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NEWS RELEASE

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FOR RELEASE August 27, 2015

Auditor of State Mary Mosiman today released a report on a special investigation of the City of Casey for the period July 1, 2008 through October 31, 2014. The special investigation was performed as a result of concerns over certain financial transactions processed by the former City Clerk and a fire which destroyed the building housing City Hall and the Community Center. As a result of the fire, many of the City's records were destroyed. Subsequent to the fire, the former City Clerk, Dorothy Dillinger, admitted to an investigator with the State Fire Marshal's Office she issued unauthorized checks to herself and she used the City's credit cards for personal purchases.

Using information obtained from the City's bank, recovered accounting information obtained from the City's accounting software vendor, and copies of vendor invoices and receipts requested by the City, City officials were able to re-create some of the financial information for the period of our investigation.

Mosiman reported the special investigation identified \$298,230.49 of improper and unsupported disbursements and undeposited utility billings, including \$116,240.69 of improper and unsupported disbursements and \$181,989.80 of undeposited utility billings.

The \$106,188.37 of improper disbursements identified includes \$54,520.33 of improper credit card purchases, \$27,412.26 of unauthorized payments to Ms. Dillinger for payroll, vacation payouts, reimbursements, and mileage, and \$2,484.44 of unauthorized payments to the Public Works Director for vacation payouts. The improper disbursements also include \$7,763.17 of fuel purchases by Ms. Dillinger using the City's fuel credit card, \$1,098.25 of late fees and interest penalties, and \$135.00 of bank charges. The \$10,052.32 of unsupported disbursements identified includes \$9,466.71 of fuel purchases by the Public Works Director and \$585.61 of purchases made with the City's fuel credit card.

The \$181,989.80 of undeposited utility billings includes \$175,000.00 of estimated unbilled utility services, uncollected billings, and/or undeposited utility collections during the period July 2008 through August 2104. The undeposited utility billings also includes \$6,989.80 of unbilled utility services provided to Ms. Dillinger and the Public Works Director during the period July 1, 2008 through November 10, 2014. In accordance with minutes from the November 8, 1993 City Council meeting, City employees were not required to pay water and sewer bills. However, this does not comply with section 388.6 of the *Code of Iowa*.

Mosiman reported it was not possible to determine if all utility collections were properly deposited because the records were destroyed in the fire and the recovered information from the City's accounting software vendor was incomplete.

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

Copies of the report have been filed with the Guthrie County Attorney's Office, the State Fire Marshal's Office, the Division of Criminal Investigation, and the Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at: <http://auditor.iowa.gov/specials/1422-0364-BE00.pdf>.

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF CASEY

FOR THE PERIOD
JULY 1, 2008 THROUGH OCTOBER 31, 2014**

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Auditor of State's Report

To the Honorable Mayor and
Members of the City Council:

As a result of alleged improprieties regarding certain financial transactions processed by the former City Clerk and a fire which destroyed City Hall, we conducted a special investigation of the City of Casey. We have applied certain tests and procedures to selected financial transactions of the City for the period July 1, 2008 through October 31, 2014, unless otherwise identified. Based on our review of relevant information and discussions with City officials, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed activity in bank accounts held by the City to identify any unusual activity.
- (3) Examined deposits to the City's bank accounts to determine the source, purpose, and propriety of each deposit and determine if deposits were made intact.
- (4) Scanned all disbursements from the City's bank accounts for propriety. For selected disbursements, we examined available supporting documentation to determine whether they were appropriate, properly approved, and properly supported.
- (5) Examined the City's credit card statements to determine if the purchases made with the credit cards were appropriate, reasonable, and properly approved. Also, for certain purchases, we determined if purchases listed on the statements were supported by adequate documentation.
- (6) Compared available approved bill listings and City Council meeting minutes to the bank images of the redeemed checks issued from the City's checking account to identify any differences.
- (7) Examined payroll disbursements to City officials, the City Public Works Director, and the former City Clerk, Dorothy Dillinger, to determine if payments were properly approved, properly supported, and the amount and frequency of the payments were reasonable.
- (8) Examined reimbursements to Ms. Dillinger and other City officials to determine if the payments were properly approved and supported.
- (9) Interviewed City personnel to determine the propriety of certain disbursements and reimbursements.
- (10) Confirmed payments to the City from the State of Iowa and Adair and Guthrie Counties to determine if they were properly deposited to the City's bank accounts in a timely manner.
- (11) Examined utility billing and collection records to determine if collections were properly accounted for and deposited.

- (12) Compared selected residents' utility bills to authorized rates to determine if billings were properly calculated and agreed with utility billings received by residents.
- (13) Obtained and reviewed bank statements for Ms. Dillinger's personal bank accounts held at certain financial institutions to identify the source of certain deposits. We also reviewed disbursements from the accounts to determine if any payments were made to the City.

These procedures identified \$298,230.49 of improper and unsupported disbursements and undeposited utility billings. We were unable to determine if all collections were properly deposited because adequate records were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **E** of this report.

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

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

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



MARY MOSIMAN, CPA
Auditor of State



WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

July 31, 2015

Report on Special Investigation of the
City of Casey
Investigative Summary

Background Information

The City of Casey is located in Adair and Guthrie Counties and has a population of 425, according to the 2010 census. The City has 2 full-time employees, a City Clerk and a Public Works Director. On September 13, 2013, the Office of Auditor of State received petition forms containing the required number of signatures from the citizens of the City of Casey to require an audit of the City for the year ended June 30, 2013 in accordance with section 11.6(3) of the *Code of Iowa*.

The petition and attached letter identified concerns regarding the City's payroll transactions, credit card usage, and utility fees. According to the January 6, 2014 City Council meeting minutes, the City hired a CPA firm to conduct an audit of the year ended June 30, 2013. According to a representative of the CPA firm, the audit was to begin on July 16, 2014. However, when representatives of the CPA firm arrived at the City to begin the audit, they determined, with the help of a representative of the City's accounting software vendor, general ledger information from the City's accounting system was deleted on July 15, 2014. Due to the lack of records, the CPA firm could not complete a financial statement audit and contacted representatives of the Office of Auditor of State to discuss their concerns and determine how to proceed.

On August 7, 2014, staff from the Office of Auditor of State (AOS) made an initial visit to the City to follow-up on concerns identified by the citizens and the CPA firm. As a result of the initial visit, AOS representatives scheduled another visit with the Mayor and the City Clerk, Dorothy Dillinger, for August 20, 2014 to further address concerns identified. However, City Hall and all of the City's financial records were destroyed by a fire which was reported shortly before midnight on August 19, 2014.

Firefighters from the City and a number of surrounding fire departments responded to the fire at the building housing City Hall and the Community Center. However, the roof and a wall of the building collapsed shortly after their arrival. Firefighters continued to battle the blaze into the day on August 20, 2014. As a result of damage caused by the fire, the building was determined to be a complete loss and many of the City's records were destroyed. The State Fire Marshal's Office began an investigation into the cause of the fire.

During an interview with staff from the State Fire Marshal's Office and the Bureau of Alcohol, Tobacco, Firearms and Explosives on August 28, 2014, Ms. Dillinger provided a written statement which referred to City funds and stated, "The past, at least nine years, I have taken funds that were not mine to take." In the addition to the written statement, she included a timeline by year of how funds were taken from the City. A copy of Ms. Dillinger's handwritten voluntary statement is included in **Appendix 1**. As illustrated by the **Appendix**, the funds she admitted taking include approximately \$25,000.00 to \$30,000.00 of credit card purchases and \$30,000.00 to \$40,000.00 of checks she issued to herself which were used for groceries, living expenses, and presents.

Ms. Dillinger did not return to work as the City Clerk after the fire. On August 28, 2014, Ms. Dillinger was terminated from City employment. As a result, the City hired an interim City Clerk until Michelle King was hired as the City Clerk in November 2014.

Ms. Dillinger became the City Clerk on January 21, 1984. As the City Clerk, Ms. Dillinger was responsible for:

- 1) Receipts – collecting, posting to the accounting records, and preparing and making bank deposits,

- 2) Disbursements – making certain purchases, receiving certain goods and services, presenting disbursements to the City Council for approval, maintaining supporting documentation, preparing, signing and distributing checks, and posting payments to the accounting records,
- 3) Payroll – calculating, preparing, signing and distributing checks, and posting payments to the accounting records,
- 4) Utility billings – preparing and mailing billings, receipting and depositing collections, posting collections to customer accounts and accounting records, and preparing and making bank deposits,
- 5) Bank accounts – reconciling monthly bank statements to accounting records, and
- 6) Reporting – preparing City Council meeting minutes and financial reports, including monthly City Clerk reports and the Annual Financial Report.

The City's primary revenue sources include local option sales tax and road use tax from the State of Iowa and property taxes collected by Adair and Guthrie Counties. The City receives payments from the State and Counties electronically. In addition, the City bills for utility services, including water, sewer, and garbage fees. Utility payments and other miscellaneous fees are collected through the mail, in person, or in the utility collection drop box located at City Hall.

According to the current City Clerk, the Public Works Director reads the meters using an electronic wand. According to John Stolk, the Public Works Director, the wand holds only 7-10 meter readings. He writes the readings down and provides the information to the City Clerk. According to the City Clerk, she inputs the readings into the utility software program. The program calculates the utility bills based on the amount of water used and the rates entered into the program. Once the utility bills are calculated, they are printed and mailed.

According to the current City Clerk, when she received the backup of the City's computer system from the City's accounting software vendor, she found the information was unreliable because of incomplete data such as zeros in certain individuals' utility account history and certain months of utility billing activity was missing. Records from previous readings were not recovered after the fire. Because the utility records were not available, we were unable to determine if Ms. Dillinger prepared receipts for all collections or recorded the collections on an initial receipts listing.

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

The City maintains a WEX Fleet credit card (WEX) for fuel purchases, a Home Depot credit card, and a VISA credit card. Monthly statements are received from WEX, Home Depot, and VISA which show the purchases made with the individual credit cards issued to the City. Credit card purchases are to be supported by receipts, invoices, or other documentation and included in the monthly bill listing for City Council approval.

Monthly statements for the City's bank accounts are mailed directly to City Hall where they are opened by the City Clerk. Bank statements and check images are not periodically reviewed by members of the City Council or the Mayor. We are unable to determine if Ms. Dillinger reconciled the bank statements to the accounting system because records were not available.

As a result of the fire and concerns raised as part of the petition audit process, the Office of Auditor of State performed the procedures detailed in the Auditor of State's Report for the period July 1, 2008 through October 31, 2014.

Detailed Findings

The procedures performed identified \$298,230.49 of improper and unsupported disbursements and undeposited utility billings. The \$298,230.49 includes \$116,240.69 of improper and unsupported disbursements and \$181,989.80 of unbilled utility services, uncollected billings, and/or undeposited utility collections. Of the \$116,240.69 of improper and unsupported disbursements, the \$106,188.37 of improper disbursements identified include \$54,520.33 of improper credit card purchases by Ms. Dillinger, \$27,412.26 of unauthorized payments to Ms. Dillinger for payroll, vacation payouts, reimbursements, and mileage, and \$2,484.44 of unauthorized payments to Mr. Stolk for vacation payouts. The improper disbursements identified include \$7,763.17 of fuel purchases, \$1,098.25 of late fees and interest penalties, and \$135.00 of bank charges.

The \$10,052.32 of unsupported disbursements identified includes \$9,466.71 of fuel purchases made by Mr. Stolk and \$585.61 of purchases made with the City's credit card. We were unable to determine if any additional disbursements were improper because supporting documentation, such as invoices and receipts, were not available.

The \$181,989.80 of undeposited utility collections includes \$175,000.00 of unbilled utility services, uncollected billings, and/or undeposited utility collections during the period July 2008 through August 2014. The undeposited utility billings also include \$6,989.80 of unbilled utility services provided to Ms. Dillinger and the Public Works Director during the period July 1, 2008 through November 10, 2014. In accordance with minutes from the November 8, 1993 City Council meeting, City employees were not required to pay water and sewer bills. However, this does not comply with section 388.6 of the *Code of Iowa*. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

Because the City's financial records were destroyed in the fire, we were unable to readily obtain certain financial information. With the assistance of the current City Clerk and representatives of the City's bank, we obtained copies of bank statements, images of redeemed checks, and deposit information for the period June 27, 2008 through September 31, 2014. In addition, the current City Clerk contacted vendors routinely used by the City and requested copies of invoices and receipts for the period July 1, 2008 through October 31, 2014.

During our review of the bank statements and check images for the City's checking and savings accounts, we identified several improper and unsupported disbursements. The improper and unsupported disbursements are explained in more detail in the following sections of this report.

Because we were unable to review images of redeemed checks for disbursements from the City's checking account prior to July 1, 2008, we are unable to determine if additional improper or unsupported disbursements occurred prior to the period of our investigation. As previously stated, Ms. Dillinger began employment as the City Clerk on January 21, 1984.

Also as previously stated, checks issued from the City's checking account required the City Clerk's and the Mayor's signatures. Ms. Dillinger prepared and provided a listing of bills to City Council members at the monthly City Council meetings. The bill listings included the payee and amount of each payment. Based on the details provided in the bill listings, members of the City Council approved disbursements from the City's bank accounts.

We obtained copies of published City Council meeting minutes, including the approved bill listings, from the current City Clerk. We compared the payee, amount, timing, and check number (if provided) for payments included in the monthly bill listings to images of redeemed checks which cleared the City's bank accounts. As a result, we identified several improper and

unsupported disbursements. We also identified the following concerns with the bill listings the City was able to recover for the period June 1, 2012 through October 31, 2014:

- The amounts Ms. Dillinger recorded in the listings for certain vendors frequently did not agree with the amount of the check issued. We were unable to determine why Ms. Dillinger included payment amounts which were different from the amounts of the actual checks.
- Many checks were omitted entirely from the bill listings. Checks not included in the approved bill listings include disbursements which were personal in nature and disbursements for City operations, such as payments to the Adair County Landfill and to Iowa Workforce Development.

Based on our review of supporting documentation obtained by the City; the vendor, the frequency and the amount of payments; and discussions with City officials, we classified payments as reasonable, improper, or unsupported. Payments were classified as improper if they appeared to be personal in nature or were not reasonable or necessary for City operations. Payments were classified as unsupported if the City Council approved the payment but appropriate supporting documentation was not available or it was not possible to determine if the payment was related to City operations or was personal in nature. Payments were classified as reasonable if the City Council approved the payment, the available supporting documentation obtained by the City included a description of the goods or services, and the goods and services were reasonable and necessary for City operations. The improper and unsupported disbursements we identified were issued by Ms. Dillinger to herself and certain vendors and are explained in detail in the following sections of this report.

In addition, we reviewed the activity in Ms. Dillinger's personal bank accounts. We determined in addition to her monthly living expenses, she frequently issued checks to her daughters and for a daughter's living expenses.

VISA Credit Card Purchases – To determine purchases made with the City's credit card, we obtained copies of the detailed credit card statements from UMB Bank for December 1, 2009 through September 30, 2014. Credit card statements prior to December 1, 2009 were not available from UMB Bank.

Using the City's bank statements and images of redeemed checks, we identified 74 payments totaling \$77,333.60 issued to VISA during the period July 24, 2008 through October 10, 2014. We were able to trace 57 of the 74 checks totaling \$63,593.60 to payments shown on the City's credit card statements during the period December 1, 2009 to September 30, 2014. The 57 payments range in amount from \$51.89 to \$2,500.00. Of the remaining 17 payments, 16 payments totaling \$12,148.56 occurred prior to December 1, 2009 and a payment totaling \$1,591.44 was made subsequent to September 30, 2014. Because credit card statements prior to December 1, 2009 were not available from UMB Bank, we were unable to verify the payments were applied to the City's credit card account. The payment after September 30, 2014 was made by the current City Clerk and is supported by documentation.

Exhibit B lists the purchases made with the City's VISA credit card by Ms. Dillinger during the period December 1, 2009 through August 27, 2014. Purchases after August 27, 2014 by the current City Clerk were for office supplies, postage, and a new computer for City Hall. These purchases are not included in the **Exhibit**.

As illustrated by the **Exhibit**, purchases were made from a number of vendors, including Amazon.com, Avon, Target, Wal-Mart, Victoria's Secret, Casey's, and Kum & Go. Supporting documentation was not available at the City for purchases made with the credit card. As a result, we attempted to obtain direct confirmation from selected vendors to determine the specific items purchased and determine if the purchase was for City operations or was personal in nature.

When possible, we used information obtained directly from the vendors to determine if the items purchased were improper or reasonable for City operations. We also discussed certain purchases with City officials to determine the propriety of the purchase. Purchases were considered improper if the type of item or the quantity purchased appeared to be personal in nature or was not reasonable for City operations.

When specific purchase information from the vendor was not available, charges which appeared consistent with City operations, based on the vendor and/or the amount of the charge, were classified as reasonable. Purchases from vendors which could be for City or for personal use were classified as unsupported. **Exhibit B** illustrates how individual charges were categorized as improper, reasonable, or unsupported. As shown by the **Exhibit**, \$7,921.00 was determined to be reasonable for City operations. These charges include travel for Mr. Stolk to conferences, payments to the Iowa Rural Water Association, maintenance supplies, construction supplies, and a new door for the maintenance shed.

As illustrated by the **Exhibit**, we identified \$54,488.64 of improper credit card charges during the period of our investigation. **Table 1** lists the categories in which improper charges were identified and the improper amount identified for each category.

Table 1		
Category	Improper Amount	Unsupported Amount
Department stores	\$ 37,801.85	-
Avon	5,910.97	-
Online retailers	3,410.37	-
Tickets to entertainment events	1,083.25	-
Hy-Vee	884.91	-
Convenience stores	3,877.90	-
On-line shopping membership program	630.15	312.66
Automotive	392.42	-
Pet supplies/care	201.02	-
On-line dating service	135.78	-
Children's education/entertainment	73.47	-
Garden/plant supplies	56.55	-
Restaurant	30.00	-
Cleaning supplies	-	272.95
Total	\$ 54,488.64	585.61

As illustrated by the **Table**, we identified \$54,488.64 of purchases using the City's VISA credit card which were not for City operations. We were unable to obtain supporting documentation for all transactions; however, based on discussions with City personnel, documentation obtained from vendors by City personnel, vendor invoices, and internet research on vendors, we were able to determine these transactions were improper. Examples of items purchased which are considered improper are summarized below.

- Department stores – Wal-Mart and Target purchases included, but were not limited to, food, clothing, cosmetics, toys, and pet supplies. Copies of selected Target receipts are included in **Appendix 2**.
- Avon – Avon sells cosmetics through stores, on-line, and through local representatives. Based on our review of Ms. Dillinger's personal bank accounts, we determined Ms. Dillinger deposited \$3,710.00 from Avon. The deposits ranged from

\$20.00 to \$1,080.00. Because Ms. Dillinger received payments from Avon, it appears she was an Avon representative.

- Convenience stores – Casey’s General Store and Kum & Go purchases included fuel and cartons of Marlboro cigarettes near locations where Ms. Dillinger’s children live. In addition, according to the Public Works Director, he only used the VISA credit card for fuel purchases when he traveled for training. **Appendix 3** includes a copy of a receipt signed by Ms. Dillinger at Kum & Go for the purchase of Marlboro cigarettes.
- Amazon.com – Amazon.com purchases include a Kindle Fire, Kindle accessories, digital books, DVD’s, and android applications. The City provides funding to the Library on an annual basis; however, the City does not purchase books or other supplies for the Library.

In addition to improper purchases using the City’s credit card, the City incurred finance charges and late fees totaling \$31.69. Because Ms. Dillinger was responsible for ensuring timely payment of all City bills, including credit card bills, the finance charges and late fees are improper disbursements.

Exhibit B and **Table 1** include \$585.61 of unsupported credit card charges, including:

- \$272.95 to Clean it Supply – Clean it Supply is a distributor of cleaning supplies located in Pennsylvania. The City purchased cleaning supplies for City Hall and the Community Center. However, because supporting documentation was not available, we were unable to determine the specific types and quantities of supplies purchased and if they were for City operations or were for personal use.
- \$204.96 to McAfee software and AVG.com – These vendors provide virus protection software. We were unable to determine if the software purchased was installed on City computers or on Ms. Dillinger’s personal computer(s).
- \$107.70 to Lion Coffee – While the City provided morning coffee to a group of residents at City Hall, Ms. Dillinger also maintained a personal coffee machine in her office. As a result, we were unable to determine if the coffee purchases were for the City or for personal use.

As previously stated, we identified 16 payments to VISA totaling \$12,148.56 which occurred between July 24, 2008 and December 1, 2009 for which credit card statements were not available. The payments ranged from \$49.40 to \$1,664.80. We used the monthly credit card statements to review purchases Ms. Dillinger made with the City’s VISA credit card during the period December 1, 2009 through August 27, 2014 and determined 83% of the purchases with the City’s VISA credit card during this period appeared personal in nature and, therefore, are improper disbursements of City funds.

Because the payments prior to December 1, 2009 are similar in amount to the payments made during the period for which monthly credit card statements were available, it is reasonable the types and amounts of purchases prior to December 1, 2009 were similar to the types and amounts of purchases made after December 1, 2009. As a result, we estimate approximately 80%, or \$9,700.00, of the \$12,148.56 of the purchases prior to December 1, 2009 are improper disbursements of City funds.

Because the City paid the credit card bills which include the improper charges of \$54,488.64 and finance charges and late fees of \$31.69, which total \$54,520.33, and the unsupported charges of \$585.61 identified for the period December 1, 2009 through August 27, 2014, those amounts are included in **Exhibit A** as improper and unsupported disbursements. We have also included \$9,700.00 of estimated improper charges for the period July 24, 2008 through November 30, 2009 in **Exhibit A** as improper disbursements.

Checks Issued to Dorothy Dillinger – As previously stated, Ms. Dillinger began employment with the City on January 21, 1984. As City Clerk, Ms. Dillinger was paid on a bi-weekly basis. As part of her duties, Ms. Dillinger prepared the payroll for all City employees. The payroll was manually recorded in a payroll journal and was also recorded in the computerized accounting system. Ms. Dillinger was also eligible for reimbursement of expenses related to City operations if she submitted supporting documentation. We identified 204 checks totaling \$151,766.44 paid to Ms. Dillinger during the period of our investigation. Of the \$151,766.44, 164 checks totaling \$130,095.58 were for payroll and vacation payouts, 6 checks totaling \$1,910.00 were for attending City Council meetings, and 34 checks totaling \$19,760.86 were issued to Ms. Dillinger for other purposes.

Payroll - Because the fire destroyed the payroll journals, copies of W-2s, and the 941 reports, we used the following information to recreate and analyze Ms. Dillinger's payroll information.

- Copies of redeemed checks issued to Ms. Dillinger from the City's bank accounts.
- Copies of published minutes for the period July 2008 through October 2014 which included the City Clerk's authorized hourly rate of pay. In addition, according to a copy of the July 1, 1985 City Council meeting minutes, the City Clerk was to work 36 hours per week and is considered full-time.
- Computerized payroll journals for the period July 1, 2013 through October 31, 2014. The City was able to recover these payroll journals from a previous backup of its accounting system.
- Reports filed with the Iowa Public Employees' Retirement System (IPERS) for the period July 2008 through October 2014 which include the gross wages by month for each employee.
- The November 2010 City Council meeting minutes which included the statement, "A full-time employee has the option of taking time off or being monetarily compensated for the time. A full-time employee may also carry one week unused/unpaid vacation time over to the next year." The minutes also included a handwritten note showing full-time employees receive 3 weeks of vacation for 0-5 years of service. After 5 years of service, the full-time employees receive 5 weeks of vacation. According to the current City Clerk, staff receive their full vacation accrual on January 1 each year.

For the period July 1, 2013 through September 11, 2014, we compared the payroll recorded in the recovered payroll journals to the checks redeemed by Ms. Dillinger. We were able to match the net pay recorded in the payroll journals to certain checks issued to Ms. Dillinger. The payroll journals also included vacation payouts.

For the period July 11, 2008 through June 20, 2013, we used Ms. Dillinger's approved hourly rate and the 36 hours per week she was to work per City Council meeting minutes to determine her gross payroll. In order to compare the redeemed payroll checks to her expected net pay, the employee's share of IPERS contributions and FICA withholdings were subtracted from the gross pay based on the established rates for the pay period. The calculated net payroll amount was compared to her payroll check and the difference was considered to be her deductions for federal and state income tax. The calculated withholdings for federal and state income tax ranged from 18%-21%. The calculated withholdings for this period are similar to the withholding percentages recorded in the payroll journals for the period July 1, 2013 through September 11, 2014.

According to a City Council member we spoke with, the City Council passed a resolution to allow full-time staff to receive payment for their unused vacation. They were concerned Mr. Stolk was losing his vacation each year because he was unable to take vacation since he was the only person who could work on the water plant. The City Council member believed the City did not allow vacation payouts prior to this resolution. According to the Mayor, the practice was to allow full-time staff to receive a payout for their unused vacation prior to the November 2010 resolution. However, we were unable to locate any City Council meeting minutes or other documentation prior to November 2010 which approved the payout for unused vacation.

Exhibit C lists the payroll checks issued to Ms. Dillinger during the period July 11, 2008 through September 12, 2014. **Table 2** summarizes the payroll checks issued to Ms. Dillinger by calendar year.

Table 2

Calendar Year	Number of Pay Periods	Calculated Net Pay	Actual Net Pay	Allowable Vacation Payouts	Improper Vacation Payouts
2008^	13	\$ 8,486.97	11,715.95	-	3,228.98
2009	26	17,931.52	20,259.26	-	2,327.74
2010	26	18,493.80	19,170.03	-	676.23
2011	26	18,995.32	20,413.18	1,417.86	-
2012	26	19,153.64	20,594.52	1,440.88	-
2013	26	18,875.44	22,083.14	1,789.25	1,418.45
2014~	19	14,048.60	15,859.50	1,810.90	-
Total		\$ 115,985.29	130,095.58	6,458.89	7,651.40

^ - Checks issued prior to July 11, 2008 were not available from the City's bank.

~ - Ms. Dillinger's final payroll check was dated September 11, 2014.

As previously stated, the City Council approved the payout of an employee's vacation balance, effective November 1, 2010. The **Table** shows Ms. Dillinger received \$6,458.89 of authorized vacation payouts and \$7,651.40 of unauthorized vacation payouts. Because the City did not have a documented policy allowing the payout of vacation balances prior to November 2010 and there was no evidence the City Council approved the payout of vacation balances, the \$7,651.40 is considered to be improper disbursements.

It is unreasonable to believe staff would not take some vacation during the year. However, because vacation records were destroyed in the fire and to be conservative, we allowed Ms. Dillinger her payout of 5 weeks of vacation per calendar year. As previously stated, there were no records authorizing the payout of vacation prior to the November 2010 City Council meeting minutes which were subsequently approved in December 2010. As a result, Ms. Dillinger would not have been allowed to receive a vacation payout prior to November 1, 2010. **Table 3** includes the vacation hours Ms. Dillinger was paid for and the breakout between the allowable and improper vacation payouts.

Table 3

Calendar Year	Vacation Payout		Allowable		Improper	
	Hours	Amount	Hours	Amount	Hours	Amount
2008^	396	\$ 3,228.98	-	\$ -	396	\$ 3,228.98
2009	252	2,327.74	-	-	252	2,327.74
2010	72	676.23	-	-	72	676.23
2011	144	1,417.86	144	1,417.86	-	-
2012	144	1,440.88	144	1,440.88	-	-
2013	324	3,932.91	180	1,789.25	144	1,418.45
2014~	180	1,810.90	180	1,810.90	-	-
Total	1,512	\$ 14,835.50	648	\$ 6,458.89	864	\$ 7,651.40

^ - Records were not available prior to July 10, 2008.

~ - Includes the period January 1, 2014 through September 11, 2014.

The **Table** shows Ms. Dillinger received improper vacation payouts totaling \$7,651.40. Of the \$7,651.40, \$6,232.95 was paid prior to November 1, 2010 and \$1,418.45 was paid out in excess of the 5 weeks of vacation she accrued during calendar year 2013. Because the City did not have a policy regarding vacation payouts prior to November 2010 and Ms. Dillinger was paid for hours

which exceeded the maximum hours allowed after the policy was approved, the \$7,651.40 of improper payouts is included in **Exhibit A** as improper disbursements.

Attending City Council Meetings - We identified 6 checks totaling \$1,910.00 Ms. Dillinger issued to herself for attending City Council meetings during a calendar year. Each of the 6 checks were issued near the end of the calendar year and were prepared on the same dates as checks issued to City officials and Mr. Stolk for attending City Council meetings. Although the payments were not supported by documentation, according to Mr. Stolk, the Mayor, and the current City Clerk, it is the City's practice to pay employees for attending the monthly City Council meetings in addition to their salary.

Other Checks - We also identified 34 additional checks issued to Ms. Dillinger between July 1, 2008 and October 31, 2014. The 34 checks identified total \$19,760.86 and are included in **Exhibit D**. As illustrated by the **Exhibit**, the checks range in amount from \$189.05 to \$1,446.60. Because City records were destroyed in the fire, there is no supporting documentation for these payments. According to City officials we spoke with, Ms. Dillinger did not attend training events or conferences and would rarely travel to pick up supplies or other items for the City. In addition, we were unable to locate any City Council meeting minutes which discussed Ms. Dillinger receiving approval for travel or purchasing supplies. As a result, we would not expect the checks to be reimbursements to Ms. Dillinger.

