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**NEWS RELEASE**

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FOR RELEASE December 20, 2016

Auditor of State Mary Mosiman today released a report on a special investigation of the City of Delhi for the period March 1, 2007 through January 31, 2015. The special investigation was requested by City officials as a result of concerns regarding payments made to a credit card company from a City bank account.

Mosiman reported the special investigation identified \$246,652.58 of improper and unsupported disbursements and unpaid and unbilled utilities. In addition, Mosiman reported the City overbilled sewer customers approximately \$256,660.00 resulting from use of an incorrect rate.

The \$202,012.60 of improper disbursements identified includes \$89,959.04 of purchases made and fees incurred on the City's credit card, including:

- \$16,263.84 at convenience stores,
- \$13,780.02 at Walmart,
- \$7,997.99 at various department stores,
- \$7,822.48 for personal cell phone service,
- \$7,200.00 for marketing and real estate services for entrepreneurs, and
- \$5,365.73 at various grocery stores.
- \$1,798.57 of fees included late fees, finance charges, electronic payment fees, overlimit fees, and foreign transaction fees.

Mosiman also reported the improper disbursements identified include \$69,351.29 of payments the former City Clerk, Angie Billings, issued to herself. Specifically, the payroll checks Ms. Billings issued to herself include payment for hours in excess of the maximum hours per week she was expected to work. The cost to the City for the excess hours totaled \$63,226.79. In addition, the City incurred additional FICA and IPERS contributions for the unauthorized payroll

totaling \$9,523.07. Ms. Billings issued other checks to herself totaling \$6,124.50 which were primarily for excess mileage claimed.

The improper disbursements identified also include:

- \$14,291.09 of penalties and interest issued to the IRS and IPERS,
- \$9,653.26 of unauthorized reimbursements and mileage for the former Police Chief, David Weatherwax,
- \$4,259.50 of unauthorized purchases and fees to other vendors,
- \$2,858.18 of unauthorized payments to the former maintenance employee for vacation payouts and mileage, and
- \$1,217.35 of unauthorized cash withdrawals.

In addition, because certain reimbursements to Mr. Weatherwax and the vacation payouts issued to the former maintenance employee were processed through the City's payroll system, the City incurred additional FICA and IPERS contributions for the unauthorized reimbursements and vacation payouts totaling \$455.62 and \$444.20, respectively.

Mosiman reported the \$37,892.12 of unsupported disbursements identified includes:

- \$13,473.38 of purchases made on the City's credit card,
- \$7,790.40 of payments to vendors,
- \$6,326.91 of reimbursements and mileage for the former maintenance employee,
- \$5,660.88 of reimbursements for Mr. Weatherwax,
- \$4,615.55 of payments Ms. Billings issued to herself for reimbursements and mileage, and
- a \$25.00 cash withdrawal.

The \$6,747.86 of unpaid and unbilled personal utilities identified includes \$4,719.55 of unpaid utility billings for Ms. Billings' personal residence utility account and her ex-husband's business utility account for the period March 1, 2007 through December 30, 2014. Although the utility services were billed, Ms. Billings manually adjusted the account balances to reduce the amount owed for the account.

The unbilled personal utilities identified includes \$2,028.31 for Ms. Billings' personal residence utility account and her ex-husband's business utility account for the period March 1, 2007 through November 30, 2014. Mosiman reported utility billings were not generated for the 2 accounts during this period. Although utility service was being provided by the City at these

locations, Ms. Billings adjusted the City's utility billing system to show the meters at these addresses had been turned off. As a result, no meter readings were taken or recorded for either address.

Mosiman also reported the City overbilled sewer customers approximately \$256,660.00 for sewer service for the period April 1, 2010 through April 30, 2016. The overbillings occurred because, although the City Council discussed increasing the base rate for sewer service from \$10.00 per month to \$26.00 per month, the City Council never approved a City ordinance reflecting the sewer rate change. The City began charging the new base rate of \$26.00 to all customers beginning in April 2010.

In addition, Mosiman reported it was not possible to determine if additional amounts were improperly disbursed or if utility collections were properly deposited because adequate documentation was not available.

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

Copies of the report have been filed with the Delaware County Sheriff's Office, the Iowa Division of Criminal Investigation, the Delaware County Attorney's Office, and the Iowa Attorney General's Office. A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1422-0258-BE00>.

# # #

**REPORT ON SPECIAL INVESTIGATION  
OF THE  
CITY OF DELHI  
FOR THE PERIOD  
MARCH 1, 2007 THROUGH JANUARY 31, 2015**

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## Auditor of State's Report

To the Honorable Mayor and  
Members of the City Council:

As a result of concerns regarding certain disbursements and at your request, we conducted a special investigation of the City of Delhi. We have applied certain tests and procedures to selected financial transactions of the City for the period March 1, 2007 through January 31, 2015 or the period for which records were readily available. Based on a review of relevant information and discussions with City officials and personnel, we performed the following procedures:

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed activity in the City's bank accounts to identify any unusual activity.
- (3) Scanned images of redeemed checks issued from the City's bank accounts for reasonableness. We also examined certain disbursements to determine if they were for appropriate purposes, were properly approved, and were supported by adequate documentation.
- (4) Examined certain deposits to the City's bank accounts to determine the source, purpose, and propriety of each deposit.
- (5) Obtained and reviewed the City's credit card statements to determine if the purchases made were for appropriate purposes, were properly approved, and were supported by adequate documentation. We also reviewed the payments posted to the City's credit card account to determine if the payments were issued from the City's bank account.
- (6) Examined payroll disbursements to the former City Clerk, Angie Billings, to determine if payments were properly approved, properly supported, and the amount and frequency of the payments were reasonable.
- (7) Examined reimbursements to Ms. Billings, the former Police Chief, David Weatherwax, and the former maintenance employee to determine if the payments were properly approved and supported.
- (8) Interviewed City officials and personnel to determine the purpose of certain disbursements and reimbursements made to employees and vendors.
- (9) Confirmed payments to the City by the State of Iowa and Delaware County to determine if they were properly deposited to the City's bank accounts in a timely manner.
- (10) Examined utility billings, adjustment reports, and collection records to determine if collections were properly accounted for and deposited.
- (11) Reviewed the utility billing history for Ms. Billings' personal residence and her ex-husband's business to determine if proper charges were billed to the accounts, the proper payments had been made, and to identify any improper or unsupported adjustments or credits.


- (12) Recalculated sewer service billings for the period April 2010 through April 2016 to determine the amount the City overbilled customers as a result of using an incorrect rate.
- (13) Reviewed available City Council meeting minutes to identify significant actions and to determine if certain payments were properly approved.
- (14) Obtained and reviewed Ms. Billings' personal bank statements for the period February 17, 2007 through February 13, 2015 to identify the source of certain deposits and to determine if certain credit card payments were made from her account.
- (15) Interviewed Ms. Billings to obtain an understanding of certain financial transactions.

These procedures identified \$246,652.58 of improper and unsupported disbursements and unpaid and unbilled utilities. We were unable to determine if additional amounts were improperly disbursed or if utility collections were properly deposited because adequate documentation was not available. In addition, sewer customers were overbilled an estimated \$256,660.00 as a result of the City using an incorrect billing rate. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **I** 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 Delhi, other matters might have come to our attention that would have been reported to you.

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

We would like to acknowledge the assistance extended to us by officials and personnel of the City of Delhi, the Iowa Division of Criminal Investigation, and the Delaware County Sheriff's Office during the course of our investigation.

  
MARY MOSIMAN, CPA  
Auditor of State

November 18, 2016

City of Delhi  
Investigative Summary

**Background Information**

The City of Delhi (City) is located in Delaware County and has a population of approximately 460. The City employs a City Clerk who is responsible for the business operations of the City. The City also employs a full-time maintenance employee who is responsible for reading water meters, making repairs to the water/sewer system, mowing, trimming, and removing snow. The individual employed as the maintenance employee during the period of our investigation passed away June 14, 2015. In addition, the City previously employed a full-time Police Chief, David Weatherwax, and a few part-time reserve police officers as needed.

Angie Billings began employment with the City as the City Clerk on March 13, 2007. As the City Clerk, Ms. Billings was responsible for the following functions:

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

According to City officials, typical hours at City Hall were from 8:00 a.m. to 4:00 p.m. Monday through Friday. In addition to being at City Hall during the hours it was open, the City Clerk was to be at all City Council meetings, held the second Saturday of each month. However, according to City officials, the City Clerk was not expected to work more than 40 hours per week. The City Clerk was paid an hourly rate.

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 Delaware County and remitted to the City. Revenue is also received from customers for water, sewer, and garbage services. The City receives payments from the State and County electronically. All other payments are collected through the mail, in person, or in the collection box at City Hall. Ms. Billings did not consistently prepare receipts for collections or record 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 to be paid and provide the listing to the City Council for approval. After the City Council approves the bills, the City Clerk is to prepare and sign the checks. The Mayor also signs the checks because the checks require 2 signatures.



The City established 7 bank accounts, including a primary checking account used for most City operations and various money market accounts for the Delhi Public Library and certain special revenue funds. Monthly statements for the City's bank accounts are mailed directly to City Hall and opened by the City Clerk. The monthly statements and related images of redeemed checks are not periodically reviewed by members of the City Council or the Mayor. In addition, according to Ms. Billings, bank reconciliations were not performed during her time as City Clerk.

The City also maintained a Conoco Gas credit card (Conoco) for fuel purchases, a Walmart Community credit card (Walmart) for the Delhi Public Library, and a JP Morgan Chase credit card (Chase). Monthly statements are received from Conoco, Walmart, and Chase 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. The Conoco credit card account was closed in December 2014 and the Chase credit card account was closed in March 2015. The Delhi Public Library still maintains the Walmart account.

In November 2014, Ms. Billings told the City Council she planned to resign to accept new employment. However, the City Council asked her to continue as City Clerk until the City Council hired a replacement and that individual was trained. After the City Council hired a replacement City Clerk in January 2015, Ms. Billings helped train her for a few weeks before leaving the City's employment. Ms. Billings remained as the City Clerk until January 16, 2015.

After Ms. Billings left employment, the new City Clerk began to organize the City's records in preparation for the transition to the City's new City Hall. During her review of the City's records, she noticed electronic payments to Chase on the City's bank statements. In addition, she identified discrepancies on Ms. Billings' personal utility account. Because she was not aware the City held a Chase credit card account and was concerned about the utility billing discrepancies, she discussed her concerns with the Mayor. After reviewing the electronic payments to Chase and the utility billing discrepancies, the Mayor contacted the Delaware County Sheriff who, in turn, contacted the Office of Auditor of State.

As a result of the concerns identified by the current City Clerk and Mayor, the Office of Auditor of State was requested to review the City's financial transactions. We performed the procedures detailed in the Auditor of State's Report for the period March 1, 2007 through January 31, 2015.

### **Detailed Findings**

The procedures performed identified \$246,652.58 of improper and unsupported disbursements and unpaid and unbilled utilities. In addition, we determined the City overbilled sewer customers approximately \$256,660.00 resulting from use of an incorrect rate.

The \$246,652.58 includes \$239,904.72 of improper and unsupported disbursements and \$6,747.86 of unpaid and unbilled utility services. The \$202,012.60 of improper disbursements identified includes:

- \$89,959.04 of improper purchases on the City's credit card,
- \$63,226.79 and \$6,124.50 of improper payroll and reimbursements, respectively, issued to Ms. Billings,
- \$9,523.07 for the City's share of FICA and IPERS for the improper payroll,
- \$9,653.26 and \$2,858.18 of improper reimbursements issued to Mr. Weatherwax and the former maintenance employee, respectively,

- \$455.62 and \$444.20 for the City's share of FICA and IPERS on certain improper reimbursements issued to Mr. Weatherwax and the former maintenance employee, respectively,
- \$11,661.09 and \$2,630.00 of Internal Revenue Service (IRS) and IPERS late fees and penalties, respectively,
- \$1,263.75 of improper disbursements to vendors,
- \$1,232.24 of late fees,
- \$1,217.35 of improper cash withdrawals,
- \$931.75 of overdraft charges,
- \$768.76 of improper long distance telephone charges, and
- \$63.00 of income offset fees issued to the State.

The \$37,892.12 of unsupported disbursements identified includes:

- \$13,473.38 of purchases on the City's credit card,
- \$7,790.40 of disbursements to vendors,
- \$6,326.91, \$5,660.88, and \$4,615.55 of reimbursements to the former maintenance employee, Mr. Weatherwax, and Ms. Billings, respectively, and
- \$25.00 for a cash withdrawal.

The \$6,747.86 of unpaid and unbilled personal utilities includes \$4,719.55 of unpaid utility billings for Ms. Billings' personal residence utility account and her ex-husband's business utility account. The unbilled personal utilities includes \$2,028.31 for Ms. Billings' personal residence utility account and her ex-husband's business utility account for which utility billings were not generated.

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

## **IMPROPER AND UNSUPPORTED DISBURSEMENTS**

We reviewed all disbursements from the City's bank accounts for the period March 1, 2007 through January 31, 2015. In addition, we reviewed available documentation for certain payments to determine if they were appropriate; however, supporting documentation was not available for all disbursements. Because supporting documentation was not available for many disbursements, we reviewed the payees on images of the redeemed checks, reviewed disbursement listings approved by the City Council near the time of the payments, discussed the disbursements with City officials, and reviewed any available documentation related to the payments to determine if they were appropriate.

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

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

**Credit Card Purchases** – As previously stated, the current City Clerk was not aware the City held a Chase credit card account. According to the City officials we interviewed, they were also unaware the City had a credit card. To identify purchases made with the City's credit card, we obtained copies of the detailed credit card statements from Chase for July 1, 2007 through February 28, 2015. Credit card statements prior to July 1, 2007 were not available from Chase.

Using the City's bank statements and images of redeemed checks, we identified 91 payments totaling \$109,647.75 issued to Chase during the period August 12, 2007 through July 21, 2014. Most of the payments issued from the City's accounts to Chase were made electronically. The 91 payments range in amount from \$8.11 to \$7,681.69.

In addition, we identified 6 payments totaling \$2,419.87 listed on the detailed credit card statements obtained from Chase which we were unable to trace to payments from the City's bank accounts for the period September 2, 2014 through February 27, 2015.

During the review of Ms. Billings' personal bank statements, we determined the 6 payments identified had been issued from Ms. Billings' personal bank account. Because Ms. Billings made these payments from her personal bank account, the \$2,419.87 identified is included in **Exhibit A** as repayments. The payments from Ms. Billings' personal bank account range from \$91.00 to \$1,924.87. When asked about the 6 payments issued from her personal bank account during our interview with Ms. Billings, she stated she was "paying off her bill." Ms. Billings also stated she closed the Chase credit card account shortly after making the final payment of \$23.07 on February 27, 2015.

