidence that any portion of the expenses have been repaid to EICPG by Jan Meisenbach. EICPG's check ledger shows that Ms. Meisenbach was actually paid between \$950 and \$1,000 per month for travel.

*Failure to Comply GTE #8:*  
EICPG charged out-of-service area hotel expenses without clear justification of the purpose of the travel and charged lodging in excess of the Department maximum. The hotel expenses listed below that were charged to EICPG's Wells

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*Fargo business account do not appear to support the purpose of the contract or work and services to be provided:*

\$111.95	10/10/2007	Holiday Inn Express	Burlington, IA
\$74.42	10/16/2007	Howard Johnson	Burlington, IA
\$386.18	11/30/2007	Valley West Inn	WDM, IA
\$132.16	12/2/2007	Settle Inn	Altoona, IA
\$39.47	1/3/2008*	Hawkeye Motel	Washington, IA
\$61.60	1/3/2008*	Quality Inn	Burlington, IA
\$56.00	2/22/2008	Super 8	Burlington, IA
\$43.00	3/6/2008**	Hawkeye Motel	Washington, IA
\$94.03	3/6/2008**	Holiday Inn Express	Burlington, IA
\$79.64	4/9/2008	Settle Inn	Altoona, IA

\* Two hotel charges for January 3, 2008

\*\* Two hotel charges for March 6, 2008

4. **Article X-Additional Conditions**

"4. The CONTRACTOR shall fully cooperate with gambling treatment outcome projects, including the distribution, collection and forwarding of all related materials. These materials include subject information and consent form, admission questioner, 2-month questioner, 12-month questioner (if necessary), and discharge questioner."

*Failure to Comply GTE #9:*

*Despite efforts by the program evaluation coordinator to correct reporting errors on 11/20/07, 12/16/07, 1/27/08, 2/20/08, 3/19/08, 4/24/08 and 6/4/08, EICPG has failed to cooperate and provide required information for the outcomes project.*

6. The CONTRACTOR shall provide the DEPARTMENT with information on subcontractors, if any, as stipulated in Section 1.16 of the Request for Proposal 58806036 or 58806023.

*Failure to Comply GTE #10:*

*EICPG failed to accurately report subcontractors to the Department. EICPG subcontracted services with Sandra Walters without specific written approval by the Department. In addition, Ms. Walters does not have the necessary training or qualification to provide problem gambling counseling in accordance with IAC 162.20(6).*

*Failure to Comply GTE #11:*

*EICPG failed to accurately report subcontractors to the Department. EICPG subcontracted services with Lisa Pierce without specific written approval by the Department.*

"10. The CONTRACTOR shall ensure that funds from the Iowa Gambling Treatment Fund are used only for clients who are state of Iowa residents."

*Failure to Comply GTE #12:*

*An EICPG counselor stated that multiple Illinois clients were served at EICPG during regular business hours and that he was instructed by Jan Meisenbach to serve Illinois clients. According to John Fennelly, Board president, EICPG is funded exclusively through IDPH contracts.*



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**B. Gambling Treatment Education Request for Proposal 58806036**

1. **"Section 2.02 Objective 2C:** Documentation must be maintained showing the counselor and clients who attended each group session. Counselors are to document each session with appropriate progress notes in the client record for each client in attendance."

*Failure to Comply GTE #13:*

*EICPG did not accurately report group services provided by EICPG. Group notes are not consistently signed by the counselor who facilitated the group. Chris Moore stated that she has facilitated groups on Monday evenings for approximately four months. A review of client files did not have Ms. Moore documented as group facilitator. Ms. Moore stated she doesn't sign group notes because she "isn't a counselor". She further stated that she completed the notes and had Todd Kowalke sign them. Mr. Kowalke was not present at the groups.*

**C. Gambling Transitional Housing (GTH) Contract 5887GH08**

1. **Article IV - Statement of Contract Purpose:**  
"To provide structured housing in Iowa for Iowa residents who are actively receiving gambling treatment services and who have no other alternatives for housing or whose housing alternatives are not conducive to problem gambling recovery."