Because Ms. Dillinger did not attend conferences or travel for City business, the \$19,760.86 of other checks issued to Ms. Dillinger is included in **Exhibit A** as improper disbursements.

Vacation Payouts to John Stolk - As previously stated, according to the November 2010 City Council meeting minutes, full-time staff were allowed to be paid for their unused vacation balance. Based on Mr. Stolk's years of service, he would have received 5 weeks (200 hours) of vacation on January 1 each calendar year during the period of our investigation. According to a City Council member we spoke with, the resolution was passed because they were concerned Mr. Stolk was losing his vacation each year because he was unable to take vacation since he was the only person who could work on the water plant. The City Council member also believed the City did not allow vacation payouts prior to this resolution. According to the Mayor, the practice was to allow full-time staff to receive a payout of their vacation even prior to the November 2010 resolution. However, we were unable to locate any City Council meeting minutes prior to November 2010 which approved vacation payouts and the practice of providing vacation payouts was not included in any policies or procedures of the City. It is unreasonable to believe staff would not take some vacation during the year. However, because vacation records were destroyed in the fire and to be conservative, we allowed Mr. Stolk his payout of 5 weeks of vacation per calendar year.

Table 4 shows allowable and improper vacation payouts to Mr. Stolk for the period July 11, 2008 through September 11, 2014.

Table 4						
Calendar Year	Vacation Payout		Allowable		Improper	
	Hours	Amount	Hours	Amount	Hours	Amount
2008^	-	\$ -	-	\$ -	-	\$ -
2009	80	1,219.48	-	-	80	1,219.48
2010	160	2,529.92	80	1,264.96	80	1,264.96
2011	160	2,623.92	160	2,623.92	-	-
2012	160	2,723.29	160	2,723.29	-	-
2013	200	2,901.20	200	2,901.20	-	-
2014~	120	1,816.68	120	1,816.68	-	-
Total	880	\$ 13,814.49	720	\$ 11,330.05	160	\$ 2,484.44

^ - Records were not available prior to July 10, 2008.

~ - Includes the period January 1, 2014 through September 11, 2014.

As illustrated by the **Table**, Mr. Stolk received \$13,814.49 of vacation payouts. Of the \$13,814.49, \$11,330.05 was paid in accordance with the vacation payout policy approved by the City Council in November 2010. The remaining \$2,484.44 was paid prior to approval of the policy.

As illustrated by the **Table**, Mr. Stolk received \$2,484.44 of improper payouts during the period July 1, 2008 through October 31, 2010. Because the City did not have a policy or procedure in place and vacation payouts were not approved by the City Council until November 2010, the \$2,484.44 is included in **Exhibit A** as improper disbursements.

IPERS – As City employees, Ms. Dillinger and Mr. Stolk participated in the Iowa Public Employees' Retirement System (IPERS). Because we identified vacation payouts issued to Ms. Dillinger and Mr. Stolk which should not be included in IPERS covered wages, we reviewed IPERS contributions to determine if the City improperly paid IPERS contributions for the vacation payouts to Ms. Dillinger and Mr. Stolk.

Excess Contributions – We compared the covered wages Ms. Dillinger reported to IPERS for herself and Mr. Stolk to the recalculated gross wages for the period July 1, 2008 through June 30, 2013 and the gross wages recorded in the payroll journals for the period July 1, 2013 through September 11, 2014. Based on this review, we determined Ms. Dillinger reported excess gross wages to IPERS for herself. The excess gross wages are composed of vacation payouts.

According to the IPERS Member Handbook, covered wages do not include:

- Lump-sum payments for accrued sick leave or accrued vacation, or another similar program.
- Payments made as an incentive for early retirement.
- Payments made upon dismissal or severance.
- All bonuses. However, bonuses (excluding retirement bonuses and sign on bonuses) were included in covered wages prior to 2008.

Table 5 summarizes the covered wages Ms. Dillinger should have reported to IPERS, the amount the City should have paid for the employer's share of IPERS contributions, the amount actually paid by the City, and the excess payments by the City.

Table 5					
Period	Gross Pay Net of Vacation Payouts	Employer's Contribution Rate	Employer's Share of Contributions		
			Calculated	Paid	Excess Payments
01/01/08-12/31/08	\$ 12,168.00	6.35%	\$ 772.66	772.66	-
01/01/09-06/30/09	9,720.00	6.35	617.22	928.84	311.62
07/01/09-12/31/09	11,736.00	6.65	780.44	872.63	92.19
01/01/10-06/30/10	12,600.00	6.65	837.90	904.92	67.02
07/01/10-12/31/10	12,628.80	6.95	877.70	945.75	68.05
01/01/11-06/30/11	12,960.00	6.95	900.72	965.68	64.96
07/01/11-12/31/11	11,923.20	8.07	962.20	1,121.80	159.60
01/01/12-06/30/12	11,523.60	8.07	929.95	1,183.56	253.61
07/01/12-12/21/12	12,571.20	8.67	1,089.92	1,316.97	227.05
01/01/13-06/30/13	12,254.40	8.67	1,062.46	1,290.32	227.86
07/01/13-12/31/13	12,787.20	8.93	1,141.90	1,332.20	190.30
01/01/14-06/30/14	14,133.60	8.93	1,262.13	1,450.50	188.37
07/01/14-09/30/14	5,436.00	8.93	485.43	485.43	-
Total	\$ 152,442.00		\$ 11,720.63	13,571.26	1,850.61

As illustrated by the **Table**, the City paid \$1,850.61 of excess IPERS contributions on Ms. Dillinger's vacation payouts, which are not IPERS covered wages.

We also reviewed covered wages reported to IPERS for Mr. Stolk. Based on our review, we determined Ms. Dillinger was not consistent in the amounts she reported to IPERS for Mr. Stolk's covered wages. **Table 6** summarizes the covered wages Ms. Dillinger should have reported to IPERS for Mr. Stolk, the amount the City should have paid for the employer's share of IPERS contributions, the amount actually paid by the City, and the excess payments by the City.

Table 6

Period	Covered Wages	Employer's Contribution Rate	Employer's Share of Contributions		
			Calculated	Paid	Excess Payments
01/01/08-12/31/08	\$ 19,349.98	6.35%	\$ 1,228.72	1,331.13	102.41
01/01/09-06/30/09	19,999.98	6.35	1,270.00	1,481.67	211.67
07/01/09-12/31/09	19,999.98	6.65	1,330.00	1,440.85	110.85
01/01/10-06/30/10	20,749.95	6.65	1,379.87	1,552.36	172.49
07/01/10-12/31/10	20,749.95	6.95	1,442.12	1,742.55	300.43
01/01/11-06/30/11	21,125.00	6.95	1,468.19	1,533.66	65.47
07/01/11-12/31/11	21,125.00	8.07	1,704.79	1,846.79	142.00
01/01/12-06/30/12	21,374.99	8.07	1,724.96	1,791.31	66.35
07/01/12-12/21/12	21,374.99	8.67	1,853.21	1,995.77	142.56
01/01/13-06/30/13	21,874.84	8.67	1,896.55	2,035.78	139.23
07/01/13-12/31/13	23,557.59	8.93	2,028.56	2,038.57	10.01
01/01/14-06/30/14	24,096.48	8.93	1,998.12	2,143.21	145.09
07/01/14-09/30/14	12,908.62	8.93	1,075.90	691.65	(384.24)
Total	\$ 268,287.35		\$ 20,400.99	21,625.30	1,224.31

As illustrated by the **Table**, the City overpaid \$1,224.31 for the employers' share of IPERS contributions on the covered wages Ms. Dillinger improperly reported for Mr. Stolk. The total overpayment for the employers' share of IPERS contributions of \$3,074.92 for Ms. Dillinger and Mr. Stolk is included in **Exhibit A** as improper disbursements.

Because Ms. Dillinger incorrectly reported covered wages to IPERS, the covered wages used to calculate the City's share of FICA may also be incorrect. Because the City's IRS 941 reports and copies of W-2s were destroyed in the fire, we are unable to determine any improper amount of FICA contributions the City paid on employee wages.

Fees and Interest Penalties – During our review of the City's checking account, we determined monthly payments to IPERS varied from \$343.25 to \$3,531.61. We obtained Employer Annual Statements for the years 2009 through 2014 from IPERS and compared the check amounts to the Employer Annual Statements. As a result, we identified 50 transactions for which the City incurred fees and interest penalties because Ms. Dillinger did not remit payments in a timely manner. The \$1,008.98 of fees and interest penalties identified for the period July 1, 2008 through October 31, 2014 are included in **Exhibit A** as improper disbursements.

Home Depot Credit Card – As a result of the concerns regarding the personal use of the City's VISA credit card, we obtained the credit card statements for the City's Home Depot credit card and reviewed all purchases made with the credit card during the period June 1, 2004 through July 31, 2013. In addition to the period requested, Home Depot provided copies of receipts for purchases made prior to the period of our investigation. Items purchased using the City's Home Depot credit card included plumbing lines, flooring, painting supplies, and tools.

We discussed the purchases with Mr. Stolk and a former City employee who worked on several projects for the City during the period of our investigation to determine if the purchases were reasonable for City projects or City operations. According to Mr. Stolk, the purchases appear reasonable for the Visitor Center, the Community Center, and ball diamond projects the City was working on at the time the charges were made. However, during our review of the credit card statements, we determined the City paid 3 finance charges totaling \$89.27. As previously stated, Ms. Dillinger was responsible for paying all City bills on time. As a result, the \$89.27 of finance charges are included in **Exhibit A** as improper disbursements.

WEX Fleet Card – During our review of other disbursements from the City’s checking account, we identified payments to WEX Fleet. The WEX Fleet card is a fuel charge card issued by WEX Inc. and is to be used to purchase fuel for City vehicles at any gas station which accepts the WEX Fleet card. According to the current City Clerk, 2 WEX Fleet cards were issued to the City. Mr. Stolk had a card assigned to him and the other card was missing. According to City personnel, Ms. Dillinger had custody of the missing WEX Fleet card prior to her resignation. We were unable to determine if Ms. Dillinger still has custody of the card or if it was destroyed in the fire. However, according to the current City Clerk, a new card has been issued and the old card was cancelled. In addition, the City could not locate any written policies and procedures for the use of the WEX Fleet cards. We obtained copies of the detailed credit card statements from WEX Inc. for the period March 1, 2008 through November 23, 2014.

Exhibit E lists the fuel purchase transactions by card number for the period of the investigation. As illustrated by the **Exhibit**, the fuel purchases for both cards totaled \$17,229.88. We discussed the purchases with Mr. Stolk and the current City Clerk. According to Mr. Stolk, he remembers switching cards with Ms. Dillinger but could not recall the exact date or reason for switching. We reviewed the transactions to determine if the number of gallons purchased, the frequency of the purchases, the location, or the time of the day the card was used changed in an attempt to identify when the cards were switched. **Table 7** summarizes the improper and unsupported charges for each card for the period of our investigation.

Table 7				
Card Number	Card Issued To:	Dates	Improper	Unsupported
0001	Ms. Dillinger	03/11/08 – 10/27/09	\$ 2,035.17	-
0002	Ms. Dillinger	10/28/09 – 08/19/14	5,728.00	-
0002	Mr. Stolk	03/11/08 – 10/27/09	-	2,883.71
0001	Mr. Stolk	10/28/09 – 10/10/14	-	6,583.00
Total			\$ 7,763.17	9,466.71

As illustrated by the **Table**, we identified \$7,763.17 of improper fuel purchases by Ms. Dillinger. According to City personnel, Ms. Dillinger did not attend training or conferences and they did not know why Ms. Dillinger would need to purchase fuel. In addition, we were unable to locate any City Council meeting minutes which discussed Ms. Dillinger receiving approval for travel or purchasing supplies. As illustrated by the **Exhibit**, Ms. Dillinger purchased fuel in West Des Moines and Pleasant Hill where her daughters live. Because Ms. Dillinger did not attend training conferences and City Council members do not recall her traveling to pick up supplies, the \$7,763.17 of fuel purchases by Ms. Dillinger using the WEX Fleet card are included in **Exhibit A** as improper disbursements.

The **Table** also includes \$9,466.71 of unsupported fuel purchases by Mr. Stolk, including multiple fuel purchases charged to the WEX Fleet card on the same day. According to Mr. Stolk, he is on call every day of the week and uses his personal vehicle to drive around the City. Because supporting documentation, such as type of vehicle, mileage logs, and receipts were not available, we were unable to determine if fuel purchases made by Mr. Stolk were for City operations or were personal in nature. As a result, the \$9,466.71 of fuel purchases by Mr. Stolk are included in **Exhibit A** as unsupported disbursements.

Bank Charges – During our review of disbursements from the City’s bank accounts, we identified 5 instances in which a total of \$135.00 of overdraft charges were incurred. The individual charges paid range from \$15.00 to \$60.00. Of the 5 instances identified, 4 were in August 2008 and the remaining 1 was in August 2010.

Because the City Clerk should have ensured the City’s bank account contained sufficient funds prior to issuing disbursements from the accounts, the \$135.00 of bank charges is included in **Exhibit A** as improper disbursements.

UNDEPOSITED UTILITY BILLINGS

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

Utility Billings – As previously stated, the City bills for utility services, including water, sewer, and garbage fees. Utility payments and other miscellaneous fees are collected through the mail, in person at the City Clerk’s office, in the utility collection drop box located at City Hall or at the local branch of the bank where the City’s bank accounts were held.

Ms. Dillinger had primary responsibility for billing, collecting payments, recording payments in the utility software for each customer, and preparing and making the deposit. After the fire, residents could pay their utility bill at the bank and bank personnel deposited the payments directly to the City’s bank accounts. Once a temporary City Clerk was hired, the bank no longer collected utility payments. Residents were instructed to pay their utility bills at the City Clerk’s office in the basement of the bank building.

Ms. Dillinger maintained utility records for each account by recording monthly billings and payment activity in a software program used by the City. However, utility billing reconciliations were not prepared. Because utility billing reconciliations were not prepared, we attempted to reconcile utility billings to collections.

Because the utility records were destroyed in the fire, the current City Clerk contacted the City’s computer service, Data Technologies, which was able to recover utility information for the period September 28, 2012 through September 30, 2014 from a prior backup of the utility system.

However, during our review of the utility information, we determined the information recorded by Ms. Dillinger was not complete. We identified several accounts which did not have a previous month’s meter reading recorded or a current month’s meter reading recorded. We also identified the billing rates used by Ms. Dillinger did not agree to the rates approved by the City Council.

Because the rates used were incorrect, we selected 100 accounts to determine the amount which should have been billed based on the approved utility rates and the difference from the amount actually billed. Because the meter readings recorded in the utility system would have been used to prepare the monthly bills sent to residents, we used these readings to recalculate utility billings and compare the recalculated billings to actual billings.

Of the 100 utility accounts we reviewed, 63 accounts were underbilled a total of \$2,185.39. For the 63 accounts, the amount underbilled ranged from \$0.38 to \$295.26. In addition, we determined 34 accounts were overbilled a total of \$805.99, with individual overbillings ranging from \$3.00 to \$190.39. The remaining 3 accounts were calculated correctly. However, because of the lack of records and time constraints, we were unable recalculate the total amount incorrectly billed for all utility accounts. As a result, we have not included an amount in **Exhibit A**.

Because detailed utility records prior to August 31, 2014 were destroyed in the fire and were not recovered, we were unable to compare the detailed utility records to the amounts deposited to the City's bank account for utility collections. As a result, we estimated the billings for the period July 2008 through August 2014 and compared the estimated billings to the amount deposited to the City's bank account to determine if the estimated utility billings were deposited to the City's bank account. We also compared the amounts deposited to the City's bank account for utility billings by Ms. Dillinger to the amounts deposited by the current City Clerk. Our findings are summarized in the following paragraphs.

We used the billing rates for the period January 2015 to May 2015 and the ordinances approved by the City Council which increased billing rates in fiscal years 2010, 2012, 2014, and 2015 to calculate the billing rates prior to January 2015. By multiplying the applicable rates by the number of households billed, we calculated the estimated monthly billings. This amount was compared to the total amount deposited for utility billings. The resulting difference represents the amount of unbilled services, uncollected billings, and/or undeposited utility collections. **Table 8** summarizes the calculation by fiscal year.

Table 8			
Fiscal Year	Estimated Utility Billings	Total Utility Deposits	Difference
2009	\$ 121,440.00	114,696.06	6,743.94
2010	128,040.00	110,406.88	17,633.12
2011	139,920.00	105,296.37	34,623.63
2012	145,200.00	116,205.68	28,994.32
2013	155,760.00	110,710.09	45,049.91
2014	179,520.00	124,321.69	55,198.31
2015^	32,120.00	25,743.01	6,376.99
Total	\$ 903,760.00	707,379.78	194,620.22
Delinquent accounts			(18,771.13)
Difference			175,849.09
Rounded difference			\$ 175,000.00

^ - Includes only July and August 2014.

The **Table** shows approximately \$194,600.00 of estimated utility billings were not billed, not collected, and/or not deposited by Ms. Dillinger between July 1, 2008 and August 31, 2014. As illustrated by the **Table**, we reduced the difference between the estimated utility billings and the total utility deposits by the amount of recorded delinquent accounts. Because the current City Clerk is working with customers to establish payment plans, we expect the delinquent amounts will eventually be collected. The \$18,771.13 of delinquent accounts included in the **Table** was the amount recorded in the utility system as of August 31, 2014 recovered by the City's software provider. However, as previously stated, we determined the information recorded by Ms. Dillinger was not complete.

We are unable to determine the composition of the \$175,000.00 difference illustrated in **Table 8**. It may be a result of Ms. Dillinger not properly billing customers, customers who were billed but did not remit payments, and/or utility collections from customers which were not properly deposited in the City's bank account.

Because we determined the amount deposited to the City's bank account for utility billings was less than the estimated billings, we also compared the amounts deposited to the City's bank

account for utility billings by Ms. Dillinger to the amounts deposited by the current City Clerk. We also determined how much of the deposits were made in cash and compared the cash components of the deposits.

While the utility records maintained at City Hall were destroyed in the fire, we were able to determine the amount of utility collections deposited to the City's bank account from January 1, 2008 through August 31, 2014 using the deposit slips prepared by Ms. Dillinger and obtained from the City's bank. We compared the amounts deposited to the City's bank account for utilities during the period of our investigation to the amounts deposited during the following 9 months. The amounts deposited and the average monthly amounts are summarized in **Table 9**.

Table 9		
Period	Total Utility Deposits	Average per Month
<u>Ms. Dillinger:</u>		
07/01/08-06/30/09	\$ 114,696.06	9,558.00
07/01/09-06/30/10	110,406.88	9,200.57
07/01/10-06/30/11	105,296.37	8,774.69
07/01/11-06/30/12	116,205.68	9,683.80
07/01/12-06/30/13	110,710.09	9,225.84
07/01/13-12/31/13	55,839.31	9,306.55
01/01/14-06/30/14	68,482.38	11,413.73
07/01/14-08/31/14*	25,743.01	12,871.50
Total	<u>\$ 707,379.78</u>	<u>9,559.19</u>
<u>Current City Clerk:</u>		
09/01/14-05/31/15	<u>\$ 131,148.20</u>	<u>14,572.02</u>

* - No deposits were made between the last day of Ms. Dillinger's employment, August 28, 2014, and August 31, 2014.

As illustrated by the **Table**, the average monthly deposit made by Ms. Dillinger increased during the period January 1, 2014 through August 31, 2014 compared to prior months. According to the January 6, 2014 City Council meeting minutes, the City hired a CPA firm to conduct an audit of fiscal year 2013. According to a representative of the CPA firm, the audit was to begin on July 16, 2014. The **Table** illustrates the amounts deposited by Ms. Dillinger for utility billings increased after the City engaged the CPA firm to perform an audit. Because the billing rates and the number of customers billed did not increase after January 1, 2014, there is no apparent reason for the increase in amounts deposited.

As illustrated by the **Table**, the average monthly amount deposited by the current City Clerk is greater than both the overall average monthly amount deposited by Ms. Dillinger and the average monthly amounts she deposited from January 1, 2014 through August 28, 2014. However, the amount deposited by the current City Clerk from September 1, 2014 through May 31, 2015 included delinquencies and penalties due at the time Ms. Dillinger left the City's employment. The portion of the collections deposited by the current City Clerk from September 1, 2014 through May 31, 2015 for current utility billings and delinquent accounts and penalties was not readily available from the City's utility system.

As previously stated, the recorded delinquent utility billings totaled \$18,771.13 as of August 31, 2014. The May 31, 2015 utility report shows the delinquent utility billings totaled approximately

\$21,000.00. According to the current City Clerk, she used the \$18,711.13 as the beginning delinquent account balance even though she was not able to verify its accuracy. She also stated the increase in delinquent accounts is a result of residents who have come forward and indicated they were delinquent, residents who have incurred additional penalties and residents who have not paid their current bills.

For some deposits, the bank was able to specify how much cash was deposited and the amount of checks deposited. However, the bank was not able to provide this information for all deposits. According to bank representatives, the \$707,379.78 deposited from July 1, 2008 through August 28, 2014 included \$8,428.76 of cash, \$659,244.55 of checks, and \$39,706.47 for which they were unable to determine the type of payment. By combining the \$39,706.47 of unidentified payments with the \$8,428.76 of cash deposits, we determined the maximum average amount of cash Ms. Dillinger deposited each month was \$650.48.

For the period September 1, 2014 through May 31, 2015, the current City Clerk analyzed her cash deposits and, according to the current City Clerk, she is depositing an average of \$1,833.43 of cash, which includes delinquent account payments. Of the \$1,833.43 average cash deposits, she determined \$843.47 is a result of the current month's billings and \$989.96 is a result of payments on delinquent accounts. Based on our analysis, Ms. Dillinger deposited approximately one-third of the amount of cash the current City Clerk is depositing.

According to the current City Clerk, she made inquiries of customers who paid in cash and determined the same customers who currently pay in cash also paid cash when Ms. Dillinger was employed by the City. As a result, the average amount of cash collected each month should have been relatively consistent.

It is apparent more utility billing collections have been deposited to the City's bank account on a monthly basis since Ms. Dillinger's departure. In addition, there was a significant increase in the amounts deposited during the last several months of Ms. Dillinger's employment, as illustrated by **Table 9**. Because the City will not be able to collect the \$175,000.00 of estimated unbilled utility services, uncollected billings, and/or undeposited utility collections, the \$175,000.00 is included in **Exhibit A** as undeposited utility billings.

Utility Services for City Employees – According to the November 8, 1993 City Council meeting minutes, full-time City employees were not required to pay water and sewer bills. According to IRS Publication 15 B, "If the recipient of a taxable fringe benefit is your employee, the benefit is subject to employment taxes and must be reported on Form W-2." Because the benefit was provided to City employees, it is considered a fringe benefit and is subject to applicable taxes under IRS rules.

Because the fire at City Hall destroyed all manual records, including meter readings, and Ms. Dillinger did not back up utility information in the utility system prior to April 1, 2011, we recalculated the minimum utility bills for Ms. Dillinger and Mr. Stolk for the period July 1, 2008 through March 31, 2011. We recalculated the value of utility services by using the approved utility rates for the minimum utility charges for water, sewer, and landfill. The minimum amounts calculated are included in **Table 10**. Because the amount calculated is the minimum amount to be billed for utility services during this period, this is a conservative amount.

For the period April 1, 2011 through November 10, 2014, we reviewed Ms. Dillinger's and Mr. Stolk's utility accounts using the monthly meter readings recorded in the utility system and utility rates for the period. Based on the meter readings and utility rates, we calculated the value of utility services provided to Ms. Dillinger and Mr. Stolk. **Table 10** summarizes the total amount of utility services for the period July 1, 2008 through November 10, 2014.

Table 10

Employee	07/01/08- 03/31/11	04/01/11- 11/10/14	Total
Ms. Dillinger	\$ 976.00	2,227.80	3,203.80
Mr. Stolk	976.00	2,810.00	3,786.00
Total	\$ 1,952.00	5,037.80	6,989.80

As illustrated by the **Table**, at least \$6,989.80 was not billed to Ms. Dillinger and Mr. Stolk by the City for the utility services they received. As previously stated, according to IRS Publication 15 B, “If the recipient of a taxable fringe benefit is your employee, the benefit is subject to employment taxes and must be reported on Form W-2.” We reviewed Ms. Dillinger’s and Mr. Stolk’s W-2s for 2014 and the wages reported on the W-2s only included the wages paid to Ms. Dillinger and Mr. Stolk. Therefore, the utility services provided to Ms. Dillinger and Mr. Stolk as fringe benefits were not reported in accordance with IRS Publication 15 B.

Section 388.6 of the *Code of Iowa* states, “A city utility or a combined utility system may not provide use or service at a discriminatory rate, except to the city or its agencies, as provided in section 384.91.” As a result, the City is required to establish and apply consistent billing rates to certain types of customers, such as residential or commercial. Providing free utility services to City employees would be considered a discriminatory rate.

The policy of allowing full-time staff to not pay for utilities is not in the best interest of the City. All residents should be required to pay their utility bills in accordance with the approved City utility resolutions and in compliance with the *Code*. As a result, the \$6,989.80 of unbilled utility services provided to Ms. Dillinger and Mr. Stolk is included in **Exhibit A** as undeposited utility billings.

Taxes from the State and Local Governments – We confirmed all payments to the City by the State of Iowa and Adair and Guthrie Counties were properly deposited to the City’s checking account.

OTHER ADMINISTRATIVE ISSUES

Accounting System – As the City Clerk, Ms. Dillinger was responsible for recording all financial transactions related to City operations in the City’s accounting system. As previously stated, the audit petition and attached letter identified concerns regarding payroll, credit card usage, and utility fees. According to the January 6, 2014 City Council meeting minutes, the City hired a CPA firm to conduct an audit of the year ended June 30, 2013. According to a representative of the CPA firm, the audit was to begin on July 16, 2014. However, when representatives of the CPA firm arrived, they determined, with the help of a Data Technologies representative, general ledger information from the City’s accounting system was deleted on July 15, 2014. Due to the lack of records, the CPA firm could not complete a financial statement audit and notified AOS to discuss their concerns and how to proceed.

In addition, the representative of Data Technologies identified other instances when the delete history program was accessed. **Table 11** summarizes the dates Ms. Dillinger accessed the delete function and the specific module of Data Technologies she was in at the time.

Table 11

Date	Module of Data Technologies Deleted
08/20/13	General Ledger, Accounts Payable, Bank Reconciliation, and Utility Billing
09/25/13	General Leger
01/06/14 *	General Ledger, Accounts Payable, Bank Reconciliation, and Utility Billing
02/20/14	General Ledger, Accounts Payable, Payroll, and Utility Billing
03/17/14	General Ledger
04/23/14	General Ledger, Accounts Payable, Payroll, and Utility Billing
07/15/14 ^	General Ledger

* - Date City Council authorized hiring a CPA firm for an audit of the year ended June 30, 2013.

^ - One day prior to the date the CPA firm was to start the audit.

As illustrated by the **Table**, there were 7 instances where Ms. Dillinger entered the delete history program in the City's accounting system. We were unable to determine what information was deleted because Ms. Dillinger did not perform accounting system backups and we were unable to locate any documents citing a reason for a deletion.

During the course of normal operations, it is reasonable to expect some deletions may occur. Examples include misspelling a name or inputting the wrong address for a vendor. When an item is deleted, the reason for the deletion should be documented and maintained. We were unable to determine why Ms. Dillinger deleted accounting information because most errors in the accounting system should be corrected without deleting the original information.

Published Minutes – We reviewed the minutes of City Council meetings published in the local newspaper. The minutes include references to the bill listings approved by the City Council and the bill listings were published as part of the minutes. When we compared the disbursements included in the bill listings approved by the City Council and published in the meeting minutes to the checks issued from the City's bank account, we determined the published bill listings did not include all checks issued from the City's bank account, including the annual payments to City officials and employees for attending City Council meetings. We also determined the approved bill listings did not include the VISA credit card payments.

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

- properly reviewing payroll prior to issuance,
- comparing the bill listings to supporting documentation and checks,
- regularly reviewing the City's financial reports and/or bank statements, and
- requesting or reviewing utility reconciliations.

RECOMMENDED CONTROL PROCEDURES

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

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

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

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

- B. Utility Billings, Collections and Delinquent Accounts – Utility billings, collections, and delinquent accounts were not reconciled on a periodic basis. Also, utility collections could not be traced to deposit slips because deposit slips do not indicate if the collection was for utility services.

The City did not comply with the water ordinance for charges assessed on water consumption, resulting in customers being under or overbilled. In addition, the utility billing information recovered was determined to be unreliable because of incomplete data such as zeros in certain individuals utility account history and certain months of billing activity was missing.

Recommendation – Procedures should be established to reconcile utility billings, collections and delinquent accounts each month. In addition, records of billings and collections should be maintained in sufficient detail to ensure payments recorded in the utility system can be reconciled to bank deposits. The City Council should review the reconciliations and monitor delinquencies each month. The City should implement a review of billings each month to ensure proper amounts are billed timely and in compliance with established City ordinances.

- C. Accounting System – The former City Clerk had the ability to void and/or delete transactions in the accounting system without supporting documentation being maintained.

Recommendation – The City should work with its computer software vendor to create an audit trail for items which are voided or deleted from the system. In addition, the Mayor and/or City Council should review voided and deleted transactions for propriety.