**Exhibit B** lists the purchases made with the City's Chase credit card by Ms. Billings during the period July 1, 2007 through February 28, 2015. As illustrated by the **Exhibit**, purchases were made from a number of vendors, including Walmart, cell phone service providers, and various department stores, grocery stores, online retailers, convenience stores, and restaurants. Supporting documentation was available for 6 of the 2,032 transactions on the credit card. As a result, we obtained additional information directly from Walmart 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 purchases and researched certain vendors on the internet to determine the goods and/or services provided.

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**, \$8,658.27 was determined to be reasonable for City operations. These charges include membership dues, training registration fees, and lodging and meal expenses for Ms. Billings to attend conferences.

As illustrated by the **Exhibit**, we identified \$88,160.47 of improper credit card charges during the period of our investigation which were not for City operations. **Table 1** lists the categories in which improper charges were identified and the improper amount identified for each category.

**Table 1**

<b>Category</b>	<b>Improper Amount</b>
Convenience store	\$ 16,263.84
Walmart	13,780.02
Department store	7,997.99
Cell phone services/accessories	7,903.71
Marketing/real estate services for entrepreneurs	7,200.00
Grocery store	5,365.73
Restaurant	4,093.10
Utility bill	3,586.76
Hotel	3,763.46
Financial services for home-based businesses	3,444.55
Fitness equipment/weight loss supplements	2,714.88
Satellite TV provider	2,409.58
Psychic hotline	1,970.17
Other	1,657.12
Various online services	1,396.81
Various retail store	1,142.09
International telecommunications	1,030.20
Online retailer	1,018.88
Tickets to entertainment events	868.40
Miscellaneous education	553.18
Total	<u>\$ 88,160.47</u>

Examples of the charges which are considered improper are summarized below.

- 889 charges at convenience stores totaling \$16,263.84. Of the \$16,263.84 identified, \$13,810.52 was purchased at local convenience stores, and 466 of the 889 charges were less than \$10.00. Because supporting documentation was not available, we were unable to determine the items purchased. However, during the period reviewed, the City reimbursed Ms. Billings and the former maintenance employee for mileage, and Mr. Weatherwax was provided the Conoco credit card to fuel the City's police cruiser. We were unable to determine a City purpose for purchases from this type of vendor. As a result, the \$16,263.84 identified was considered improper.
- 197 charges at Wal-Mart totaling \$13,780.02 for groceries and other personal items.
- 166 charges at various restaurants totaling \$4,093.10, including Applebee's, Carlos O'Kelly's, Chuong Garden, Culver's, Granite City, Pizza Ranch, Pizza Hut, Shane's Place, and Subway.
- 93 charges at various retail department stores totaling \$7,997.99, including American Eagle, Aeropostale, Dick's Sporting Goods, Gordmans, Kohl's, Lane Bryant, Rue 21, Victoria's Secret, and Youngkers.
- 38 charges to cell phone service providers totaling \$7,822.48. Although the City did issue cell phones to its employees, we determined all payments made to the City's cell phone service provider were paid by the City with checks. As a result, we determined the charges on the City's Chase credit card were for Ms. Billings' personal cell phone.
- 33 charges to various psychic hotlines totaling \$1,970.17.

- 27 charges to various vendors totaling \$2,714.88 for weight loss supplements and fitness equipment.
- 24 charges to a satellite TV provider totaling \$2,409.58.
- 6 charges totaling \$868.40 from entertainment/ticket vendors, such as the Target Center in Minneapolis, Minnesota, the Iowa Cubs, and the Great Jones County Fair.

Because Ms. Billings often traveled to and from her destination on the same day, any meals charged to the City's credit card should have been included in her taxable income. However, because these purchases were processed through the accounts payable system and not the payroll system, any meals charged to the City's credit card were not properly included on Ms. Billings W-2 tax form.

During our interview with Ms. Billings, we asked if she used the City's credit card for personal purchases to which Ms. Billings nodded her head "yes." We then asked Ms. Billings if she could explain the personal purchases made on the City's credit card. She responded, "I did a lot of purchases for myself."

In addition to improper purchases using the City's credit card, the City incurred finance charges, late fees, purchase interest charges, ePay fees, overlimit fees, and foreign transaction fees totaling \$1,798.57. Because Ms. Billings was responsible for ensuring timely payment of all City bills, including credit card bills, and the majority of the purchases were personal in nature, the additional charges and fees are improper disbursements. **Table 2** summarizes the finance charges, late fees, purchase interest charges, ePay fees, overlimit fees, and foreign transaction fees incurred by fiscal year.

**Table 2**

<b>Fiscal Year</b>	<b>Finance Charges</b>	<b>Late Fees</b>	<b>Purchase Interest Charges</b>	<b>ePay Fees</b>	<b>Overlimit Fees</b>	<b>Foreign Transaction Fees</b>	<b>Total</b>
2008	\$ 19.16	93.00	-	-	-	-	112.16
2009	426.52	195.00	-	-	-	-	621.52
2010	79.98	78.00	32.05	9.95	-	-	199.98
2011	-	156.00	35.80	39.80	39.00	-	270.60
2012	-	78.00	28.59	9.95	78.00	-	194.54
2013	-	39.00	10.96	-	-	6.41	56.37
2014	-	117.00	57.11	-	-	24.21	198.32
2015	-	39.00	104.18	-	-	1.90	145.08
Total	\$ 525.66	795.00	268.69	59.70	117.00	32.52	1,798.57

**Exhibit B** includes \$13,473.38 of unsupported Chase credit card charges, including:

- 51 charges at various restaurants, including Applebee's, HuHot, and McDonald's, and 30 charges at various hotels totaling \$817.14 and \$7,887.20, respectively. Throughout her employment, Ms. Billings attended various conferences and training classes for which she was reimbursed lodging and meal expenses. These charges were made near the time Ms. Billings may have attended a conference or training class. However, we were unable to verify whether the charges were for City-related travel or were personal in nature because no supporting documentation was submitted.
- 26 charges at various computer equipment companies, electronics stores, and software companies totaling \$2,902.94 and 19 charges for virus protection software totaling

\$982.20. We were unable to determine if the equipment and/or software purchased was installed on City computers or on Ms. Billings' personal computer(s).

- 19 charges for postage and shipping totaling \$676.17. We were unable to determine what was shipped and to where.

Because the City paid the credit card bills which include the improper charges of \$88,160.47 and finance charges and late fees of \$1,798.57, which total \$89,959.04, and the unsupported charges of \$13,473.38, those amounts are included in **Exhibit A** as improper and unsupported disbursements.

**Checks Issued to Angie Billings** – As previously stated, Ms. Billings began employment with the City on March 13, 2007. As City Clerk, Ms. Billings was paid on the 15<sup>th</sup> and 30<sup>th</sup> of each month. As part of her duties, Ms. Billings prepared the payroll for all City employees. The payroll information was manually recorded on timesheets and was also recorded in the computerized accounting system. Ms. Billings was also eligible for reimbursement of expenses related to City operations if she submitted supporting documentation. We identified 336 checks totaling \$268,942.23 paid to Ms. Billings during the period of our investigation. Of the \$268,942.23, 189 checks totaling \$214,597.23 were for payroll, and the remaining 147 checks totaling \$54,345.00 were issued to Ms. Billings for reimbursement purposes.

**Payroll** – Although payroll checks were to be issued on the 15<sup>th</sup> and 30<sup>th</sup> of each month, we identified 43 instances where Ms. Billings issued her own payroll check prior to the 15<sup>th</sup> or the 30<sup>th</sup>. We reviewed each of the checks Ms. Billings issued to herself to determine the propriety of the number of checks, the number of hours worked, and the amount of each check. We also reviewed any documentation available related to Ms. Billings' authorized payroll. Specifically, we reviewed the following.

- Copies of redeemed checks issued to Ms. Billings from the City's bank accounts;
- Copies of published minutes for the period March 2007 through January 2015, including City Council resolutions related to authorized payroll increases;
- Computerized payroll journals for the period March 13, 2007 through January 15, 2015, including total hours worked, gross payroll, employee payroll deductions, and net payroll;
- Copies of Ms. Billings' available timesheets for the period March 13, 2007 through January 15, 2015. Of the 189 pay periods reviewed, a timesheet was not available for 93 pay periods. In addition, for the 96 timesheets which were available, none were approved by the City Council, and the hours worked recorded on 32 timesheets did not agree with the hours worked recorded in the computerized payroll journal;
- Copies of Ms. Billings' W-2's for 2007 through 2015.

For the period March 13, 2007 through June 14, 2008, the City Clerk position was part-time, and Ms. Billings was expected to work 24 hours per week. On June 14, 2008, the City Council approved changing the City Clerk position to a full-time position, and Ms. Billings was expected to work 40 hours per week.

Based on a review of the available timesheets, we determined Ms. Billings recorded hours which exceeded the number of hours she was authorized to work. Specifically, 173 of the 189 payroll checks issued to Ms. Billings included hours exceeding her authorized hours. According to City officials, Ms. Billings was not expected to work more than the authorized 24 or 40 hours per week. In addition, the current City Clerk has worked very minimal overtime during her employment with the City.

Because sufficient supporting documentation was not available, we could not determine the hourly rate used by Ms. Billings to calculate her payroll. Although certain paychecks appeared to calculate the overtime hours at time and a half, this was not consistent. As a result, we calculated Ms. Billings' authorized gross payroll using her approved hourly rate per City Council resolutions and the number of hours she was authorized to work. Because payroll checks were issued the 15<sup>th</sup> and 30<sup>th</sup> of each month, we used a calendar to determine the number of days in each pay period, which was then multiplied by the authorized number of hours to be worked each day.

To be conservative, we allowed a maximum of 30 hours worked per week for the period March 13, 2007 through June 14, 2008 because the City Clerk position became a full-time position. For the period June 15, 2008 through January 31, 2015, we used 40 hours per week because City officials did not expect Ms. Billings to work over 40 hours. **Exhibit C** illustrates the calculation of Ms. Billings' authorized gross payroll and the comparison between the calculated gross payroll and Ms. Billings' actual gross payroll for each paycheck.

As illustrated by the **Exhibit**, we determined Ms. Billings received \$63,226.79 of gross payroll for hours she paid herself in excess of her authorized hours. In addition to the excess gross payroll, the City incurred the employer's share of FICA and IPERS contributions for the excess payroll, which total \$4,836.86 and \$4,686.21, respectively. Because Ms. Billings was not expected or authorized to work in excess of 24 or 40 hours per week, the \$63,226.79 of gross payroll and the \$9,523.07 of excess FICA and IPERS contributions incurred by the City are included in **Exhibit A**.

Reimbursements – As previously stated, we identified 336 checks totaling \$268,942.23 paid to Ms. Billings during the period of our investigation. Of the 336 checks identified, 147 totaling \$54,345.00 were issued to Ms. Billings for reimbursement of mileage, purchase of supplies, and health insurance. The checks identified are listed in **Exhibit D**. According to City officials, Ms. Billings was entitled to reimbursement for any expenses or mileage she incurred on behalf of the City, as well as a \$400.00 monthly reimbursement for health insurance. However, except for travel expenses related to training, they stated there would be no significant expenses Ms. Billings would have incurred on behalf of the City.

Mileage was reimbursed at the rate set by the IRS for the given year per City Council resolution. However, the City does not have a travel reimbursement policy addressing limits on meals and lodging or the required supporting documentation to be submitted along with the travel reimbursement form submitted to the City.

For the period March 13, 2007 through January 31, 2015, we reviewed the available supporting documentation to determine the propriety of the reimbursements identified. In addition, we confirmed Ms. Billings' attendance at various conferences and trainings with the Iowa League of Cities for the dates for which attendance records were available. We also recalculated the reimbursements for mileage to determine whether the correct number of miles and approved mileage rate were used. As a result, we identified the following concerns:

- Sufficient supporting documentation was not consistently provided for amounts claimed on the travel reimbursement form submitted to the City.
- A number of instances where the mileage reimbursement did not recalculate primarily due to excess miles claimed, resulting in overpayments to Ms. Billings. We identified certain instances where Ms. Billings claimed 3 miles per day to maintain the pumps at the sewer lagoon; however, we were unable to verify the number of days she claimed.

In certain instances, mileage to a conference or training was documented on Ms. Billings' mileage claim; however, there was no date or location listed. As a result, we were unable to verify the travel was legitimate. In addition, on 4 occasions, although Ms. Billings claimed mileage for travel to a conference or training, there was no record of her attendance.

- 5 instances where Ms. Billings claimed reimbursement for expenses which were paid with the City's credit card. In most cases, Ms. Billings' reimbursements were for mileage only, and any other travel expenses, such as lodging or meals, were charged to the City's credit card.
- 1 reimbursement for \$880.00 which was not approved by the City Council and was not supported by sufficient documentation.
- 1 instance where Ms. Billings increased her health insurance reimbursement by \$25.00 without Council approval.

As illustrated by **Exhibit D**, we identified reasonable reimbursements totaling \$43,604.95, improper disbursements totaling \$6,124.50, and unsupported disbursements totaling \$4,615.55 issued to Ms. Billings. The improper and unsupported disbursements of \$6,124.50 and \$4,615.55, respectively, are included in **Exhibit A**.

**Certain Checks Issued to or for David Weatherwax** – As previously stated, the City employed a full-time Police Chief during the period of our investigation. Mr. Weatherwax served in that position from March 1997 to March 1, 2015. According to City officials, the majority of Mr. Weatherwax's time was spent patrolling, and he was not required to maintain established hours. During an interview with Mr. Weatherwax, he stated he typically staggered his patrols throughout the day and did not have consistent hours.

The City owned a marked squad car for Mr. Weatherwax to use while on duty. In addition, according to City officials, Mr. Weatherwax's personal vehicle was equipped for police work, and he routinely used his personal vehicle for undercover investigations. On rare occasions, a reserve police officer would patrol at the same time Mr. Weatherwax was on duty, and in these instances, the reserve police officer used the City's marked squad car while Mr. Weatherwax used his personal vehicle. During an interview with Mr. Weatherwax, he stated he used his personal vehicle for police-related work as much as he did the City's marked squad car and estimated he drove approximately 300 to 500 miles each month in his personal vehicle for City-related police work. According to City officials, Mr. Weatherwax was entitled to reimbursement for any mileage he incurred on behalf of the City. During an interview with Mr. Weatherwax, he stated he kept good "mental notes" or handwritten notes on the desk calendar in his office to track the number of miles claimed on his reimbursements.