**Article V - Description of Work and Services:**

"The CONTRACTOR shall:

1. Provide transitional housing services, including a supportive living environment, for Iowa residents who exhibit problem gambling behavior and who maintain an admitted status in a gambling treatment program which is funded by the department.
2. Provide a transitional housing facility within Iowa that meets standards and that provides services directed to individuals exhibiting problem gambling. The housing facility must meet the standards identified in Appendix A of the RFP.
3. Encourage and facilitate movement of individuals into independent housing arrangements conducive to recovery from problem gambling behavior as quickly as possible.
4. Establish and monitor outcomes measures related to the transitional housing services.
  - a. Develop and implement a record keeping system that will provide data for the identified outcomes measures.
  - b. Establish an objective process to evaluate the effectiveness of the transitional housing services."

*Failure to Comply GTH #1:*

*EICPG used Department funds to provide services that were beyond the scope of work and services to be provided under contract 5887GH08. EICPG used Department transitional housing funds to pay for what were described as mental health services for clients receiving transitional housing services.*

*Failure to Comply GTH #2:*

*EICPG failed to provide financial oversight of Department funds. In a June 18-19, 2008 financial audit of EICPG, the Department was not able to connect EICPG expenses charged to EICPG's Wells Fargo business account to the approved budget for GTH contract 5887GH08. The Department requested additional information on July 3, 2008 but the documentation provided by EICPG on July 11, 2008 did not clarify the issues in question. The Department concluded numerous expenses do not support the purpose of the contract or work and services to be provided.*

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*Examples of items without sufficient detail to justify the expense:*

\$183.36	7/8/2007	Wal-mart Supercenter
\$419.81	12/13/2007	Target
\$71.22	1/19/2008	Menards
\$252.28	2/9/2008	Wal-mart Supercenter
\$44.91	2/12/2008	Wal-mart
\$20.00	3/24/2008	Salvation Army
\$172.81	3/24/2008	Salvation Army
\$148.18	3/24/2008	Farm & Fleet

2. **Article VII Reports**

Transitional Housing Monthly Report of Service	1	Via e-mail	Within 20 days of the month of expenditure
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*Failure to Comply GTH #3:*

*EICPG failed to provide reports of transitional housing services as required by GTH contract 5887GH08. EICPG did not submit a Transitional Housing Monthly Report of Service for November 2007, December 2007, and February 2008.*

3. **Article VIII Budget**

**Categorical Budget May 1, 2007 to June 30, 2008**

Category	IDPH Budget
Salary/ Fringe	\$13,300
Equipment	\$40,200
Contract	\$85,663
Indirect/ Admin.	\$5,350
TOTAL	\$144,513.00

**Detailed Budget Description for Categorical Budget**

Eastern Iowa Center for Problem Gambling, Inc. Transitional Housing Services			
Expense Detail Line Item			
Contracted Services		Equipment Detail:	/////
Contractor	Service	/////	////
JLCS Evaluation	\$5,863	8 beds, dressers, washers, dryers, sofas, tables, chairs, stove, refrigerator, toaster, microwave, bedding, utensils, towels, TV	\$40,200
JLCS Program Services	\$33,863		
JLCS Rent	\$23,800		
JLCS Food, paper supplies, toiletries, cleaning (transitional housing facility)	\$10,500		
JLCS Utilities (transitional			

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housing facility)	\$7,875	
JLCS Telephone, internet fax (transitional housing facility)	\$3,762	
TOTAL	\$ 85,663	TOTAL \$40,200
Other Expenses Detail:		
	\$0	
TOTAL	\$0	

SALARY DETAIL			
	ANNUALIZED SALARY	TRANSITIONAL HOUSING	
Position/Title	Amount	FTE%	Amount
Executive Director	\$57,000	.20	\$13,300
Total Salaries	//////////////////// ///	////////// /	\$13,300
Benefits	//////////////////// ///	////////// /	\$0
TOTAL	//////////////////// ///	////////// /	\$13,300