- D. City Council Meeting Minutes – Chapter 21 of the *Code of Iowa* requires minutes be kept of all meetings of governmental bodies. During our review of the published minutes, we determined not all disbursements were presented to the City Council for its approval and all disbursements were not paid for the amount approved.

Recommendation – The City Council should ensure all City obligations are presented to the City Council for its approval and all payments are made in the amount approved by the City Council.

- E. Supporting Documentation – Supporting documentation, manual and electronic, was destroyed by the fire. Therefore, we were unable to review the supporting documentation to determine propriety for financial transactions.

We also determined the bill listings approved by the City Council, which were published in the minutes of City Council meetings, did not include all payments from the City's bank account.

Recommendation – The City should ensure supporting documentation for all financial transactions is maintained, all electronic records are backed up, and the back-ups are maintained off-site. The City should also ensure the published minutes include a detailed listing of all payments made from the City's bank account and approved by the City Council.

- F. Credit Cards – The City has a VISA credit card, a Home Depot credit card, and a WEX Fleet card. Using the records obtained from the credit card issuers, we identified several improper purchases. In addition, we determined the City incurred finance charges and late fees because the former City Clerk did not pay the balance on the cards each month and/or did not make payments in a timely manner.

Recommendation – Original receipts should be submitted to the City Clerk for purchases made with the credit cards, as required. In addition, the City Council should document allowable uses for the credit cards (such as travel expenses and supply purchases) and appropriate dollar limits on purchases.

The City Council should also periodically review the credit card statements to ensure charges appear appropriate and payments are made in a timely manner so the City does not incur finance charges or late fees.

- G. Utility Collections – Under the City’s policy, full-time employees are not required to pay for utility services. The amounts were not reported on the employees’ W-2s as a fringe benefit. In addition, section 388.6 of the *Code of Iowa* states, “A city utility or a combined utility system may not provide use or service at a discriminatory rate, except to the city or its agencies, as provided in section 384.91.” Because the City allowed City employees to receive free utility services it is not in compliance with section 388.6 of the *Code of Iowa*. In addition, the policy of allowing full-time staff to not pay for utilities is not in the best interest of the City.

Recommendation – The City should ensure procedures are implemented which comply with requirements established by the *Code of Iowa*.

- H. City Council Oversight – The City Council has a fiduciary responsibility to provide oversight of the City’s operations and financial transactions. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity.

Based on our observations and the procedures we performed, we determined the City Council failed to exercise proper fiduciary oversight. The lack of appropriate oversight and the failure to ensure implementation of adequate internal controls permitted an employee to exercise too much control over the operations of the City.

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

Exhibits

Report on Special Investigation of the
City of Casey

Summary of Findings
For the Period July 1, 2008 through October 31, 2014

Description	Exhibit/Table/ Page Number	Amount			
		Improper	Unsupported	Total	
Improper and unsupported disbursements:					
VISA credit card purchases ^	Page 10/Table 1	\$ 54,520.33	585.61	55,105.94	
Estimated VISA credit card purchases *	Page 10	9,700.00	-	9,700.00	
Checks issued to Dorothy Dillinger:					
Improper vacation payouts	Exhibit C/ Tables 2 and 3	7,651.40	-	7,651.40	
Other checks	Exhibit D	19,760.86	-	19,760.86	
Vacation payouts to John Stolk	Table 4	2,484.44	-	2,484.44	
IPERS :					
Excess IPERS contributions	Page 15	3,074.92	-	3,074.92	
Fees and interest penalties	Page 15	1,008.98	-	1,008.98	
Home Depot credit card	Page 16	89.27	-	89.27	
WEX Fleet card	Exhibit E/Table 7	7,763.17	9,466.71	17,229.88	
Bank charges	Page 17	135.00	-	135.00	
Subtotal improper and unsupported disbursements		106,188.37	10,052.32	116,240.69	
Undeposited utility billings:					
Unbilled services, uncollected billings, and/or undeposited collections	Table 8	175,000.00	-	175,000.00	
Utility services for City employees	Table 10	6,989.80	-	6,989.80	
Subtotal undeposited utility billings		181,989.80	-	181,989.80	
Total		\$ 288,178.17	10,052.32	298,230.49	

^ - December 1, 2009 through August 20, 2014.

* - July 2008 through November 2009.

Report on Special Investigation of the
City of Casey

VISA Credit Card Charges
For the period July 1, 2008 through October 31, 2014

Per Credit Card Statement

Transaction Date	Vendor	Amount	Description per Supporting Documentation
12/11/09	AVP*AVON PRODUCTS YAM 513-551-2866 IL	\$ 6.75	None
12/11/09	AVP*AVON PRODUCTS YAM 513-551-2866 IL	10.51	None
12/11/09	AVP*AVON PRODUCTS YAM 513-551-2866 IL	30.57	None
12/12/09	CASEYS 00021501 WEST DES MOIN IA	28.50	None
12/12/09	TARGET 00000695 WEST DES MOIN IA	409.11	clothing, toys, personal care, pet care
12/12/09	TJMAXX #0248 WDM IA	181.20	None
12/13/09	LEAPFROG ENTERPRISES 510-4205000 CA	73.47	None
12/13/09	KUM & GO #83 CASEY IA	19.00	None
12/13/09	TGT*TARGET.COM TARGET.COM MN	75.03	None
12/13/09	WALMART.COM WALMART.COM AR	64.46	None
12/24/09	CASEYS 00021501 WEST DES MOIN IA	12.01	None
12/28/09	SVGS PROGRAM 877-442-5774 IL	13.95	None
01/13/10	KUM & GO #83 CASEY IA	21.00	None
01/19/10	KUM & GO #83 CASEY IA	40.00	None
01/20/10	KOHL'S #0103 CLIVE IA	83.17	None
01/27/10	MAXIMUM SAVINGS CLUB 877-442-5774 IL	13.95	None
01/28/10	KUM & GO #83 CASEY IA	15.00	None
02/01/10	KUM & GO #83 CASEY IA	18.51	None
02/09/10	AVP*AVON PRODUCTS YAM 513-551-2866 IL	17.28	None
02/09/10	AVP*AVON PRODUCTS YAM 513-551-2866 IL	17.28	None
02/09/10	AVP*AVON PRODUCTS YAM 513-551-2866 IL	52.03	None
02/12/10	KUM & GO #83 CASEY IA	23.00	None
02/21/10	KUM & GO #83 CASEY IA	29.00	None
02/24/10	AVP*AVON PRODUCTS YAM 513-551-2866 IL	36.45	None
02/25/10	IOWA EVENTS CNT/NEW ERA 877-263-8372 IA	325.75	None
02/26/10	MAXIMUM SAVINGS CLUB 877-442-5774 IL	13.95	None
03/01/10	KUM & GO #83 CASEY IA	19.30	None
03/07/10	CASEYS 00021501 WEST DES MOIN IA	28.20	Super Unleaded Fuel 10.935 gallons
03/08/10	WM SUPERCENTER ATLANTIC IA	172.33	None
03/09/10	AVP*AVON PRODUCTS YAM 513-551-2866 IL	12.92	None
03/09/10	AVP*AVON PRODUCTS YAM 513-551-2866 IL	13.19	None
03/09/10	AVP*AVON PRODUCTS YAM 513-551-2866 IL	43.67	None

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Avon	\$ -	6.75	-
Avon	-	10.51	-
Avon	-	30.57	-
Convenience store	-	28.50	-
Department store	-	409.11	-
Department store	-	181.20	-
Children's education entertainment store	-	73.47	-
Convenience store	-	19.00	-
On-line retailer	-	75.03	-
On-line retailer	-	64.46	-
Convenience store	-	12.01	-
On-line shopping membership program	-	13.95	-
Convenience store	-	21.00	-
Convenience store	-	40.00	-
Department store	-	83.17	-
On-line shopping membership program	-	13.95	-
Convenience store	-	15.00	-
Convenience store	-	18.51	-
Avon	-	17.28	-
Avon	-	17.28	-
Avon	-	52.03	-
Convenience store	-	23.00	-
Convenience store	-	29.00	-
Avon	-	36.45	-
Tickets to entertainment events (concerts, etc)	-	325.75	-
On-line shopping membership program	-	13.95	-
Convenience store	-	19.30	-
Convenience store	-	28.20	-
Department store	-	172.33	-
Avon	-	12.92	-
Avon	-	13.19	-
Avon	-	43.67	-

Report on Special Investigation of the
City of Casey

VISA Credit Card Charges
For the period July 1, 2008 through October 31, 2014

Per Credit Card Statement

Transaction Date	Vendor	Amount	Description per Supporting Documentation
03/18/10	KUM & GO #83 CASEY IA	21.50	<i>None</i>
03/18/10	CASEYS 00025213 ADAIR IA	34.60	Super Unleaded Fuel 7.354 gallons
03/20/10	WM SUPERCENTER ATLANTIC IA	114.22	<i>None</i>
03/22/10	COOKING.COM-USD 800-663-8810 CA	38.89	<i>None</i>
03/23/10	AVP*AVON PRODUCTS YAM 513-551-2866 IL	20.67	<i>None</i>
03/23/10	AVP*AVON PRODUCTS YAM 513-551-2866 IL	37.28	<i>None</i>
03/24/10	WM SUPERCENTER ATLANTIC IA	81.06	<i>None</i>
03/26/10	KUM & GO #83 CASEY IA	17.00	<i>None</i>
03/28/10	MAXIMUM SAVINGS CLUB 877-442-5774 IL	13.95	<i>None</i>
03/31/10	KUM & GO #83 CASEY IA	35.00	<i>None</i>
04/02/10	WM SUPERCENTER ATLANTIC IA	191.61	<i>None</i>
04/03/10	TARGET 00019398 ALTOONA IA	147.27	Clothing, dvds
04/07/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	59.00	<i>None</i>
04/12/10	IOWA EVENTS CNT/NEW ERA 877-263-9372 IA	134.50	<i>None</i>
04/20/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	19.89	<i>None</i>
04/20/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	36.40	<i>None</i>
04/23/10	KUM & GO #83 CASEY IA	49.00	<i>None</i>
04/24/10	KUM & GO #59 WAUKEE IA	30.00	<i>None</i>
04/24/10	KUM & GO #83 CASEY IA	34.00	<i>None</i>
04/24/10	WAL-MART #1764 DES MOINES IA	70.12	<i>None</i>
04/27/10	MAXIMUM SAVINGS CLUB 877-442-5774 IL	13.95	<i>None</i>
04/28/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	27.09	<i>None</i>
04/28/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	31.30	<i>None</i>
04/28/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	37.43	<i>None</i>
04/28/10	KUM & GO #83 CASEY IA	23.00	<i>None</i>
05/01/10	MURPHY7164ATWALMRT ATLANTIC IA	18.50	<i>None</i>
05/01/10	WM SUPERCENTER ATLANTIC IA	161.92	<i>None</i>
05/02/10	TARGET 00000695 WEST DES MOIN IA	422.94	household item - vacuum
05/05/10	MURPHY7164ATWALMRT ATLANTIC IA	21.00	<i>None</i>
05/05/10	PAMIDA GREENFIELD IA	67.25	<i>None</i>
05/05/10	WM SUPERCENTER ATLANTIC IA	84.24	<i>None</i>
05/11/10	KUM & GO #83 CASEY IA	22.60	<i>None</i>

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	21.50	-
Convenience store	-	34.60	-
Department store	-	114.22	-
On-line retailer	-	38.89	-
Avon	-	20.67	-
Avon	-	37.28	-
Department store	-	81.06	-
Convenience store	-	17.00	-
On-line shopping membership program	-	13.95	-
Convenience store	-	35.00	-
Department store	-	191.61	-
Department store	-	147.27	-
Avon	-	59.00	-
Tickets to entertainment events (concerts, etc)	-	134.50	-
Avon	-	19.89	-
Avon	-	36.40	-
Convenience store	-	49.00	-
Convenience store	-	30.00	-
Convenience store	-	34.00	-
Department store	-	70.12	-
On-line shopping membership program	-	13.95	-
Avon	-	27.09	-
Avon	-	31.30	-
Avon	-	37.43	-
Convenience store	-	23.00	-
Convenience store	-	18.50	-
Department store	-	161.92	-
Department store	-	422.94	-
Convenience store	-	21.00	-
Department store	-	67.25	-
Department store	-	84.24	-
Convenience store	-	22.60	-

Report on Special Investigation of the
City of Casey

VISA Credit Card Charges
For the period July 1, 2008 through October 31, 2014

Per Credit Card Statement

Transaction Date	Vendor	Amount	Description per Supporting Documentation
05/12/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	22.79	None
05/12/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	13.17	None
05/12/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	42.02	None
05/13/10	CASEYS 00025213 ADAIR IA	20.00	Super Unleaded Fuel 7.354 gallons
05/14/10	WM SUPERCENTER ATLANTIC IA	245.48	None
05/21/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	16.18	None
05/21/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	42.55	None
05/21/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	91.67	None
05/21/10	CASEYS 00025213 ADAIR IA	18.00	Super Unleaded Fuel 6.924 gallons
05/21/10	WM SUPERCENTER ATLANTIC IA	133.61	None
05/27/10	MAXIMUM SAVINGS CLUB 877-442-5774 IL	13.95	None
05/29/10	KUM & GO #83 CASEY IA	13.50	None
05/30/10	TARGET 00000695 WEST DES MOIN IA	69.67	dvds, personal care
05/31/10	MURPHY7164ATWALMRT ATLANTIC IA	18.80	None
05/31/10	WM SUPERCENTER ATLANTIC IA	138.37	None
06/01/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	39.09	None
06/02/10	TARGET 00000695 WEST DES MOIN IA	149.51	household items
06/03/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	45.53	None
06/03/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	67.60	None
06/04/10	KUM & GO #83 CASEY IA	84.70	None
06/05/10	KUM & GO #83 CASEY IA	28.00	None
06/05/10	TARGET 00000695 WEST DES MOIN IA	106.37	household items, groceries
06/06/10	KUM & GO #83 CASEY IA	14.00	None
06/10/10	WM SUPERCENTER ATLANTIC IA	148.27	None
06/11/10	KUM & GO #83 CASEY IA	18.00	None
06/18/10	KUM & GO #83 CASEY IA	18.00	None
06/18/10	TARGET 00000695 WEST DES MOIN IA	53.52	household items, clothing, Father's day gifts/wrapping
06/18/10	TARGET 00000695 WEST DES M CREDIT	(8.34)	returned GE lightbulb
06/21/10	KUM & GO #83 CASEY IA	16.50	None
06/22/10	STUART 66 FO0000330142 STUART IA	22.46	None
06/22/10	TARGET 00019398 ALTOONA IA	53.87	books, cards
06/22/10	LOWES #02503* ALTOONA IA	78.22	None

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Avon	-	22.79	-
Avon	-	13.17	-
Avon	-	42.02	-
Convenience store	-	20.00	-
Department store	-	245.48	-
Avon	-	16.18	-
Avon	-	42.55	-
Avon	-	91.67	-
Convenience store	-	18.00	-
Department store	-	133.61	-
On-line shopping membership program	-	13.95	-
Convenience store	-	13.50	-
Department store	-	69.67	-
Convenience store	-	18.80	-
Department store	-	138.37	-
Avon	-	39.09	-
Department store	-	149.51	-
Avon	-	45.53	-
Avon	-	67.60	-
Convenience store	-	84.70	-
Convenience store	-	28.00	-
Department store	-	106.37	-
Convenience store	-	14.00	-
Department store	-	148.27	-
Convenience store	-	18.00	-
Convenience store	-	18.00	-
Department store	-	53.52	-
Department store	-	(8.34)	-
Convenience store	-	16.50	-
Convenience store	-	22.46	-
Department store	-	53.87	-
Department store	-	78.22	-

Report on Special Investigation of the
City of Casey

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For the period July 1, 2008 through October 31, 2014

Per Credit Card Statement

Transaction Date	Vendor	Amount	Description per Supporting Documentation
06/26/10	WM SUPERCENTER ALTOONA IA	85.43	<i>None</i>
06/26/10	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	13.95	<i>None</i>
06/27/10	KUM & GO #83 CASEY IA	21.00	<i>None</i>
06/27/10	WM SUPERCENTER ALTOONA IA	118.82	<i>None</i>
06/28/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	50.73	<i>None</i>
06/28/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	24.88	<i>None</i>
06/28/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	47.28	<i>None</i>
07/01/10	KUM & GO #83 CASEY IA	30.00	<i>None</i>
07/01/10	WM SUPERCENTER ATLANTIC IA	222.74	<i>None</i>
07/03/10	KUM & GO #83 CASEY IA	21.00	<i>None</i>
07/03/10	KUM & GO #83 CASEY IA	27.00	<i>None</i>
07/03/10	NEBRASKA FURNITURE DES MOINES IA	873.00	fridge
07/08/10	MURPHY7164ATWALMRT ATLANTIC IA	14.00	<i>None</i>
07/12/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	8.90	<i>None</i>
07/12/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	104.48	<i>None</i>
07/12/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	13.19	<i>None</i>
07/17/10	KUM & GO #83 CASEY IA	14.00	<i>None</i>
07/20/10	GAI*XPRESS COOKER/RECI 800-357-9213 CO	14.90	<i>None</i>
07/21/10	KUM & GO #83 CASEY IA	18.00	<i>None</i>
07/23/10	KUM & GO #83 CASEY IA	0.69	<i>None</i>
07/23/10	KUM & GO #83 CASEY IA	11.00	<i>None</i>
07/24/10	WM SUPERCENTER ATLANTIC IA	130.46	<i>None</i>
07/25/10	SAMSClub 6344 GAS DES MOINES IA	28.40	<i>None</i>
07/25/10	WAL-MART #1764 DES MOINES IA	85.90	<i>None</i>
07/26/10	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	13.95	<i>None</i>
07/27/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	29.21	<i>None</i>
07/27/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	8.92	<i>None</i>
07/27/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	25.27	<i>None</i>
07/28/10	TARGET 00020412 DES MOINES IA	109.74	toys, music, books
07/29/10	DRI*SPYSPOTTER 800-342-8599 MN	29.95	<i>None</i>
08/16/10	KUM & GO #83 CASEY IA	31.00	<i>None</i>
08/18/10	IOWA RURAL WATER ASSOCIAT 641-787-0330 IA	90.00	<i>None</i>

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Department store	-	85.43	-
On-line shopping membership program	-	13.95	-
Convenience store	-	21.00	-
Department store	-	118.82	-
Avon	-	50.73	-
Avon	-	24.88	-
Avon	-	47.28	-
Convenience store	-	30.00	-
Department store	-	222.74	-
Convenience store	-	21.00	-
Convenience store	-	27.00	-
Department store	-	873.00	-
Convenience store	-	14.00	-
Avon	-	8.90	-
Avon	-	104.48	-
Avon	-	13.19	-
Convenience store	-	14.00	-
On-line retailer	-	14.90	-
Convenience store	-	18.00	-
Convenience store	-	0.69	-
Convenience store	-	11.00	-
Department store	-	130.46	-
Convenience store	-	28.40	-
Department store	-	85.90	-
On-line shopping membership program	-	13.95	-
Avon	-	29.21	-
Avon	-	8.92	-
Avon	-	25.27	-
Department store	-	109.74	-
On-line retailer	-	29.95	-
Convenience store	-	31.00	-
Conference fee	90.00	-	-

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08/24/10	ZOOSK 4153621000 CA	59.85	<i>None</i>
08/25/10	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	13.95	<i>None</i>
08/26/10	KUM & GO #83 CASEY IA	22.50	<i>None</i>
09/01/10	GAI*XPRESS COOKER/RECI 800-357-9213 CO	14.90	<i>None</i>
09/07/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	9.97	<i>None</i>
09/07/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	12.10	<i>None</i>
09/07/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	19.88	<i>None</i>
09/20/10	TONY ROMA DUBUQUE IA	80.20	<i>None</i>
09/21/10	GRAND HARBOR RESORT DUBUQUE IA	206.08	<i>None</i>
09/22/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	19.81	<i>None</i>
09/22/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	18.19	<i>None</i>
09/22/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	17.11	<i>None</i>
09/24/10	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	13.95	<i>None</i>
09/28/10	KUM & GO #83 CASEY IA	19.00	<i>None</i>
09/29/10	QT 527 04005278 DES MOINES IA	37.01	<i>None</i>
10/01/10	GAI*XPRESS COOKER/RECI 800-357-CREDIT	(9.95)	<i>None</i>
10/05/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	18.75	<i>None</i>
10/05/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	23.34	<i>None</i>
10/05/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	38.62	<i>None</i>
10/16/10	CASEYS 00018333 GREENFIELD IA	20.50	Super Unleaded Fuel 7.769 gallons
10/18/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	12.90	<i>None</i>
10/18/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	14.64	<i>None</i>
10/18/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	10.75	<i>None</i>
10/18/10	KUM & GO #83 CASEY IA	11.53	<i>None</i>
10/23/10	KUM & GO #83 CASEY IA	33.00	<i>None</i>
10/25/10	KUM & GO #83 CASEY IA	19.00	<i>None</i>
10/29/10	MOTION INDUSTRIES IA09 515-2660470 IA	298.42	<i>None</i>
10/29/10	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	15.95	<i>None</i>
11/01/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	40.79	<i>None</i>
11/01/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	27.68	<i>None</i>
11/01/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	60.77	<i>None</i>
11/02/10	BALDWIN SUPPLY 612-338-8011 IL	41.71	<i>None</i>

Category per Invoices or Internet	Reasonable	Improper	Unsupported
On-line dating service	-	59.85	-
On-line shopping membership program	-	13.95	-
Convenience store	-	22.50	-
On-line retailer	-	14.90	-
Avon	-	9.97	-
Avon	-	12.10	-
Avon	-	19.88	-
Restaurant	80.20	-	-
Hotel	206.08	-	-
Avon	-	19.81	-
Avon	-	18.19	-
Avon	-	17.11	-
On-line shopping membership program	-	13.95	-
Convenience store	-	19.00	-
Convenience store	-	37.01	-
On-line retailer	-	(9.95)	-
Avon	-	18.75	-
Avon	-	23.34	-
Avon	-	38.62	-
Convenience store	-	20.50	-
Avon	-	12.90	-
Avon	-	14.64	-
Avon	-	10.75	-
Convenience store	-	11.53	-
Convenience store	-	33.00	-
Convenience store	-	19.00	-
Maintenance supplies	298.42	-	-
On-line shopping membership program	-	15.95	-
Avon	-	40.79	-
Avon	-	27.68	-
Avon	-	60.77	-
Maintenance supplies	41.71	-	-

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11/04/10	KUM & GO #83 CASEY IA	37.25	<i>None</i>
11/13/10	KUM & GO #83 CASEY IA	16.00	<i>None</i>
11/15/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	31.62	<i>None</i>
11/15/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	42.05	<i>None</i>
11/16/10	MARTINS FLAG COMPANY INC 515-5760481 IA	36.24	<i>None</i>
11/20/10	KUM & GO #95 DESOTA IA	19.00	<i>None</i>
11/20/10	TARGET 00019018 WEST DES MOIN IA	147.49	clothing, groceries, pet care, household items
11/20/10	TJ MAXX #1065 WDM IA	114.42	<i>None</i>
11/23/10	KUM & GO #83 CASEY IA	18.00	<i>None</i>
11/23/10	AMAZON.COM AMZN.COM/BILL WA	83.45	DVDs
11/27/10	TARGET 00019398 ALTOONA IA	212.00	toys, clothing, groceries
11/28/10	KUM & GO #83 CASEY IA	22.00	<i>None</i>
11/28/10	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	15.95	<i>None</i>
11/30/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	51.41	<i>None</i>
11/30/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	39.89	<i>None</i>
11/30/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	43.71	<i>None</i>
12/02/10	CASEYS 00015677 ANITA IA	29.00	Super Unleaded Fuel 10.745 gallons
12/03/10	LAKE SIDE COLLECTION 847-295-6058 IL	61.03	<i>None</i>
12/03/10	MENARDS 3153 ALTOONA IA	66.48	<i>None</i>
12/04/10	AMAZON.COM AMZN.COM/BILL WA	35.98	DVD
12/10/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	31.90	<i>None</i>
12/10/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	11.28	<i>None</i>
12/10/10	RED*ENVELOPE.COM 877-733-3683 CA	142.78	<i>None</i>
12/13/10	AVG.COM AMSTERDAM NL	29.99	<i>None</i>
12/16/10	TARGET 00000695 WEST DES MOIN IA	244.80	groceries, Christmas decorations, movies
12/20/10	KUM & GO #83 CASEY IA	20.00	<i>None</i>
12/22/10	CASEYS 00022376 PRAIRIE CITY IA	12.00	Super Unleaded Fuel 4.367 gallons
12/22/10	TARGET 00017913 URBANDALE IA	282.60	<i>None</i>
12/26/10	TARGET 00000695 WEST DES MOIN IA	204.24	toys, clothing, groceries, dvds
12/27/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	32.26	<i>None</i>
12/27/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	31.02	<i>None</i>
12/27/10	AVP*AVON PRODUCTS YAM 513-5512866 IL	45.75	<i>None</i>

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	37.25	-
Convenience store	-	16.00	-
Avon	-	31.62	-
Avon	-	42.05	-
City Hall supplies	36.24	-	-
Convenience store	-	19.00	-
Department store	-	147.49	-
Department store	-	114.42	-
Convenience store	-	18.00	-
On-line retailer	-	83.45	-
Department store	-	212.00	-
Convenience store	-	22.00	-
On-line shopping membership program	-	15.95	-
Avon	-	51.41	-
Avon	-	39.89	-
Avon	-	43.71	-
Convenience store	-	29.00	-
Department store	-	61.03	-
Department store	66.48	-	-
On-line retailer	-	35.98	-
Avon	-	31.90	-
Avon	-	11.28	-
On-line retailer	-	142.78	-
On-line retailer	-	-	29.99
Department store	-	244.80	-
Convenience store	-	20.00	-
Convenience store	-	12.00	-
Department store	-	282.60	-
Department store	-	204.24	-
Avon	-	32.26	-
Avon	-	31.02	-
Avon	-	45.75	-

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12/28/10	KUM & GO #83 CASEY IA	20.00	<i>None</i>
12/28/10	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	15.95	<i>None</i>
01/03/11	LOWES #00552* WEST DES MOIN IA	35.14	<i>None</i>
01/05/11	#00877 LION COFFEE 808-844228 HI	44.60	<i>None</i>
01/06/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	31.80	<i>None</i>
01/06/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	35.57	<i>None</i>
01/06/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	29.71	<i>None</i>
01/07/11	WM SPERCENTER ATLANTIC IA	12.82	<i>None</i>
01/10/11	LOMBARDI 18667443579 9058562022 CD	99.00	<i>None</i>
01/20/11	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	19.97	DVD
01/20/11	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	22.97	DVD
01/21/11	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	19.96	DVD
01/21/11	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	19.96	DVD
01/24/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	53.62	<i>None</i>
01/24/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	44.88	<i>None</i>
01/24/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	36.44	<i>None</i>
01/25/11	OLD WORLD STONES 330-769-3919 OH	89.95	<i>None</i>
01/26/11	KUM & GO #83 CASEY IA	20.01	<i>None</i>
01/27/11	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	15.95	<i>None</i>
02/03/11	KUM & GO #83 CASEY IA	15.00	<i>None</i>
02/03/11	TARGET 00000695 WEST DES MOIN IA	60.99	groceries, clothing
02/04/11	WM SPERCENTER ATLANTIC IA	219.56	<i>None</i>
02/05/11	KMART 03447 CLIVE IA	24.90	<i>None</i>
02/08/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	19.40	<i>None</i>
02/08/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	18.54	<i>None</i>
02/08/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	39.87	<i>None</i>
02/08/11	ONLINE TAX PRODUCT WWW.HRBLOCK.COM	54.90	<i>None</i>
02/09/11	KUM & GO #83 CASEY IA	21.00	<i>None</i>
02/15/11	TARGET 00000695 WEST DES MOIN IA	204.78	household items, groceries
02/15/11	ONLINE TAX PRODUCT WWW.HRBLOCK.COM	54.90	<i>None</i>
02/16/11	CASEYS 00025213 ADAIR IA	20.00	Super Unleaded Fuel 6.625 gallons
02/17/11	KUM & GO #83 CASEY IA	45.01	<i>None</i>

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	20.00	-
On-line shopping membership program	-	15.95	-
Department store	-	35.14	-
On-line retailer	-	-	44.60
Avon	-	31.80	-
Avon	-	35.57	-
Avon	-	29.71	-
Department store	-	12.82	-
On-line retailer	-	99.00	-
On-line retailer	-	19.97	-
On-line retailer	-	22.97	-
On-line retailer	-	19.96	-
On-line retailer	-	19.96	-
Avon	-	53.62	-
Avon	-	44.88	-
Avon	-	36.44	-
On-line retailer	-	89.95	-
Convenience store	-	20.01	-
On-line shopping membership program	-	15.95	-
Convenience store	-	15.00	-
Department store	-	60.99	-
Department store	-	219.56	-
Department store	-	24.90	-
Avon	-	19.40	-
Avon	-	18.54	-
Avon	-	39.87	-
On-line retailer	-	54.90	-
Convenience store	-	21.00	-
Department store	-	204.78	-
On-line retailer	-	54.90	-
Convenience store	-	20.00	-
Convenience store	-	45.01	-