As previously stated, the City maintained a Conoco credit card to be used for fuel purchases. During an interview with Mr. Weatherwax, he stated the Conoco card given to him was for his use only and was kept above the visor in the City's marked squad car. He further stated the Conoco card was only used to fuel the City's marked squad car, and he typically re-fueled when the gas tank was half full, usually requiring 10 gallons of fuel or less.

According to City officials, in addition to mileage, Mr. Weatherwax was entitled to reimbursement for any travel expenses related to training, as well as a \$250.00 quarterly equipment allowance. During an interview with Mr. Weatherwax, he stated he could only think of one reimbursement, other than his quarterly equipment allowance, issued to him for the purchase of equipment, which was a bulletproof vest. However, we were unable to locate any supporting documentation for this purchase.

For the period March 1, 2007 through January 31, 2015, we reviewed the available supporting documentation for the checks issued to Mr. Weatherwax which were not his regular payroll to determine the propriety of the reimbursements. The checks identified are listed in **Exhibit E**. Mr. Weatherwax did not maintain mileage logs; rather, at the end of each month, Ms. Billings called him and asked for his mileage for the month. He verbally told Ms. Billings his mileage for the month from either his "mental notes" or handwritten notes kept on his desk calendars, which were not readily available. For the period March 2007 through January 2009, Ms. Billings then completed the "Delhi Police Department Activity Report" based on the information provided by



Mr. Weatherwax. An example of this report is included in **Appendix 1**. After January 2009, Ms. Billings completed the City's reimbursement form. An example of this form is included in **Appendix 2**.

As illustrated by the **Appendices**, Mr. Weatherwax only provided the total miles driven for each month. As previously stated, during an interview, Mr. Weatherwax stated he drove approximately 300 to 500 miles each month in his personal vehicle for City-related police work. As a result, we considered the miles claimed in excess of 500 miles to be improper. We also identified the following concerns as a result of our review of Mr. Weatherwax's reimbursements.

- Although certain reimbursements had a description listed on the disbursement listing presented to the City Council for approval, sufficient supporting documentation was not consistently provided to verify the propriety of the amounts claimed on the travel reimbursement form submitted to the City;
- 78 mileage reimbursements exceeded 500 miles;
- 4 travel reimbursements for which the supporting documentation did not agree with the check amount; and
- 1 reimbursement for \$430.00 for which there was no supporting documentation. As previously stated, Mr. Weatherwax indicated there was an instance where he received reimbursement for a bulletproof vest which was not included in his quarterly equipment allowance.

As illustrated by **Exhibit E**, we identified reasonable reimbursements totaling \$32,717.46, improper disbursements totaling \$9,653.26, and unsupported disbursements totaling \$5,660.88 issued to Mr. Weatherwax. In addition, we determined 2 of the checks identified as improper disbursements, totaling \$4,401.54, were processed through the City's payroll system. As a result, the City incurred the employer's share of FICA totaling \$455.62 for the improper amounts. These payments may have been vacation payouts; however, no description was available. According to City officials, it is likely the 2 checks identified were vacation payouts; however, they are unable to definitively say because they were not presented to the City Council. The improper and unsupported disbursements of \$9,653.26 and \$5,660.88, respectively, as well as the \$455.62 for the City's share of FICA are included in **Exhibit A**.

**Certain Checks Issued to or for the Former Maintenance Employee** – The former maintenance employee held the position from July 2003 to April 2015. According to City officials, he was entitled to reimbursement for any expenses or mileage he incurred on behalf of the City, as well as a \$400.00 monthly reimbursement for health insurance. They further stated he drove his personal vehicle each day and sought mileage reimbursement each month. We determined the former maintenance employee completed mileage logs, which he submitted to Ms. Billings on a monthly basis. Ms. Billings ensured the number of miles driven totaled correctly and then calculated the reimbursement owed to the former maintenance employee.

For the period March 1, 2007 through January 31, 2015, we reviewed the available supporting documentation for the checks issued to the former maintenance employee which were not his regular payroll to determine the propriety of the reimbursements. The checks identified are listed in **Exhibit F**. In addition, we recalculated the reimbursements for mileage to determine whether the correct number of miles and approved mileage rate were used.

As a result, we identified the following concerns:

- Although certain reimbursements had a description listed on the disbursement listing presented to the City Council for approval, sufficient supporting documentation was not consistently provided to verify the propriety of the amounts claimed on the travel reimbursement form submitted to the City;
- 10 mileage reimbursements for which Ms. Billings used the incorrect mileage rate; and

- 5 vacation payouts totaling \$2,794.21. Based on a review of the City's employee handbook, vacation payouts were not allowed. Because these payouts were processed through the City's payroll system, the City incurred the employer's share of FICA and IPERS contributions totaling \$444.20 on the improper vacation payouts.

As illustrated by **Exhibit F**, we identified reasonable reimbursements totaling \$53,405.25, improper disbursements totaling \$2,858.18, and unsupported disbursements totaling \$6,326.91 issued to the former maintenance employee. The improper and unsupported disbursements of \$2,858.18 and \$6,326.91, respectively, as well as the \$444.20 for the City's share of FICA and IPERS are included in **Exhibit A**.

**Penalties and Interest** – We obtained account transcripts from the IRS for payroll taxes remitted by the City for calendar years 2007 through 2015. We traced all payments listed in the account transcripts to redeemed checks from the City's checking account and reviewed the payments to determine if the proper amount was remitted. As a result, we identified 29 payments which included penalties and interest for untimely payment. In addition, we identified 18 adjustments processed by the IRS which resulted in subsequent refunds to the City for a portion of the penalties and interest remitted. **Table 3** summarizes the penalties and interest remitted by the City, as well as the adjustments refunded to the City by the IRS.

**Table 3**

<b>Calendar Year</b>	<b>Penalties and Interest</b>	<b>Adjustments</b>	<b>Net Total</b>
2008	\$ 2,508.31	(121.57)	2,386.74
2009	3,145.20	(6.78)	3,138.42
2010	1,046.81	(32.39)	1,014.42
2011	1,061.75	(0.03)	1,061.72
2012	3,229.41	(2,166.94)	1,062.47
2013	1,573.59	(130.49)	1,443.10
2014	1,611.86	(57.64)	1,554.22
Total	\$ 14,176.93	(2,515.84)	11,661.09

We also obtained reports from IPERS summarizing the contributions remitted by the City for calendar years 2007 through 2015. We traced all payments listed in the account summaries to redeemed checks from the City's checking account and reviewed the payments to determine if the proper amount was remitted. As a result, we identified 63 payments which included penalties and interest for untimely payment. **Table 4** summarizes the penalties and interest remitted by the City.

**Table 4**

<b>Calendar Year</b>	<b>Penalties and Interest</b>
2007	\$ 933.88
2008	–
2009	328.00
2010	269.00
2011	238.37
2012	325.00
2013	304.25
2014	231.50
2015	–
Total	\$ 2,630.00

Because Ms. Billings was responsible for ensuring timely payment of all City bills, including payroll taxes and pension contributions, the \$11,661.09 and \$2,630.00 of penalties and interest remitted to the IRS and IPERS, respectively, are included in **Exhibit A** as improper disbursements.

**Payments to Vendors** – During our review of disbursements from the City's bank accounts, we identified 72 payments to vendors which appeared unusual for the City's operations and did not have supporting documentation. Because supporting documentation was not available, we reviewed the disbursement listings approved by the City Council and discussed the disbursements with City officials to determine if they were appropriate. Of the 72 payments identified, 24 were considered reasonable based on the vendor, amount, and frequency of the payments. However, we were unable to determine the propriety of the remaining 48 checks. The 48 checks identified, totaling \$7,790.40, are listed in **Exhibit G** and are included in **Exhibit A** as unsupported disbursements.

Of the 48 checks identified, 24 were issued to the Delhi Pit Stop. The last payment was issued December 11, 2009, which corresponds with the timing of the former maintenance employee receiving a Conoco card. Based on the available descriptions in the City Council meeting minutes, it appears most of these purchases were for fuel for various City equipment. However, because supporting documentation was not maintained, we are unable to determine the items purchased.

In addition, we identified 17 payments to vendors for which supporting documentation was available; however, based on a review of the items purchased and discussion with City officials, the purchases were not considered reasonable for the City's operations. Items purchased included flowers and/or plants for funerals, donations to outside organizations, and a restocking fee for items returned to the vendor. The 17 checks identified, totaling \$1,263.75, are listed in **Exhibit H** and are included in **Exhibit A** as improper disbursements.

**Long Distance Telephone Charges** – During our review of available supporting documentation, we scanned the monthly bills received by the City for telephone services for the period March 1, 2007 through January 31, 2015. We verified the service locations and telephone numbers listed on the account were City locations and telephone numbers and not personal residences or telephone numbers. As a result of this review, we identified numerous long distance charges which were incurred and paid by the City.

Although it is reasonable for there to be long distance telephone charges on the City's monthly bill, especially to telephone numbers within the State, we identified a specific cell phone number located in Anamosa, Iowa which was called regularly from the City Hall telephone line. Based on discussions with City officials and personnel, we determined the cell phone number identified belonged to Ms. Billings' mother. During our interview with Ms. Billings, she confirmed the cell phone number identified belonged to her mother.

In addition, we identified a cell phone number located in Green Bay, Wisconsin which was called regularly from the City Hall telephone line. During our interview with Ms. Billings, we asked to whom the cell phone number belonged, and she responded "my brother." Because these calls were personal in nature, the long distance telephone charges incurred by the City are improper disbursements.

We also identified numerous other cell phone and landline numbers being called from the City Hall telephone line to various states, such as Arizona, California, Florida, Idaho, Maine, Michigan, Minnesota, Missouri, New York, North Carolina, Oklahoma, Oregon, Tennessee, and Utah. Based on internet searches and discussions with City officials and personnel, these calls did not appear reasonable for City operations. As a result, the corresponding long distance telephone charges incurred by the City are improper disbursements.

For the period reviewed, we identified 40 monthly telephone bills on which the City incurred long distance telephone charges totaling \$768.76, which are listed in **Exhibit I** and are included in **Exhibit A** as improper disbursements.

**Late Fees** – During our review of available supporting documentation, we identified 55 payments which included late fees, totaling \$1,232.24, incurred on the City’s monthly statements for routine charges. Because Ms. Billings was responsible for ensuring timely payment of all City bills, the late fees are included in **Exhibit A** as improper disbursements.

**Overdraft Charges** – During our review of disbursements from the City’s bank accounts, we identified 25 instances in which a total of \$931.75 of overdraft or insufficient fund charges were incurred. The individual charges paid range from \$8.00 to \$200.00 and were incurred between March 7, 2007 and August 29, 2014. Because Ms. Billings should have ensured the City’s bank accounts contained sufficient funds prior to issuing disbursements from the accounts, the \$931.75 of bank charges identified is included in **Exhibit A** as improper disbursements.

**Cash Withdrawals** – We also identified 14 instances, totaling \$1,217.35, in which checks were written for cash or cash was withdrawn from the City’s bank accounts. According to City officials, the City was not to operate in cash. However, we determined Ms. Billings maintained a petty cash fund. Based on a review of the petty cash ledger she maintained, there was no evidence the petty cash fund was replenished during Ms. Billings’ employment. In addition, we identified a check issued to the Delhi Public Library for \$25.00 which stated “For Petty Cash” in the memo line. Although the Delhi Public Library maintained a petty cash fund, we were unable to determine the propriety of this check because sufficient supporting documentation was not available. **Table 5** summarizes the cash withdrawals identified.

<b>Table 5</b>	
<b>Date</b>	<b>Amount</b>
07/21/07	\$ 100.00
05/28/08	75.00
07/22/09	100.00
09/18/09	100.00
12/29/09	30.00
01/20/10	100.00
02/11/10	100.00
05/20/10	100.00
06/16/10	4.00
06/10/11	150.00
06/15/11	100.00
07/03/13	100.00
11/08/13	80.00
12/15/14	78.35
Total	\$ 1,217.35

Because City officials stated the City was not to operate in cash and the City Hall petty cash fund was not authorized, the \$1,217.35 of cash withdrawals identified is included in **Exhibit A** as improper disbursements. In addition, because sufficient supporting documentation was not available, the \$25.00 petty cash disbursement for the Delhi Public Library is included in **Exhibit A** as an unsupported disbursement.

## **COLLECTIONS**

As previously stated, the City's primary revenue sources include taxes from the State of Iowa and Delaware County and utility collections. We reviewed documentation related to these revenue sources to determine if collections were properly deposited.

**Taxes from the State of Iowa** – The majority of revenues received from the State of Iowa are road use tax and local option sales tax. We confirmed all payments to the City by the State of Iowa to determine if they were properly deposited to the City's bank accounts. As a result, we identified 13 warrants issued to the City by the State which were seized by the State's Offset Program, resulting in \$12,502.63 being retained by the State for outstanding City obligations and \$63.00 in offset fees being incurred by the City. Because Ms. Billings was responsible for ensuring timely payment of all City bills, the \$63.00 in offset fees is included in **Exhibit A** as improper disbursements.

**Taxes from Delaware County** – We confirmed all payments to the City by Delaware County were properly deposited to the City's bank accounts.

**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, or in the collection box at City Hall.

Ms. Billings had primary responsibility for billing, collecting payments, recording payments in the utility software for each customer, assessing penalties for non-payment, and preparing and making the deposit. Ms. Billings 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 to determine if all collections were properly deposited. However, we were unable to locate records documenting individual payments.

According to City officials, during her employment, Ms. Billings also assisted with reading the City's utility meters. The meter readings were done manually; however, after Ms. Billings entered them into the system, she destroyed the hard copy meter reading sheets. As a result, we were unable to ensure the accuracy of the meter readings entered into the City's software. Because detailed utility records were not available, we were unable to determine if utility collections were properly deposited.

**Ms. Billings' Personal Utility Account** – We identified unpaid and unbilled utility services provided at both Ms. Billings' personal residence and the business of Ms. Billings' ex-husband during the period March 1, 2007 through January 31, 2015.

Using the utility billing history report for Ms. Billings' personal residence, we determined no consumption was recorded on her utility account from November 1, 2010 through April 25, 2011. Although Ms. Billings was receiving utility service during this period, no meter readings were entered into the City's software program for her utility account. However, on May 25, 2011, the total consumption from November 1, 2010 through May 25, 2011 was recorded in the City's software program. At that same time, manual adjustments were recorded to reduce the amount Ms. Billings owed to zero.