Indirect Rate		
Indirect/Admin (salary - equipment)	.10	\$5350

*Failure to Comply GTH #4:*

*EICPG failed to provide financial oversight of Department funds. In a June 18-19, 2008 financial audit of EICPG, the Department was not able to connect EICPG expenses charged to EICPG's Wells Fargo business account and expenses recorded in the EICPG check log to the approved budget for GTH contract 5887GH08. The Department requested additional information on July 3, 2008 but the documentation provided by EICPG on July 11, 2008 did not clarify the issues in question.*

*Examples of items without sufficient detail to justify the expense:*

August 07	check# 6582 Barb Gross	\$494.83
January 08	Amount paid to 12 individual persons categorized as "Supplies/Furniture"	\$882.52

*Examples of unapproved expenses include:*

June 07 - Feb 08	Todd Kowalke or TK construction	\$27,428.33
May 07 - May 08	Salary and Benefit (\$13,300 Contracted)	\$30,729.80
March 24, 2008	Moline Farm and Fleet, tires for client's car	\$148.18
April 12, 2008	Red Lobster (client to lunch)	\$57.05
June 07 - Jan 08	Food expense while housed at JLCS	\$709.08

**4. Article IX - Payments:**

- The DEPARTMENT provides contractual payments on the basis of reimbursement of actual expenses in accordance with Iowa Code 8A.514."

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*Failure to Comply GTH #5:*

*EICPG billed the Department more than actual expenses of the program. From May 2007 - May 2008, EICPG billed the Department \$11,463 more than expenses reported in check log and credit card statements.*

C. Iowa Department of Public Health General Conditions (GC) Effective 02-01-07

1. **3. Accounts and Records**

"a. The CONTRACTOR shall maintain accurate, current, and complete records of the financial activity of this contract, including records which adequately identify the source and application of funds. Cash contributions made by the CONTRACTOR and third party in-kind (property or service) contributions shall be verifiable from the CONTRACTOR's records. These records must contain information pertaining to contract amount, obligations, unobligated balances, assets, liabilities, expenditures, income and third-party reimbursements.

b. The CONTRACTOR shall maintain accounting records supported by source documentation including but not limited to cancelled checks, paid bills, payrolls, time and attendance records, and contract award documents.

c. The CONTRACTOR, in maintaining project expenditure accounts, records and reports, shall make any necessary adjustments to reflect refunds, credits, underpayments or overpayments, as well as any adjustments resulting from administrative or compliance reviews and audits. Such adjustments shall be set forth in the financial reports filed with the DEPARTMENT.

d. The CONTRACTOR shall maintain a sufficient record keeping system to provide the necessary data for the purposes of planning, monitoring and evaluating their program.

e. The CONTRACTOR shall retain all accounting and financial records, programmatic records, supporting documents, statistical records and other records reasonably considered as pertinent to the contract, for a period of five (5) years from the day the CONTRACTOR submits its final expenditure report. If any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the five (5) year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular five (5) year period, whichever is later. Client records which are non-medical must be maintained for a period of five (5) years."

*Failure to Comply GC #1:*

*For contracts GTH 5887GH08 and GTE 5888GP08, EICPG has not maintained financial records in a manner that allows the Department to monitor the application of Department funds. EICPG credit card statements and check log include charges that do not appear to be related to the scope of services provided. EICPG correspondence dated July 11, 2008 stated that all funding is through Department contracts.*

*Failure to Comply GC #2:*

*EICPG has not maintained financial records as required. Correspondence from Board President John Fennelly dated July 2, 2008, states that financial records are not available because they have been "lost or shredded".*

2. **5. Procurement Standards and Subcontracting**

"b. Subcontracting. None of the work or services relating to this contract shall be subcontracted to another organization or individual without specific prior written

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approval by the DEPARTMENT except for subcontracts under \$2000. To obtain approval, the CONTRACTOR shall submit to the DEPARTMENT the proposed contract or written agreement between the parties."