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02/17/11	WM SPERCENTER ATLANTIC IA	206.67	<i>None</i>
02/20/11	CASEYS 00022376 PRAIRIE CITY IA	15.25	Super Unleaded Fuel 4.921 gallons
02/20/11	TARGET 00019398 ALTOONA IA	240.56	toys, clothing ,household items, groceries
02/21/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	32.09	<i>None</i>
02/21/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	40.64	<i>None</i>
02/21/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	44.24	<i>None</i>
02/24/11	SPARKEY GUTHRIE CENT IA	26.00	<i>None</i>
02/26/11	CASEYS 00022376 PRAIRIE CITY IA	15.00	Super Unleaded Fuel 4.604 gallons
02/26/11	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	15.95	<i>None</i>
02/27/11	KUM & GO #83 CASEY IA	14.09	<i>None</i>
03/01/11	ONT*SWIVELSWEeperG2 800-2609988 NJ	69.96	<i>None</i>
03/01/11	SPT*GAITHERVIDEOS 800-713-3373 IN	26.90	<i>None</i>
03/08/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	64.52	<i>None</i>
03/08/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	55.32	<i>None</i>
03/08/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	38.15	<i>None</i>
03/11/11	TARGET 00000695 WEST DES MOIN IA	141.98	pet care, gceries, household items
03/11/11	HTG*IRENEW BRACELET 203-3065764 MA	40.84	<i>None</i>
03/12/11	KUM & GO #83 CASEY IA	24.00	<i>None</i>
03/14/11	CAPITAL CITY EQUIPMENT 515-243-3353 IA	32.70	<i>None</i>
03/20/11	KUM & GO #59 WAUKEE IA	15.00	<i>None</i>
03/20/11	TARGET 00000695 WEST DES MOIN IA	140.70	household items, personal care
03/21/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	45.85	<i>None</i>
03/21/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	60.17	<i>None</i>
03/21/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	88.53	<i>None</i>
03/27/11	KUM & GO #83 CASEY IA	58.00	<i>None</i>
03/28/11	WM SUPERCENTER ATLANTIC IA	202.41	<i>None</i>
03/29/11	KUM & GO #83 CASEY IA	28.00	<i>None</i>
04/01/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	46.82	<i>None</i>
04/02/11	TARGET 00019398 ALTOONA IA	238.50	household items, personal care, dvds
04/04/11	KUM & GO #83 CASEY IA	24.00	<i>None</i>
04/07/11	VICTORIA SECRET 800-888-1500 OH	27.75	<i>None</i>
04/07/11	VICTORIA SECRET 800-888-1500 OH	16.65	<i>None</i>

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Department store	-	206.67	-
Convenience store	-	15.25	-
Department store	-	240.56	-
Avon	-	32.09	-
Avon	-	40.64	-
Avon	-	44.24	-
Convenience store	-	26.00	-
Convenience store	-	15.00	-
On-line shopping membership program	-	15.95	-
Convenience store	-	14.09	-
On-line retailer	-	69.96	-
On-line retailer	-	26.90	-
Avon	-	64.52	-
Avon	-	55.32	-
Avon	-	38.15	-
Department store	-	141.98	-
On-line retailer	-	40.84	-
Convenience store	-	24.00	-
Maintenance supplies	32.70	-	-
Convenience store	-	15.00	-
Department store	-	140.70	-
Avon	-	45.85	-
Avon	-	60.17	-
Avon	-	88.53	-
Convenience store	-	58.00	-
Department store	-	202.41	-
Convenience store	-	28.00	-
Avon	-	46.82	-
Department store	-	238.50	-
Convenience store	-	24.00	-
Department store	-	27.75	-
Department store	-	16.65	-

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04/09/11	TM *SAWYER BROWN 800-456-3102 VA	126.15	<i>None</i>
04/09/11	EVENT TICKET INSURANCE 866-456-3102 VA	35.00	<i>None</i>
04/11/11	KUM & GO #83 CASEY IA	27.01	<i>None</i>
04/12/11	UNIQUE VINTAGE 818-953-2877 CA	151.95	<i>None</i>
04/13/11	WILSHIRE / SILHOUETTE NORTH HOLLYWO CA	47.95	<i>None</i>
04/16/11	WM SUPERCENTER ALTOONA IA	253.79	<i>None</i>
04/18/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	57.14	<i>None</i>
04/20/11	KUM & GO #83 CASEY IA	25.00	<i>None</i>
04/22/11	WM SUPERCENTER ALTOONA IA	226.06	<i>None</i>
04/25/11	KUM & GO #83 CASEY IA	35.00	<i>None</i>
04/25/11	EPI*PLAQUEATTACK 800-536-5327 TX	26.90	<i>None</i>
04/27/11	TARGET 00000695 WEST DES MOIN IA	267.06	household items, groceries, pet care
04/27/11	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	15.95	<i>None</i>
04/28/11	KUM & GO #83 CASEY IA	22.50	<i>None</i>
05/02/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	32.57	<i>None</i>
05/02/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	24.92	<i>None</i>
05/02/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	35.25	<i>None</i>
05/16/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	45.52	<i>None</i>
05/16/11	PAMIDA GREENFIELD IA	38.33	<i>None</i>
05/17/11	KUM & GO #83 CASEY IA	35.00	<i>None</i>
05/21/11	GIT N GO 4 WEST DES MOI IA	22.00	<i>None</i>
05/21/11	GIT N GO 4 WEST DES MOI IA	44.50	<i>None</i>
05/21/11	TARGET 00020412 DES MOINES IA	244.27	groceries, household items, clothing
05/27/11	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	15.95	<i>None</i>
05/28/11	KUM & GO #83 CASEY IA	24.50	<i>None</i>
05/28/11	WM SUPERCENTER ATLANTIC IA	192.36	<i>None</i>
05/29/11	QT 554 04005542 DES MOINES IA	27.03	<i>None</i>
05/31/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	27.84	<i>None</i>
05/31/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	27.48	<i>None</i>
05/31/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	13.78	<i>None</i>
06/01/11	KUM & GO #83 CASEY IA	15.00	<i>None</i>
06/01/11	KUM & GO #83 CASEY IA	38.55	<i>None</i>

Category per Invoices or Internet	Reasonable	Improper	Unsupported
On-line retailer	-	126.15	-
Tickets to entertainment events (concerts, etc)	-	35.00	-
Convenience store	-	27.01	-
On-line retailer	-	151.95	-
On-line retailer	-	47.95	-
Department store	-	253.79	-
Avon	-	57.14	-
Convenience store	-	25.00	-
Department store	-	226.06	-
Convenience store	-	35.00	-
On-line retailer	-	26.90	-
Department store	-	267.06	-
On-line shopping membership program	-	15.95	-
Convenience store	-	22.50	-
Avon	-	32.57	-
Avon	-	24.92	-
Avon	-	35.25	-
Avon	-	45.52	-
Department store	-	38.33	-
Convenience store	-	35.00	-
Convenience store	-	22.00	-
Convenience store	-	44.50	-
Department store	-	244.27	-
On-line shopping membership program	-	15.95	-
Convenience store	-	24.50	-
Department store	-	192.36	-
Convenience store	-	27.03	-
Avon	-	27.84	-
Avon	-	27.48	-
Avon	-	13.78	-
Convenience store	-	15.00	-
Convenience store	-	38.55	-

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06/02/11	BED BATH & BEYOND #428 CLIVE IA	48.86	<i>None</i>
06/02/11	IVG STORES 954-4165000 FL	43.11	<i>None</i>
06/04/11	KUM & GO #83 CASEY IA	17.00	<i>None</i>
06/04/11	HYVEE 1026 ATLANTIC IA	165.74	<i>None</i>
06/05/11	KUM & GO #83 CASEY IA	44.01	<i>None</i>
06/07/11	AMAZON.COM AMZM.COM/BILL WA	29.99	DVD
06/13/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	14.64	<i>None</i>
06/13/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	14.64	<i>None</i>
06/13/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	57.04	<i>None</i>
06/14/11	KUM & GO #95 DESOTA IA	31.00	<i>None</i>
06/18/11	TARGET 00019398 ALTOONA IA	213.22	toys and dvds
06/19/11	KUM & GO #95 DESOTA IA	27.00	<i>None</i>
06/25/11	WM SUPERCENTER ATLANTIC IA	247.15	<i>None</i>
06/26/11	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	15.95	<i>None</i>
06/27/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	18.99	<i>None</i>
06/27/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	17.25	<i>None</i>
06/27/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	38.58	<i>None</i>
07/01/11	KUM & GO #83 CASEY IA	41.75	<i>None</i>
07/01/11	TARGET 00000695 WEST DES MOIN IA	150.58	dvds, pet care, groceries
07/03/11	WM SUPERCENTER ALTOONA IA	129.85	<i>None</i>
07/04/11	WAL-MART #2764 ALTOONA IA	176.43	<i>None</i>
07/04/11	WAL-MART #2764 SE2 ALTOONA I CREDIT	(29.68)	<i>None</i>
07/07/11	WM SUPERCENTER ATLANTIC IA	261.36	<i>None</i>
07/11/11	KUM & GO #83 CASEY IA	23.00	<i>None</i>
07/12/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	56.47	<i>None</i>
07/12/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	48.77	<i>None</i>
07/12/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	45.52	<i>None</i>
07/15/11	TARGET 00019398 ALTOONA IA	190.10	travel system
07/22/11	IOWA RURAL WATER ASSOCIAT 641-7870330 IA	90.00	<i>None</i>
07/22/11	GRAND HARBOR RESORT DUBUQUE IA	103.04	<i>None</i>
07/26/11	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	15.95	<i>None</i>
07/28/11	TARGET 00019018 WEST DES MOIN IA	242.74	clothing, pet food, personal care, household items

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Department store	-	48.86	-
On-line retailer	-	43.11	-
Convenience store	-	17.00	-
Hy-Vee	-	165.74	-
Convenience store	-	44.01	-
On-line retailer	-	29.99	-
Avon	-	14.64	-
Avon	-	14.64	-
Avon	-	57.04	-
Convenience store	-	31.00	-
Department store	-	213.22	-
Convenience store	-	27.00	-
Department store	-	247.15	-
On-line shopping membership program	-	15.95	-
Avon	-	18.99	-
Avon	-	17.25	-
Avon	-	38.58	-
Convenience store	-	41.75	-
Department store	-	150.58	-
Department store	-	129.85	-
Department store	-	176.43	-
Department store	-	(29.68)	-
Department store	-	261.36	-
Convenience store	-	23.00	-
Avon	-	56.47	-
Avon	-	48.77	-
Avon	-	45.52	-
Department store	-	190.10	-
Conference fee	90.00	-	-
Hotel	103.04	-	-
On-line shopping membership program	-	15.95	-
Department store	-	242.74	-

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07/30/11	DRI*SPYSPOTTER 800-423-6861 MN	29.95	<i>None</i>
07/31/11	KUM & GO #83 CASEY IA	40.00	<i>None</i>
08/06/11	WAL-MART #2764 ALTOONA IA	66.85	<i>None</i>
08/08/11	TARGET 0000695 WEST DES MOIN IA	141.13	clothing, personal care, books
08/08/11	PETSMART INC 1133 CLIVE IA	47.69	<i>None</i>
08/09/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	38.03	<i>None</i>
08/09/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	32.69	<i>None</i>
08/09/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	49.02	<i>None</i>
08/15/11	KUM & GO #83 CASEY IA	22.00	<i>None</i>
08/16/11	KUM & GO #83 CASEY IA	14.01	<i>None</i>
08/16/11	WAL-MART #1754 DES MOINES IA	120.53	<i>None</i>
08/20/11	KUM & GO #83 CASEY IA	15.50	<i>None</i>
08/22/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	38.07	<i>None</i>
08/22/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	32.69	<i>None</i>
08/22/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	17.14	<i>None</i>
08/25/11	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	15.95	<i>None</i>
08/26/11	FRIDGEFILTERS.COM 800-683-8353 NC	79.98	<i>None</i>
08/27/11	WAL-MART #2764 ALTOONA IA	310.95	<i>None</i>
08/28/11	WAL-MART #2764 ALTOONA IA	94.87	<i>None</i>
08/30/11	STIVERS FORD LINCOLN MERC WAUKEE IA	32.82	<i>None</i>
08/31/11	WM SUPERCENTER ATLANTIC IA	232.97	<i>None</i>
09/03/11	TARGET 00019398 ALTOONA IA	202.28	clothing, household items, groceries
09/04/11	WAL-MART #2764 ALTOONA IA	113.16	<i>None</i>
09/06/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	25.15	<i>None</i>
09/06/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	27.35	<i>None</i>
09/06/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	119.22	<i>None</i>
09/13/11	MARTINS FLAG COMPANY INC 515-5760481 IA	83.99	<i>None</i>
09/14/11	WM SUPERCENTER WEST DES MOIN IA	34.81	<i>None</i>
09/14/11	HYVEE 1889 WEST DES MOIN IA	48.08	<i>None</i>
09/16/11	KUM & GO #83 CASEY IA	40.00	<i>None</i>
09/16/11	WM SUPERCENTER ATLANTIC IA	190.80	<i>None</i>
09/20/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	35.94	<i>None</i>

Category per Invoices or Internet	Reasonable	Improper	Unsupported
On-line retailer	-	29.95	-
Convenience store	-	40.00	-
Department store	-	66.85	-
Department store	-	141.13	-
Pet supplies/care	-	47.69	-
Avon	-	38.03	-
Avon	-	32.69	-
Avon	-	49.02	-
Convenience store	-	22.00	-
Convenience store	-	14.01	-
Department store	-	120.53	-
Convenience store	-	15.50	-
Avon	-	38.07	-
Avon	-	32.69	-
Avon	-	17.14	-
On-line shopping membership program	-	15.95	-
On-line retailer	-	79.98	-
Department store	-	310.95	-
Department store	-	94.87	-
Automotive	-	32.82	-
Department store	-	232.97	-
Department store	-	202.28	-
Department store	-	113.16	-
Avon	-	25.15	-
Avon	-	27.35	-
Avon	-	119.22	-
City Hall supplies	83.99	-	-
Department store	-	34.81	-
Hy-Vee	-	48.08	-
Convenience store	-	40.00	-
Department store	-	190.80	-
Avon	-	35.94	-

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09/20/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	50.38	<i>None</i>
09/20/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	34.83	<i>None</i>
09/22/11	TARGET 0000695 WEST DES MOIN IA	127.37	pet care, groceries, movies, pharmacy items
09/24/11	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	15.95	<i>None</i>
09/26/11	KWIK STAR 30300003038 BROOKLYN IA	37.90	<i>None</i>
09/26/11	TONY ROMA DUBUQUE IA	44.88	<i>None</i>
09/27/11	WM SUPERCENTER ATLANTIC IA	236.44	<i>None</i>
09/28/11	GRAND HARBOR RESORT DUBUQUE IA	103.04	<i>None</i>
09/28/11	AVG TECHNOLOGIES CY LTD NICOSIA CY	74.98	<i>None</i>
09/29/11	HCG*FAST BRITE-TV SALE 800-3403418 PA	25.90	<i>None</i>
09/30/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	25.16	<i>None</i>
09/30/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	37.70	<i>None</i>
09/30/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	55.15	<i>None</i>
09/30/11	WAL-MART #1764 DES MOINES IA	30.40	<i>None</i>
10/17/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	38.09	<i>None</i>
10/17/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	38.09	<i>None</i>
10/17/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	43.53	<i>None</i>
10/19/11	WM SUPERCENTER ATLANTIC IA	232.93	<i>None</i>
10/20/11	VICTORIA SECRET 800-888-1500 OH	143.43	<i>None</i>
10/21/11	WAL-MART #2764 ALTOONA IA	157.73	<i>None</i>
10/24/11	O'DAY EQUIPMENT LLC 701-282-9260 ND	54.70	<i>None</i>
10/27/11	KUM & GO #83 CASEY IA	41.00	<i>None</i>
10/29/11	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	18.95	<i>None</i>
10/31/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	48.79	<i>None</i>
10/31/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	81.12	<i>None</i>
10/31/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	48.79	<i>None</i>
11/01/11	ELECT ENGINEERING EQUIP DES MOINES IA	814.81	<i>None</i>
11/03/11	STATE ELECTRIC COMPANY 314-569-2140 MO	87.53	<i>None</i>
11/05/11	WAL-MART #1764 DES MOINES IA	323.95	<i>None</i>
11/11/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	115.88	<i>None</i>
11/13/11	WM SUPERCENTER ALTOONA IA	194.88	<i>None</i>
11/17/11	TARGET 00000695 WEST DES MOIN IA	335.88	clothing, Christmas gifts, groceries

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Avon	-	50.38	-
Avon	-	34.83	-
Department store	-	127.37	-
On-line shopping membership program	-	15.95	-
Convenience store	37.90	-	-
Restaurant	44.88	-	-
Department store	-	236.44	-
Hotel	103.04	-	-
On-line retailer	-	74.98	-
On-line retailer	-	25.90	-
Avon	-	25.16	-
Avon	-	37.70	-
Avon	-	55.15	-
Department store	-	30.40	-
Avon	-	38.09	-
Avon	-	38.09	-
Avon	-	43.53	-
Department store	-	232.93	-
Department store	-	143.43	-
Department store	-	157.73	-
Maintenance supplies	54.70	-	-
Convenience store	-	41.00	-
On-line shopping membership program	-	18.95	-
Avon	-	48.79	-
Avon	-	81.12	-
Avon	-	48.79	-
Maintenance supplies	814.81	-	-
Maintenance supplies	87.53	-	-
Department store	-	323.95	-
Avon	-	115.88	-
Department store	-	194.88	-
Department store	-	335.88	-

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11/17/11	WAL-MART #1764 DES MOINES IA	251.01	Christmas decorations and gifts
11/17/11	IOWA EVENTS CNT/NEW ERA 877-263-9372 IA	588.00	None
11/18/11	WM SUPERCENTER ATLANTIC IA	234.02	Christmas gifts, groceries, pet supplies, cards, household items
11/25/11	WAL-MART #2764 ALTOONA IA	337.83	household items, gifts, decorations
11/28/11	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	18.95	None
12/13/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	181.38	None
12/16/11	TARGET 00000695 WEST DES MOIN IA	172.51	groceries, moves, pet care, dvds
12/16/11	PAYLESSSHOESOU00009720 DES MOINES IA	24.37	None
12/16/11	GORDMANS INC #45 W DES MOINES IA	65.67	None
12/16/11	BARNES & NOBLE #2220 WDM IA	65.58	None
12/20/11	AVP*AVON PRODUCTS YAM 513-5512866 IL	163.41	None
12/20/11	NEX*WATER JET 800-554-5925 CT	82.65	None
12/23/11	CASEYS 00022376 PRAIRIE CITY IA	14.00	Super Unleaded Fuel 4.73 gallons
12/26/11	TARGET 00019398 ALTOONA IA	84.78	entertainment
12/26/11	TARGET 00019398 ALTOONA IA	174.71	None
12/26/11	TARGET 00019398 ALTOONA I CREDIT	(34.96)	returned items bought on 11/17/11
12/26/11	WM SUPERCENTER ALTOONA IA	61.10	groceries, pet items
12/28/11	TARGET 00000695 WEST DES MOIN IA	68.69	groceries, electronics, cards
12/28/11	DSW W DES MOINES IA	152.36	None
12/28/11	DILLARD'S 340 JORDAN CREE WEST DES MOIN I	99.11	None
12/28/11	NEW YORK & COMPANY #0244 WEST DES MOIN I	75.12	None
12/28/11	HYVEE 1889 WEST DES MOIN IA	126.76	None
12/28/11	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	18.95	None
12/29/11	SPARKEY GUTHRIE CENT IA	27.00	None
12/30/11	HYVEE 1889 WEST DES MOINES IA	31.99	None
12/31/11	CASEYS 00022376 PRAIRIE CITY IA	19.01	Super Unleaded Fuel 6.134 gallons
12/31/11	HYVEE 1011 ALTOONA IA	110.32	None
01/02/12	WM SUPERCENTER ATLANTIC IA	303.96	groceries, adult/child clothing, hygiene items
01/05/12	AVP*AVON PRODUCTS YAM 513-5512866 IL	120.62	None
01/13/12	KUM & GO #83 CASEY IA	21.00	None
01/21/12	WM SUPERCENTER ATLANTIC IA	7.99	ice melt
01/24/12	WM SUPERCENTER ATLANTIC IA	276.39	groceries, household cleaning, pet items

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Department store	-	251.01	-
Tickets to entertainment events (concerts, etc)	-	588.00	-
Department store	-	234.02	-
Department store	-	337.83	-
On-line shopping membership program	-	18.95	-
Avon	-	181.38	-
Department store	-	172.51	-
Department store	-	24.37	-
Department store	-	65.67	-
Department store	-	65.58	-
Avon	-	163.41	-
On-line retailer	-	82.65	-
Convenience store	-	14.00	-
Department store	-	84.78	-
Department store	-	174.71	-
Department store	-	(34.96)	-
Department store	-	61.10	-
Department store	-	68.69	-
Department store	-	152.36	-
Department store	-	99.11	-
Department store	-	75.12	-
Hy-Vee	-	126.76	-
On-line shopping membership program	-	18.95	-
Convenience store	-	27.00	-
Hy-Vee	-	31.99	-
Convenience store	-	19.01	-
Hy-Vee	-	110.32	-
Department store	-	303.96	-
Avon	-	120.62	-
Convenience store	-	21.00	-
Department store	-	7.99	-
Department store	-	276.39	-

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01/26/12	KUM & GO #83 CASEY IA	9.00	<i>None</i>
01/27/12	SMART COVER COSMETICS 732-7476050 NJ	37.70	<i>None</i>
01/27/12	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	18.95	<i>None</i>
01/28/12	TARGET 00000695 WEST DES MOIN IA	244.62	groceries, pet care, personal care
01/30/12	KUM & GO #83 CASEY IA	27.60	<i>None</i>
02/01/12	AVP*AVON PRODUCTS YAM 513-5512866 IL	76.69	<i>None</i>
02/03/12	MENARDS 3045 CLIVE CLIVE IA	125.03	<i>None</i>
02/08/12	WM SUPERCENTER ATLANTIC IA	168.67	household items, groceries
02/10/12	AVP*AVON PRODUCTS YAM 513-5512866 IL	55.24	<i>None</i>
02/11/12	MURPHY7164ATWALMRT ATLANTIC IA	19.00	<i>None</i>
02/11/12	WM SUPERCENTER ATLANTIC IA	183.29	groceries, dvds, personal care items
02/17/12	ONLINE TAX PRODUCT 816-854-5733 MO	64.90	<i>None</i>
02/18/12	TARGET 00019018 WEST DES MOIN IA	67.15	personal care, groceries
02/21/12	KUM & GO #83 CASEY IA	26.00	<i>None</i>
02/22/12	STUART VETERINARY CLINIC STUART IA	129.50	<i>None</i>
02/26/12	WM SUPERCENTER ATLANTIC IA	225.82	groceries, pet care, music, household items
02/26/12	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	18.95	<i>None</i>
02/29/12	KUM & GO #83 CASEY IA	25.00	<i>None</i>
03/01/12	AVP*AVON PRODUCTS YAM 513-5512866 IL	43.44	<i>None</i>
03/03/12	WM SUPERCENTER ATLANTIC IA	184.05	household items, personal care, groceries
03/10/12	TARGET 00019398 ALTOONA IA	231.73	clothing
03/12/12	WM SUPERCENTER ATLANTIC IA	246.70	groceries, clothing, household items, personal care
03/13/12	AVP*AVON PRODUCTS YAM 513-5512866 IL	60.09	<i>None</i>
03/14/12	BED BATH & BEYOND #827 WEST DES MOIN IA	75.21	<i>None</i>
03/14/12	KMART 03447 CLIVE IA	47.39	<i>None</i>
03/20/12	AMAZON.COM AMZM.COM/BILL WA	32.49	music
03/22/12	TARGET 00000695 WEST DES MOIN IA	151.94	groceries, clothing
03/24/12	VICTORIA SECRET 800-888-1500 OH	105.48	<i>None</i>
03/25/12	WM SUPERCENTER #3394 ATLANTIC IA	182.53	groceries, Easter gifts, personal care, dvds
03/27/12	AVP*AVON PRODUCTS YAM 513-5512866 IL	59.51	<i>None</i>
03/27/12	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	18.95	<i>None</i>
03/31/12	KUM & GO #83 CASEY IA	35.10	<i>None</i>

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	9.00	-
On-line retailer	-	37.70	-
On-line shopping membership program	-	18.95	-
Department store	-	244.62	-
Convenience store	-	27.60	-
Avon	-	76.69	-
Department store	125.03	-	-
Department store	-	168.67	-
Avon	-	55.24	-
Convenience store	-	19.00	-
Department store	-	183.29	-
On-line retailer	-	64.90	-
Department store	-	67.15	-
Convenience store	-	26.00	-
Pet supplies/care	-	129.50	-
Department store	-	225.82	-
On-line shopping membership program	-	18.95	-
Convenience store	-	25.00	-
Avon	-	43.44	-
Department store	-	184.05	-
Department store	-	231.73	-
Department store	-	246.70	-
Avon	-	60.09	-
Department store	-	75.21	-
Department store	-	47.39	-
On-line retailer	-	32.49	-
Department store	-	151.94	-
Department store	-	105.48	-
Department store	-	182.53	-
Avon	-	59.51	-
On-line shopping membership program	-	18.95	-
Convenience store	-	35.10	-

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03/31/12	TARGET 00000695 WEST DES MOIN IA	72.01	clothing
04/02/12	SKECHERS.COM #600 310-318-3100 CA	50.00	None
04/05/12	ONT*SWIVELSWEEPERG2 800-2609988 NJ	70.96	None
04/06/12	TARGET 00019398 ALTOONA IA	141.10	groceries, toys
04/07/12	WAL-MART #2764 ALTOONA IA	56.48	groceries
04/13/12	KUM & GO #83 CASEY IA	13.00	None
04/16/12	AVP*AVON PRODUCTS YAM 513-5512866 IL	70.49	None
04/16/12	WM SUPERCENTER #3394 ATLANTIC IA	424.91	personal care, gifts, pet care, household items, groceries
04/19/12	PM*OURTIME.COM 888-8922065 TX	75.93	None
04/23/12	AVP*AVON PRODUCTS YAM 513-5512866 IL	47.82	None
04/25/12	WM SUPERCENTER #3394 ATLANTIC IA	203.34	groceries, books, household items
04/26/12	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	18.95	None
05/04/12	KUM & GO #83 CASEY IA	37.00	None
05/04/12	AMAZON.COM AMZM.COM/BILL WA	198.33	music
05/04/12	AMAZON.COM AMZM.COM/BILL WA	56.11	music
05/08/12	AMAZON SERVICES-KINDLE 866-321-8851 WA	4.99	books
05/09/12	AMAZON SERVICES-KINDLE 866-321-8851 WA	3.99	books
05/10/12	WM SUPERCENTER #3394 ATLANTIC IA	297.33	pet care, personal care, groceries
05/12/12	WM SUPERCENTER #2764 ALTOONA IA	49.30	personal care, pet care
05/12/12	MENARDS 3153 ALTOONA IA	87.88	None
05/12/12	AMAZON SERVICES-KINDLE 866-321-8851 WA	12.99	books
05/15/12	WM SUPERCENTER #3394 ATLANTIC IA	119.15	birthday gifts/wrapping, groceries
05/15/12	AMAZON SERVICES-KINDLE 866-321-8851 WA	2.99	books
05/16/12	TARGET 00000695 WEST DES MOIN IA	312.04	electronics, clothing, pet care, cards
05/16/12	AMAZON SERVICES-KINDLE 866-321-8851 WA	7.99	books
05/16/12	AMAZON SERVICES-KINDLE 866-321-8851 WA	11.99	books
05/19/12	GORDMANS INC #21 DES MOINES IA	98.09	None
05/19/12	MENARDS 3045 CLIVE CLIVE IA	275.17	None
05/22/12	BELLALABS.COM 877-767-9942 NV	4.95	None
05/24/12	AVP*AVON PRODUCTS YAM 513-5512866 IL	99.09	None
05/24/12	OLD NAVY 3774 WEST DES MOIN IA	72.50	None
05/24/12	PETCO 1623 63516231 WEST DES MOIN IA	23.83	None

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Department store	-	72.01	-
On-line retailer	-	50.00	-
On-line retailer	-	70.96	-
Department store	-	141.10	-
Department store	-	56.48	-
Convenience store	-	13.00	-
Avon	-	70.49	-
Department store	-	424.91	-
On-line dating service	-	75.93	-
Avon	-	47.82	-
Department store	-	203.34	-
On-line shopping membership program	-	18.95	-
Convenience store	-	37.00	-
On-line retailer	-	198.33	-
On-line retailer	-	56.11	-
On-line retailer	-	4.99	-
On-line retailer	-	3.99	-
Department store	-	297.33	-
Department store	-	49.30	-
Department store	-	87.88	-
On-line retailer	-	12.99	-
Department store	-	119.15	-
On-line retailer	-	2.99	-
Department store	-	312.04	-
On-line retailer	-	7.99	-
On-line retailer	-	11.99	-
Department store	-	98.09	-
Department store	-	275.17	-
On-line retailer	-	4.95	-
Avon	-	99.09	-
Department store	-	72.50	-
Pet supplies/care	-	23.83	-