In addition, we determined no consumption was recorded on her utility account from June 1, 2011 through November 30, 2014. As previously stated, Ms. Billings was receiving utility service during this period. On December 5, 2014, the total consumption from June 1, 2011 through November 30, 2014 was recorded in the City's software program. At that same time, manual adjustments were recorded to reduce the amount Ms. Billings owed to \$49.70, which is the minimum required payment according to City officials. Ms. Billings subsequently issued a check

from her personal bank account to pay the minimum payment of \$49.70, which was redeemed by the City on January 6, 2015.

We identified additional manual adjustments recorded in Ms. Billings' utility account on 2 days which reduced her outstanding balance, resulting in amounts owed to the City for utility services and penalties which were not paid. **Table 6** summarizes the manual adjustments recorded in Ms. Billings' utility account.

<b>Table 6</b>	
<b>Date</b>	<b>Amount</b>
12/25/09	\$ 479.35
06/25/10	445.67
05/25/11	299.82
12/05/14	2,832.55
Total	<u>\$ 4,057.39</u>

In addition, we determined the proper penalties were not being assessed for payments not made or payments made untimely. Specifically, we identified 12 instances where penalties were not properly applied, and 61 months for which utility bills were not generated. **Table 7** summarizes the penalties which were not assessed and the amount which was not billed to Ms. Billings' utility account.

<b>Table 7</b>	
<b>Description</b>	<b>Amount</b>
Penalties not assessed	\$ 36.00
Unbilled Utilities	960.00
Total	<u>\$ 996.00</u>

During our interview with Ms. Billings, we asked for an explanation for the manual adjustments on her utility account. Ms. Billings confirmed she adjusted her personal utility account because she "just didn't have the money to pay it." We also asked if the periods for which no bills were generated for her utility account resulted from her inability to pay to which she responded in the affirmative.

Mr. Billings' Business Utility Account – Using the utility billing history report for Mr. Billings' business utility account, we determined no consumption was recorded on his business utility account from June 1, 2013 through November 3, 2014. Although Mr. Billings' business was receiving utility service during this period, no meter readings were entered into the City's software program for his business utility account. However, on November 3, 2014, the total consumption from June 1, 2013 through November 3, 2014 was recorded in the City's software program. At that same time, manual adjustments were recorded to reduce the amount Mr. Billings owed to zero.

We identified additional manual adjustments recorded in Mr. Billings' business utility account on August 25, 2008 which reduced his outstanding balance, resulting in amounts owed to the City for utility services and penalties which were not paid. **Table 8** summarizes the manual adjustments recorded in Mr. Billings' business utility account.

<b>Table 8</b>	
<b>Date</b>	<b>Amount</b>
08/25/08	\$ 3.00
11/03/14	659.16
Total	<u>\$ 662.16</u>

In addition, we determined the proper penalties were not being assessed for payments not made or payments made untimely. Specifically, we identified 47 instances where penalties were not properly applied, and 18 months for which utility bills were not generated. **Table 9** summarizes the penalties which were not assessed and the amount which was not billed to Mr. Billings' business utility account.

<b>Table 9</b>	
<b>Description</b>	<b>Amount</b>
Penalties not assessed	\$ 141.00
Unbilled utilities	891.31
Total	<u>\$ 1,032.31</u>

**Table 10** summarizes the total unpaid and unbilled utilities for Ms. Billings' utility account and Mr. Billings' business utility account. These totals are included in **Exhibit A**.

<b>Table 10</b>			
<b>Description</b>	<b>Unpaid Utilities and Penalties (Tables 6 and 8)</b>	<b>Unbilled Utilities and Penalties (Tables 7 and 9)</b>	<b>Total</b>
Ms. Billings' account	\$ 4,057.39	996.00	5,053.39
Mr. Billings' business account	662.16	1,032.31	1,694.47
Total	<u>\$ 4,719.55</u>	<u>2,028.31</u>	<u>6,747.86</u>

## **OTHER ADMINISTRATIVE ISSUES**

**Sewer Rate** – As previously stated the City bills for sewer service to residents and businesses. Each month, City staff manually read the water meters, and the City Clerk manually inputs the meter readings into the City's software program. Based on the established rates, the utility software calculates the utility billing and records the amount owed on the customer's utility account.

The City Council reviews and approves the water, sewer, and garbage rates to be assessed to residential and commercial accounts. Through discussions with City officials, we determined the minimum monthly charge for utilities during the period of our investigation was \$49.70, including \$26.00 for sewer, \$13.00 for garbage, and \$10.00 for water plus \$0.70 tax on the water. However, during our testing, we were unable to recalculate the minimum monthly utility charge based on the City's ordinances. Based on a review of the City's ordinances, we determined the most recent utility ordinance was dated April 2007. At that time, the City Council established the water and sewer rates at \$10.00 each and the garbage rate at \$13.00 each month.

According to City officials, a letter was sent to all utility customers in August 2009 stating the City planned to increase the minimum monthly charge for sewer usage to \$26.00. However, there is no record of subsequent City Council action passing a new ordinance. Although an updated ordinance was not passed, the minimum monthly charge for sewer usage was changed to \$26.00 effective April 2010.

We obtained the number of utility accounts serviced in January of each year for calendar years 2010 through 2016. Using the difference between the unauthorized rate of \$26.00 per month and the authorized rate of \$10.00 per month, we estimated the approximate amount which was overbilled each year. In addition, because the City assesses 7% sales tax on sewer charges for all commercial and industrial customers, we estimated the approximate amount of sales tax which

was overbilled each year. **Table 11** summarizes the amount overbilled for sewer usage and related sales tax for April 2010 through April 2016.

**Table 11**

<b>Billing Period</b>	<b>Sewer Usage</b>	<b>Sales Tax</b>	<b>Total</b>
04/01/10 - 12/31/10	\$ 31,820.00	340.00	32,160.00
01/01/11 - 12/31/11	41,860.00	440.00	42,300.00
01/01/12 - 12/31/12	40,700.00	420.00	41,120.00
01/01/13 - 12/31/13	42,240.00	440.00	42,680.00
01/01/14 - 12/31/14	41,660.00	400.00	42,060.00
01/01/15 - 12/31/15	41,660.00	400.00	42,060.00
01/01/16 - 04/30/16	14,140.00	140.00	14,280.00
Total	\$ 254,080.00	2,580.00	256,660.00

As illustrated by the **Table**, the City overbilled its customers approximately \$256,660.00 for the period April 1, 2010 through April 30, 2016.

**Utility Billing Adjustments** – As previously stated, Ms. Billings had primary responsibility for the City’s utility billings during her tenure as City Clerk. According to City officials, they believe during Ms. Billings’ employment it was common knowledge citizens could complain to Ms. Billings about their utility billings and she would record adjustments reducing their utility billings to the monthly minimum. During our interview with Ms. Billings, she stated citizens would approach individual City Council members or the Mayor requesting adjustment to their utility bills. She further stated the City official the individual spoke with contacted her to record the adjustment. We held follow-up discussions with City officials to verify Ms. Billings’ statement. According to the City officials we spoke with, they could not recall any individuals approaching them directly about their utility billings. In addition, they stated, if an individual had approached them, they would have told that individual to attend a City Council meeting because they do not have the authority to adjust utility billings without approval from the full City Council.

We obtained the utility billing adjustment report from the City’s utility software program for the period March 2007 through January 2015 to determine the frequency and dollar amount of utility billing adjustments recorded. As a result, we identified 376 billing adjustments totaling \$136,927.94. None of the 376 utility billing adjustments identified were presented to the City Council for approval. Because sufficient supporting documentation was not maintained and there was no documentation of the adjustments in the City Council meeting minutes, we were unable to determine the nature of these adjustments. As a result, the adjustments are not included in **Exhibit A**. According to the current City Clerk, she has recorded minimal adjustments during her tenure.

**Discriminatory Utility Rate** – During our review of the utility billing adjustment report, we identified several adjustments on the Maquoketa Valley Senior High School’s (High School) utility account. Specifically, we determined during the summer months the sewer billings for the High School were reduced to a zero balance. As a result, the High School only paid for water usage on the monthly utility bills.

According to the City and High School officials we spoke with, there was an agreement between the High School and the City specifying the City would only charge for water usage when the High School was not in session because the increased water usage resulted from watering the High School’s athletic fields, which did not drain into the City’s sewer system. However, neither City nor High School officials could locate a written agreement or determine if a written agreement had ever been approved and signed.



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.” However, according to an Attorney General’s opinion dated April 21, 1976, municipalities may establish special rates for governments, hospitals, charitable institutions, and the like. It is unclear whether reducing the High School’s utility billing during the summer months is considered a special rate. In addition, the City ordinance establishing the water and sewer rates does not have a provision for discounting sewer rates for certain types of customers.

**City Council Meeting Minutes** – We reviewed the City Council meeting minutes from March 2007 through February 2015 and determined 78 of the minutes were not signed by the City Clerk or the Mayor to authenticate the record as required by section 380.7 of the *Code of Iowa*. We also determined 56 of the disbursement listings approved by the City Council did not agree with actual disbursements, and for 25 City Council meetings, no disbursement listing was provided to the City Council for approval.

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

- 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.

In addition, the City Council should monitor the travel and training expenses of City employees to ensure the use of funds is in the best interests of the City and meets a public purpose.

### **Recommended Control Procedures**

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

- A. **Segregation of Duties** – An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. The former City Clerk had control over each of the following areas:
- (1) Receipts – collecting, posting 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 to the accounting records,
  - (3) Payroll – calculating payroll amounts, preparing, signing, and distributing checks, posting payments to the accounting records, and filing required payroll reports,
  - (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 – receiving and 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 Reports.

Recommendation – We realize segregation of duties is difficult with a limited number of staff. However, the duties within each function listed above should be segregated between the City Clerk, the Mayor, and City Council members. In addition, the Mayor and 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. Travel Reimbursement Policy – The City does not have a travel reimbursement policy addressing limits on meals and lodging or the required supporting documentation to be submitted along with the travel reimbursement form submitted to the City.

Recommendation – The City Council should develop and implement a travel reimbursement policy establishing limits on meals and lodging and requiring original, itemized receipts for all disbursements.

- C. Disbursements – During our review of the City’s disbursements, the following were identified:
- (1) Disbursements were not always supported by invoices or other documentation.
  - (2) Not all disbursements were approved by the City Council.
  - (3) The City incurred finance charges and late payment fees because the former City Clerk did not pay certain City obligations in a timely manner.

Recommendation – All City disbursements should be approved by the City Council prior to payment, with the exception of those specifically allowed by a City Council approved policy. For those disbursements paid prior to City Council approval, a listing should be provided to the City Council at the next City Council meeting for review and approval. All payments should be remitted in a timely manner to ensure late fees and interest are not incurred.

To strengthen internal control, each check should be prepared and signed by one person and detailed supporting vouchers and invoices should be provided, along with the check, to an independent individual for review and countersignature.

- D. Reconciliation of Utility Billings, Collections, and Delinquent Accounts – The former City Clerk had sole responsibility for preparing billings for the City’s utilities. She was responsible for preparing the billings, collecting payments, preparing deposits, delivering deposits to the bank, and posting billings and collections to customer accounts. In addition, utility billings, collections, and delinquent accounts were not reconciled.

Recommendation – Procedures should be established to ensure utility billings are reconciled to subsequent collections and delinquent accounts for each billing period. The City Council, or an independent individual designated by the City Council, should review

the reconciliations and monitor delinquencies. Delinquent accounts should not be written off without City Council approval.

- E. Credit Cards – The City had 3 credit card accounts. We identified several improper purchases and several purchases made with the credit cards which were not supported by adequate documentation. In addition, we determined the City incurred finance charges and late payment fees because the former City Clerk did not pay the balance on the credit card accounts each month and/or did not make payments in a timely manner.

Recommendation – Monthly credit card statements should be opened and reviewed by someone without access to the credit cards. Any concerns identified during the review should be resolved in a timely manner.

Also, original receipts should be submitted to the City Clerk for any 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 limits which may be charged on the credit card accounts. 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 any finance charges or late payment fees.

- F. Payroll – During our review of payroll, we identified numerous instances where the City Clerk recorded hours worked in excess of the hours she was expected to work by the City Council. According to City officials, the expectation was the City Clerk position was a 40-hour per week position. In addition, we determined the City Clerk did not consistently maintain timesheets.

Recommendation – The City should implement procedures to ensure appropriate payroll records are maintained. City officials should periodically review payroll records to ensure payroll is calculated properly. In addition, the City Council, or a designated member who is familiar with the City Clerk's actions, should review and approve the City Clerk's timesheet for each pay period. The review and approval should be documented by the signature or initials of the reviewer and the date of approval.

- G. Sewer Rates – The City bills for sewer service provided to customers. City staff read the water meters manually, and the City Clerk manually inputs the information into the utility system monthly. Based on the established rate, the utility system calculates the sewer bill and includes it on the customer's utility bill.

The City used an incorrect rate when calculating sewer bills for the period April 1, 2010 through April 30, 2016. As a result, the City overbilled customers approximately \$256,660.00.

Recommendation – The City should work with the City Attorney to determine a resolution of the overbillings to utility customers. The City should also ensure the proper approved rate is entered into the utility system and any changes in rates are properly approved by the City Council.

- H. City Council Minutes – Chapter 21 of the *Code of Iowa* requires minutes to be kept of all meetings of governmental bodies. During our review of minutes, we determined:
- Minutes were not signed by the City Clerk as required by section 380.7(4) of the *Code of Iowa*. In addition, they did not include the signature of the Mayor or a City Council member to authenticate the record.
  - Not all disbursements were presented to the City Council for approval.
  - The minutes did not include financial reports filed by the City Clerk.

Recommendation – The City should implement procedures to ensure the City Clerk and the Mayor or a City Council member sign all meeting minutes. In addition, the minutes should be reviewed in a timely manner so any errors can be identified and corrected. The City Council should also ensure all City obligations are presented to the City Council for approval prior to payment and financial reports the City Clerk presents to the City Council are filed with the related minutes.

The City Council should also ensure compliance with all applicable sections of the *Code of Iowa*.