*Failure to Comply GC #3:*

*EICPG failed to accurately report subcontractors to the Department. EICPG subcontracted services with Sandra Walters without specific written approval by the Department. In addition, Ms. Walters does not have the necessary training or qualifications to provide problem gambling counseling in accordance with IAC 162.20(6).*

*Failure to Comply GC #4:*

*EICPG failed to accurately report subcontractors to the Department. EICPG subcontracted services with Lisa Pierce without specific written approval by the Department.*

In accordance with Section 1.14 of the RFA, EICPG may file a written appeal of this award decision to the Iowa Department of Public Health within ten (10) working days of receipt of this notice of denial in accordance with 641 Iowa Administrative Code 176.8. Appeals shall be submitted in writing, return receipt requested, to:

Kathy Stone, Director  
Division of Behavioral Health  
Iowa Department of Public Health  
Lucas State Office Building, 6<sup>th</sup> Floor  
321 East 12<sup>th</sup> Street  
Des Moines, IA 50319-0075

In accordance with Section 3 of IDPH General Conditions, the contractor shall retain all medical records for a period of six (6) years from the day the contractor submits its final expenditure report; or in the case of a minor patient or client, for a period of one (1) year after the patient or client attains the age of majority, whichever is later. The contractor shall maintain the confidentiality of all records of the project in accordance with state and federal laws, rules, and regulations, and the terms of section 9 of these general conditions. In accordance with Section 9 of IDPH General Conditions, the contractor agrees to provide to the Department, upon request, all records related to the contract including, but not limited to, client records, statistical information, board and other administrative records, and financial records, including budget, accounting activities, financial statements, and the annual audit in accordance with Code of Federal Regulations, Title 45. In accordance with these provisions EICPG is required to provide all records related to these contracts upon request.

Respectfully,

Kathy Stone, Director  
Division of Behavioral Health

Cc: Heather Adams  
Robert Kerksieck  
Mark Vander Linden  
John Fennelly

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E-mail Regarding Records

>>> "Huston, Janet" <jhuston@cickinsonlaw.com> 4/29/2009 2:33 PM >>>

Hello Annette: I received an e-mail from my client indicating that IDPH has the records that you have requested. While you may believe that Mr. Martin's job was to "monitor" Eastern Iowa Center's expenditures, it was the reasonable belief of the agency that Mr. Martin's job was that of auditor. It is my understanding that Mr. Martin represented himself as an auditor, and carefully reviewed the books and records of the Center. He (or other representatives of the IDPH) made more than annual audits of the books and records, as well as visited the Center. They made copies of documents and took them with them. IDPH routinely requested additional documentation, which was provided to the extent that it was available. Mr. Martin (and others) were the State's representatives, and were given access to the Center's books and records in accordance with the requirements of the contract.

The Center has no appreciable funds, and is out of business. The State stopped paying the Center and terminated the contract in July 2008. The Center was not paid for services rendered for a period prior to the termination of the contract. Therefore, we maintain that the State is not entitled to books and records after it breached the contract and failed to pay for services rendered. Nevertheless, it is my understanding that some books and records were produced for Mr. Martin or others at IDPH during that transition period.

If you believe that there were inappropriate expenditures at some point in the past, then Mr. Martin, in his role

of auditor should have made that known to the Center. Many of the documents you request should be available to you through public sources -- the annual 990s are held in the AG's office. The articles of incorporation are publicly available on the Secretary of State's website.

Eastern Iowa Center made a good faith effort to comply with IDPH's repeated requests for documents and records. In my view there is simply nothing further to be gained by continuing to request records that have already been produced.