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05/25/12	TARGET 00019398 ALTOONA IA	19.07	clothing
05/26/12	TARGET 00019398 ALTOONA IA	260.23	toys, groceries, wrapping, clothing
05/26/12	HYVEE 1011 ALTOONA IA	31.76	None
05/26/12	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	18.95	None
05/29/12	WM SUPERCENTER #3394 ATLANTIC IA	328.87	office supplies, personal care, music, household items, clothing, groceries
05/30/12	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	21.99	toys
06/01/12	HYVEE 1530 PLEASANT HILL IA	15.37	None
06/02/12	WM SUPERCENTER #2764 ALTOONA IA	56.58	personal care, children's clothing, pool items
06/04/12	KUM & GO #83 CASEY IA	23.25	Super Unleaded Fuel 7.157 gallons
06/04/12	KUM & GO #83 CASEY IA	23.50	Super Unleaded Fuel 7.232 gallons
06/04/12	AMAZON.COM AMZN.COM/BILL WA	34.96	DVD
06/05/12	BELLALABS.COM 877-767-9942 NV	87.63	None
06/06/12	CLEAN IT SUPPLY JEFFERSONVILL PA	272.95	None
06/06/12	AMAZON SERVICES-KINDLE 866-321-8851 WA	7.99	books
06/06/12	AMAZON SERVICES-KINDLE 866-321-8851 WA	14.98	books
06/06/12	Amazon.com AMZN.COM/BILL WA CREDIT	(1.97)	None
06/08/12	AMAZON DIGITAL SVCS 866-216-1072 WA	2.99	books
06/12/12	AVP*AVON PRODUCTS YAM 513-5512866 IL	67.82	None
06/13/12	TARGET 00000695 WEST DES MOIN IA	235.24	clothing, personal care, groceries
06/16/12	WM SUPERCENTER #2764 ALTOONA IA	100.01	clothing, music, flowers, cards
06/16/12	MENARDS 3153 ALTOONA IA	110.16	None
06/17/12	WM SUPERCENTER #2764 ALTOONA IA	137.03	gardening, personal care, dvds, groceries
06/18/12	KUM & GO #83 CASEY IA	38.00	Super Unleaded Fuel 11.114 gallons
06/19/12	MURPHY7164ATWALMRT ATLANTIC IA	25.00	None
06/19/12	WM SUPERCENTER #3394 ATLANTIC IA	179.62	groceries, personal care, household items, clothing
06/20/12	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	8.31	DVD
06/22/12	AVP*AVON PRODUCTS YAM 513-5512866 IL	129.03	None
06/23/12	WM SUPERCENTER #3394 ATLANTIC IA	137.61	clothing, groceries, wrapping paper
06/25/12	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	18.95	None
06/30/12	AMAZON SERVICES-KINDLE 866-321-8851 WA	3.99	books
07/03/12	STIVERS FORD LINCOL MERC WAUKEE IA	359.60	None
07/03/12	MENARDS 3045 CLIVE CLIVE IA	107.33	None

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Department store	-	19.07	-
Department store	-	260.23	-
Hy-Vee	-	31.76	-
On-line shopping membership program	-	18.95	-
Department store	-	328.87	-
On-line retailer	-	21.99	-
Hy-Vee	-	15.37	-
Department store	-	56.58	-
Convenience store	-	23.25	-
Convenience store	-	23.50	-
On-line retailer	-	34.96	-
On-line retailer	-	87.63	-
Cleaning supplies	-	-	272.95
On-line retailer	-	7.99	-
On-line retailer	-	14.98	-
On-line retailer	-	(1.97)	-
On-line retailer	-	2.99	-
Avon	-	67.82	-
Department store	-	235.24	-
Department store	-	100.01	-
Department store	-	110.16	-
Department store	-	137.03	-
Convenience store	-	38.00	-
Convenience store	-	25.00	-
Department store	-	179.62	-
On-line retailer	-	8.31	-
Avon	-	129.03	-
Department store	-	137.61	-
On-line shopping membership program	-	18.95	-
On-line retailer	-	3.99	-
Automotive	-	359.60	-
Department store	107.33	-	-

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07/05/12	BELLALABS.COM 877-767-9942 NV	87.63	<i>None</i>
07/09/12	AVP*AVON PRODUCTS YAM 513-5512866 IL	69.30	<i>None</i>
07/15/12	GORDMANS INC #21 DES MOINES IA	13.49	<i>None</i>
07/15/12	WAL-MART #1764 DES MOINES IA	106.30	groceries, household items
07/18/12	TARGET 00000695 WEST DES MOIN IA	128.25	pet care, clothing, groceries, clothing
07/18/12	GORDMANS INC #45 W DES MOINES IA	143.24	<i>None</i>
07/18/12	VICTORIA SECRET 800-888-1500 OH	39.09	<i>None</i>
07/19/12	AMAZON SERVICES-KINDLE 866-321-8851 WA	29.99	books
07/20/12	WM SUPERCENTER #3394 ATLANTIC IA	220.39	groceries, household items
07/20/12	INF*ARCHIVES.COM 888-455-2791 NE	39.95	<i>None</i>
07/23/12	AVP*AVON PRODUCTS YAM 513-5512866 IL	38.04	<i>None</i>
07/23/12	SEVENLY 866-516-9446 CA	59.99	<i>None</i>
07/25/12	MVQ*MAXIMUMSAVINGSClub 877-422-5774 IL	18.95	<i>None</i>
07/27/12	WM SUPERCENTER #3394 ATLANTIC IA	197.78	groceries
07/29/12	AMAZON.COM AMZN.COM/BILL WA	24.99	DVDs
08/01/12	ANC*ANCESTRY.COM 800-2623787 UT	77.70	<i>None</i>
08/03/12	Amazon.com AMZN.COM/BILL WA CREDIT	(0.03)	<i>None</i>
08/04/12	WM SUPERCENTER #3394 ATLANTIC IA	18.13	paint
08/05/12	AMAZON SERVICES-KINDLE 866-321-8851 WA	9.60	books
08/06/12	AVP*AVON PRODUCTS YAM 513-5512866 IL	78.14	<i>None</i>
08/07/12	KUM & GO #83 CASEY IA	45.00	Super Unleaded Fuel 12.861 gallons
08/07/12	WM SUPERCENTER #3394 ATLANTIC IA	247.62	groceries, personal care, household items, pet care
08/09/12	KUM & GO #83 CASEY IA	28.51	Super Unleaded Fuel 7.324 gallons
08/10/12	KUM & GO #83 CASEY IA	26.50	Super Unleaded Fuel 7.322 gallons
08/13/12	KUM & GO #83 CASEY IA	30.00	Super Unleaded Fuel 8.289 gallons
08/18/12	AMAZON.COM AMZN.COM/BILL WA	19.99	DVDs
08/19/12	WM SUPERCENTER #3394 ATLANTIC IA	143.96	pet care, personal care, groceries
08/20/12	AVP*AVON PRODUCTS YAM 513-5512866 IL	53.46	<i>None</i>
08/23/12	IOWA RURAL WATER ASSOCIAT 641-7870330 IA	120.00	<i>None</i>
08/23/12	TARGET 00000695 WEST DES MOIN IA	378.40	personal care, baby items
08/23/12	HYVEE 1889 WEST DES MOIN IA	53.05	<i>None</i>
08/24/12	MVQ*MAXIMUMSAVINGSClub 877-422-5774 IL	18.95	<i>None</i>

Category per Invoices or Internet	Reasonable	Improper	Unsupported
On-line retailer	-	87.63	-
Avon	-	69.30	-
Department store	-	13.49	-
Department store	-	106.30	-
Department store	-	128.25	-
Department store	-	143.24	-
Department store	-	39.09	-
On-line retailer	-	29.99	-
Department store	-	220.39	-
On-line retailer	-	39.95	-
Avon	-	38.04	-
On-line retailer	-	59.99	-
On-line shopping membership program	-	18.95	-
Department store	-	197.78	-
On-line retailer	-	24.99	-
On-line retailer	-	77.70	-
On-line retailer	-	(0.03)	-
Department store	-	18.13	-
On-line retailer	-	9.60	-
Avon	-	78.14	-
Convenience store	-	45.00	-
Department store	-	247.62	-
Convenience store	-	28.51	-
Convenience store	-	26.50	-
Convenience store	-	30.00	-
On-line retailer	-	19.99	-
Department store	-	143.96	-
Avon	-	53.46	-
Conference fee	120.00	-	-
Department store	-	378.40	-
Hy-Vee	-	53.05	-
On-line shopping membership program	-	18.95	-

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08/29/12	AVG*WWW.AVG.COM 18555540131 CY	75.99	None
08/31/12	AVP*AVON PRODUCTS YAM 513-5512866 IL	96.06	None
09/01/12	WM SUPERCENTER #3394 ATLANTIC IA	347.74	personal care, groceries
09/23/12	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	18.95	None
09/28/12	AVG*WWW.AVG.COM 18555540131 CY	32.29	None
10/09/12	WWW.AVG.COM NICOSIA CY	19.98	None
10/14/12	TARGET 00019398 ALTOONA IA	92.75	pet care, clothes, toys
10/15/12	GRAND HARBOR RESORT DUBUQUE IA	212.80	None
10/15/12	MCAFEE 866-622-3911 TX	34.99	None
10/15/12	TONY ROMA DUBUQUE IA	37.43	None
10/17/12	CASEYS GEN STORE 2417 NEWTON IA	40.50	Super Unleaded Fuel 11.64 gallons
10/17/12	TARGET 00000695 WEST DES MOIN IA	174.72	household items, personal care, dvds, groceries
10/21/12	MCAFEE 866-622-3911 TX	49.99	None
10/23/12	WM SUPERCENTER #3394 ATLANTIC IA	208.85	household items, personal care, groceries, baby care
10/28/12	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	21.95	None
11/06/12	HCG*TAG AWAY-TV SALE 800-3403418 PA	54.93	None
11/06/12	AMAZON SERVICES-KINDLE 866-321-8851 WA	9.99	books
11/07/12	KUM & GO #83 CASEY IA	11.75	Super Unleaded Fuel 3.594 gallons
11/08/12	TARGET 00000695 WEST DES MOIN IA	199.61	pet care, personal care. Music
11/10/12	WM SUPERCENTER #3394 ATLANTIC IA	219.86	groceries, household items, books, movies, children's clothing
11/15/12	WM SUPERCENTER #3394 ATLANTIC IA	273.14	automotive items, personal care, groceries, household items
11/19/12	KUM & GO #83 CASEY IA	38.00	Super Unleaded Fuel 12.03 gallons
11/21/12	WM SUPERCENTER #2764 ALTOONA IA	118.32	groceries
11/27/12	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	21.95	None
11/30/12	TARGET 00000695 WEST DES MOIN IA	643.20	clothing, dvds, personal care, household items
11/30/12	TOYS R US #9507 DES MOINES IA	158.45	None
12/08/12	WM SUPERCENTER #3394 ATLANTIC IA	371.05	groceries, pet care, clothing, Christmas decorations
12/13/12	AVP*AVON PRODUCTS YAM 513-5512866 IL	56.61	None
12/13/12	TARGET 00020412 DES MOINES IA	230.89	clothing, movies, Christmas things
12/13/12	WM SUPERCENTER #3762 WEST DES MOIN IA	153.17	groceries, Christmas gifts, wrapping paper
12/17/12	WM SUPERCENTER #3394 ATLANTIC IA	234.63	groceries, pet items, wrapping paper
12/21/12	KUM & GO #83 CASEY IA	23.01	Super Unleaded Fuel 7.697 gallons

Category per Invoices or Internet	Reasonable	Improper	Unsupported
On-line retailer	-	75.99	-
Avon	-	96.06	-
Department store	-	347.74	-
On-line shopping membership program	-	18.95	-
On-line retailer	-	32.29	-
On-line retailer	-	19.98	-
Department store	-	92.75	-
Hotel	212.80	-	-
On-line retailer	-	-	34.99
Restaurant	37.43	-	-
Convenience store	-	40.50	-
Department store	-	174.72	-
On-line retailer	-	-	49.99
Department store	-	208.85	-
On-line shopping membership program	-	21.95	-
On-line retailer	-	54.93	-
On-line retailer	-	9.99	-
Convenience store	-	11.75	-
Department store	-	199.61	-
Department store	-	219.86	-
Department store	-	273.14	-
Convenience store	-	38.00	-
Department store	-	118.32	-
On-line shopping membership program	-	21.95	-
Department store	-	643.20	-
Department store	-	158.45	-
Department store	-	371.05	-
Avon	-	56.61	-
Department store	-	230.89	-
Department store	-	153.17	-
Department store	-	234.63	-
Convenience store	-	23.01	-

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12/21/12	WM SUPERCENTER #3394 ATLANTIC IA	181.99	groceries, personal care, Christmas gifts
12/27/12	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	21.95	None
12/28/12	TARGET 00000695 WEST DES MOIN IA	155.29	personal care, wrapping
01/23/13	TARGET 00000695 WEST DES MOIN IA	169.59	pet care, household items, dvds, groceries
01/23/13	#00877 LION COFFEE 808-8434228 HI	63.10	None
01/26/13	MVQ*MAXIMUMSAVINGSCLUB 877-422-5774 IL	21.95	None
02/05/13	TARGET 00019018 WEST DES MOIN IA	222.18	groceries, pet care, personal care, cards
02/05/13	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	37.95	personal care
02/06/13	KUM & GO #83 CASEY IA	31.50	Super Unleaded Fuel 9.267 gallons
02/11/13	FRIDGEFILTERS.COM 800-683-8353 NC	45.98	None
02/12/13	WM SUPERCENTER #3394 ATLANTIC IA	225.47	groceries, household items, pet care, personal items
02/13/13	KUM & GO #83 CASEY IA	11.50	Super Unleaded Fuel 3.267 gallons
02/13/13	KUM & GO #83 CASEY IA	53.00	Super Unleaded Fuel 15.062 gallons
02/16/13	TARGET 00019018 WEST DES MOIN IA	93.99	DVDs, groceries
02/19/13	KUM & GO #83 CASEY IA	17.20	Super Unleaded Fuel 4.625 gallons
02/25/13	MVQ*SHOPESSNTLS 888-2381798 CT	21.95	None
02/28/13	KUM & GO #83 CASEY IA	48.50	Super Unleaded Fuel 13.291 gallons
03/03/13	TARGET 00000695 WEST DES MOIN IA	253.16	personal care, pet care, groceries, household items
03/04/13	VICTORIA SECRET 800-888-1500 OH	56.69	None
03/08/13	MOTION INDUSTRIES IA09 515-2660470 IA	459.10	None
03/09/13	MURPHY7164ATWALMRT ATLANTIC IA	20.50	None
03/09/13	WM SUPERCENTER #3394 ATLANTIC IA	302.59	household items, personal care, groceries, dvds
03/14/13	WM SUPERCENTER #3394 ATLANTIC IA	116.67	personal care, household items, groceries, clothing
03/18/13	GRC*PROACTIV SOLUTION 800-2420364 CA	21.35	None
03/23/13	KUM & GO #83 CASEY IA	32.00	Super Unleaded Fuel 9.146 gallons
03/27/13	MURPHY7164ATWALMRT ATLANTIC IA	47.53	None
03/27/13	WM SUPERCENTER #3394 ATLANTIC IA	234.31	groceries, personal care, Easter gifts
03/27/13	MVQ*SHOPESSNTLS 888-2381798 CT	21.95	None
04/03/13	TARGET 00019018 WEST DES MOIN IA	245.44	clothing, groceries
04/11/13	GRC*PROACTIV SOLUTION 800-2420364 CA	46.93	None
04/18/13	TARGET 00019018 WEST DES MOIN IA	347.43	groceries, pet care, personal care
04/19/13	KUM & GO #83 CASEY IA	45.05	Super Unleaded Fuel 13.491 gallons

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Department store	-	181.99	-
On-line shopping membership program	-	21.95	-
Department store	-	155.29	-
Department store	-	169.59	-
On-line retailer	-	-	63.10
On-line shopping membership program	-	21.95	-
Department store	-	222.18	-
On-line retailer	-	37.95	-
Convenience store	-	31.50	-
On-line retailer	-	45.98	-
Department store	-	225.47	-
Convenience store	-	11.50	-
Convenience store	-	53.00	-
Department store	-	93.99	-
Convenience store	-	17.20	-
On-line retailer	-	21.95	-
Convenience store	-	48.50	-
Department store	-	253.16	-
Department store	-	56.69	-
Maintenance supplies	459.10	-	-
Convenience store	-	20.50	-
Department store	-	302.59	-
Department store	-	116.67	-
On-line retailer	-	21.35	-
Convenience store	-	32.00	-
Convenience store	-	47.53	-
Department store	-	234.31	-
On-line retailer	-	21.95	-
Department store	-	245.44	-
On-line retailer	-	46.93	-
Department store	-	347.43	-
Convenience store	-	45.05	-

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04/22/13	GRC*PROACTIV SOLUTION 800-2420 CREDIT	(36.94)	<i>None</i>
04/26/13	CHASE DOORS 513-6032915 OH	1,640.24	Doors
04/27/13	KUM & GO #83 CASEY IA	5.20	Unleaded Fuel 1.52 gallons
04/28/13	WAL-MART #3394 ATLANTIC IA	191.59	groceries, music, toys, clothing
05/06/13	KUM & GO #83 CASEY IA	49.49	Super Unleaded Fuel 14.476 gallons
05/13/13	TARGET 00019018 WEST DES MOIN IA	325.94	toys, pet care, personal care, groceries
05/15/13	RE MAPLE GREENHOUSE DEXTER IA	56.55	<i>None</i>
05/22/13	WAL-MART #3394 ATLANTIC IA	331.57	groceries, personal care, household items, clothing, toys, pet items
05/23/13	KUM & GO #83 CASEY IA	16.01	Super Unleaded Fuel 4.127 gallons
05/23/13	CHASE DOORS 513-6032915 OH	1,640.23	Doors
05/24/13	KUM & GO #83 CASEY IA	24.00	Super Unleaded Fuel 6.187 gallons
06/13/13	TARGET 00000695 WEST DES MOIN IA	234.47	pet care, personal care, dvd, groceries, clothing
06/13/13	HYVEE 1889 WEST DES MOIN IA	73.94	<i>None</i>
06/19/13	GORDMANS INC STORE #45 WDM IA	188.48	<i>None</i>
06/19/13	HYVEE 1759 URBANDALE IA	28.65	<i>None</i>
06/20/13	WAL-MART #3394 ATLANTIC IA	86.56	groceries, personal care, household items
06/27/13	TARGET 00000695 WEST DES MOIN IA	154.56	groceries, pet care, personal care, clothing
06/30/13	HYVEE 1148 DES MOINES IA	16.83	<i>None</i>
07/03/13	WAL-MART #3394 ATLANTIC IA	243.19	groceries, personal care, household items, clothing
07/04/13	GRC*PROACTIV SOLUTION 800-2420364 CA	46.93	<i>None</i>
07/05/13	TARGET 00019398 ALTOONA IA	287.01	household items, clothing
07/06/13	HYVEE 1011 ALTOONA IA	48.70	<i>None</i>
07/08/13	TARGET 00000695 WEST DES MOIN IA	129.40	clothing, personal care, household items
07/08/13	GORDMANS INC STORE #45 WDM IA	127.08	<i>None</i>
07/10/13	KUM & GO #83 CASEY IA	25.58	Super Unleaded Fuel 7.707 gallons
07/12/13	TARGET 00019398 ALTOONA IA	120.12	clothing, household items
07/16/13	WAL-MART #3394 ATLANTIC IA	312.77	groceries, pet care, household items, dvds
07/19/13	WAL-MART #2764 ALTOONA IA	67.27	personal care, clothing, groceries, household items
07/20/13	ANC*ARCHIVES.COM 888-896-4442 UT	39.95	<i>None</i>
07/21/13	CASEYS GEN STORE 2737 PRAIRIE CITY IA	29.09	Super Unleaded Fuel 11.64 gallons
07/30/13	CASEYS GEN STORE 0027 AUDUBON IA	30.00	Super Unleaded Fuel 8.75 gallons
08/01/13	KUM & GO #83 CASEY IA	48.30	Super Unleaded Fuel 13.803 gallons

Category per Invoices or Internet	Reasonable	Improper	Unsupported
On-line retailer	-	(36.94)	-
Door manufacturer	1,640.24	-	-
Convenience store	-	5.20	-
Department store	-	191.59	-
Convenience store	-	49.49	-
Department store	-	325.94	-
Garden/Plant supplies	-	56.55	-
Department store	-	331.57	-
Convenience store	-	16.01	-
Door manufacturer	1,640.23	-	-
Convenience store	-	24.00	-
Department store	-	234.47	-
Hy-Vee	-	73.94	-
Department store	-	188.48	-
Hy-Vee	-	28.65	-
Department store	-	86.56	-
Department store	-	154.56	-
Hy-Vee	-	16.83	-
Department store	-	243.19	-
On-line retailer	-	46.93	-
Department store	-	287.01	-
Hy-Vee	-	48.70	-
Department store	-	129.40	-
Department store	-	127.08	-
Convenience store	-	25.58	-
Department store	-	120.12	-
Department store	-	312.77	-
Department store	-	67.27	-
On-line retailer	-	39.95	-
Convenience store	-	29.09	-
Convenience store	-	30.00	-
Convenience store	-	48.30	-

Report on Special Investigation of the
City of Casey

VISA Credit Card Charges
For the period July 1, 2008 through October 31, 2014

Per Credit Card Statement

Transaction Date	Vendor	Amount	Description per Supporting Documentation
08/01/13	WAL-MART #3394 ATLANTIC IA	186.85	pet care, personal care, groceries
08/01/13	GRC*PROACTIV SOLUTION 800-2420364 CA	29.95	None
08/05/13	CASEYS GEN STORE 2654 STUART IA	25.60	Super Unleaded Fuel 7.555 gallons
08/07/13	KUM & GO #83 CASEY IA	29.76	Super Unleaded Fuel 8.729 gallons
08/11/13	KUM & GO #83 CASEY IA	23.00	Super Unleaded Fuel 6.952 gallons
08/15/13	WAL-MART #1764 DES MOINES IA	69.07	pet care, household items, groceries
08/16/13	WAL-MART #3394 ATLANTIC IA	147.17	groceries, personal care
08/23/13	MVQ*SHOPESSNTLS 888-2381798 CT	21.95	None
08/27/13	IOWA RURAL WATER ASSOCIAT 641-7870330 IA	130.00	None
08/29/13	GRC*PROACTIV SOLUTION 800-2420364 CA	29.95	None
08/30/13	WAL-MART #3394 ATLANTIC IA	234.45	cigarettes, groceries, personal care, pet care
09/16/13	AVG*WWW.AVG.COM 185555540131 CY	33.99	None
09/26/13	MCAFEE 866-522-3911 TX	89.99	None
10/02/13	WAL-MART #3394 ATLANTIC IA	233.45	pet care, personal care, groceries
10/09/13	GRAND HARBOR RESORT DUBUQUE IA	212.80	None
10/29/13	MVQ*SHOPESSNTIAL+ 877-4425 CREDIT	(21.95)	None
11/11/13	KUM & GO #83 CASEY IA	24.00	Super Unleaded Fuel 8.512 gallons
11/12/13	IOWA LEAGUE OF CITIES 515-244-7282 IA	105.00	None
11/26/13	WAL-MART #3394 ATLANTIC IA	209.59	None
12/07/13	TARGET 00008037 DES MOINES IA	307.97	clothing, toys, groceries
12/16/13	WAL-MART #3394 ATLANTIC IA	456.94	None
01/24/14	WAL-MART #3394 ATLANTIC IA	245.43	None
02/13/14	HRB ONLINE TAX PRODUCT 800-472-5625 MO	56.98	None
04/05/14	WAL-MART #3394 ATLANTIC IA	289.88	None
05/01/14	MURPHY7164ATWALMRT ATLANTIC IA	40.00	None
05/14/14	KUM & GO #83 CASEY IA	12.78	Grocery items
05/16/14	TARGET 00000695 WEST DES MOIN IA	194.06	clothing, pet care, household items, personal care
05/16/14	WAL-MART #3762 WEST DES MOIN IA	92.75	None
05/16/14	TOYS R US #9507 DES MOINES IA	31.78	None
05/16/14	SQ*DES MOINES SOCIAL CLU Des Moines IA	30.00	None
05/22/14	WM SUPERCENTER #3394 ATLANTIC IA	136.82	None
05/23/14	TARGET 00019398 ALTOONA IA	217.45	clothing, dvds, groceries

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Department store	-	186.85	-
On-line retailer	-	29.95	-
Convenience store	-	25.60	-
Convenience store	-	29.76	-
Convenience store	-	23.00	-
Department store	-	69.07	-
Department store	-	147.17	-
On-line retailer	-	21.95	-
Conference fee	130.00	-	-
On-line retailer	-	29.95	-
Department store	-	234.45	-
On-line retailer	-	33.99	-
On-line retailer	-	-	89.99
Department store	-	233.45	-
Hotel	212.80	-	-
On-line retailer	-	(21.95)	-
Convenience store	-	24.00	-
City Hall supplies	105.00	-	-
Department store	-	209.59	-
Department store	-	307.97	-
Department store	-	456.94	-
Department store	-	245.43	-
On-line retailer	-	56.98	-
Department store	-	289.88	-
Convenience store	-	40.00	-
Convenience store	-	12.78	-
Department store	-	194.06	-
Department store	-	92.75	-
Department store	-	31.78	-
Restaurant	-	30.00	-
Department store	-	136.82	-
Department store	-	217.45	-

Report on Special Investigation of the
City of Casey

VISA Credit Card Charges
For the period July 1, 2008 through October 31, 2014

Per Credit Card Statement

Transaction Date	Vendor	Amount	Description per Supporting Documentation
05/28/14	WAL-MART #1764 DES MOINES IA	120.82	None
05/31/14	WAL-MART #0751 PELLA IA	27.78	None
06/01/14	KUM & GO #59 WAUKEE IA	53.78	cigarettes
06/10/14	WAL-MART #3394 ATLANTIC IA	352.04	None
06/26/14	TARGET 00000695 WEST DES MOIN IA	149.74	groceries
07/01/14	TARGET 00000695 WEST DES MOIN IA	255.70	clothing, household items
07/04/14	WAL-MART #2764 ALTOONA IA	135.50	None
07/04/14	HY VEE 1011 ALTOONA IA	133.72	None
07/09/14	WAL-MART #3394 ATLANTIC IA	311.34	None
07/27/14	WAL-MART #3394 ATLANTIC IA	90.95	None
07/31/14	TARGET 00000695 WEST DES MOIN IA	193.72	groceries, pet care
08/12/14	IOWA RURAL WATER ASSOCIAT641-7870330 IA	130.00	Fall Conference registration
08/12/14	CASEY'S GEN STORE 1567 ANITA IA	51.61	cigarettes
08/12/14	WM SUPERCENTER #3394 ATLANTIC IA	169.31	None
08/23/14	OFFICE MAX WDM IA	747.25	office supplies
08/23/14	OFFICE MAX WDM IA CREDIT	(42.30)	sales tax refund
08/25/14	KUM & GO #83 CASEY IA	40.91	Super Unleaded Fuel 12.515 gallons
08/27/14	OFFICE DEPOT #1090 800-463-3768 MA	24.37	office supplies
	Total	<u>\$ 62,995.25</u>	

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Department store	-	120.82	-
Department store	-	27.78	-
Convenience store	-	53.78	-
Department store	-	352.04	-
Department store	-	149.74	-
Department store	-	255.70	-
Department store	-	135.50	-
Hy-Vee	-	133.72	-
Department store	-	311.34	-
Department store	-	90.95	-
Department store	-	193.72	-
Conference fee	130.00	-	-
Convenience store	-	51.61	-
Department store	-	169.31	-
Department store	747.25	-	-
Department store	(42.30)	-	-
Convenience store	-	40.91	-
Department store	24.37	-	-
	\$ 7,921.00	54,488.64	585.61

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

Report on Special Investigation of the
City of Casey

Payroll Checks Issued to Dorothy Dillinger
For the period July 1, 2008 through October 31, 2014

Payroll Date	Bi-Weekly Payroll	Per Check Image			Allowable Vacation Payout	Improper Vacation Payout
		Check Date	Check Number	Check Amount		
07/11/08	\$ 652.39	07/11/08	16700	\$ 969.80	-	317.41
07/25/08	652.39	07/25/08	16734	969.80	-	317.41
08/08/08	652.39	08/08/08	16748	940.63	-	288.24
08/22/08	652.39	08/22/08	16773	940.63	-	288.24
09/05/08	652.39	09/05/08	16783	940.63	-	288.24
09/19/08	652.39	09/19/08	16824	940.63	-	288.24
10/03/08	652.39	10/02/08	16833	940.63	-	288.24
10/17/08	652.39	10/16/08	16840	940.63	-	288.24
10/31/08	652.39	10/30/08	16869	940.63	-	288.24
11/14/08	652.39	11/14/08	16884	940.63	-	288.24
11/28/08	652.39	11/25/08	16914	940.63	-	288.24
12/12/08	655.34	12/10/08	16931	655.34	-	-
12/26/08	655.34	12/22/08	16955	655.34	-	-
	8,486.97			11,715.95	-	3,228.98
01/09/09	681.17	01/09/09	16988	681.17	-	-
01/23/09	681.17	01/22/09	17001	681.17	-	-
02/06/09	677.48	02/04/09	17010	1,011.47	-	333.99
02/20/09	676.17	02/17/09	17037	676.17	-	-
03/06/09	692.59	03/06/09	17046	692.59	-	-
03/20/09	692.59	03/19/09	17068	692.59	-	-
04/03/09	692.59	04/02/09	17077	1,024.97	-	332.38
04/17/09	692.59	04/16/09	17108	1,024.97	-	332.38
05/01/09	692.59	04/30/09	17120	692.59	-	-
05/15/09	692.59	05/13/09	17150	1,024.97	-	332.38
05/29/09	692.59	05/28/09	17155	1,024.97	-	332.38
06/12/09	692.59	06/10/09	17171	1,024.97	-	332.38
06/26/09	692.59	06/26/09	17199	692.59	-	-
07/10/09	690.94	07/10/09	17245	690.94	-	-
07/24/09	690.94	07/23/09	17258	690.94	-	-
08/07/09	690.94	08/06/09	17268	690.94	-	-
08/21/09	690.94	08/20/09	17308	690.94	-	-
09/04/09	690.94	09/02/09	17317	690.94	-	-
09/18/09	690.94	09/17/09	17352	690.94	-	-
10/02/09	690.94	10/02/09	17359	690.94	-	-