- I. 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 Delhi

Summary of Findings  
For the Period March 1, 2007 through January 31, 2015

<b>Description</b>	<b>Exhibit/Table/ Page Number</b>	<b>Improper</b>	<b>Unsupported</b>	<b>Total</b>
Improper and unsupported disbursements:				
Credit card purchases	<b>Exhibit B</b>	\$ 88,160.47	13,473.38	101,633.85
Credit card fees	<b>Table 2</b>	1,798.57	-	1,798.57
Payments to or for Angie Billings:				
Unauthorized payroll	<b>Exhibit C</b>	63,226.79	-	63,226.79
City's share of FICA and IPERS	<b>Exhibit C</b>	9,523.07	-	9,523.07
Reimbursements	<b>Exhibit D</b>	6,124.50	4,615.55	10,740.05
Other checks issued to or for:				
David Weatherwax	<b>Exhibit E</b>	9,653.26	5,660.88	15,314.14
City's share of FICA	<b>Exhibit E</b>	455.62	-	455.62
Former maintenance employee	<b>Exhibit F</b>	2,858.18	6,326.91	9,185.09
City's share of FICA and IPERS	<b>Exhibit F</b>	444.20	-	444.20
Penalties and interest issued to:				
IRS	<b>Table 3</b>	11,661.09	-	11,661.09
IPERS	<b>Table 4</b>	2,630.00	-	2,630.00
Payments to vendors:				
Miscellaneous purchases	<b>Exhibits G/H</b>	1,263.75	7,790.40	9,054.15
Long distance telephone charges	<b>Exhibit I</b>	768.76	-	768.76
Late fees	<b>Page 17</b>	1,232.24	-	1,232.24
Overdraft charges	<b>Page 17</b>	931.75	-	931.75
Income offset fees retained by the State	<b>Page 18</b>	63.00	-	63.00
Cash withdrawals	<b>Table 5/ Page 17</b>	1,217.35	25.00	1,242.35
Total improper and unsupported disbursements		202,012.60	37,892.12	239,904.72
Unpaid utilities and penalties	<b>Table 10</b>	4,719.55	-	4,719.55
Unbilled utilities and penalties	<b>Table 10</b>	2,028.31	-	2,028.31
Total unpaid and unbilled utilities and penalties		6,747.86	-	6,747.86
Total		\$ 208,760.46	37,892.12	246,652.58
Less: Repayment by Angie Billings	<b>Page 8</b>			(2,419.87)
Net amount				\$ 244,232.71

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Report on the Special Investigation of the  
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Purchases on the City's Credit Card  
For the Period March 1, 2007 through January 31, 2015

**Per Credit Card Statement**

<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
07/20/07	Gateway Hotel 110179737 Ames IA	\$ 630.73
07/27/07	Gateway Hotel 110179737 Ames IA	574.10
08/16/07	Dell Catalog Sales, L.P. 800-624-9897 TX	113.87
08/31/07	Iowa League of Cities 515-244-7282 IA	202.00
09/17/07	Dell Catalog Sales, L.P. 800-624-9897 TX	(113.87)
10/03/07	Wal-Mart #1506 Manchester IA	53.37
10/30/07	Wal-Mart #1506 Manchester IA	132.73
10/31/07	Delhi Pit Stop00400473 Delhi IA	38.84
11/02/07	Iowa League of Cities 515-244-7282 IA	30.00
11/10/07	Caseys 00018895 Monticello IA	81.43
11/15/07	Lowes #00117 Dubuque IA	179.73
11/28/07	Delhi Pit Stop00400473 Delhi IA	32.69
12/15/07	Iowa League of Cities 515-244-7282 IA	50.00
12/16/07	UPS 1Z2T2F24P295757024 800-811-1648 GA	12.86
12/16/07	UPS 1Z2T2F24P295959057 800-811-1648 GA	12.86
12/16/07	UPS 1Z2T2F24P296718074 800-811-1648 GA	12.86
12/16/07	UPS 1Z2T2F24P296953462 800-811-1648 GA	12.86
12/16/07	UPS 1Z2T2F24P297304830 800-811-1648 GA	12.86
12/16/07	UPS 1Z2T2F24P299370845 800-811-1648 GA	12.86
12/20/07	Lowes #00117 Dubuque IA	(160.50)
01/02/08	UPS*Adj00061480635171 800-811-1648 GA	7.02
01/07/08	Wal-Mart #1506 Manchester IA	38.62
01/08/08	CLKBANK*COM 6S3ZX4DD 800-390-6035 ID	67.00
01/22/08	Fareway-Manchester #594 Manchester IA	91.49
03/13/08	The Boardroom Computer Manchester IA	26.74
03/21/08	UPS 1Z4T6G270390005211 800-811-1648 GA	11.77
03/22/08	DRI*Symantec myord.com/sym MN	48.98
03/26/08	Dela Kwik Stop00466458 Delaware IA	65.46

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Hotel	\$ 630.73	-	-
Hotel	574.10	-	-
Computer equipment	113.87	-	-
Membership dues/training	202.00	-	-
Refund - computer equipment	(113.87)	-	-
Walmart	-	53.37	-
Walmart	-	132.73	-
Convenience store	-	38.84	-
Membership dues/training	30.00	-	-
Convenience store	-	81.43	-
Hardware store	-	-	179.73
Convenience store	-	32.69	-
Membership dues/training	50.00	-	-
Postage/shipping	-	12.86	-
Postage/shipping	-	12.86	-
Postage/shipping	-	12.86	-
Postage/shipping	-	12.86	-
Postage/shipping	-	12.86	-
Postage/shipping	-	12.86	-
Refund - Hardware store	-	-	(160.50)
Postage/shipping	-	7.02	-
Walmart	-	38.62	-
Online retailer	-	67.00	-
Grocery store	-	91.49	-
Computer equipment	-	-	26.74
Postage/shipping	-	-	11.77
Antivirus software	-	-	48.98
Convenience store	-	65.46	-



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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
03/27/08	Gateway Hotel 110179737 Ames IA	2.09
03/27/08	Gateway Hotel 110179737 Ames IA	153.99
04/02/08	RDIO Shk 00010710 Manchester IA	42.79
04/16/08	Hy Vee 1148 Des Moines IA	38.50
04/17/08	Best Western Des Moines Des Moines IA	4.50
04/17/08	Best Western Des Moines Des Moines IA	19.83
04/18/08	Heartland Inns of America Des Moines IA	160.50
04/18/08	Amoco Oil 06857254 Lamont IA	88.12
04/30/08	Iowa League of Cities 515-244-7282 IA	185.00
05/09/08	Marriott 33755 Des Moines Des Moines IA	324.23
05/28/08	Wal-Mart Manchester IA	36.36
05/30/08	Delhi Pit Stop00400473 Delhi IA	75.00
06/17/08	Wal-Mart #1506 Manchester IA	6.87
06/27/08	Best Western Metro North Ankeny IA	160.69
07/16/08	Café Northwest Ames IA	14.73
07/17/08	The Mandarin Restaurant Ames IA	8.35
07/18/08	Target 00011700 Ames IA	34.17
07/18/08	Gateway Hotel 110179737 Ames IA	677.11
07/18/08	Old Chicago Ames IA	14.36
07/20/08	Hy Vee 1018 Ames IA	20.29
07/21/08	SLB of Iowa, LLC Ames IA	9.29
07/21/08	Applebees 879300210021 Ames IA	23.12
07/22/08	Hickory Park RestA Ames IA	13.67
07/24/08	Caseys 00010025 Grand Junction IA	2.98
07/25/08	Best Western Univ. Park Ames IA	502.90
08/19/08	Wal-Mart Manchester IA	43.11
08/22/08	PayPal IowaRuralWa 402-935-7733 CA	85.00
08/23/08	Iowa League of Cities 515-244-7282 IA	200.00

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Hotel	-	2.09	-
Hotel	-	-	153.99
Electronics store	-	-	42.79
Grocery store	-	-	38.50
Hotel	-	-	4.50
Hotel	-	-	19.83
Hotel	160.50	-	-
Convenience store	-	88.12	-
Membership dues/training	185.00	-	-
Hotel	-	-	324.23
Walmart	-	36.36	-
Convenience store	-	75.00	-
Walmart	-	6.87	-
Hotel	-	-	160.69
Restaurant	-	-	14.73
Restaurant	-	-	8.35
Department store	-	34.17	-
Hotel	582.40	94.71	-
Restaurant	-	-	14.36
Grocery store	-	-	20.29
Restaurant	-	-	9.29
Restaurant	-	-	23.12
Restaurant	-	-	13.67
Convenience store	-	2.98	-
Hotel	502.90	-	-
Walmart	-	43.11	-
Membership dues/training	85.00	-	-
Membership dues/training	200.00	-	-

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Report on the Special Investigation of the  
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Purchases on the City's Credit Card  
For the Period March 1, 2007 through January 31, 2015

**Per Credit Card Statement**

<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
09/11/08	Ruby Tuesday 7242 Council Bluff IA	23.31
09/12/08	Caseys 00020966 Council Bluff IA	74.68
09/12/08	Perkins 2542 13025424 Council Bluff IA	12.50
09/12/08	Applebees #12 Council Bluff IA	13.46
09/13/08	Holiday Inns Council Bluff IA	422.97
09/19/08	Professional Marketing 801-437-6700 UT	1,200.00
09/19/08	Professional Marketing 801-437-6700 UT	6,000.00
09/20/08	Caseys 00019273 Sparta WI	2.52
09/21/08	BP Oil 06595946 Sparta WI	52.85
09/21/08	MC Sports 183 Dubuque IA	104.81
09/21/08	Best Western Sparta Trail Sparta WI	109.40
09/21/08	Brewskis Pub & Grill Sparta WI	6.50
09/21/08	A & W Restaurant Boscobel WI	16.75
09/21/08	Jakes Northwoods Sparta WI	47.20
09/22/08	BP Oil 06489843 Manchester IA	67.05
09/26/08	Delhi Pit Stop00400473 Delhi IA	17.64
09/30/08	The Tax Club 212-7361105 NY	2,995.00
09/30/08	Wal-Mart #1506 Manchester IA	42.35
10/04/08	Handmark Inc 816-268-2949 MO	16.23
10/04/08	8235 Star 14 Dubuque IA	12.25
10/04/08	8235 Star 14 Dubuque IA	18.00
10/13/08	Wal-Mart Manchester IA	170.90
10/15/08	Hy Vee 1887 West Des Moines	15.03
10/16/08	TGI Fridays #1775 WDM IA	17.64
10/17/08	BP Oil 06500235 Rhodes IA	7.36
10/17/08	Chase Stes Des Moines 404 Clive IA	288.96
10/20/08	Wal-Mart Manchester IA	16.77
10/22/08	Delhi Pit Stop00400473 Delhi IA	40.10

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Restaurant	-	-	23.31
Convenience store	-	74.68	-
Restaurant	-	-	12.50
Restaurant	-	-	13.46
Hotel	422.97	-	-
Marketing and real estate services for entrepreneurs	-	1,200.00	-
Marketing and real estate services for entrepreneurs	-	6,000.00	-
Convenience store	-	2.52	-
Convenience store (out-of-state)	-	52.85	-
Department store	-	104.81	-
Hotel (out-of-state)	-	109.40	-
Restaurant (Out of State)	-	6.50	-
Restaurant (Out of State)	-	16.75	-
Restaurant (Out of State)	-	47.20	-
Convenience store	-	67.05	-
Convenience store	-	17.64	-
Financial services for home-based businesses	-	2,995.00	-
Walmart	-	42.35	-
Cell phone application	-	16.23	-
Movie theater	-	12.25	-
Movie theater	-	18.00	-
Walmart	-	170.90	-
Grocery store	-	-	15.03
Restaurant	-	-	17.64
Convenience store	-	7.36	-
Hotel	-	-	288.96
Walmart	-	16.77	-
Convenience store	-	40.10	-

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Purchases on the City's Credit Card  
For the Period March 1, 2007 through January 31, 2015

**Per Credit Card Statement**

<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
10/25/08	Mac's Mini Mar00700021 Hopkinton IA	7.36
10/26/08	Delhi Pit Stop00400473 Delhi IA	33.17
10/26/08	The Olive Gard0014753 Cedar Rapids IA	18.85
10/27/08	RJ Ender Computers Manche Vinton IA	30.00
10/29/08	Delhi Pit Stop00400473 Delhi IA	39.84
10/29/08	Comelec Services You Squa Dubuque IA	139.00
10/29/08	Comelec Services You Squa Dubuque IA	275.00
10/29/08	Comelec Services You Squa Dubuque IA	275.00
10/30/08	The Tax Club 212-7361105 NY	49.95
10/31/08	Delhi Pit Stop00400473 Delhi IA	8.90
11/01/08	Fareway-Manchester #594 Manchester IA	106.60
11/07/08	888-6932491 MYEBiz.com 888-6932491 UT	29.95
11/11/08	Fareway-Manchester #594 Manchester IA	98.45
11/12/08	Fareway-Manchester #594 Manchester IA	39.03
11/24/08	Wal-Mart #1506 Manchester IA	93.09
11/26/08	Delhi Pit Stop00400473 Delhi IA	15.48
11/27/08	Iowa League of Cities 515-244-7282 IA	30.00
11/30/08	The Tax Club 212-7361105 NY	49.95
12/02/08	BP Oil 03387941 Mount Pleasan IA	28.63
12/02/08	Applebees 933100210161 Coralville IA	10.67
12/06/08	Delhi Pit Stop00400473 Delhi IA	24.73
12/07/08	888-6932491 MYEBiz.com 888-6932491 UT	29.95
12/11/08	Delhi Pit Stop00400473 Delhi IA	5.89
12/11/08	Dela Kwik Stop00466458 Delaware IA	27.94
12/13/08	Delhi Pit Stop00400473 Delhi IA	29.71
12/13/08	Wal-Mart #3630 Marion IA	59.32
12/13/08	WM Supercenter Marion IA	175.63
12/13/08	Barnes & Noble #2587 Cedar Rapids IA	7.37

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	7.36	-
Convenience store	-	33.17	-
Restaurant	-	18.85	-
Computer equipment	-	-	30.00
Convenience store	-	39.84	-
Internet service provider	-	139.00	-
Internet service provider	-	275.00	-
Internet service provider	-	275.00	-
Financial services for home-based businesses	-	49.95	-
Convenience store	-	8.90	-
Grocery store	-	106.60	-
Online marketing company	-	29.95	-
Grocery store	-	98.45	-
Grocery store	-	39.03	-
Walmart	-	93.09	-
Convenience store	-	15.48	-
Membership dues/training	30.00	-	-
Financial services for home-based businesses	-	49.95	-
Convenience store	-	28.63	-
Restaurant	-	-	10.67
Convenience store	-	24.73	-
Online marketing company	-	29.95	-
Convenience store	-	5.89	-
Convenience store	-	27.94	-
Convenience store	-	29.71	-
Walmart	-	59.32	-
Walmart	-	175.63	-
Bookstore	-	-	7.37

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Report on the Special Investigation of the  
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Purchases on the City's Credit Card  
For the Period March 1, 2007 through January 31, 2015