Regards, Janet Huston

Janet G. Huston  
Dickinson, Mackaman, Tyler & Hagen, P.C.  
699 Walnut Street, Suite 1600  
Des Moines, Iowa 50309  
Telephone: 515-246-4510; Fax: 515-246-4550



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Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

E-mail Regarding Records

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**From:** Annette Campbell [mailto:Annette.Campbell@auditor.state.ia.us]  
**Sent:** Wednesday, April 29, 2009 1:20 PM  
**To:** Huston, Janet  
**Cc:** Tami Kusian; MVanderL@idph.state.ia.us  
**Subject:** RE: FW: Records request for Eastern Iowa Center for Problem Gambling

Hi Janet - I haven't heard from you since the e-mail below. Have you had the opportunity to speak with Ms. Meisenbach? As communicated in my e-mail, we had intended to make arrangements by April 28 for review of the records.

Thanks -  
Annette

*Annette K. Campbell, CPA, CIA, CGFM  
Director, Performance Investigation Division  
Office of Auditor of State  
515-281-5834*

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>>> "Huston, Janet" <jhuston@dickinsonlaw.com> 4/13/2009 3:29 PM >>>  
Hello Annette: I have been out of town for the past week, and it may take me a couple of days to get back to you with a response. I will review and speak with my client as promptly as possible. Thanks, Janet

Janet G. Huston  
Dickinson, Mackaman, Tyler & Hagen, P.C.  
699 Walnut Street, Suite 1600  
Des Moines, Iowa 50309  
Telephone: 515-246-4510; Fax: 515-246-4550



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Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

E-mail Regarding Records

**From:** Annette Campbell [mailto:Annette.Campbell@auditor.state.ia.us]  
**Sent:** Monday, April 13, 2009 3:11 PM  
**To:** Huston, Janet  
**Cc:** Tami Kusian; MVanderL@idph.state.ia.us  
**Subject:** Re: FW: Records request for Eastern Iowa Center for Problem Gambling

Janet -

Sorry for the delay in responding to your last e-mail. During the interim I have reviewed the information IDPH provided to our office and have met with Mark VanderLinden and Rolland Martin of IDPH to confirm we have been provided all information obtained by IDPH from EICPG.

Below I've listed (in numbers 1-13) the information identified in my e-mail dated 2/26/09. As stated in the e-mail, we will need this information for the period July 1, 2005 through September 30, 2008. Some of the items listed have bullets following the description of the item. The bullets describe information I have received from IDPH that is related to the documentation needed. However, none of the information is complete. In addition, I confirmed the information IDPH obtained from EICPG is copies - not the original documents.

As communicated to you in my e-mail message on 3/18/09, I understand the Board's concerns with the safety of the original records and we are willing to work with you and Ms. Meisenbach to develop arrangements which will satisfy the Board's concerns. As stated previously, I can make arrangements to have the records held at a local governmental entity. I have obtained permission to keep the records at the State Patrol Post in Stockton. We will be able to send auditors to that location or another mutually agreeable location in Scott County to perform testing.

Please let me know when the records will be available. We will need to make arrangements to review the records by April 28, 2009. If it is easier for Ms. Meisenbach, we do not need to meet with her initially. It would actually be a more efficient use of her time if we could meet with her after we have had the chance to review the EICPG records.



# Report on Special Investigation of the Eastern Iowa Center for Problem Gambling

## E-mail Regarding Records

Thank you for your assistance.  
Annette

1. All financial records (including, but not limited to check registers, accounting software reports, etc.)
  - Transitional housing spreadsheets of expenditures ("ledgers"): May 2007 – May 2008
  - Spreadsheets of expenditures ("ledgers") that appear to be for treatment: May 2007 – May 2008
2. Monthly bank statements for all accounts (including images of the checks clearing the accounts or the actual redeemed checks returned by the bank)
3. Payroll records (including, but not limited to, payroll journal / register, W-2's, quarterly 941 reports, etc.)
4. Disbursement journal (listing of all checks issued, cash withdrawn, transfers from accounts, etc.)
5. Credit card statements
  - 04/29/08 (Balance \$11,357.09. Per note, \$1,000 paid on 05/27/08)
  - 03/28/08
  - 02/28/08
  - 01/30/08
  - 12/31/07
  - 11/29/07
  - 10/30/07
  - 09/28/07
  - 08/29/07
  - 07/30/07
  - 06/28/07
  - 05/30/07
  - 04/27/07