Exhibit C

Report on Special Investigation of the
City of Casey

Payroll Checks Issued to Dorothy Dillinger
For the period July 1, 2008 through October 31, 2014

Payroll Date	Bi-Weekly Payroll	Per Check Image			Allowable Vacation Payout	Improper Vacation Payout
		Check Date	Check Number	Check Amount		
10/16/09	690.94	10/16/09	17395	690.94	-	-
10/30/09	690.94	10/30/09	17402	690.94	-	-
11/13/09	690.94	11/13/09	17415	690.94	-	-
11/27/09	690.94	11/24/09	17446	690.94	-	-
12/11/09	690.94	12/11/09	17461	1,022.79	-	331.85
12/25/09	690.94	12/23/09	17496	690.94	-	-
	<u>17,931.52</u>			<u>20,259.26</u>	-	<u>2,327.74</u>
01/08/10	712.16	01/06/10	17504	712.16	-	-
01/22/10	712.16	01/22/10	17536	712.16	-	-
02/05/10	712.16	02/03/10	17541	712.16	-	-
02/19/10	712.16	02/18/10	17571	712.16	-	-
03/05/10	712.16	03/04/10	17578	712.16	-	-
03/19/10	712.16	03/17/10	17610	712.16	-	-
04/02/10	712.16	04/01/10	17616	712.16	-	-
04/16/10	712.16	04/15/10	17644	712.16	-	-
04/30/10	712.16	04/28/10	17647	712.16	-	-
05/14/10	712.16	05/12/10	17671	1,050.55	-	338.39
05/28/10	712.16	05/27/10	17677	712.16	-	-
06/11/10	712.16	06/10/10	17684	712.16	-	-
06/25/10	712.16	06/23/10	17714	712.16	-	-
07/09/10	710.44	07/08/10	17722	710.44	-	-
07/23/10	710.44	07/21/10	17814	710.44	-	-
08/06/10	710.44	08/04/10	17825	710.44	-	-
08/20/10	710.44	08/18/10	17850	710.44	-	-
09/03/10	710.44	09/02/10	17855	710.44	-	-
09/17/10	710.44	09/15/10	17859	710.44	-	-
10/01/10	710.44	09/29/10	17872	1,048.28	-	337.84
10/15/10	710.44	10/14/10	17907	710.44	-	-
10/29/10	710.44	10/27/10	17916	710.44	-	-
11/12/10	710.44	11/10/10	17925	710.44	-	-
11/26/10	710.44	11/24/10	17962	710.44	-	-
12/10/10	710.44	12/09/10	17980	710.44	-	-
12/24/10	710.44	12/21/10	18000	710.44	-	-
	<u>18,493.80</u>			<u>19,170.03</u>	-	<u>676.23</u>

Report on Special Investigation of the
City of Casey

Payroll Checks Issued to Dorothy Dillinger
For the period July 1, 2008 through October 31, 2014

Payroll Date	Bi-Weekly Payroll	Per Check Image			Allowable Vacation Payout	Improper Vacation Payout
		Check Date	Check Number	Check Amount		
01/07/11	732.07	01/04/11	18007	732.07	-	-
01/21/11	732.07	01/19/11	18013	732.07	-	-
02/04/11	732.07	02/04/11	18045	732.07	-	-
02/18/11	732.07	02/18/11	18049	732.07	-	-
03/04/11	732.07	03/04/11	18080	732.07	-	-
03/18/11	732.07	03/17/11	18085	732.07	-	-
04/01/11	732.07	03/30/11	18125	732.07	-	-
04/15/11	732.07	04/15/11	18133	732.07	-	-
04/29/11	732.07	04/28/11	18152	732.07	-	-
05/13/11	732.07	05/11/11	18178	1,087.16	355.09	-
05/27/11	732.07	05/27/11	18183	732.07	-	-
06/10/11	732.07	06/10/11	18194	732.07	-	-
06/24/11	732.07	06/23/11	18219	732.07	-	-
07/08/11	724.37	07/07/11	18237	724.37	-	-
07/22/11	724.37	07/22/11	18266	724.37	-	-
08/05/11	724.37	08/03/11	18271	724.37	-	-
08/19/11	724.37	08/17/11	18294	1,076.96	352.59	-
09/02/11	724.37	09/02/11	18301	724.37	-	-
09/16/11	732.07	09/16/11	18328	732.07	-	-
09/30/11	732.07	09/30/11	18335	732.07	-	-
10/14/11	732.07	10/12/11	18359	732.07	-	-
10/28/11	732.07	10/28/11	18368	732.07	-	-
11/11/11	732.07	11/10/11	18374	732.07	-	-
11/25/11	732.07	11/23/11	18396	732.07	-	-
12/09/11	732.07	12/06/11	18411	1,087.16	355.09	-
12/23/11	732.07	12/20/11	18431	1,087.16	355.09	-
18,995.32		20,413.18			1,417.86	-
01/06/12	737.50	01/04/12	18438	737.50	-	-
01/20/12	737.50	01/19/12	18466	737.50	-	-
02/03/12	737.50	02/01/12	18474	1,097.72	360.22	-
02/17/12	737.50	02/16/12	18509	737.50	-	-
03/02/12	737.50	03/02/12	18516	737.50	-	-
03/16/12	737.50	03/15/12	18522	737.50	-	-
03/30/12	737.50	03/29/12	18546	737.50	-	-

Exhibit C

Report on Special Investigation of the
City of Casey

Payroll Checks Issued to Dorothy Dillinger
For the period July 1, 2008 through October 31, 2014

Payroll Date	Bi-Weekly Payroll	Per Check Image			Allowable Vacation Payout	Improper Vacation Payout
		Check Date	Check Number	Check Amount		
04/13/12	737.50	04/12/12	18568	737.50	-	-
04/27/12	737.50	04/26/12	18572	737.50	-	-
05/11/12	737.50	05/10/12	18585	737.50	-	-
05/25/12	737.50	05/24/12	18607	1,097.72	360.22	-
06/08/12	737.50	06/07/12	18617	737.50	-	-
06/22/12	737.50	06/21/12	18642	737.50	-	-
07/06/12	737.50	07/06/12	18651	737.50	-	-
07/20/12	737.50	07/18/12	18678	737.50	-	-
08/03/12	737.50	08/02/12	18695	1,097.72	360.22	-
08/17/12	737.50	08/16/12	18728	1,097.72	360.22	-
08/31/12	737.50	08/31/12	18736	737.50	-	-
09/14/12	737.50	09/13/12	18764	737.50	-	-
09/28/12	737.50	09/27/12	18774	737.50	-	-
10/12/12	733.94	10/11/12	18788	733.94	-	-
10/26/12	733.94	10/25/12	18818	733.94	-	-
11/09/12	733.94	11/09/12	18845	733.94	-	-
11/23/12	733.94	11/21/12	18853	733.94	-	-
12/07/12	733.94	12/10/12	18873	733.94	-	-
12/21/12	733.94	12/19/12	18900	733.94	-	-
19,153.64					20,594.52	1,440.88
01/04/13	726.02	01/04/13	18908	726.02	-	-
01/18/13	726.74	01/18/13	18933	726.74	-	-
02/01/13	726.74	01/31/13	18941	726.74	-	-
02/15/13	726.74	02/15/13	18955	726.74	-	-
03/01/13	726.74	02/28/13	18977	726.74	-	-
03/15/13	726.74	03/14/13	18992	726.74	-	-
03/29/13	726.74	03/28/13	18996	1,080.97	-	354.23
04/12/13	726.74	04/11/13	19025	726.74	-	-
04/26/13	726.74	04/24/13	19029	1,080.97	-	354.23
05/10/13	726.74	05/09/13	19068	726.74	-	-
05/24/13	726.74	05/21/13	19073	1,080.97	-	354.23
06/07/13	726.74	06/06/13	19095	726.74	-	-
06/21/13	726.74	06/20/13	19104	726.74	-	-
07/19/13	725.21	07/18/13	19132	1,080.97	-	355.76
07/31/13	726.02	07/30/13	19122	726.02	-	-

Report on Special Investigation of the
City of Casey

Payroll Checks Issued to Dorothy Dillinger
For the period July 1, 2008 through October 31, 2014

Payroll Date	Bi-Weekly Payroll	Per Check Image			Allowable Vacation Payout	Improper Vacation Payout
		Check Date	Check Number	Check Amount		
08/02/13	725.21	08/01/13	19152	725.21	-	-
08/16/13	725.21	08/14/13	19171	1,078.94	353.73	-
08/30/13	725.21	08/28/13	19180	725.21	-	-
09/13/13	725.21	09/12/13	19209	725.21	-	-
VP	-	09/18/13	19215	364.03	364.03	-
09/27/13	725.21	09/26/13	19219	725.21	-	-
10/11/13	725.21	10/10/13	19236	1,078.94	353.73	-
10/25/13	725.21	10/24/13	19274	725.21	-	-
11/08/13	725.21	11/08/13	19288	725.21	-	-
11/22/13	725.21	11/22/13	19312	725.21	-	-
12/06/13	725.21	12/05/13	19348	725.21	-	-
VP	-	12/09/13	19351	364.03	364.03	-
12/20/13	725.21	12/19/13	19359	1,078.94	353.73	-
	<u>18,875.44</u>			<u>22,083.14</u>	<u>1,789.25</u>	<u>1,418.45</u>
01/03/14	739.40	01/02/14	19366	739.40	-	-
01/17/14	739.40	01/16/14	19398	739.40	-	-
01/31/14	739.40	01/30/14	19401	1,101.58	362.18	-
02/14/14	739.40	02/13/14	19430	739.40	-	-
02/28/14	739.40	02/27/14	19435	739.40	-	-
03/14/14	739.40	03/13/14	19460	739.40	-	-
03/28/14	739.40	03/27/14	19466	739.40	-	-
04/11/14	739.40	04/10/14	19472	1,101.58	362.18	-
04/25/14	739.40	04/23/14	19498	1,101.58	362.18	-
05/09/14	739.40	05/08/14	19508	739.40	-	-
05/23/14	739.40	05/22/14	19536	739.40	-	-
06/06/14	739.40	06/05/14	19570	1,101.58	362.18	-
06/20/14	739.40	06/19/14	19582	739.40	-	-
07/04/14	739.40	07/03/14	19587	739.40	-	-
07/18/14	739.40	07/18/14	19615	739.40	-	-
08/01/14	739.40	07/31/14	19622	1,101.58	362.18	-
08/15/14	739.40	08/13/14	19646	739.40	-	-
08/29/14	739.40	08/28/14	0000	739.40	-	-
09/12/14	739.40	09/11/14	1013	739.40	-	-
	<u>14,048.60</u>			<u>15,859.50</u>	<u>1,810.90</u>	<u>-</u>
Total	<u>\$115,985.29</u>			<u>\$ 130,095.58</u>	<u>6,458.89</u>	<u>7,651.40</u>

VP - There is no payroll date because this check was included in the payroll journal as a vacation payout.

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

Report on Special Investigation of the
City of Casey

Other Checks Issued to Dorothy Dillinger
For the period July 1, 2008 through October 31, 2014

Per check		
Date	Check Number	Amount
09/24/08	16828	\$ 643.92
10/20/08	16867	708.92
12/01/08	16928	723.92
12/18/08	16953	655.34
12/30/08	16960	738.92
03/05/09	17044	692.59
04/10/09	17102	692.59
04/23/09	17115	972.00
05/11/09	17145	486.15
06/19/09	17197	572.83
08/27/09	17310	681.17
09/10/09	17319	431.30
09/23/09	17354	372.81
01/14/10	17532	364.74
02/09/10	17564	743.92
03/25/10	17611	299.47
06/16/10	17708	504.00
07/14/10	17724	406.72
11/17/10	17959	406.72
12/28/10	18005	448.00
01/27/11	18039	326.72
06/03/11	18192	455.09
06/30/11	18230	1,446.60
09/06/11	18295	1,154.27
12/15/11	18430	355.09
02/10/12	18498	189.05
04/04/12	18549	370.50
04/25/12	18570	370.50
07/26/12	18690	1,047.60
10/03/12	18781	737.50
02/08/13	18952	363.00
05/29/13	19078	527.08
06/28/13	19116	479.29
07/24/13	19143	392.54
Total		<u>\$ 19,760.86</u>

Report on Special Investigation of the
City of Casey

WEX Fleet Card Fuel Purchases
For the period July 1, 2008 through October 31, 2014

Per WEX Statement				
Card Number	Transaction Date	Time	Location	Product
0001	Tuesday, March 11, 2008	5:37 PM	Adair, IA	UN +
0001	Tuesday, April 08, 2008	9:07 AM	Adair, IA	UN +
0001	Sunday, April 13, 2008	6:35 PM	Waukee, IA	UN +
0001	Friday, April 18, 2008	12:37 PM	Waukee, IA	UN+
0001	Monday, April 21, 2008	2:42 PM	Casey, IA	UNL
0001	Tuesday, April 22, 2008	4:32 PM	West Des M, IA	UN+
0001	Thursday, May 01, 2008	2:26 PM	Casey, IA	UNL
0001	Thursday, May 08, 2008	11:36 AM	De Soto, IA	UN +
0001	Sunday, May 11, 2008	5:53 PM	De Soto, IA	UNL
0001	Friday, May 16, 2008	7:27 PM	Greenfield, IA	UN +
0001	Saturday, May 17, 2008	7:59 PM	Waukee, IA	UN +
0001	Wednesday, May 21, 2008	4:57 PM	West Des M, IA	UN +
0001	Friday, May 23, 2008	5:05 PM	Waukee, IA	UN +
0001	Tuesday, May 27, 2008	5:15 PM	Casey, IA	UN +
0001	Tuesday, May 27, 2008	8:09 PM	Windsor He, IA	UN +
0001	Sunday, June 01, 2008	4:11 PM	Pleasant H, IA	UN +
0001	Friday, June 06, 2008	4:18 PM	Adair, IA	UN +
0001	Thursday, June 12, 2008	8:00 AM	Adair, IA	UN +
0001	Monday, June 16, 2008	12:13 PM	Casey, IA	UNL
0001	Tuesday, June 17, 2008	12:45 PM	Casey, IA	UNL
0001	Tuesday, June 17, 2008	7:35 PM	Casey, IA	UN +
0001	Friday, June 20, 2008	8:25 AM	Casey, IA	UNL
0001	Saturday, June 21, 2008	4:10 PM	Casey, IA	UN +
0001	Saturday, June 28, 2008	9:47 AM	Adel, IA	UN +
0001	Tuesday, July 01, 2008	7:25 PM	Adair, IA	UN +
0001	Friday, July 04, 2008	2:06 PM	Casey, IA	UN +
0001	Friday, July 04, 2008	6:34 PM	Adair, IA	UN +
0001	Thursday, July 10, 2008	11:10 PM	Adair, IA	UN +
0001	Tuesday, July 15, 2008	1:33 PM	Casey, IA	UNL
0001	Wednesday, July 16, 2008	9:30 PM	Casey, IA	UN +
0001	Saturday, July 19, 2008	5:07 PM	Waukee, IA	UN +
0001	Monday, July 21, 2008	3:37 PM	Waukee, IA	UN +
0001	Friday, July 25, 2008	7:07 PM	Casey, IA	UN +
0001	Tuesday, August 05, 2008	12:32 PM	Adair, IA	UN +

Number of Gallons	Total Cost	Improper	Unsupported
7.502	\$ 21.88	21.88	-
4.970	15.09	15.09	-
4.797	14.37	14.37	-
4.439	14.19	14.19	-
5.059	16.57	16.57	-
5.241	16.54	16.54	-
9.016	30.35	30.35	-
7.287	24.17	24.17	-
6.155	22.87	22.87	-
6.112	20.88	20.88	-
5.348	18.27	18.27	-
6.580	23.80	23.80	-
3.290	11.90	11.90	-
4.791	17.37	17.37	-
12.836	46.16	46.16	-
8.020	28.68	28.68	-
8.873	31.38	31.38	-
7.437	27.64	27.64	-
11.737	43.85	43.85	-
19.650	73.41	73.41	-
13.956	50.75	50.75	-
10.206	38.13	38.13	-
8.379	30.47	30.47	-
6.772	24.76	24.76	-
6.870	24.84	24.84	-
2.030	7.63	7.63	-
5.898	21.92	21.92	-
7.245	26.92	26.92	-
10.347	40.11	40.11	-
7.969	29.54	29.54	-
5.413	20.01	20.01	-
6.808	24.75	24.75	-
7.338	25.66	25.66	-
4.445	15.19	15.19	-

Report on Special Investigation of the
City of Casey

WEX Fleet Card Fuel Purchases
For the period July 1, 2008 through October 31, 2014

Per WEX Statement				
Card Number	Transaction Date	Time	Location	Product
0001	Saturday, August 30, 2008	4:39 PM	Waukee, IA	UN +
0001	Wednesday, September 03, 2008	3:58 PM	Waukee, IA	UN +
0001	Thursday, September 18, 2008	12:29 PM	Adair, IA	UN +
0001	Sunday, September 21, 2008	6:04 PM	Pleasant H, IA	UN +
0001	Thursday, October 23, 2008	4:46 PM	Casey, IA	UN +
0001	Saturday, November 08, 2008	7:31 PM	Casey, IA	UN +
0001	Wednesday, December 17, 2008	3:45 PM	Waukee, IA	UN +
0001	Friday, March 06, 2009	1:07 PM	Casey, IA	UN +
0001	Sunday, March 08, 2009	9:10 PM	Casey, IA	UN +
0001	Saturday, March 14, 2009	3:03 PM	Casey, IA	UN +
0001	Monday, March 16, 2009	11:49 AM	W Des Moin, iA	UN +
0001	Tuesday, March 24, 2009	4:05 PM	Casey, IA	UN +
0001	Saturday, March 28, 2009	10:44 AM	De Soto, IA	UN +
0001	Saturday, April 04, 2009	1:42 PM	Casey, IA	UN +
0001	Saturday, April 11, 2009	8:51 AM	Casey, IA	UN +
0001	Monday, April 13, 2009	5:39 PM	Casey, IA	UN +
0001	Thursday, April 16, 2009	7:24 PM	Casey, IA	UN +
0001	Saturday, April 18, 2009	2:46 PM	Windsor He, IA	UN +
0001	Saturday, April 25, 2009	5:32 PM	Casey, IA	UN +
0001	Monday, April 27, 2009	4:10 PM	Casey, IA	UN +
0001	Friday, May 01, 2009	3:35 PM	Adair, IA	UN +
0001	Saturday, May 02, 2009	12:01 PM	W Des Moin, IA	UN +
0001	Sunday, May 03, 2009	6:06 PM	Adair, IA	UN +
0001	Monday, May 04, 2009	10:08 AM	Casey, IA	UN +
0001	Friday, May 08, 2009	7:22 PM	Casey, IA	UN +
0001	Sunday, May 10, 2009	6:15 PM	Casey, IA	UN +
0001	Wednesday, May 13, 2009	12:19 PM	Casey, IA	UN +
0001	Sunday, May 17, 2009	5:44 PM	Casey, IA	UN +
0001	Tuesday, May 19, 2009	10:54 AM	Casey, IA	UN +
0001	Wednesday, May 20, 2009	8:33 AM	Casey, IA	UN +
0001	Thursday, May 21, 2009	7:52 PM	Casey, IA	UN +
0001	Friday, May 22, 2009	10:32 AM	Casey, IA	UNL
0001	Thursday, May 28, 2009	6:14 PM	Casey, IA	UN +
0001	Sunday, May 31, 2009	5:44 PM	Casey, IA	UN +

Number of Gallons	Total Cost	Improper	Unsupported
5.900	19.92	19.92	-
6.001	19.90	19.90	-
6.859	22.74	22.74	-
8.335	26.47	26.47	-
8.410	17.46	17.46	-
4.585	7.41	7.41	-
5.457	8.00	8.00	-
7.301	12.16	12.16	-
6.940	10.73	10.73	-
7.146	11.19	11.19	-
6.718	10.52	10.52	-
5.379	9.02	9.02	-
5.951	10.51	10.51	-
9.614	15.44	15.44	-
5.558	8.98	8.98	-
7.266	11.67	11.67	-
13.059	22.28	22.28	-
5.823	9.93	9.93	-
10.291	16.12	16.12	-
8.376	13.12	13.12	-
8.952	15.36	15.36	-
12.283	20.83	20.83	-
5.792	9.94	9.94	-
9.807	17.62	17.62	-
5.094	10.07	10.07	-
6.734	12.77	12.77	-
8.612	16.24	16.24	-
8.375	16.47	16.47	-
12.026	26.05	26.05	-
14.552	29.34	29.34	-
5.108	11.07	11.07	-
22.458	50.89	50.89	-
5.512	12.49	12.49	-
9.251	20.31	20.31	-

Report on Special Investigation of the
City of Casey

WEX Fleet Card Fuel Purchases
For the period July 1, 2008 through October 31, 2014

Per WEX Statement				
Card Number	Transaction Date	Time	Location	Product
0001	Monday, June 01, 2009	11:29 AM	Casey, IA	UNL
0001	Tuesday, June 02, 2009	5:52 PM	Adair, IA	UN +
0001	Saturday, June 06, 2009	9:40 PM	Casey, IA	UN +
0001	Monday, June 08, 2009	10:15 AM	Waukee, IA	UN +
0001	Saturday, June 13, 2009	1:58 PM	Casey, IA	UNL
0001	Wednesday, June 17, 2009	7:52 PM	Casey, IA	UN +
0001	Saturday, June 20, 2009	8:21 PM	Casey, IA	UN +
0001	Monday, June 22, 2009	3:19 PM	Casey, IA	UN +
0001	Tuesday, June 30, 2009	8:47 PM	Pleasant H, IA	UN +
0001	Wednesday, July 01, 2009	6:53 PM	Waukee, IA	UN +
0001	Friday, July 03, 2009	11:25 AM	Casey, IA	UN +
0001	Wednesday, July 08, 2009	7:52 PM	W Des Moin, IA	UN +
0001	Thursday, July 09, 2009	1:57 PM	De Soto, IA	UN +
0001	Wednesday, July 15, 2009	5:17 PM	De Soto, IA	UN +
0001	Saturday, July 18, 2009	9:46 PM	Casey, IA	UN +
0001	Monday, July 27, 2009	12:08 PM	Casey, IA	UN +
0001	Saturday, August 08, 2009	7:37 PM	W Des Moin, IA	UN +
0001	Saturday, August 15, 2009	8:37 AM	Casey, IA	UN +
0001	Sunday, August 16, 2009	5:48 PM	Casey, IA	UN +
0001	Friday, August 21, 2009	3:26 PM	Casey, IA	UN +
0001	Monday, August 31, 2009	9:08 AM	W Des Moin, IA	UN +
0001	Monday, September 07, 2009	11:07 AM	Casey, IA	UN +
0001	Tuesday, September 08, 2009	12:25 PM	Casey, IA	UN +
0001	Sunday, September 13, 2009	12:57 PM	De Soto, IA	UN +
0001	Saturday, September 19, 2009	2:16 PM	Casey, IA	UN +
0001	Wednesday, September 30, 2009	7:37 PM	Casey, IA	UN +
0001	Friday, October 02, 2009	5:43 PM	Casey, IA	UN +
0001	Friday, October 09, 2009	12:54 PM	Casey, IA	UN +
0001	Monday, October 12, 2009	1:54 PM	Casey, IA	UN +
0001	Thursday, October 22, 2009	7:27 AM	Casey, IA	UN +
0001	Wednesday, October 28, 2009	9:04 AM	Casey, IA	UNL
0001	Thursday, November 12, 2009	6:37 AM	Casey, IA	UN +
0001	Thursday, November 12, 2009	1:22 PM	Casey, IA	UNL
0001	Monday, November 16, 2009	8:48 AM	Casey, IA	UN +

Number of Gallons	Total Cost	Improper	Unsupported
13.258	30.57	30.57	-
7.206	16.69	16.69	-
19.370	44.46	44.46	-
6.050	13.89	13.89	-
8.305	20.48	20.48	-
12.075	28.57	28.57	-
8.505	19.44	19.44	-
5.454	12.25	12.25	-
7.240	15.18	15.18	-
3.949	8.28	8.28	-
7.898	16.55	16.55	-
7.730	15.59	15.59	-
6.593	13.29	13.29	-
7.952	15.55	15.55	-
8.572	16.68	16.68	-
7.356	14.90	14.90	-
7.869	17.91	17.91	-
9.094	20.34	20.34	-
7.002	16.22	16.22	-
7.695	16.59	16.59	-
5.796	12.44	12.44	-
14.753	29.30	29.30	-
9.214	19.31	19.31	-
6.484	12.81	12.81	-
8.412	16.96	16.96	-
7.874	15.56	15.56	-
8.039	16.53	16.53	-
8.932	18.37	18.37	-
13.339	27.56	27.56	-
17.345	39.83	39.83	-
22.480	55.89	-	55.89
18.320	41.15	-	41.15
1.937	4.55	-	4.55
16.952	37.40	-	37.40

Report on Special Investigation of the
City of Casey

WEX Fleet Card Fuel Purchases
For the period July 1, 2008 through October 31, 2014

Per WEX Statement				
Card Number	Transaction Date	Time	Location	Product
0001	Thursday, December 03, 2009	6:31 AM	Casey, IA	UN +
0001	Tuesday, December 15, 2009	9:26 AM	Casey, IA	UNL
0001	Friday, January 29, 2010	4:08 PM	Casey, IA	UN +
0001	Thursday, February 11, 2010	6:54 AM	Casey, IA	UN +
0001	Sunday, February 21, 2010	5:47 PM	Casey, IA	UN +
0001	Wednesday, February 24, 2010	2:40 PM	Casey, IA	UNL
0001	Sunday, March 14, 2010	8:03 PM	Casey, IA	UN +
0001	Wednesday, March 31, 2010	10:58 AM	Casey, IA	UNL
0001	Friday, April 02, 2010	11:17 AM	Casey, IA	UN +
0001	Monday, April 19, 2010	7:42 AM	Casey, IA	UN +
0001	Sunday, May 02, 2010	8:43 AM	Casey, IA	UN +
0001	Wednesday, May 05, 2010	10:23 AM	Casey, IA	UN +
0001	Friday, May 14, 2010	10:21 AM	Casey, IA	UN +
0001	Wednesday, May 19, 2010	2:00 PM	Atlantic, IA	UN +
0001	Wednesday, May 26, 2010	12:31 PM	Casey, IA	UN +
0001	Thursday, June 10, 2010	4:59 PM	Casey, IA	UN +
0001	Tuesday, June 29, 2010	4:51 PM	Casey, IA	UN +
0001	Friday, July 09, 2010	9:55 AM	Casey, IA	UNL
0001	Thursday, July 15, 2010	4:47 PM	Casey, IA	UN +
0001	Wednesday, July 28, 2010	12:01 PM	Casey, IA	UNL
0001	Wednesday, August 11, 2010	4:23 PM	Casey, IA	UN +
0001	Friday, September 03, 2010	12:04 PM	Casey, IA	UN +
0001	Tuesday, September 07, 2010	11:31 AM	Casey, IA	UNL
0001	Friday, September 10, 2010	7:36 AM	Casey, IA	UNL
0001	Wednesday, September 15, 2010	7:54 AM	Casey, IA	UNL
0001	Sunday, September 19, 2010	11:47 AM	Casey, IA	UN +
0001	Friday, September 24, 2010	10:53 AM	Stuart, IA	SUP
0001	Tuesday, October 05, 2010	3:07 PM	Casey, IA	UN +
0001	Monday, October 18, 2010	7:24 PM	Casey, IA	UN +
0001	Thursday, October 28, 2010	8:29 AM	Casey, IA	UN +
0001	Thursday, November 04, 2010	7:27 AM	Casey, IA	UN +
0001	Monday, November 08, 2010	8:54 AM	Casey, IA	UN +
0001	Monday, November 15, 2010	3:43 PM	Casey, IA	UN +
0001	Wednesday, December 01, 2010	10:48 AM	Casey, IA	UN +