**Per Credit Card Statement**

<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
12/13/08	Best Buy 00000208 Cedar Rapids IA	158.99
12/15/08	Dela Kwik Stop00466458 Delaware IA	28.38
12/15/08	Wal-Mart Manchester IA	39.91
12/20/08	Dyers Kwik Sto00467308 Dyersville IA	26.05
12/20/08	Pamida Dyersville IA	60.04
12/20/08	Country Junction Restaur Dyersville IA	50.00
12/20/08	Wal-Mart #2004 Dubuque IA	197.40
12/20/08	Best Buy 00008789 Dubuque IA	87.10
12/23/08	LVGCHRSTN800-5913643-V 800-5913643 CA	1.00
12/23/08	LIVGCHRSTN8004093936-V 800-4093936 CA	5.95
12/24/08	Delhi Pit Stop00400473 Delhi IA	28.73
12/24/08	Wal-Mart Manchester IA	120.32
12/28/08	Anamosa Trvl Mart Anamosa IA	8.31
12/28/08	Delhi Pit Stop00400473 Delhi IA	13.99
12/30/08	EZ Pickens Manchester IA	25.15
12/30/08	The Tax Club 212-7361105 NY	49.95
01/07/09	888-6932491 MYEBiz.com 888-6932491 UT	29.95
01/09/09	LIVGCHRSTN8004093936-V 800-4093936 CA	(5.95)
01/09/09	LVGCHRSTN800-5913643-V 800-5913643 CA	(1.00)
01/10/09	Gordmans Inc #72 Cedar Rapids IA	43.84
01/14/09	Delhi Pit Stop00400473 Delhi IA	7.89
01/20/09	Delhi Pit Stop00400473 Delhi IA	7.79
02/07/09	888-6932491 MYEBIZ.COM 888-6932491 UT	29.95
02/09/09	The Tax Club 212-7361105 NY	49.95
02/10/09	Delhi Pit Stop00400473 Delhi IA	22.55
02/10/09	Kohl's 0623 Ankeny IA	37.10
02/10/09	Kohl's 0623 Ankeny IA	70.81
02/10/09	Hy Vee 1160 Dubuque IA	10.06

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Electronics store	-	-	158.99
Convenience store	-	28.38	-
Walmart	-	39.91	-
Convenience store	-	26.05	-
Department store	-	60.04	-
Restaurant	-	50.00	-
Walmart	-	197.40	-
Electronics store	-	-	87.10
Facebook games	-	1.00	-
Facebook games	-	5.95	-
Convenience store	-	28.73	-
Walmart	-	120.32	-
Convenience store	-	8.31	-
Convenience store	-	13.99	-
Convenience store	-	25.15	-
Financial services for home-based businesses	-	49.95	-
Online marketing company	-	29.95	-
Refund - Facebook games	-	(5.95)	-
Refund - Facebook games	-	(1.00)	-
Department store	-	43.84	-
Convenience store	-	7.89	-
Convenience store	-	7.79	-
Online marketing company	-	29.95	-
Financial services for home-based businesses	-	49.95	-
Convenience store	-	22.55	-
Department store	-	37.10	-
Department store	-	70.81	-
Grocery store	-	10.06	-



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02/10/09	Applebees 923500210120 Marshalltown IA	12.35
02/11/09	Pronto Manchester IA	32.10
02/11/09	Wal-Mart Manchester IA	17.53
02/12/09	Delhi Pit Stop00400473 Delhi IA	6.08
02/12/09	Road Ranger #161 Dubuque IA	6.45
02/12/09	Delhi Pit Stop00400473 Delhi IA	32.18
02/12/09	Country Inn & Suites Dubuque IA	89.60
02/13/09	Country Floral Delhi IA	37.45
02/13/09	WMV*Match.com 800-326-5161 TX	101.94
02/13/09	Perkins 00011155 Dubuque IA	15.28
02/13/09	Pizza Ranch Manchester IA	20.64
02/13/09	Wal-Mart #1506 Manchester IA	13.15
02/14/09	Dela Kwik Stop00466458 Delaware IA	20.25
02/14/09	8235 Star 14 Dubuque IA	30.50
02/15/09	8235 Star 14 Dubuque IA	27.75
02/15/09	Subway 00122853 Manchester IA	13.66
02/24/09	The Olive Gard00014928 Lacrosse WI	19.04
02/25/09	Wal-Mart Manchester IA	77.15
02/28/09	Delhi Pit Stop00400473 Delhi IA	29.16
02/28/09	The Tax Club 212-7361105 NY	49.95
03/03/09	WMV*Match.COM 800-326-5161 TX	27.15
03/06/09	Norton Annual Renewal 877-294-5265 CA	39.99
03/07/09	888-6932491 MYEBIZ.COM 888-6932491 UT	29.95
03/10/09	Kirkwood Eagle Net 319-398-4994 IA	395.00
03/10/09	Wal-Mart #1506 Manchester IA	62.32
03/16/09	Pronto Manchester IA	5.59
03/16/09	Delhi Pit StoP00400473 Delhi IA	33.39
03/16/09	Wal-Mart Manchester IA	119.51

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Restaurant	-	12.35	-
Convenience store	-	32.10	-
Walmart	-	17.53	-
Convenience store	-	6.08	-
Convenience store	-	6.45	-
Convenience store	-	32.18	-
Hotel	-	89.60	-
Floral shop	-	37.45	-
Online dating service	-	101.94	-
Restaurant	-	15.28	-
Restaurant	-	20.64	-
Walmart	-	13.15	-
Convenience store	-	20.25	-
Movie theater	-	30.50	-
Movie theater	-	27.75	-
Restaurant	-	13.66	-
Restaurant (Out of State)	-	19.04	-
Walmart	-	77.15	-
Convenience store	-	29.16	-
Financial services for home-based businesses	-	49.95	-
Online dating service	-	27.15	-
Antivirus software	-	-	39.99
Online marketing company	-	29.95	-
Community college	-	395.00	-
Walmart	-	62.32	-
Convenience store	-	5.59	-
Convenience store	-	33.39	-
Walmart	-	119.51	-

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03/16/09	Applebees 924400210138 Ft Dodge IA	16.57
03/18/09	Sun Market And 10012565 Fort Dodge IA	28.85
03/18/09	Americinn of Fort Dodge Chanhasfen MN	290.98
03/23/09	EZ Picken's Manchester IA	16.78
03/23/09	Applebees 924400210138 Ft Dodge IA	17.08
03/24/09	Applebees 924400210138 Ft Dodge IA	25.81
03/25/09	Caseys 00026864 Fort Dodge IA	35.23
03/25/09	Americinn of Fort Dodge Chanhasfen MN	290.98
03/25/09	Mineral City Mill & Gril Fort Dodge IA	27.56
03/27/09	Delhi Pit Stop00400473 Delhi IA	41.26
03/28/09	The Tax Club 212-7361105 NY	49.95
03/28/09	Country Floral Delhi IA	48.69
03/30/09	Aeropostale #281 Dubuque IA	37.18
03/30/09	Carlos OKellyS00108894 Dubuque IA	44.52
04/06/09	Wal-Mart Manchester IA	31.75
04/07/09	888-6932491 MYEBIZ.COM 888-6932491 UT	29.95
04/10/09	Caseys 00021857 Manchester IA	22.22
04/10/09	Delhi Pit Stop00400473 Delhi IA	33.14
04/10/09	Fareway-Manchester #594 Manchester IA	3.37
04/10/09	Wal-Mart Manchester IA	23.50
04/15/09	Carlos OKellyS00108985 Des Moines IA	20.99
04/16/09	Perkins 00010280 Des Moines IA	11.78
04/17/09	Best Western Des Moine Des Moines IA	278.86
04/20/09	Hy Vee 1011 Altoona IA	13.68
04/21/09	Caseys 00018077 Altoona IA	7.23
04/21/09	Caseys 00018077 Altoona IA	21.82
04/21/09	Heartland Inns of America Altoona IA	111.99
04/22/09	Delhi Pit Stop00400473 Delhi IA	4.00

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Restaurant	-	-	16.57
Convenience store	-	28.85	-
Hotel	-	-	290.98
Convenience store	-	16.78	-
Restaurant	-	-	17.08
Restaurant	-	-	25.81
Convenience store	-	35.23	-
Hotel	-	-	290.98
Restaurant	-	-	27.56
Convenience store	-	41.26	-
Financial services for home-based businesses	-	49.95	-
Floral shop	-	48.69	-
Department store	-	37.18	-
Restaurant	-	44.52	-
Walmart	-	31.75	-
Online marketing company	-	29.95	-
Convenience store	-	22.22	-
Convenience store	-	33.14	-
Grocery store	-	3.37	-
Walmart	-	23.50	-
Restaurant	-	20.99	-
Restaurant	-	11.78	-
Hotel	-	278.86	-
Grocery store	-	-	13.68
Convenience store	-	7.23	-
Convenience store	-	21.82	-
Hotel	-	-	111.99
Convenience store	-	4.00	-

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04/26/09	Aeropostale #281 Dubuque IA	108.68
04/27/09	Symantec Authorized SRV 800-4417234 NY	99.99
04/28/09	The Tax Club 212-7361105 NY	49.95
05/04/09	Hy Vee 1018 Ames IA	53.28
05/04/09	Best Western Univ. Par Ames IA	299.73
05/05/09	Hy Vee 1018 Ames IA	9.11
05/06/09	Hy Vee 1018 Ames IA	27.88
05/07/09	888-6932491 MYEBIZ.COM 888-6932491 UT	29.95
05/07/09	GatewayExpress00467910 Ames IA	23.48
05/09/09	Delhi Pit Stop00400473 Delhi IA	7.89
05/09/09	Dela Kwik Stop00466458 Delaware IA	9.08
05/09/09	Delhi Pit Stop00400473 Delhi IA	26.12
05/09/09	Chuong Garden Manchester IA	8.85
05/09/09	Wal-Mart Manchester IA	19.31
05/10/09	Dela Kwik Stop00466458 Delaware IA	5.87
05/10/09	Delhi Pit Stop00400473 Delhi IA	17.80
05/11/09	Delhi Pit Stop00400473 Delhi IA	4.00
05/12/09	Delhi Pit Stop00400473 Delhi IA	4.70
05/13/09	Delhi Pit Stop00400473 Delhi IA	29.93
05/14/09	Delhi Pit Stop00400473 Delhi IA	3.46
05/15/09	Caseys 00025619 Farley IA	29.05
05/16/09	Delhi Pit Stop00400473 Delhi IA	28.19
05/16/09	The Olive Gard00015164 Dubuque IA	43.15
05/19/09	Delhi Pit Stop00400473 Delhi IA	26.49
05/20/09	The Mill BP Holland IA	1.54
05/20/09	The Mill BP Holland IA	29.24
05/20/09	Holiday Inn Ames Conf Ctr Ames IA	118.28
05/20/09	GatewayExpress00467910 Ames IA	8.58

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Department store	-	108.68	-
Antivirus software	-	-	99.99
Financial services for home-based businesses	-	49.95	-
Grocery store	-	53.28	-
Hotel	-	299.73	-
Grocery store	-	9.11	-
Grocery store	-	27.88	-
Online marketing company	-	29.95	-
Taxi service	-	23.48	-
Convenience store	-	7.89	-
Convenience store	-	9.08	-
Convenience store	-	26.12	-
Restaurant	-	8.85	-
Walmart	-	19.31	-
Convenience store	-	5.87	-
Convenience store	-	17.80	-
Convenience store	-	4.00	-
Convenience store	-	4.70	-
Convenience store	-	29.93	-
Convenience store	-	3.46	-
Convenience store	-	29.05	-
Convenience store	-	28.19	-
Restaurant	-	43.15	-
Convenience store	-	26.49	-
Convenience store	-	1.54	-
Convenience store	-	29.24	-
Hotel	-	118.28	-
Taxi service	-	8.58	-

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
05/21/09	Delhi Pit Stop00400473 Delhi IA	3.46
05/28/09	The Tax Club 212-7361105 NY	49.95
06/01/09	Delhi Pit Stop00400473 Delhi IA	27.33
06/02/09	Fareway-Manchester #594 Manchester IA	143.91
06/07/09	Delhi Pit Stop00400473 Delhi IA	20.58
06/07/09	8235 Star 14 Dubuque IA	15.75
06/07/09	8235 Star 14 Dubuque IA	26.50
06/07/09	888-6932491 MYEBIZ.COM 888-6932491 UT	29.95
06/10/09	Delhi Pit Stop00400473 Delhi IA	12.54
06/11/09	Dela Kwik Stop00466458 Delaware IA	34.78
06/12/09	Iowa League of Cities 515-244-7282 IA	195.00
06/13/09	Delhi Pit Stop00400473 Delhi IA	2.18
06/13/09	Delhi Pit Stop00400473 Delhi IA	5.66
06/13/09	Dela Kwik Stop00466458 Delaware IA	30.10
06/13/09	Fareway-Manchester #594 Manchester IA	146.98
06/16/09	Pizza Hut 00046953 Manchester IA	31.79
06/18/09	Wal-Mart #1506 Manchester IA	19.67
06/22/09	Delhi Pit Stop00400473 Delhi IA	2.89
06/25/09	Goodwill Store 4 Independence IA	7.90
06/25/09	Delhi Pit Stop00400473 Delhi IA	5.66
06/25/09	Pronto Manchester IA	13.39
06/25/09	Manchester Pizza Ranch Manchester IA	8.87
06/26/09	Delhi Pit Stop00400473 Delhi IA	30.10
06/28/09	Delhi Pit Stop000400473 Delhi IA	5.77
06/28/09	Delhi Pit Stop000400473 Delhi IA	16.26
06/29/09	GO America 10047363 Coggon IA	32.64
06/30/09	The Tax Club 212-7361105 NY	49.95
07/05/09	Asknow 1 800-2275669 FL	38.61

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	3.46	-
Financial services for home-based businesses	-	49.95	-
Convenience store	-	27.33	-
Grocery store	-	143.91	-
Convenience store	-	20.58	-
Movie theater	-	15.75	-
Movie theater	-	26.50	-
Online marketing company	-	29.95	-
Convenience store	-	12.54	-
Convenience store	-	34.78	-
Membership dues/training	195.00	-	-
Convenience store	-	2.18	-
Convenience store	-	5.66	-
Convenience store	-	30.10	-
Grocery store	-	146.98	-
Restaurant	-	31.79	-
Walmart	-	19.67	-
Convenience store	-	2.89	-
Consignment store	-	7.90	-
Convenience store	-	5.66	-
Convenience store	-	13.39	-
Restaurant	-	8.87	-
Convenience store	-	30.10	-
Convenience store	-	5.77	-
Convenience store	-	16.26	-
Convenience store	-	32.64	-
Financial services for home-based businesses	-	49.95	-
Psychic hotline	-	38.61	-