**NOTE:** We have only the statements, no support for any charges made to the credit card.

6. Supporting documentation for all disbursements (including, but not limited to, invoices, purchase orders, receipts, travel reimbursement claims, etc.)
7. Receipt books or other listings of collections

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E-mail Regarding Records

8. Support for all reports submitted to the IDPH (listings of specific disbursements claimed, etc.)
9. Financial reports (Treasurer's reports, etc.) provided to the Board
10. Inventory listings
11. Annual 990 reports (or the equivalent)
12. Minutes of Board meetings (for all meetings held during the period of the review and including, but not limited to, disbursement listing approved by the Board)
13. Articles of Incorporation & By-laws of the Board
  - By-Laws (Dec 2005)

Annette K. Campbell, CPA, CIA, CSFM  
Director, Performance Investigation Division  
Office of Auditor of State  
515-281-5834

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>>> "Huston, Janet" <jhuston@dckinsonlaw.com> 3/23/2009 9:35 AM >>>  
Hello Annette: I am copying you on an e-mail Jan sent to me this weekend. Pls. see below. Before we ask Jan M. to reassemble all the documents you have asked for, could you kindly get a list of the documents that she sent to Mark VanderLinden? I believe that Jan can probably re-provide documents for the 2008 fiscal year (up to the point that the State stopped paying Eastern Iowa Center for Problem Gambling). If need be, I will be happy to come to the IDPH offices or yours and look at the documents that have already been provided, so that we can narrow the list. I am tied up with depositions in another case until April 2nd. I will be in Europe from April 4 - 11. I could review the documents you already have on April 2nd or 3rd (morning). Thanks for your courtesy on this matter.

Regards, Janet Huston

Janet G. Huston  
Dickinson, Mackaman, Tyler & Hagen, P.C.  
699 Walnut Street, Suite 1600  
Des Moines, Iowa 50309  
Telephone: 515-246-4510; Fax: 515-246-4550



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# Report on Special Investigation of the Eastern Iowa Center for Problem Gambling

## E-mail Regarding Records

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**From:** eibetsoff@aol.com [mailto:eibetsoff@aol.com]  
**Sent:** Sunday, March 22, 2009 8:58 AM  
**To:** Huston, Janet  
**Subject:** Re: Records request for Eastern Iowa Center for Problem Gambling

Janet,

I have little time due to working 2 jobs and I too have just recieved this notice as my computer crashed on me. What am I to do? It appears that they need to meet by Fri. 3-27-09. if I'm reading this correctly, they are wanting to see all financial data only, is that right? Once again, all that data was copied and fax/mailed to IDPH last year, through May 2008, as requested by Mark V.

If nothing else, I would need more time to arrange time off to meet with them, but can't possible get this arranged by the 27th. Please advise. Also, if a board member should be present, that too would take time to arrange.

Janet Meisenbach

-----Original Message-----

**From:** Huston, Janet <jhuston@dckinsonlaw.com>  
**To:** Annette Campbell <Annette.Campbell@auditor.state.ia.us>  
**Cc:** eibetsoff@aol.com  
**Sent:** Wed, 18 Mar 2009 2:17 pm  
**Subject:** RE: Records request for Eastern Iowa Center for Problem Gambling

Hello Annette: The records you are asking for have already been audited by Rolland Martin and IDPH, and audited annually! You are asking for the **original** records of the corporation. As you might well imagine, that is troubling to the board. The company does not have money to copy the records, nor are they willing to give up the originals. As the state auditor, I am sure that you can access the payrolls records thru Iowa Workforce Development, and the 990s from the State Attorney Generals office. If you wish to send an examiner to the Quad cities, and copy the records, we can make available what we have; however, as the corporation no longer operates and is in the winding up period, we will have to check with Jan as to her availability to monitor the auditor's use of the records.

I apologize for the delay in getting back to you -- [REDACTED]  
 took me away from the office, and then I was out of town for 5 days.