Number of Gallons	Total Cost	Improper	Unsupported
18.909	44.55	-	44.55
18.079	41.69	-	41.69
15.441	32.67	-	32.67
18.228	39.66	-	39.66
18.860	42.55	-	42.55
9.025	22.35	-	22.35
22.650	55.86	-	55.86
18.850	47.05	-	47.05
17.506	44.05	-	44.05
15.864	39.60	-	39.60
9.194	23.32	-	23.32
18.756	49.07	-	49.07
10.993	27.99	-	27.99
9.656	23.23	-	23.23
15.360	36.19	-	36.19
18.602	41.60	-	41.60
19.692	46.40	-	46.40
11.027	25.98	-	25.98
17.448	41.81	-	41.81
8.785	21.40	-	21.40
11.542	27.89	-	27.89
11.909	27.82	-	27.82
10.507	25.18	-	25.18
10.451	26.09	-	26.09
19.071	49.51	-	49.51
10.248	25.37	-	25.37
12.594	32.70	-	32.70
11.115	27.97	-	27.97
19.091	46.51	-	46.51
15.398	37.20	-	37.20
18.733	46.57	-	46.57
9.402	23.28	-	23.28
12.872	32.64	-	32.64
16.251	42.03	-	42.03

Report on Special Investigation of the
City of Casey

WEX Fleet Card Fuel Purchases
For the period July 1, 2008 through October 31, 2014

Per WEX Statement				
Card Number	Transaction Date	Time	Location	Product
0001	Friday, December 03, 2010	9:17 AM	De Soto, IA	UN +
0001	Wednesday, December 15, 2010	7:11 AM	Casey, IA	UN +
0001	Tuesday, December 21, 2010	3:53 PM	Casey, IA	UN +
0001	Tuesday, December 28, 2010	2:47 PM	Casey, IA	UN +
0001	Wednesday, January 05, 2011	9:48 AM	Casey, IA	UN +
0001	Wednesday, January 05, 2011	4:36 PM	Casey, IA	UN +
0001	Monday, January 17, 2011	7:02 AM	Casey, IA	UN +
0001	Friday, January 28, 2011	7:40 AM	Casey, IA	UN +
0001	Friday, February 11, 2011	3:23 PM	Casey, IA	UN +
0001	Thursday, March 31, 2011	4:42 PM	Casey, IA	UN +
0001	Saturday, April 16, 2011	8:31 AM	Casey, IA	UN +
0001	Thursday, May 12, 2011	7:12 AM	Casey, IA	UN +
0001	Monday, June 06, 2011	9:45 AM	Casey, IA	UN +
0001	Sunday, June 12, 2011	5:48 PM	Casey, IA	UNL
0001	Friday, June 17, 2011	1:03 PM	Casey, IA	UNL
0001	Tuesday, June 28, 2011	8:59 AM	Casey, IA	UNL
0001	Friday, July 08, 2011	1:37 PM	Casey, IA	UNL
0001	Monday, July 11, 2011	4:03 PM	Casey, IA	UN +
0001	Tuesday, July 26, 2011	3:25 PM	Casey, IA	UNL
0001	Thursday, July 28, 2011	6:01 PM	Casey, IA	UN +
0001	Thursday, July 28, 2011	6:03 PM	Casey, IA	UN +
0001	Friday, August 05, 2011	12:35 PM	Casey, IA	UNL
0001	Saturday, August 13, 2011	8:10 AM	Casey, IA	UN +
0001	Tuesday, August 30, 2011	10:23 AM	Casey, IA	UN +
0001	Thursday, September 08, 2011	6:59 AM	Casey, IA	UN +
0001	Sunday, September 25, 2011	7:46 AM	Casey, IA	UN +
0001	Wednesday, September 28, 2011	7:01 PM	Casey, IA	UN +
0001	Tuesday, October 18, 2011	11:46 AM	Casey, IA	UN +
0001	Wednesday, October 19, 2011	10:38 AM	Casey, IA	UN +
0001	Tuesday, October 25, 2011	12:15 PM	Casey, IA	UN +
0001	Tuesday, November 01, 2011	12:26 PM	Casey, IA	UN +
0001	Wednesday, November 23, 2011	8:47 AM	Casey, IA	UN +
0001	Wednesday, November 23, 2011	1:55 PM	Casey, IA	UN +
0001	Friday, November 25, 2011	2:00 PM	Casey, IA	UN +

Number of Gallons	Total Cost	Improper	Unsupported
16.493	41.99	-	41.99
12.770	33.66	-	33.66
16.977	43.90	-	43.90
11.990	32.81	-	32.81
15.005	42.25	-	42.25
11.670	32.86	-	32.86
17.252	47.89	-	47.89
19.527	53.43	-	53.43
19.046	54.01	-	54.01
17.195	57.36	-	57.36
18.924	66.54	-	66.54
19.494	72.44	-	72.44
19.106	64.50	-	64.50
9.863	33.70	-	33.70
11.669	39.86	-	39.86
21.109	67.89	-	67.89
8.721	30.40	-	30.40
12.679	42.68	-	42.68
11.719	40.86	-	40.86
17.469	58.80	-	58.80
17.469	58.80	-	58.80
1.910	6.45	-	6.45
17.318	54.83	-	54.83
8.662	28.46	-	28.46
19.952	67.36	-	67.36
18.077	56.69	-	56.69
11.283	34.94	-	34.94
18.793	58.56	-	58.56
13.640	42.50	-	42.50
10.739	33.03	-	33.03
10.944	33.01	-	33.01
11.407	32.92	-	32.92
27.696	79.93	-	79.93
18.234	51.71	-	51.71

Report on Special Investigation of the
City of Casey

WEX Fleet Card Fuel Purchases
For the period July 1, 2008 through October 31, 2014

Per WEX Statement				
Card Number	Transaction Date	Time	Location	Product
0001	Wednesday, December 07, 2011	7:38 AM	Casey, IA	UN +
0001	Tuesday, January 03, 2012	8:19 AM	Casey, IA	UN +
0001	Monday, January 23, 2012	10:45 AM	Casey, IA	UN +
0001	Wednesday, February 22, 2012	6:53 AM	Casey, IA	UN +
0001	Friday, February 24, 2012	6:10 AM	Casey, IA	UN +
0001	Friday, March 16, 2012	7:36 AM	Casey, IA	UN +
0001	Wednesday, March 28, 2012	7:04 AM	Casey, IA	UN +
0001	Sunday, April 15, 2012	8:16 AM	Casey, IA	UN +
0001	Tuesday, May 01, 2012	6:52 AM	Casey, IA	UN +
0001	Wednesday, May 02, 2012	10:35 AM	Casey, IA	UNL
0001	Tuesday, May 22, 2012	10:00 AM	Casey, IA	UNL
0001	Thursday, May 24, 2012	10:17 AM	Casey, IA	UN +
0001	Saturday, June 16, 2012	6:45 AM	Casey, IA	UN +
0001	Thursday, June 21, 2012	11:27 AM	Casey, IA	UNL
0001	Thursday, June 21, 2012	12:38 PM	Casey, IA	UN +
0001	Thursday, June 28, 2012	7:01 AM	Casey, IA	UN +
0001	Tuesday, July 03, 2012	12:26 PM	Casey, IA	UN +
0001	Friday, July 06, 2012	2:44 PM	Casey, IA	UNL
0001	Tuesday, July 17, 2012	11:42 AM	Casey, IA	UN +
0001	Friday, July 27, 2012	4:01 PM	Casey, IA	UN +
0001	Tuesday, July 31, 2012	11:05 AM	Casey, IA	UNL
0001	Friday, August 10, 2012	7:20 AM	Casey, IA	UN +
0001	Monday, August 27, 2012	10:14 AM	Casey, IA	UN +
0001	Tuesday, August 28, 2012	1:07 PM	Casey, IA	UNL
0001	Friday, August 31, 2012	12:53 PM	Casey, IA	UNL
0001	Thursday, September 06, 2012	1:40 PM	Casey, IA	UN +
0001	Monday, September 24, 2012	8:09 AM	Casey, IA	UN +
0001	Thursday, October 04, 2012	8:32 AM	Casey, IA	UN +
0001	Friday, October 05, 2012	7:34 AM	Casey, IA	UN +
0001	Monday, October 15, 2012	12:57 PM	Casey, IA	UN +
0001	Sunday, October 21, 2012	10:35 AM	Casey, IA	UN +
0001	Tuesday, October 23, 2012	11:54 AM	Adair, IA	UN +
0001	Thursday, November 01, 2012	8:43 AM	Casey, IA	UN +
0001	Wednesday, November 07, 2012	9:14 AM	Casey, IA	UN +

Number of Gallons	Total Cost	Improper	Unsupported
12.705	37.68	-	37.68
17.946	50.72	-	50.72
17.866	51.74	-	51.74
17.176	56.96	-	56.96
8.573	28.43	-	28.43
19.628	69.41	-	69.41
11.144	38.96	-	38.96
12.359	42.84	-	42.84
17.346	56.83	-	56.83
12.644	42.69	-	42.69
11.600	37.89	-	37.89
18.217	57.68	-	57.68
18.718	60.57	-	60.57
11.366	37.92	-	37.92
14.710	47.31	-	47.31
12.239	37.77	-	37.77
12.426	37.73	-	37.73
12.284	39.75	-	39.75
13.257	41.57	-	41.57
15.298	49.20	-	49.20
5.158	17.11	-	17.11
14.092	48.42	-	48.42
17.217	59.85	-	59.85
10.641	38.05	-	38.05
6.983	24.97	-	24.97
8.201	28.51	-	28.51
19.103	66.40	-	66.40
15.993	56.07	-	56.07
6.779	23.77	-	23.77
10.989	36.99	-	36.99
7.558	23.63	-	23.63
9.149	28.33	-	28.33
9.751	29.22	-	29.22
7.435	23.69	-	23.69

Report on Special Investigation of the
City of Casey

WEX Fleet Card Fuel Purchases
For the period July 1, 2008 through October 31, 2014

Per WEX Statement				
Card Number	Transaction Date	Time	Location	Product
0001	Monday, November 19, 2012	10:32 AM	Casey, IA	UN +
0001	Monday, December 03, 2012	12:26 PM	Casey, IA	UN +
0001	Wednesday, December 19, 2012	2:03 PM	Casey, IA	UNL
0001	Tuesday, January 15, 2013	8:54 AM	Casey, IA	UN +
0001	Thursday, January 31, 2013	11:01 AM	Casey, IA	UNL
0001	Friday, February 01, 2013	3:41 PM	Casey, IA	UN +
0001	Wednesday, February 06, 2013	1:33 PM	Casey, IA	UN +
0001	Monday, February 25, 2013	3:42 PM	Casey, IA	UN +
0001	Monday, March 11, 2013	10:17 AM	Casey, IA	UN +
0001	Saturday, March 30, 2013	8:24 AM	Casey, IA	UN +
0001	Thursday, April 18, 2013	10:02 AM	Casey, IA	UN +
0001	Monday, May 06, 2013	10:42 AM	Casey, IA	UN +
0001	Tuesday, May 07, 2013	6:49 AM	Casey, IA	UN +
0001	Friday, May 17, 2013	9:50 AM	Casey, IA	UN +
0001	Friday, June 07, 2013	10:47 AM	Casey, IA	UN +
0001	Tuesday, June 11, 2013	7:38 AM	Casey, IA	UN +
0001	Tuesday, June 11, 2013	3:12 PM	Casey, IA	UNL
0001	Thursday, June 27, 2013	4:22 PM	Casey, IA	UN +
0001	Friday, July 12, 2013	2:12 PM	Casey, IA	UNL
0001	Tuesday, August 06, 2013	4:05 PM	Casey, IA	UNL
0001	Wednesday, August 07, 2013	7:34 AM	Casey, IA	UN +
0001	Thursday, August 22, 2013	12:49 PM	Casey, IA	UNL
0001	Wednesday, August 28, 2013	12:35 PM	Casey, IA	UNL
0001	Tuesday, September 03, 2013	1:49 PM	Casey, IA	UN +
0001	Thursday, September 05, 2013	10:27 AM	Casey, IA	UNL
0001	Friday, September 06, 2013	10:55 AM	Casey, IA	UNL
0001	Wednesday, October 02, 2013	11:40 AM	Casey, IA	UN +
0001	Monday, October 07, 2013	12:50 PM	Casey, IA	UN +
0001	Friday, October 11, 2013	11:29 AM	Casey, IA	UNL
0001	Wednesday, October 23, 2013	9:40 AM	Casey, IA	UN +
0001	Friday, November 22, 2013	7:55 AM	Casey, IA	UN +
0001	Monday, December 02, 2013	8:39 AM	Casey, IA	UN +
0001	Tuesday, December 17, 2013	8:48 AM	Casey, IA	UN +
0001	Friday, January 03, 2014	9:40 AM	Casey, IA	UN +

Number of Gallons	Total Cost	Improper	Unsupported
12.668	37.70	-	37.70
18.758	56.58	-	56.58
4.871	14.11	-	14.11
22.357	62.96	-	62.96
5.030	16.68	-	16.68
10.297	33.12	-	33.12
10.326	33.21	-	33.21
11.447	39.91	-	39.91
11.052	37.98	-	37.98
12.860	42.65	-	42.65
14.681	46.92	-	46.92
14.019	43.68	-	43.68
14.565	47.13	-	47.13
14.519	54.24	-	54.24
9.891	33.79	-	33.79
13.970	47.44	-	47.44
10.057	35.16	-	35.16
10.266	33.12	-	33.12
24.154	80.58	-	80.58
12.157	40.44	-	40.44
13.801	44.52	-	44.52
14.208	47.40	-	47.40
11.381	37.97	-	37.97
14.429	48.86	-	48.86
2.207	7.70	-	7.70
11.733	40.90	-	40.90
14.747	45.51	-	45.51
10.460	31.45	-	31.45
30.149	95.45	-	95.45
14.441	40.96	-	40.96
6.672	18.79	-	18.79
10.739	30.13	-	30.13
11.232	29.94	-	29.94
9.844	29.20	-	29.20

Report on Special Investigation of the
City of Casey

WEX Fleet Card Fuel Purchases
For the period July 1, 2008 through October 31, 2014

Per WEX Statement				
Card Number	Transaction Date	Time	Location	Product
0001	Tuesday, January 21, 2014	3:47 PM	Casey, IA	UN +
0001	Monday, January 27, 2014	10:09 AM	Casey, IA	UN +
0001	Wednesday, February 12, 2014	7:53 AM	Casey, IA	UN +
0001	Monday, March 03, 2014	7:51 AM	Casey, IA	UN +
0001	Monday, April 14, 2014	7:06 AM	Casey, IA	UN +
0001	Wednesday, May 07, 2014	9:56 AM	Casey, IA	UN +
0001	Monday, May 19, 2014	8:41 AM	Casey, IA	UNL
0001	Thursday, May 22, 2014	7:18 AM	Casey, IA	UN +
0001	Thursday, May 22, 2014	3:19 PM	Casey, IA	UN +
0001	Monday, June 02, 2014	12:22 PM	Casey, IA	UNL
0001	Tuesday, June 24, 2014	9:57 AM	Casey, IA	UNL
0001	Thursday, June 26, 2014	8:16 AM	Casey, IA	UNL
0001	Thursday, July 10, 2014	3:16 PM	Casey, IA	UNL
0001	Wednesday, July 23, 2014	9:07 AM	Casey, IA	UN +
0001	Thursday, July 31, 2014	9:22 AM	Casey, IA	UN +
0001	Thursday, August 14, 2014	11:23 AM	Casey, IA	UN +
0001	Tuesday, September 02, 2014	7:09 PM	Casey, IA	UN +
0001	Friday, September 19, 2014	12:01 PM	Casey, IA	UN +
0001	Monday, September 29, 2014	12:00 PM	Casey, IA	UN +
0001	Thursday, October 09, 2014	6:49 AM	Casey, IA	UN +
0001	Friday, October 10, 2014	10:14 AM	Casey, IA	UN +
Subtotal for Card Number 0001				
0002	Saturday, March 15, 2008	11:13 AM	Casey, IA	UN +
0002	Friday, March 21, 2008	9:16 AM	Casey, IA	UN +
0002	Saturday, April 05, 2008	8:56 AM	Casey, IA	UN +
0002	Monday, April 14, 2008	1:23 PM	Casey, IA	UN +
0002	Wednesday, April 16, 2008	4:29 PM	Casey, IA	UN +
0002	Monday, April 21, 2008	6:39 AM	Casey, IA	UN +
0002	Tuesday, April 29, 2008	9:20 AM	Casey, IA	UNL
0002	Tuesday, May 13, 2008	6:24 AM	Casey, IA	UN +
0002	Friday, May 23, 2008	2:11 PM	Casey, IA	UN +
0002	Tuesday, June 03, 2008	6:25 AM	Casey, IA	UN +
0002	Monday, June 09, 2008	11:18 AM	Casey, IA	UN +

Number of Gallons	Total Cost	Improper	Unsupported
11.549	33.45	-	33.45
13.258	36.67	-	36.67
12.343	36.24	-	36.24
13.979	42.44	-	42.44
22.250	74.23	-	74.23
8.867	29.23	-	29.23
9.605	33.29	-	33.29
8.204	26.55	-	26.55
11.728	37.95	-	37.95
10.030	34.76	-	34.76
9.318	33.04	-	33.04
9.385	33.28	-	33.28
11.959	41.81	-	41.81
12.088	37.79	-	37.79
10.954	34.25	-	34.25
9.273	28.80	-	28.80
14.203	43.83	-	43.83
11.542	33.89	-	33.89
11.542	33.89	-	33.89
16.230	46.03	-	46.03
22.196	62.95	-	62.95
3,009.34	8,618.17	2,035.17	6,583.00
10.035	29.16	-	29.16
15.037	43.25	-	43.25
16.775	50.93	-	50.93
13.884	41.46	-	41.46
10.706	33.04	-	33.04
17.862	56.73	-	56.73
12.961	43.63	-	43.63
16.671	56.95	-	56.95
17.064	61.88	-	61.88
15.654	56.14	-	56.14
15.901	59.09	-	59.09

Report on Special Investigation of the
City of Casey

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For the period July 1, 2008 through October 31, 2014

Per WEX Statement				
Card Number	Transaction Date	Time	Location	Product
0002	Sunday, June 22, 2008	11:02 AM	Casey, IA	UN +
0002	Thursday, July 03, 2008	6:38 AM	Casey, IA	UN +
0002	Thursday, July 17, 2008	3:32 PM	Casey, IA	UN +
0002	Monday, July 21, 2008	8:09 AM	Casey, IA	UNL
0002	Friday, August 01, 2008	7:06 AM	Casey, IA	UN +
0002	Wednesday, August 06, 2008	3:44 PM	Casey, IA	UNL
0002	Friday, August 29, 2008	7:03 AM	Casey, IA	UN+
0002	Friday, August 29, 2008	11:19 AM	Casey, IA	UNL
0002	Thursday, September 04, 2008	12:12 PM	Casey, IA	UNL
0002	Sunday, September 07, 2008	8:32 AM	Casey, IA	UN +
0002	Saturday, September 13, 2008	7:55 AM	Casey, IA	UN +
0002	Tuesday, September 16, 2008	10:32 AM	Casey, IA	UNL
0002	Friday, September 19, 2008	8:49 AM	Casey, IA	UNL
0002	Friday, September 26, 2008	10:18 AM	Casey, IA	UN +
0002	Saturday, October 11, 2008	12:08 PM	Casey, IA	UN +
0002	Tuesday, October 28, 2008	12:18 PM	Casey, IA	UN +
0002	Friday, October 31, 2008	10:31 AM	Casey, IA	UN +
0002	Thursday, November 13, 2008	1:09 PM	Casey, IA	UN +
0002	Tuesday, November 18, 2008	10:56 AM	Casey, IA	UN +
0002	Thursday, December 18, 2008	7:24 AM	Casey, IA	UN +
0002	Tuesday, December 23, 2008	1:47 PM	Casey, IA	UN +
0002	Wednesday, December 31, 2008	2:58 PM	Casey, IA	UN +
0002	Monday, January 12, 2009	3:10 PM	Casey, IA	UN +
0002	Monday, January 19, 2009	7:39 AM	Casey, IA	UN +
0002	Thursday, January 29, 2009	5:55 PM	Casey, IA	UN +
0002	Tuesday, February 10, 2009	8:02 AM	Casey, IA	UN +
0002	Wednesday, February 25, 2009	4:52 PM	Casey, IA	UN +
0002	Thursday, March 12, 2009	12:27 PM	Casey, IA	UN +
0002	Friday, March 27, 2009	7:38 AM	Casey, IA	UN +
0002	Saturday, April 11, 2009	10:06 AM	Casey, IA	UN +
0002	Thursday, April 23, 2009	4:38 PM	Casey, IA	UN +
0002	Friday, April 24, 2009	11:07 AM	Casey, IA	UNL
0002	Wednesday, May 06, 2009	7:24 AM	Casey, IA	UN +
0002	Monday, May 25, 2009	9:39 AM	Casey, IA	UN +

Number of Gallons	Total Cost	Improper	Unsupported
17.946	64.72	-	64.72
19.275	70.47	-	70.47
16.195	60.04	-	60.04
15.315	57.22	-	57.22
19.837	67.37	-	67.37
8.538	29.34	-	29.34
16.676	56.97	-	56.97
9.462	33.27	-	33.27
9.395	31.53	-	31.53
21.771	70.02	-	70.02
18.556	60.60	-	60.60
6.795	23.76	-	23.76
7.305	24.66	-	24.66
18.717	57.57	-	57.57
20.381	51.28	-	51.28
20.485	39.25	-	39.25
38.090	68.03	-	68.03
15.008	24.25	-	24.25
15.213	23.22	-	23.22
20.012	28.34	-	28.34
15.343	20.19	-	20.19
16.792	21.43	-	21.43
18.685	27.58	-	27.58
18.296	28.65	-	28.65
17.044	26.18	-	26.18
17.987	28.71	-	28.71
19.269	24.97	-	24.97
18.083	26.69	-	26.69
17.625	30.77	-	30.77
17.231	27.85	-	27.85
16.210	26.03	-	26.03
26.469	45.16	-	45.16
19.509	35.43	-	35.43
17.398	36.82	-	36.82

Report on Special Investigation of the
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For the period July 1, 2008 through October 31, 2014

Per WEX Statement				
Card Number	Transaction Date	Time	Location	Product
0002	Monday, June 08, 2009	11:10 AM	Stuart, IA	SUP
0002	Tuesday, June 09, 2009	6:50 AM	Casey, IA	UN +
0002	Tuesday, June 09, 2009	12:52 PM	Casey, IA	UNL
0002	Tuesday, June 09, 2009	12:57 PM	Casey, IA	UN +
0002	Thursday, June 18, 2009	5:42 AM	Casey, IA	UN +
0002	Thursday, June 18, 2009	11:49 AM	Casey, IA	UNL
0002	Wednesday, June 24, 2009	12:38 PM	Casey, IA	UN +
0002	Tuesday, June 30, 2009	11:41 AM	Casey, IA	UNL
0002	Tuesday, June 30, 2009	2:50 PM	Casey, IA	UNL
0002	Friday, July 03, 2009	8:20 AM	Casey, IA	UN +
0002	Wednesday, July 08, 2009	3:11 PM	Casey, IA	UNL
0002	Friday, July 10, 2009	7:11 AM	Casey, IA	UN +
0002	Thursday, July 23, 2009	8:14 AM	Casey, IA	UN +
0002	Thursday, July 23, 2009	11:05 AM	Casey, IA	UNL
0002	Thursday, July 23, 2009	2:28 PM	Casey, IA	UNL
0002	Friday, July 31, 2009	9:43 AM	Casey, IA	UNL
0002	Tuesday, August 04, 2009	9:46 AM	Casey, IA	UN +
0002	Monday, August 10, 2009	11:06 AM	Casey, IA	UNL
0002	Wednesday, August 19, 2009	6:38 AM	Casey, IA	SUP
0002	Thursday, August 20, 2009	12:39 PM	Casey, IA	UNL
0002	Tuesday, August 25, 2009	1:46 PM	Casey, IA	UNL
0002	Friday, August 28, 2009	8:42 AM	Casey, IA	UN +
0002	Monday, August 31, 2009	7:26 AM	Casey, IA	UN +
0002	Wednesday, September 02, 2009	12:01 PM	Casey, IA	UNL
0002	Friday, September 11, 2009	11:18 AM	Casey, IA	UN +
0002	Monday, September 14, 2009	7:43 PM	Okoboji, IA	UN +
0002	Thursday, September 17, 2009	8:29 AM	Casey, IA	UN +
0002	Wednesday, September 30, 2009	10:32 AM	Casey, IA	UN +
0002	Tuesday, October 06, 2009	10:27 AM	Casey, IA	UN +
0002	Monday, October 19, 2009	1:43 PM	Casey, IA	UN +
0002	Tuesday, November 03, 2009	1:45 PM	Casey, IA	UNL
0002	Monday, June 27, 2011	12:52 PM	Casey, IA	UN +
0002	Thursday, July 28, 2011	2:54 PM	Casey, IA	UN +
0002	Friday, July 29, 2011	12:50 PM	Casey, IA	UN +

Number of Gallons	Total Cost	Improper	Unsupported
9.402	23.28	-	23.28
19.532	44.44	-	44.44
11.769	27.85	-	27.85
22.263	50.43	-	50.43
17.850	42.23	-	42.23
1.951	4.81	-	4.81
15.132	33.23	-	33.23
14.501	31.85	-	31.85
11.349	24.92	-	24.92
17.551	36.79	-	36.79
15.092	32.24	-	32.24
15.234	30.71	-	30.71
17.061	34.91	-	34.91
11.163	23.96	-	23.96
15.027	32.25	-	32.25
15.002	33.69	-	33.69
15.552	34.15	-	34.15
12.153	28.88	-	28.88
19.178	42.50	-	42.50
15.002	34.44	-	34.44
11.224	26.00	-	26.00
19.839	43.37	-	43.37
19.750	42.39	-	42.39
1.975	4.34	-	4.34
13.339	27.56	-	27.56
10.804	25.02	-	25.02
18.169	37.18	-	37.18
23.158	45.76	-	45.76
23.683	49.17	-	49.17
24.697	54.73	-	54.73
0.902	2.22	2.22	-
10.247	32.13	32.13	-
5.353	18.02	18.02	-
5.086	17.07	17.07	-

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Per WEX Statement				
Card Number	Transaction Date	Time	Location	Product
0002	Friday, August 05, 2011	12:55 PM	Casey, IA	UN +
0002	Monday, August 08, 2011	12:10 PM	Casey, IA	UN +
0002	Wednesday, August 10, 2011	2:32 PM	Casey, IA	UN +
0002	Friday, August 12, 2011	3:57 PM	Casey, IA	UNL
0002	Monday, August 15, 2011	3:48 PM	Casey, IA	UNL
0002	Wednesday, August 17, 2011	12:08 PM	Casey, IA	UN +
0002	Friday, August 19, 2011	12:03 PM	Casey, IA	UN +
0002	Tuesday, August 23, 2011	3:19 PM	Casey, IA	UN +
0002	Friday, August 26, 2011	3:06 PM	Casey, IA	UNL
0002	Friday, September 23, 2011	3:21 PM	Casey, IA	UNL
0002	Wednesday, September 28, 2011	5:42 PM	Casey, IA	UNL
0002	Wednesday, October 05, 2011	12:12 PM	Casey, IA	UNL
0002	Tuesday, October 11, 2011	3:31 PM	Casey, IA	UNL
0002	Thursday, October 13, 2011	12:43 PM	Casey, IA	UN +
0002	Tuesday, October 18, 2011	3:05 PM	Casey, IA	UNL
0002	Friday, October 21, 2011	3:20 PM	Casey, IA	UNL
0002	Tuesday, October 25, 2011	3:24 PM	Casey, IA	UNL
0002	Friday, November 04, 2011	3:10 PM	Casey, IA	UN +
0002	Thursday, November 17, 2011	12:03 PM	Casey, IA	UN +
0002	Friday, November 18, 2011	3:04 PM	Casey, IA	UN +
0002	Monday, November 21, 2011	2:18 PM	Casey, IA	UN +
0002	Wednesday, November 23, 2011	12:04 PM	Casey, IA	UN +
0002	Sunday, November 27, 2011	4:04 PM	Pleasant H, IA	UN +
0002	Wednesday, November 30, 2011	3:27 PM	Casey, IA	UN +
0002	Thursday, December 08, 2011	12:06 PM	Casey, IA	UN +
0002	Tuesday, December 13, 2011	3:03 PM	Casey, IA	UN +
0002	Monday, December 19, 2011	3:39 PM	Casey, IA	UN +
0002	Monday, December 26, 2011	2:40 PM	De Soto, IA	UN +
0002	Monday, January 02, 2012	11:50 AM	Casey, IA	UN +
0002	Thursday, January 05, 2012	3:45 PM	Casey, IA	UN +
0002	Monday, January 23, 2012	3:06 PM	Casey, IA	UN +
0002	Friday, February 03, 2012	12:04 PM	Casey, IA	UN +
0002	Monday, February 06, 2012	10:35 AM	Casey, IA	UN +
0002	Thursday, March 01, 2012	12:04 PM	Casey, IA	UNL