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07/05/09	Asknow 1 800-2275669 FL	210.21
07/06/09	Delhi Pit Stop000400473 Delhi IA	7.05
07/06/09	Asknow 1 800-2275669 FL	25.74
07/06/09	Asknow 1 800-2275669 FL	42.90
07/06/09	Asknow 1 800-2275669 FL	239.02
07/07/09	Delhi Pit Stop000400473 Delhi IA	4.00
07/07/09	Reflections Salon/Tanning Manchester IA	58.85
07/08/09	Delhi Pit Stop000400473 Delhi IA	4.00
07/08/09	Dela Kwik Stop00466458 Delaware IA	44.11
07/08/09	EMI Target Center Minneapolis MN	40.00
07/09/09	Pitz Camera #467 Bloomington MN	24.66
07/09/09	TownePlace Suites - West St Louis Park MN	139.46
07/09/09	888-6932491 MYEBIZ.COM 888-6932491 UT	29.95
07/09/09	Asknow 1 800-2275669 FL	40.00
07/09/09	Asknow 1 800-2275669 FL	111.54
07/09/09	Hooters Bloomington Bloomington MN	30.72
07/09/09	TGI_Fridays #0036 St Louis Park MN	55.97
07/10/09	888-6932491 MYEBIZ.COM American Fork UT	(29.95)
07/16/09	Applebees 879300210021 Ames IA	30.41
07/17/09	Best Western Univ. Par Ames IA	285.45
07/19/09	Payless Foods Dyersville IA	18.98
07/20/09	Asknow 1 800-2275669 FL	4.29
07/22/09	Dela Kwik Stop00466458 Delaware IA	14.25
07/22/09	Country Floral Delhi IA	39.45
07/22/09	Hy Vee 1018 Ames IA	22.58
07/22/09	Hickory Park Resta Ames IA	20.02
07/23/09	Panchero's Mexican Gri Ames IA	9.84
07/24/09	Betty Jane Homeade Candy 563-5567271 IA	16.69

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Psychic hotline	-	210.21	-
Convenience store	-	7.05	-
Psychic hotline	-	25.74	-
Psychic hotline	-	42.90	-
Psychic hotline	-	239.02	-
Convenience store	-	4.00	-
Hair salon	-	58.85	-
Convenience store	-	4.00	-
Convenience store	-	44.11	-
Tickets to entertainment events (concerts, etc)	-	40.00	-
Electronics store	-	24.66	-
Hotel (out-of-state)	-	139.46	-
Online marketing company	-	29.95	-
Psychic hotline	-	40.00	-
Psychic hotline	-	111.54	-
Restaurant (Out of State)	-	30.72	-
Restaurant (Out of State)	-	55.97	-
Refund - online marketing company	-	(29.95)	-
Restaurant	-	30.41	-
Hotel	-	285.45	-
Grocery store	-	18.98	-
Psychic hotline	-	4.29	-
Convenience store	-	14.25	-
Floral shop	-	39.45	-
Grocery store	-	22.58	-
Restaurant	-	20.02	-
Restaurant	-	9.84	-
Candy store	-	16.69	-

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07/24/09	Goodwill Store 4 Independence IA	25.00
07/24/09	The Mill Holland IA	5.98
07/24/09	Deb Shops 215 Dubuque IA	17.11
07/24/09	Rue 21 693 Dubuque IA	102.66
07/24/09	Best Western Univ. Par Ames IA	190.30
07/24/09	Culver's Frozen Custar Dubuque IA	12.80
07/24/09	Culver's Frozen Custar Dubuque IA	22.64
07/25/09	Delhi Pit Stop000400473 Delhi IA	7.30
07/27/09	Delhi Pit Stop00400473 Delhi IA	59.66
07/28/09	Delhi Pit Stop00400473 Delhi IA	24.35
07/28/09	Dairy Queen #11563 Manchester IA	34.84
07/28/09	Wal-Mart Manchester IA	53.85
07/30/09	Delhi Pit Stop00400473 Delhi IA	4.00
08/05/09	Kohl's #0985 Dubuque IA	253.94
08/05/09	Target 00000869 Dubuque IA	308.20
08/06/09	Delhi Pit Stop00400473 Delhi IA	20.08
08/06/09	Fareway-Manchester #594 Manchester IA	43.80
08/08/09	Delhi Pit Stop00400473 Delhi IA	11.88
08/09/09	Delhi Pit Stop00400473 Delhi IA	5.66
08/09/09	Dela Kwik Stop00466458 Delaware IA	52.19
08/11/09	Fareway-Manchester #594 Manchester IA	98.30
08/12/09	Delhi Pit Stop00400473 Delhi IA	5.00
08/12/09	Delhi Pit Stop00400473 Delhi IA	9.66
08/14/09	Delhi Pit Stop00400473 Delhi IA	35.21
08/22/09	Iowa League of Cities 515-244-7282 IA	175.00
08/22/09	Caseys 00015990 Mount Vernon IA	29.42
08/25/09	Delhi Pit Stop00400473 Delhi IA	4.00
08/25/09	Delhi Pit Stop00400473 Delhi IA	6.86

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Consignment store	-	25.00	-
Convenience store	-	5.98	-
Department store	-	17.11	-
Department store	-	102.66	-
Hotel	-	190.30	-
Restaurant	-	12.80	-
Restaurant	-	22.64	-
Convenience store	-	7.30	-
Convenience store	-	59.66	-
Convenience store	-	24.35	-
Restaurant	-	34.84	-
Walmart	-	53.85	-
Convenience store	-	4.00	-
Department store	-	253.94	-
Department store	-	308.20	-
Convenience store	-	20.08	-
Grocery store	-	43.80	-
Convenience store	-	11.88	-
Convenience store	-	5.66	-
Convenience store	-	52.19	-
Grocery store	-	98.30	-
Convenience store	-	5.00	-
Convenience store	-	9.66	-
Convenience store	-	35.21	-
Membership dues/training	175.00	-	-
Convenience store	-	29.42	-
Convenience store	-	4.00	-
Convenience store	-	6.86	-

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08/25/09	Delhi Pit Stop00400473 Delhi IA	18.58
08/26/09	Delhi Pit Stop00400473 Delhi IA	30.03
08/26/09	Fareway-Manchester #594 Manchester IA	21.55
08/26/09	Asknow 1 800-2275669 FL	21.45
08/26/09	Asknow 1 800-2275669 FL	68.64
08/27/09	Delhi Pit Stop00400473 Delhi IA	4.00
08/27/09	Caseys 00021857 Manchester IA	10.32
08/28/09	Delhi Pit Stop00400473 Delhi IA	3.51
08/28/09	Delhi Pit Stop00400473 Delhi IA	9.74
08/29/09	Delhi Pit Stop00400473 Delhi IA	3.87
08/30/09	Delhi Pit Stop00400473 Delhi IA	5.26
08/30/09	Caseys 00018895 Monticello IA	6.80
08/30/09	Delhi Pit Stop00400473 Delhi IA	15.31
08/30/09	Hy Vee 1396 Marion IA	85.37
08/31/09	Wal-Mart Manchester IA	63.53
09/01/09	Delhi Pit Stop00400473 Delhi IA	4.00
09/01/09	Delhi Pit Stop00400473 Delhi IA	7.27
09/01/09	Delhi Pit Stop00400473 Delhi IA	33.65
09/02/09	Delhi Pit Stop00400473 Delhi IA	4.00
09/02/09	Wal-Mart Manchester IA	8.99
09/03/09	Delhi Pit Stop00400473 Delhi IA	7.99
09/04/09	Delhi Pit Stop00400473 Delhi IA	5.81
09/04/09	Delhi Pit Stop00400473 Delhi IA	8.05
09/05/09	Dela Kwik Stop00466458 Delaware IA	15.19
09/05/09	Asknow 1 800-2275669 FL	13.16
09/07/09	Delhi Pit Stop00400473 Delhi IA	36.47
09/07/09	Rue 21 693 Dubuque IA	21.91
09/08/09	Asknow 1 800-2275669 FL	38.61

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	18.58	-
Convenience store	-	30.03	-
Grocery store	-	21.55	-
Psychic hotline	-	21.45	-
Psychic hotline	-	68.64	-
Convenience store	-	4.00	-
Convenience store	-	10.32	-
Convenience store	-	3.51	-
Convenience store	-	9.74	-
Convenience store	-	3.87	-
Convenience store	-	5.26	-
Convenience store	-	6.80	-
Convenience store	-	15.31	-
Grocery store	-	85.37	-
Walmart	-	63.53	-
Convenience store	-	4.00	-
Convenience store	-	7.27	-
Convenience store	-	33.65	-
Convenience store	-	4.00	-
Walmart	-	8.99	-
Convenience store	-	7.99	-
Convenience store	-	5.81	-
Convenience store	-	8.05	-
Convenience store	-	15.19	-
Psychic hotline	-	13.16	-
Convenience store	-	36.47	-
Department store	-	21.91	-
Psychic hotline	-	38.61	-

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
09/10/09	Dish-Network-One Time 800-333-3474 CO	97.83
09/11/09	Alliant Energy-IES Util 319-7864752 WI	516.32
09/11/09	Speedpay Fee-IES Utilit 212-7919700 NY	4.50
09/12/09	Dela Kwik Stop00466458 Delaware IA	25.45
09/12/09	Cork N Bottle Manchester IA	49.11
09/12/09	Subway 00122853 Manchester IA	14.66
09/13/09	Dela Kwik Stop00466458 Delaware IA	20.22
09/14/09	Dela Kwik Stop00466458 Delaware IA	8.37
09/14/09	Asknow 1 800-2275669 FL	188.76
09/15/09	Delhi Pit Stop00400473 Delhi IA	4.00
09/17/09	Asknow 1 800-2275669 FL	40.00
09/19/09	Dela Kwik Stop00466458 Delaware IA	14.96
09/19/09	Delhi Pit Stop00400473 Delhi IA	32.72
09/19/09	Carlos Okellys00108894 Dubuque IA	54.28
09/22/09	Delhi Pit Stop00400473 Delhi IA	10.35
09/23/09	Caseys 00018895 Monticello IA	36.49
09/24/09	Hy Vee 1106 Davenport IA	20.38
09/25/09	Subway 00122853 Manchester IA	19.04
09/26/09	Country Inn * Stes Davenp Davenport IA	201.60
09/26/09	Dela Kwik Stop00466458 Delaware IA	8.37
09/26/09	Dela Kwik Stop00466458 Delaware IA	30.78
09/26/09	Fareway-Manchester #594 Manchester IA	48.89
09/27/09	Delhi Pit Stop00400473 Delhi IA	9.58
09/28/09	Delhi Pit Stop00400473 Delhi IA	4.00
09/28/09	Delhi Pit Stop00400473 Delhi IA	4.77
09/28/09	Delhi Pit Stop00400473 Delhi IA	9.44
09/29/09	Delhi Pit Stop00400473 Delhi IA	4.00
09/29/09	Dela Kwik Stop00466458 Delaware IA	8.12

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Satellite TV provider	-	97.83	-
Utility bill	-	516.32	-
Western Union	-	4.50	-
Convenience store	-	25.45	-
Liquor store	-	49.11	-
Restaurant	-	14.66	-
Convenience store	-	20.22	-
Convenience store	-	8.37	-
Psychic hotline	-	188.76	-
Convenience store	-	4.00	-
Psychic hotline	-	40.00	-
Convenience store	-	14.96	-
Convenience store	-	32.72	-
Restaurant	-	54.28	-
Convenience store	-	10.35	-
Convenience store	-	36.49	-
Grocery store	-	-	20.38
Restaurant	-	19.04	-
Hotel	201.60	-	-
Convenience store	-	8.37	-
Convenience store	-	30.78	-
Grocery store	-	48.89	-
Convenience store	-	9.58	-
Convenience store	-	4.00	-
Convenience store	-	4.77	-
Convenience store	-	9.44	-
Convenience store	-	4.00	-
Convenience store	-	8.12	-



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09/30/09	Delhi Pit Stop00400473 Delhi IA	4.00
10/05/09	Delhi Pit Stop00400473 Delhi IA	30.46
10/05/09	Wal-Mart Manchester IA	52.23
10/06/09	AskNow 1 800-2275669 FL	34.32
10/07/09	H&A MiniMart 00467860 Des Moines IA	32.30
10/08/09	EZ Picken's Manchester IA	18.97
10/08/09	The Mill BP Holland IA	31.54
10/08/09	AskNow 1 800-2275669 FL	34.32
10/17/09	AskNow 1 800-2275669 FL	40.00
10/18/09	USCELL K394 W302 RC8 8889449400 IA	151.62
10/19/09	Treasure Alley Manchester IA	54.57
10/19/09	Wal-Mart #1506 Manchester IA	47.47
10/21/09	Dela Kwik Stop00466458 Delaware IA	11.03
10/21/09	Git N Go 2 Des Moines IA	34.44
10/23/09	Caseys 00014159 Marshalltown IA	5.44
10/23/09	QT 559 04005591 Des Moines IA	10.51
10/23/09	Kohl's #0217 Cedar Rapids IA	104.58
10/23/09	VP/Slimforce7.com UK	120.00
10/23/09	VP/Slimforce7.com UK	120.00
10/23/09	Best Western Des Moine Des Moines IA	223.04
10/24/09	Delhi Pit Stop00400473 Delhi IA	2.18
10/24/09	J & D Mart New Vienna IA	40.37
10/27/09	Delhi Pit Stop00400473 Delhi IA	4.68
10/28/09	Delhi Pit Stop00400473 Delhi IA	5.87
10/29/09	Delhi Pit Stop00400473 Delhi IA	37.16
10/29/09	Asknow 1 800-2275669 FL	8.58
10/29/09	Asknow 1 800-2275669 FL	42.90
10/30/09	Delhi Pit Stop00400473 Delhi IA	9.87

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	4.00	-
Convenience store	-	30.46	-
Walmart	-	52.23	-
Psychic hotline	-	34.32	-
Convenience store	-	32.30	-
Convenience store	-	18.97	-
Convenience store	-	31.54	-
Psychic hotline	-	34.32	-
Psychic hotline	-	40.00	-
Cell phone service provider	-	151.62	-
Consignment store	-	54.57	-
Walmart	-	47.47	-
Convenience store	-	11.03	-
Convenience store	-	34.44	-
Convenience store	-	5.44	-
Convenience store	-	10.51	-
Department store	-	104.58	-
Weight loss supplement	-	120.00	-
Weight loss supplement	-	120.00	-
Hotel	-	-	223.04
Convenience store	-	2.18	-
Convenience store	-	40.37	-
Convenience store	-	4.68	-
Convenience store	-	5.87	-
Convenience store	-	37.16	-
Psychic hotline	-	8.58	-
Psychic hotline	-	42.90	-
Convenience store	-	9.87	-