Best regards, Janet  
 Janet G. Huston  
 Dickinson, Mackaman, Tyler & Hagen, P.C.  
 699 Walnut Street, Suite 1600  
 Des Moines, Iowa 50309  
 Telephone: 515-246-4510; Fax: 515-246-4550



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Pls. give me a call at your convenience.

Report on Special Investigation of the  
Eastern Iowa Center for Problem Gambling

E-mail Regarding Records

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**From:** Annette Campbell [mailto:Annette.Campbell@auditor.state.ia.us]  
**Sent:** Thursday, March 12, 2009 11:24 AM  
**To:** Huston, Janet  
**Subject:** Fwd: Records request for Eastern Iowa Center for Problem Gambling

Ms. Huston -

Can you tell me the location of the records requested below? If you do not anticipate we will be able to review the EICPG records listed, I will need to make arrangements to meet with representatives of the Iowa Department of Public Health and the Attorney General's Office.

Thanks for your assistance.

Annette

*Annette K. Campbell, CPA, CIA, CGFM  
Director, Performance Investigation Division  
Office of Auditor of State  
515-281-5834*

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>>> Annette Campbell 2/26/2009 11:19 AM >>>  
Ms. Huston -

As we discussed on the phone earlier today, I have compiled a preliminary list of the records we will need to perform the testing the Iowa Department of Public Health (IDPH) has engaged us to perform. Please note, the items identified below comprise a preliminary list and additional records may be required once testing is started.

As we discussed on the phone, we are not requesting copies of the records be prepared for our testing. We prefer to use the original records and we will arrange for copies of any documents we need to maintain. In addition, we are not asking that anyone spend time organizing the records. Simply providing them to us in their current state is sufficient. We are quite used to working with records that have been boxed or filed for extended periods and are not necessarily organized in a systematic manner.

It is my understanding the records are located in the Quad Cities; however, you don't currently know their specific location. Given that we are not requesting Ms. Meisenbach or anyone else do anything with the records other than collect them, we would request access to the records by Monday, March 10. As we discussed, I believe I can make arrangements to have the records held at a local governmental entity. We can provide arrangements to obtain the records, perform testing at our office then return the records as appropriate.

In addition to the records, at some point, we will need to speak with Ms. Meisenbach or other individual(s) in positions of responsibility at EICPG. We will need to obtain an understanding of the Center's operating policies, procedures and practices as well as the oversight provided by the Board.

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E-mail Regarding Records

We will need the following financial records for the period July 1, 2005 through September 30, 2008.

- All financial records (including, but not limited to check registers, accounting software reports, etc.)
- Monthly bank statements for all accounts (including images of the checks clearing the accounts or the actual redeemed checks returned by the bank)
- Payroll records (including, but not limited to, payroll journal / register, W-2's, quarterly 941 reports, etc.)
- Disbursement journal (listing of all checks issued, cash withdrawn, transfers from accounts, etc.)
- Credit card statements
- Supporting documentation for all disbursements (including, but not limited to, invoices, purchase orders, receipts, travel reimbursement claims, etc.)
- Receipt books or other listings of collections
- Support for all reports submitted to the IDPH (listings of specific disbursements claimed, etc.)
- Financial reports (Treasurer's reports, etc.) provided to the Board
- Inventory listings
- Annual 990 reports (or the equivalent)
- Minutes of Board meetings for all meetings held during the period of the review and including, but not limited to, disbursement listing approved by the Board)
- Articles of Incorporation & By-laws of the Board

If separate funds were maintained, (as in "fund-accounting"), the information listed above should be segregated by fund.

Please let me know if you have any questions.

*Annette K. Campbell, CPA, CIA, CGFM*  
*Director, Performance Investigation Division*  
*Office of Auditor of State*  
*515-281-5834*

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Letter from Janet Meisenbach Regarding Capital Assets

Eastern Iowa Center For Problem Gambling, Inc.

Mark,

9-5-08

Eastern Iowa Center For Problem Gambling does not have any item that cost 5,000.00

Respectfully,

Janet R. Meisenbach, Director