Number of Gallons	Total Cost	Improper	Unsupported
7.516	24.62	24.62	-
7.269	23.67	23.67	-
6.746	21.77	21.77	-
11.464	37.90	37.90	-
11.655	37.37	37.37	-
4.879	15.11	15.11	-
5.491	17.50	17.50	-
7.206	23.68	23.68	-
7.845	26.56	26.56	-
8.289	26.49	26.49	-
12.133	38.78	38.78	-
11.391	34.93	34.93	-
11.991	38.81	38.81	-
7.833	24.57	24.57	-
9.414	30.28	30.28	-
5.030	16.18	16.18	-
7.740	24.58	24.58	-
7.123	22.20	22.20	-
6.964	20.73	20.73	-
5.129	15.06	15.06	-
5.886	17.22	17.22	-
4.887	14.11	14.11	-
8.669	24.41	24.41	-
5.465	15.50	15.50	-
8.736	25.65	25.65	-
6.955	19.73	19.73	-
6.713	18.77	18.77	-
6.759	18.76	18.76	-
6.979	19.72	19.72	-
6.572	19.30	19.30	-
6.901	19.99	19.99	-
6.556	20.30	20.30	-
14.943	46.27	46.27	-
10.058	34.16	34.16	-

Report on Special Investigation of the
City of Casey

WEX Fleet Card Fuel Purchases
For the period July 1, 2008 through October 31, 2014

Per WEX Statement				
Card Number	Transaction Date	Time	Location	Product
0002	Monday, March 12, 2012	3:09 PM	Casey, IA	UN +
0002	Wednesday, March 14, 2012	6:54 PM	Waukeee, IA	UN +
0002	Thursday, March 15, 2012	3:33 PM	Casey, IA	UNL
0002	Wednesday, March 21, 2012	12:58 PM	Casey, IA	UN +
0002	Thursday, March 22, 2012	1:53 PM	Casey, IA	UN +
0002	Monday, March 26, 2012	5:05 PM	Casey, IA	UN +
0002	Thursday, April 05, 2012	12:01 PM	Casey, IA	UN +
0002	Friday, April 06, 2012	2:20 PM	Casey, IA	UN +
0002	Sunday, April 08, 2012	6:46 PM	De Soto, IA	UN +
0002	Monday, April 09, 2012	6:57 PM	Casey, IA	UN +
0002	Wednesday, April 25, 2012	3:55 PM	Casey, IA	UN +
0002	Friday, April 27, 2012	3:15 PM	Casey, IA	UN +
0002	Saturday, May 12, 2012	12:23 PM	Casey, IA	UN +
0002	Tuesday, May 15, 2012	5:09 PM	Casey, IA	UN +
0002	Friday, May 18, 2012	12:02 PM	Casey, IA	UN +
0002	Friday, May 18, 2012	2:04 PM	Casey, IA	UN +
0002	Monday, May 21, 2012	12:00 PM	Casey, IA	UN +
0002	Tuesday, May 22, 2012	12:53 PM	Casey, IA	UN +
0002	Thursday, May 24, 2012	7:10 PM	West Des M, IA	UN +
0002	Friday, May 25, 2012	5:42 PM	Casey, IA	UN +
0002	Monday, May 28, 2012	3:06 PM	Pleasant H, IA	UN +
0002	Monday, May 28, 2012	3:06 PM	Pleasant H, IA	OTH
0002	Friday, June 01, 2012	11:59 AM	Casey, IA	UN +
0002	Sunday, June 03, 2012	5:13 PM	Pleasant H, IA	UN +
0002	Friday, June 08, 2012	1:03 PM	Casey, IA	UN +
0002	Tuesday, June 12, 2012	12:03 PM	Casey, IA	UN +
0002	Thursday, June 14, 2012	12:53 PM	Casey, IA	UN +
0002	Saturday, June 16, 2012	7:58 AM	Casey, IA	UN +
0002	Sunday, June 17, 2012	12:25 PM	Pleasant H, IA	UN +
0002	Thursday, June 21, 2012	6:51 PM	Casey, IA	UN +
0002	Sunday, June 24, 2012	5:53 PM	Casey, IA	UN +
0002	Tuesday, June 26, 2012	6:46 PM	Casey, IA	UN +
0002	Friday, June 29, 2012	9:36 PM	Casey, IA	UN +
0002	Wednesday, July 04, 2012	1:53 PM	Casey, IA	UN +

Number of Gallons	Total Cost	Improper	Unsupported
6.631	22.79	22.79	-
8.650	30.42	30.42	-
3.927	14.28	14.28	-
7.637	26.85	26.85	-
12.570	44.20	44.20	-
15.139	53.23	53.23	-
5.821	20.93	20.93	-
11.508	40.69	40.69	-
6.965	23.73	23.73	-
13.022	44.62	44.62	-
10.521	34.57	34.57	-
7.805	25.57	25.57	-
6.178	19.87	19.87	-
12.650	40.69	40.69	-
7.102	22.70	22.70	-
13.151	42.03	42.03	-
5.971	18.91	18.91	-
12.541	39.70	39.70	-
12.124	37.78	37.78	-
6.327	19.84	19.84	-
3.940	12.28	12.28	-
-	9.00	9.00	-
5.153	16.06	16.06	-
6.039	18.39	18.39	-
14.773	45.30	45.30	-
6.402	20.08	20.08	-
10.244	32.13	32.13	-
4.167	13.49	13.49	-
5.884	18.92	18.92	-
9.414	30.28	30.28	-
7.776	24.78	24.78	-
14.683	45.31	45.31	-
9.236	28.32	28.32	-
12.631	38.35	38.35	-

Report on Special Investigation of the
City of Casey

WEX Fleet Card Fuel Purchases
For the period July 1, 2008 through October 31, 2014

Per WEX Statement				
Card Number	Transaction Date	Time	Location	Product
0002	Friday, July 06, 2012	3:13 PM	Casey, IA	UN +
0002	Thursday, July 12, 2012	6:45 PM	Casey, IA	UN +
0002	Monday, July 16, 2012	3:20 PM	Casey, IA	UN +
0002	Tuesday, July 17, 2012	3:10 PM	Casey, IA	UN +
0002	Saturday, July 21, 2012	1:24 PM	Casey, IA	UN +
0002	Tuesday, July 24, 2012	7:26 AM	Casey, IA	UN +
0002	Wednesday, July 25, 2012	3:25 PM	Casey, IA	UN +
0002	Wednesday, July 25, 2012	6:13 PM	Casey, IA	UN +
0002	Sunday, July 29, 2012	3:19 PM	Casey, IA	UN +
0002	Monday, July 30, 2012	5:16 PM	Casey, IA	UN +
0002	Thursday, August 02, 2012	5:22 PM	Casey, IA	UN +
0002	Saturday, August 04, 2012	1:47 PM	Casey, IA	UN +
0002	Tuesday, August 14, 2012	4:05 PM	Casey, IA	UN +
0002	Wednesday, August 15, 2012	4:48 PM	Casey, IA	UN +
0002	Monday, August 20, 2012	8:08 PM	Casey, IA	UN +
0002	Thursday, August 23, 2012	8:18 PM	Casey, IA	UN +
0002	Thursday, August 30, 2012	3:26 PM	Casey, IA	UN +
0002	Friday, August 31, 2012	6:56 AM	Casey, IA	UN +
0002	Tuesday, September 04, 2012	12:47 PM	Casey, IA	UN +
0002	Friday, September 07, 2012	8:55 PM	Casey, IA	UN +
0002	Saturday, September 08, 2012	12:15 PM	Casey, IA	DSL
0002	Saturday, September 15, 2012	2:57 PM	Casey, IA	UN +
0002	Monday, September 24, 2012	3:45 PM	Casey, IA	UN +
0002	Wednesday, September 26, 2012	4:19 PM	Casey, IA	UN +
0002	Saturday, September 29, 2012	4:58 PM	Casey, IA	UN +
0002	Friday, October 12, 2012	12:12 PM	Casey, IA	UN +
0002	Thursday, October 18, 2012	4:09 PM	Casey, IA	UN +
0002	Wednesday, October 31, 2012	7:21 AM	Casey, IA	UN +
0002	Thursday, November 01, 2012	12:04 PM	Casey, IA	UN +
0002	Friday, November 02, 2012	6:08 PM	Casey, IA	UN +
0002	Monday, November 05, 2012	12:07 PM	Casey, IA	UN +
0002	Thursday, November 08, 2012	3:44 PM	Casey, IA	UN +
0002	Friday, November 16, 2012	2:34 PM	Casey, IA	UN +
0002	Monday, November 19, 2012	12:55 PM	Casey, IA	UN +

Number of Gallons	Total Cost	Improper	Unsupported
8.436	26.46	26.46	-
9.189	28.82	28.82	-
6.628	20.79	20.79	-
8.891	28.77	28.77	-
14.770	47.80	47.80	-
6.434	20.82	20.82	-
7.899	25.56	25.56	-
7.649	24.60	24.60	-
4.192	13.48	13.48	-
8.384	26.97	26.97	-
11.789	39.09	39.09	-
6.001	19.90	19.90	-
7.184	24.69	24.69	-
10.361	35.60	35.60	-
9.255	31.25	31.25	-
7.726	26.09	26.09	-
5.192	18.05	18.05	-
6.969	24.22	24.22	-
7.515	26.12	26.12	-
10.734	38.50	38.50	-
20.182	75.81	75.81	-
7.286	25.77	25.77	-
5.875	20.42	20.42	-
14.327	51.38	51.38	-
7.260	25.67	25.67	-
4.421	15.19	15.19	-
7.140	23.39	23.39	-
14.469	43.35	43.35	-
7.077	21.20	21.20	-
10.641	31.56	31.56	-
8.891	26.37	26.37	-
5.232	16.04	16.04	-
12.865	38.55	38.55	-
8.106	24.13	24.13	-

Report on Special Investigation of the
City of Casey

WEX Fleet Card Fuel Purchases
For the period July 1, 2008 through October 31, 2014

Per WEX Statement				
Card Number	Transaction Date	Time	Location	Product
0002	Monday, November 26, 2012	3:19 PM	Casey, IA	UN +
0002	Saturday, December 01, 2012	1:53 PM	Casey, IA	UN +
0002	Tuesday, December 11, 2012	12:01 PM	Casey, IA	UN +
0002	Thursday, December 13, 2012	12:00 PM	Casey, IA	UN +
0002	Monday, December 17, 2012	6:09 PM	Casey, IA	UN +
0002	Tuesday, December 18, 2012	3:07 PM	Casey, IA	UN +
0002	Monday, January 28, 2013	3:48 PM	Casey, IA	UN +
0002	Tuesday, February 05, 2013	3:49 PM	Casey, IA	UN +
0002	Friday, March 22, 2013	1:57 PM	Casey, IA	UN +
0002	Wednesday, April 03, 2013	3:09 PM	Casey, IA	UN +
0002	Monday, April 08, 2013	4:08 PM	Casey, IA	UN +
0002	Saturday, April 20, 2013	12:16 PM	Casey, IA	UN +
0002	Thursday, April 25, 2013	12:02 PM	Casey, IA	UN +
0002	Monday, May 06, 2013	2:13 PM	Casey, IA	UNL
0002	Friday, May 17, 2013	12:50 PM	Casey, IA	UN +
0002	Tuesday, May 28, 2013	1:01 PM	Casey, IA	UN +
0002	Thursday, May 30, 2013	2:59 PM	Casey, IA	UN +
0002	Friday, May 31, 2013	11:51 AM	Casey, IA	UN +
0002	Friday, June 07, 2013	3:58 PM	Casey, IA	UN +
0002	Wednesday, June 12, 2013	12:14 PM	Casey, IA	UN +
0002	Monday, June 17, 2013	1:07 PM	Casey, IA	UNL
0002	Wednesday, June 19, 2013	12:54 PM	Casey, IA	UN +
0002	Thursday, June 20, 2013	3:08 PM	Casey, IA	UN +
0002	Thursday, June 27, 2013	4:25 PM	Casey, IA	UN +
0002	Friday, June 28, 2013	3:43 PM	Casey, IA	UN +
0002	Tuesday, July 02, 2013	1:06 PM	Casey, IA	UN +
0002	Wednesday, July 03, 2013	7:01 PM	Casey, IA	UN +
0002	Monday, July 08, 2013	2:59 PM	Casey, IA	UN +
0002	Tuesday, July 09, 2013	2:52 PM	Casey, IA	UN +
0002	Thursday, July 11, 2013	2:27 PM	Casey, IA	UN +
0002	Thursday, July 11, 2013	3:17 PM	Casey, IA	UN +
0002	Monday, July 15, 2013	4:47 PM	Casey, IA	UN +
0002	Wednesday, July 17, 2013	3:02 PM	Casey, IA	UN +
0002	Friday, July 19, 2013	12:12 PM	Casey, IA	UN +

Number of Gallons	Total Cost	Improper	Unsupported
6.510	19.31	19.31	-
10.009	30.19	30.19	-
11.132	32.46	32.46	-
8.284	23.49	23.49	-
7.552	21.12	21.12	-
5.874	16.43	16.43	-
13.143	40.95	40.95	-
12.062	38.79	38.79	-
7.678	25.61	25.61	-
8.288	27.48	27.48	-
9.857	32.20	32.20	-
8.685	27.41	27.41	-
9.038	28.35	28.35	-
10.594	34.07	34.07	-
5.741	21.45	21.45	-
6.765	24.26	24.26	-
11.674	41.86	41.86	-
8.098	28.64	28.64	-
11.530	39.39	39.39	-
7.823	26.57	26.57	-
10.083	34.34	34.34	-
13.255	43.82	43.82	-
7.494	24.63	24.63	-
13.493	43.53	43.53	-
7.717	24.59	24.59	-
6.025	18.90	18.90	-
7.833	24.57	24.57	-
5.604	17.57	17.57	-
12.654	39.68	39.68	-
12.576	40.70	40.70	-
4.293	13.46	13.46	-
6.254	20.87	20.87	-
13.640	45.50	45.50	-
4.404	14.69	14.69	-

Report on Special Investigation of the
City of Casey

WEX Fleet Card Fuel Purchases
For the period July 1, 2008 through October 31, 2014

Per WEX Statement				
Card Number	Transaction Date	Time	Location	Product
0002	Monday, July 22, 2013	12:16 PM	Casey, IA	UN +
0002	Friday, July 26, 2013	3:08 PM	Casey, IA	UN +
0002	Saturday, July 27, 2013	2:23 PM	Casey, IA	UN +
0002	Thursday, August 08, 2013	3:28 PM	Casey, IA	UN +
0002	Friday, August 09, 2013	3:03 PM	Casey, IA	UN +
0002	Friday, August 16, 2013	10:10 AM	Casey, IA	UNL
0002	Friday, August 16, 2013	6:02 PM	Casey, IA	UN +
0002	Monday, August 26, 2013	4:14 PM	Casey, IA	UN +
0002	Tuesday, August 27, 2013	3:15 PM	Casey, IA	UN +
0002	Saturday, August 31, 2013	11:49 AM	Casey, IA	UN +
0002	Tuesday, September 10, 2013	4:50 PM	Casey, IA	UN +
0002	Wednesday, September 11, 2013	3:38 PM	Casey, IA	UN +
0002	Wednesday, September 18, 2013	4:32 PM	Casey, IA	UN +
0002	Wednesday, September 25, 2013	3:19 PM	Casey, IA	UN +
0002	Saturday, September 28, 2013	9:42 AM	Casey, IA	UN +
0002	Monday, October 07, 2013	1:23 PM	Casey, IA	UNL
0002	Friday, October 11, 2013	3:15 PM	Casey, IA	UNL
0002	Wednesday, October 23, 2013	3:56 PM	Casey, IA	UN +
0002	Tuesday, November 19, 2013	1:32 PM	Casey, IA	UN +
0002	Thursday, November 21, 2013	9:23 AM	Casey, IA	UN +
0002	Friday, November 22, 2013	1:35 PM	Casey, IA	UN +
0002	Wednesday, November 27, 2013	3:28 PM	Casey, IA	UN +
0002	Wednesday, December 04, 2013	3:33 PM	Casey, IA	UN +
0002	Friday, December 06, 2013	3:26 PM	Casey, IA	UN +
0002	Saturday, December 07, 2013	2:00 PM	Casey, IA	UN +
0002	Tuesday, December 17, 2013	12:03 PM	Casey, IA	UN +
0002	Thursday, December 19, 2013	4:09 PM	Casey, IA	UN +
0002	Thursday, December 26, 2013	12:10 PM	Casey, IA	UN +
0002	Friday, January 24, 2014	5:40 PM	Casey, IA	UN +
0002	Thursday, January 30, 2014	3:19 PM	Casey, IA	UN +
0002	Friday, January 31, 2014	3:36 PM	Casey, IA	UN +
0002	Thursday, March 06, 2014	6:32 PM	Casey, IA	UN +
0002	Tuesday, March 25, 2014	12:53 PM	Casey, IA	UN +
0002	Thursday, March 27, 2014	6:50 PM	Casey, IA	UN +
0002	Friday, April 04, 2014	12:48 PM	Casey, IA	UN +

Number of Gallons	Total Cost	Improper	Unsupported
10.230	34.13	34.13	-
8.525	28.44	28.44	-
12.875	42.95	42.95	-
7.919	25.23	25.23	-
5.046	16.08	16.08	-
7.053	23.53	23.53	-
8.195	26.52	26.52	-
6.434	20.82	20.82	-
7.604	24.61	24.61	-
8.966	30.36	30.36	-
12.591	42.01	42.01	-
7.672	25.60	25.60	-
10.324	33.41	33.41	-
8.159	25.51	25.51	-
12.769	39.66	39.66	-
13.073	40.61	40.61	-
9.256	29.31	29.31	-
13.398	38.00	38.00	-
8.568	23.44	23.44	-
15.484	42.37	42.37	-
7.262	20.45	20.45	-
13.004	36.62	36.62	-
6.781	18.76	18.76	-
10.512	29.08	29.08	-
8.989	24.87	24.87	-
8.494	22.65	22.65	-
8.212	23.13	23.13	-
7.335	20.66	20.66	-
12.586	35.70	35.70	-
7.469	21.63	21.63	-
8.090	23.27	23.27	-
10.637	33.25	33.25	-
6.289	19.85	19.85	-
10.684	34.57	34.57	-
7.165	23.19	23.19	-

Report on Special Investigation of the
City of Casey

WEX Fleet Card Fuel Purchases
For the period July 1, 2008 through October 31, 2014

Per WEX Statement				
Card Number	Transaction Date	Time	Location	Product
0002	Saturday, April 05, 2014	12:30 PM	Casey, IA	UN +
0002	Tuesday, April 15, 2014	12:56 PM	Casey, IA	UN +
0002	Thursday, April 17, 2014	3:48 PM	Casey, IA	UN +
0002	Friday, April 18, 2014	12:01 PM	Casey, IA	UN +
0002	Sunday, April 20, 2014	2:54 PM	Pleasant H, IA	UN +
0002	Friday, April 25, 2014	12:57 PM	Casey, IA	UN +
0002	Saturday, April 26, 2014	10:10 AM	Casey, IA	UN +
0002	Thursday, May 08, 2014	12:01 PM	Casey, IA	UN +
0002	Thursday, May 08, 2014	4:48 PM	Casey, IA	UN +
0002	Friday, May 16, 2014	9:57 PM	Casey, IA	UN +
0002	Tuesday, May 20, 2014	4:05 PM	Casey, IA	UN +
0002	Friday, May 23, 2014	4:22 PM	Pleasant H, IA	UN +
0002	Wednesday, May 28, 2014	6:22 PM	Waukee, IA	UN +
0002	Wednesday, May 28, 2014	7:22 PM	Casey, IA	UN +
0002	Friday, May 30, 2014	4:19 PM	Pleasant H, IA	UN +
0002	Tuesday, June 10, 2014	4:32 PM	Casey, IA	UN +
0002	Monday, June 23, 2014	3:12 PM	Casey, IA	UN +
0002	Monday, June 23, 2014	3:25 PM	Casey, IA	UN +
0002	Thursday, June 26, 2014	12:56 PM	Casey, IA	UN +
0002	Tuesday, July 01, 2014	3:47 PM	Casey, IA	UN +
0002	Thursday, July 03, 2014	6:16 PM	Casey, IA	UN +
0002	Monday, July 14, 2014	12:55 PM	Casey, IA	UN +
0002	Thursday, July 17, 2014	12:36 PM	Casey, IA	UN +
0002	Tuesday, July 22, 2014	7:19 PM	Casey, IA	UN +
0002	Friday, August 01, 2014	12:05 PM	Casey, IA	UN +
0002	Friday, August 01, 2014	4:42 PM	Casey, IA	UN +
0002	Friday, August 08, 2014	12:06 PM	Casey, IA	UN +
0002	Friday, August 08, 2014	11:32 PM	Casey, IA	UN +
0002	Wednesday, August 13, 2014	3:23 PM	Casey, IA	UN +
0002	Thursday, August 14, 2014	12:58 PM	Casey, IA	UN +
0002	Tuesday, August 19, 2014	4:31 PM	Casey, IA	UNL
Subtotal for Card Number 0002				
Total				

UNL - Unleaded

UN + - Unleaded plus

SUP - Super unleaded


Number of Gallons	Total Cost	Improper	Unsupported
9.359	30.29	30.29	-
5.399	18.01	18.01	-
5.399	18.01	18.01	-
4.404	14.69	14.69	-
11.203	37.15	37.15	-
6.962	23.23	23.23	-
10.514	35.08	35.08	-
7.473	24.63	24.63	-
9.488	31.27	31.27	-
5.557	17.98	17.98	-
13.746	44.48	44.48	-
4.118	13.25	13.25	-
7.134	22.94	22.94	-
13.656	44.19	44.19	-
3.680	11.84	11.84	-
13.289	44.07	44.07	-
5.915	19.62	19.62	-
13.146	43.59	43.59	-
5.858	19.43	19.43	-
6.859	22.74	22.74	-
4.886	16.11	16.11	-
8.192	26.51	26.51	-
7.019	22.72	22.72	-
11.789	36.85	36.85	-
9.670	30.23	30.23	-
12.206	38.16	38.16	-
7.756	24.09	24.09	-
12.560	39.01	39.01	-
8.817	27.39	27.39	-
12.617	39.19	39.19	-
12.067	37.48	37.48	-
3,002.24	8,611.71	5,728.00	2,883.71
6,011.59	\$17,229.88	7,763.17	9,466.71

Report on Special Investigation of the
City of Casey

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
James S. Cunningham, CPA, Manager
Melissa J. Knoll-Speer, Senior Auditor II
Emma L. McGrane, Assistant Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendices

Report on Special Investigation of the
City of Casey

Copy of Dorothy Dillinger's Voluntary Statement

8-28-14

To all concerned:

This is to let everyone know how
sorry I am for all the wrongs I have
done and abusing your trust. The past,
at least nine years, I have taken funds
that were not mine to take. I have no
excuse, I hope you will all forgive me,
if you don't, I will understand.

Dorothy L. Dillinger

Report on Special Investigation of the
City of Casey

Copy of Dorothy Dillinger's Voluntary Statement

Prior to 2005: Charged ^{debt} on Menards acct
and reimbursed when money from IRA came

2006: approximately 5 to 6 check to me, ~~for bills~~
for bills, living expenses 2,000-3,000
^{and medical exp.}

2007: Approximately the same.

2008:

one-time
started
using the
credit card
for groceries

2009: medical exp, reg bills, living exp.

2010: approximately 10 checks to me for
medical, living exp, bills, ^{was} used

2011:

have had
using
credit card
3-4 times
monthly
for living
expenses
just

2012:

2013:

2014: 3-4 times monthly credit card - presents & groceries

Approx. 25,000 to 30,000 total credit card

Estimated about - 30,000-40,000 in checks

Report on Special Investigation of the
City of Casey

Copies of Selected Target Receipts

Page 1 of 1

*- - - - POS VERSION 000.032.002 - - - - *
04/27/11 0069 0080 6306 BEG:06:33 PM
RECEIPT ID# 2-1117-0069-0080-6306-3
R-EMP# 57967317 (SALE)
001:S282012090 XHIL TOP 19.99 T
002:S059043607 THE CALHOUNS 11.96 T
MSG: STREET DATE
003:S053226214 BABY CARD 3.59 T
MSG: COUPON OFFER
004:S053273501 MOTHERS DAY 2.99 T
MSG: COUPON OFFER
005:S083053501 DOG TOY 6.99 T
006:S053021977 CURL SWIRL 0.99 T
007:S003041441 GLADE PISO 4.99 T
MSG: COUPON OFFER
008:S053040149 ROLLWRAP STD 3.99 T
009:S030091963 PLAY YARD 129.99 T
010:S071051347 SUNCHIPS 3.00 *FN
MSG: COUPON OFFER
011:S071081361 AF PRETZEL 1.99 FN
MSG: COUPON OFFER
012:S071081239 CHEX MIX 1.79 *FN
MSG: COUPON OFFER
013:S083060847 MMC WT 2.99 T
014:S026011155 MERONA WATCH 9.99 T
MSG: COUPON OFFER
015:S063041978 GOODY 3.29 T
016:S231101932 DUNKINDONUTS 7.49 *FN
MSG: COUPON OFFER
017:S094010235 EXCDRN 100CT 6.99 T
MSG: COUPON OFFER
018:S071080067 JACK LINKS 3.99 FN
019:S058102887 PRINCESS AND 14.99 * T
019:S058102887 PRINCESS AND 14.99 * T
MSG: IDENT XCHG IF OPEN
020:S071051276 SUNCHIPS 3.00 *FN
MSG: COUPON OFFER
021:S071080639 MP MXD NUTS 4.24 FN
MSG: COUPON OFFER
022:S253060134 NORTHERN 4.16 T
MSG: COUPON OFFER
SUBTOTAL 253.39
T = IA TAX6.0000% ON 227.89 13.67
TOTAL 267.06
025: *0457 VISA CHARGE 267.06
ACCT# (P) EXP:07/12
REF # 1000463379910457
CARD HOLDER: CITY OF CASEY
APPROVED RC=16 AUTH=027464
MGS HDR/MODE/DLVR/ACPT/CMFG:00020/07/Y/N/02
RECEIPT PRINTED
END OF TRANSACTION #6306 END:06:35 PM

Report on Special Investigation of the City of Casey

Copies of Selected Target Receipts

Page 1 of 2

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* - - - - POS VERSION 000.040.011 - - - - *
07/01/14 0069 0080 1609   BEG:08:21 PM
RECEIPT ID# 2-4182-0069-0080-1609-6
R-EMP# 33560061      (SALE)
002:S083100050      LITTER      12.79   T
      MSG: COUPON OFFER
003:S214122504      C9 ACTIVEWEA 24.99   T
      MSG: COUPON OFFER
004:S214122502      C9 ACTIVEWEA 24.99   T
      MSG: COUPON OFFER
005:S003080257      TIDE LQ      14.99   T
      MSG: COUPON OFFER
006:S003050868      CLOROX      4.99 * T
      MSG: COUPON OFFER
007:S023073192      FASHIO ADHES 16.99   T
      MSG: COUPON OFFER
008:S049060561      SKINTIMATE  2.99   T
      MSG: COUPON OFFER
009:S002090693      LINT ROLLERS 5.89   T
      MSG: COUPON OFFER
010:S049040055      CREST WTG PL  1.97   T
011:S094040338      UP CETIRIZNE 24.49   T
      MSG: COUPON OFFER
012:S271950157      AQUAFINA    1.59   FN
      MSG: COUPON OFFER
013:S053094410      BIRTHDAY CAR  3.99   T
      MSG: COUPON OFFER
014:S053094500      BIRTHDAY CAR  3.99   T
      MSG: COUPON OFFER
015:S053021602      GIFT BAG     0.75   T
      MSG: COUPON OFFER
016:S053021604      GIFT BAG     0.75   T
      MSG: COUPON OFFER
017:S053021604      GIFT BAG     0.75   T
      MSG: COUPON OFFER
018:S053021604      GIFT BAG     0.75   T
      MSG: COUPON OFFER
019:S053021604      GIFT BAG     0.75   T
      MSG: COUPON OFFER
020:S205042525      CH JEAN SHOR 12.00 * T
      MSG: COUPON OFFER
021:S032042137      CH PEASANT T  9.08   T
      MSG: COUPON OFFER
022:S205043861      CH JEAN SHOR 14.99   T
      MSG: COUPON OFFER
023:S032044103      CH TANK TOPS 12.99   T
      MSG: COUPON OFFER
024:S205049990      CH JEAN SHOR 14.99   T
      MSG: COUPON OFFER
025:S032058901      XHIL TANK TO 12.99   T
      MSG: COUPON OFFER
026:S032044271      CH TEE SHIRT  0.00   T
      MSG: COUPON OFFER
026:S032044271      CH TEE SHIRT  3.88 * T
027:S205041211      CH JEAN SHOR 12.00 * T
      MSG: COUPON OFFER
      SUBTOTAL      241.32
T = IA TAX6.0000% ON 239.73 14.38
      TOTAL      255.70
030:      *1174 VISA CHARGE 255.70

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Report on Special Investigation of the
City of Casey

Copy of Selected Kum & Go Receipt

Store Number:

59 - Kum and Go 59

Transaction Date:

2014-06-01 15:22:47

Description	Qty	Price	Amount
KG KOOLEE RFL 22/24OZ	1	\$ 1.09	\$ 1.09
Cancel - KG KOOLEE RFL 22/24OZ	1	\$ 1.09	-\$ 1.09
FIJI WATER .5LT	1	\$ 1.59	\$ 1.59
MARLB SPCL BLND GLD BX	1	\$ 49.24	\$ 49.24

Sub Total:	\$ 50.83
Tax Amount:	\$ 2.95
Total Amount:	\$ 53.78

Tender: \$ 53.78

Type: Visa

Acct #:

Expiration: 1/16

Provider #: JD19323593003

Auth #: 001230