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
10/30/09	Fareway-Manchester #594 Manchester IA	89.52
10/30/09	Walmart #1506 Manchester IA	32.74
10/30/09	Walmart #1506 Manchester IA	39.51
11/03/09	Delhi Pit Stop00400473 Delhi IA	36.50
11/05/09	Delhi Pit Stop00400473 Delhi IA	8.68
11/07/09	Delhi Pit Stop00400473 Delhi IA	35.45
11/10/09	Gordmans Inc #72 Cedar Rapids IA	28.87
11/10/09	Dish Network-One Time 800-333-3474 CO	132.47
11/11/09	Dela Kwik Stop00466458 Delaware IA	5.98
11/11/09	Fiesta Del Sol Cedar Rapids IA	30.47
11/12/09	Dela Kwik Stop00466458 Delaware IA	7.63
11/12/09	Delhi Pit Stop00400473 Delhi IA	35.27
11/13/09	Walmart #1506 Manchester IA	35.09
11/14/09	Delhi Pit Stop00400473 Delhi IA	7.72
11/15/09	Delhi Pit Stop00400473 Delhi IA	9.45
11/15/09	Dela Kwik Stop00466458 Delaware IA	38.75
11/16/09	Dela Kwik Stop00466458 Delaware IA	5.98
11/16/09	Expertanswrs8009560666 800-956-0666 FL	12.87
11/16/09	Expertanswrs8009560666 800-956-0666 FL	98.67
11/19/09	Expertanswrs8009560666 800-956-0666 FL	34.32
11/21/09	Expertanswrs8009560666 800-956-0666 FL	40.00
11/22/09	Walmart #1506 Manchester IA	69.72
11/22/09	Walmart #1506 Manchester IA	139.54
11/23/09	Delhi Pit Stop00400473 Delhi IA	7.03
11/23/09	Delhi Pit Stop00400473 Delhi IA	13.60
11/24/09	Delhi Pit Stop00400473 Delhi IA	10.36
11/25/09	Delhi Pit Stop00400473 Delhi IA	28.67
11/25/09	Manchester Pizza Ranch Manchester IA	16.56

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Grocery store	-	89.52	-
Walmart	-	32.74	-
Walmart	-	39.51	-
Convenience store	-	36.50	-
Convenience store	-	8.68	-
Convenience store	-	35.45	-
Department store	-	28.87	-
Satellite TV provider	-	132.47	-
Convenience store	-	5.98	-
Restaurant	-	30.47	-
Convenience store	-	7.63	-
Convenience store	-	35.27	-
Walmart	-	35.09	-
Convenience store	-	7.72	-
Convenience store	-	9.45	-
Convenience store	-	38.75	-
Convenience store	-	5.98	-
Psychic hotline	-	12.87	-
Psychic hotline	-	98.67	-
Psychic hotline	-	34.32	-
Psychic hotline	-	40.00	-
Walmart	-	69.72	-
Walmart	-	139.54	-
Convenience store	-	7.03	-
Convenience store	-	13.60	-
Convenience store	-	10.36	-
Convenience store	-	28.67	-
Restaurant	-	16.56	-

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
11/26/09	USCELL IV03 RC8 8889449400 IA	458.84
11/26/09	Dela Kwik Stop00466458 Delaware IA	9.16
11/26/09	Fareway-Manchester #594 Manchester IA	47.36
11/27/09	Delhi Pit Stop00400473 Delhi IA	36.95
11/28/09	ExpertAnswrs8009560666 800-956-0666 FL	34.32
11/29/09	Mac's Mini Mar00700021 Hopkinton IA	5.51
11/29/09	Delhi Pit Stop00400473 Delhi IA	9.01
11/29/09	8235 Star 14 Dubuque IA	24.75
11/29/09	8235 Star 14 Dubuque IA	25.50
11/29/09	Carlos Okellys00108894 Dubuque IA	58.04
11/29/09	Wal-Mart #1506 Manchester IA	56.10
11/30/09	Delhi Pit Stop00400473 Delhi IA	43.98
12/01/09	Delhi Pit Stop00400473 Delhi IA	4.00
12/05/09	Fareway-Manchester #594 Manchester IA	55.32
12/06/09	Delhi Pit Stop00400473 Delhi IA	35.47
12/06/09	Aeropostale #757 Cedar Rapids IA	63.24
12/06/09	TJMAXX #0119 Cedar Rapids IA	74.88
12/06/09	Kohl's #0217 Cedar Rapids IA	74.90
12/06/09	Toys R US #6040 Cedar Rapids IA	171.17
12/06/09	OYAMA Sushi Japanese Stea Cedar Rapids IA	20.50
12/06/09	Wal-mart #3630 Marion IA	199.83
12/07/09	Norby's Farm Fleet Manch Manchester IA	23.10
12/09/09	ExpertAnswrs8009560666 800-956-0666 FL	235.95
12/10/09	Dela Kwik Stop00466458 Delaware IA	44.46
12/11/09	Fareway-Manchester #594 Manchester IA	106.71
12/14/09	Black Hills Utility 888-890-5554 SD	190.79
12/14/09	Alliant Energy-IES Util 319-7864752 WI	290.56
12/14/09	SpeedPay Fee-IES Utilit 212-7919700 NY	4.50

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Cell phone service provider	-	458.84	-
Convenience store	-	9.16	-
Grocery store	-	47.36	-
Convenience store	-	36.95	-
Psychic hotline	-	34.32	-
Convenience store	-	5.51	-
Convenience store	-	9.01	-
Movie theater	-	24.75	-
Movie theater	-	25.50	-
Restaurant	-	58.04	-
Walmart	-	56.10	-
Convenience store	-	43.98	-
Convenience store	-	4.00	-
Grocery store	-	55.32	-
Convenience store	-	35.47	-
Department store	-	63.24	-
Department store	-	74.88	-
Department store	-	74.90	-
Department store	-	171.17	-
Restaurant	-	20.50	-
Walmart	-	199.83	-
Department store	-	-	23.10
Psychic hotline	-	235.95	-
Convenience store	-	44.46	-
Grocery store	-	106.71	-
Utility bill	-	190.79	-
Utility bill	-	290.56	-
Western Union	-	4.50	-

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12/16/09	Delhi Pit Stop00400473 Delhi IA	9.22
12/16/09	Dela Kwik Stop00466458 Delaware IA	29.51
12/18/09	Chuong Garden Manchester IA	29.43
12/19/09	Dela Kwik Stop00466458 Delaware IA	35.18
12/19/09	Fareway-Manchester #594 Manchester IA	88.04
12/19/09	Cost Cutters #10 Manchester IA	105.83
12/19/09	ExpertAnswrs8009560666 800-956-0666 FL	40.00
12/19/09	Wal-Mart #1506 Manchester IA	116.24
12/20/09	Dela Kwik Stop00466458 Delaware IA	5.75
12/21/09	Marilyn' Hallamark Shop Manchester IA	19.26
12/21/09	Marilyn' Hallamark Shop Manchester IA	21.35
12/21/09	Wal-Mart #1506 Manchester IA	87.66
12/22/09	Delhi Pit Stop00400473 Delhi IA	8.05
12/23/09	Delhi Pit Stop00400473 Delhi IA	4.00
12/29/09	Dela Kwik Stop00466458 Delaware IA	33.00
12/29/09	Fareway-Manchester #594 Manchester IA	131.04
01/05/10	Dela Kwik Stop00466458 Delaware IA	5.98
01/09/10	Dela Kwik Stop00466458 Delaware IA	15.15
01/11/10	Iowa County Records ASN Johnston IA	50.51
01/13/10	Dela Kwik Stop00466458 Delaware IA	5.98
01/13/10	Dish Network-One Time 800-333-3474 CO	134.10
01/13/10	Wal-Mart #1506 Manchester IA	55.00
01/14/10	Bettys Bread Basket LLC Manchester IA	17.09
01/14/10	Dela Kwik Stop00466458 Delaware IA	32.87
01/15/10	Dela Kwik Stop00466458 Delaware IA	11.47
01/19/10	Dela Kwik Stop00466458 Delaware IA	38.30
01/19/10	Reflections Salon/Tanning Manchester IA	75.97
01/19/10	Expertanswrs8009560666 800-956-0666 FL	40.00

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	9.22	-
Convenience store	-	29.51	-
Restaurant	-	29.43	-
Convenience store	-	35.18	-
Grocery store	-	88.04	-
Hair salon	-	105.83	-
Psychic hotline	-	40.00	-
Walmart	-	116.24	-
Convenience store	-	5.75	-
Gift shop	-	19.26	-
Gift shop	-	21.35	-
Walmart	-	87.66	-
Convenience store	-	8.05	-
Convenience store	-	4.00	-
Convenience store	-	33.00	-
Grocery store	-	131.04	-
Convenience store	-	5.98	-
Convenience store	-	15.15	-
Membership dues/training	50.51	-	-
Convenience store	-	5.98	-
Satellite TV provider	-	134.10	-
Walmart	-	55.00	-
Coffee shop	-	17.09	-
Convenience store	-	32.87	-
Convenience store	-	11.47	-
Convenience store	-	38.30	-
Hair salon	-	75.97	-
Psychic hotline	-	40.00	-



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01/23/10	Dela Kwik Stop00466458 Delaware IA	18.10
01/23/10	McDonald's F18745 Dyersville IA	16.90
01/25/10	Dela Kwik Stop00466458 Delaware IA	19.71
01/25/10	Subway 00122853 Manchester IA	13.41
02/01/10	Iowa County Records ASN Johnston IA	21.50
02/05/10	Dela Kwik Stop00466458 Delaware IA	36.08
02/11/10	Country Floral Delhi IA	38.95
02/11/10	Wal-Mart #1506 Manchester IA	75.91
02/12/10	Dela Kwik Stop00466458 Delaware IA	55.75
02/12/10	Las Flores Manchester Manchester IA	31.54
02/13/10	Dela Kwik Stop00466458 Delaware IA	12.12
02/13/10	Wal-Mart #2004 Dubuque IA	28.11
02/15/10	Dela Kwik Stop00466458 Delaware IA	30.36
02/16/10	Dela Kwik Stop00466458 Delaware IA	7.09
02/17/10	Dela Kwik Stop00466458 Delaware IA	5.27
02/18/10	Dela Kwik Stop00466458 Delaware IA	6.77
02/18/10	Black Hills Utility 888-890-5554 SD	363.95
02/18/10	Trysensa.com 866-256-2429 CA	256.90
02/19/10	Expertanswr8009560666 800-956-0666 FL	40.00
02/22/10	Wal-Mart #1506 Manchester IA	79.58
02/22/10	RJ Ender Computers Manch Vinton IA	99.00
02/23/10	Kwik Shop #0568 Q79 Hiawatha IA	7.55
02/23/10	Dela Kwik Stop00466458 Delaware IA	8.78
02/23/10	Kwik Shop #0568 Q79 Hiawatha IA	20.69
02/23/10	Hy Vee 1396 Marion IA	101.48
02/23/10	Respiratory Critical Care 3195584999 IA	50.00
02/23/10	GNC #9146 Cedar Rapids IA	149.79
02/24/10	Iowa County Records ASN Johnston IA	36.50

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	18.10	-
Restaurant	-	16.90	-
Convenience store	-	19.71	-
Restaurant	-	13.41	-
Membership dues/training	21.50	-	-
Convenience store	-	36.08	-
Floral shop	-	38.95	-
Walmart	-	75.91	-
Convenience store	-	55.75	-
Restaurant	-	31.54	-
Convenience store	-	12.12	-
Walmart	-	28.11	-
Convenience store	-	30.36	-
Convenience store	-	7.09	-
Convenience store	-	5.27	-
Convenience store	-	6.77	-
Utility bill	-	363.95	-
Weight loss supplement	-	256.90	-
Psychic hotline	-	40.00	-
Walmart	-	79.58	-
Computer equipment	-	-	99.00
Convenience store	-	7.55	-
Convenience store	-	8.78	-
Convenience store	-	20.69	-
Grocery store	-	101.48	-
Health clinic	-	50.00	-
Weight loss supplement	-	149.79	-
Membership dues/training	36.50	-	-

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02/25/10	Dela Kwik Stop00466458 Delaware IA	4.46
02/25/10	Fareway-Manchester #594 Manchester IA	61.60
02/26/10	Dela Kwik Stop00466458 Delaware IA	32.08
02/27/10	Dela Kwik Stop00466458 Delaware IA	7.79
02/27/10	Pamida Dyersville IA	20.09
02/28/10	Wal-Mart #1506 Manchester IA	43.97
03/01/10	Dela Kwik Stop00466458 Delaware IA	4.44
03/01/10	Fareway-Manchester #594 Manchester IA	73.32
03/01/10	Subway 00122853 Manchester IA	10.70
03/02/10	Dela Kwik Stop00466458 Delaware IA	5.98
03/03/10	Dela Kwik Stop00466458 Delaware IA	4.49
03/04/10	Dela Kwik Stop00466458 Delaware IA	42.76
03/05/10	Dela Kwik Stop00466458 Delaware IA	6.42
03/06/10	Dela Kwik Stop00466458 Delaware IA	9.05
03/06/10	Norton Annual Renewal 877-294-5265 CA	44.99
03/10/10	Dela Kwik Stop00466458 Delaware IA	2.75
03/10/10	Fareway-Manchester #594 Manchester IA	53.53
03/10/10	Wal-Mart #1506 Manchester IA	8.00
03/11/10	Dela Kwik Stop00466458 Delaware IA	7.92
03/13/10	Dela Kwik Stop00466458 Delaware IA	12.12
03/13/10	Carlos Okellys00108894 Dubuque IA	30.86
03/19/10	Expertanswr8009560666 800-956-0666 FL	40.00
03/23/10	Dela Kwik Stop00466458 Delaware IA	6.23
03/24/10	Dela Kwik Stop00466458 Delaware IA	6.48
03/25/10	Dela Kwik Stop00466458 Delaware IA	9.56
03/25/10	Pizza Hut 00046953 Manchester IA	49.44
03/25/10	Wal-Mart #1506 Manchester IA	36.90
03/26/10	Dela Kwik Stop00466458 Delaware IA	34.83

<b>Category per Invoices or Internet</b>	<b>Reasonable</b>	<b>Improper</b>	<b>Unsupported</b>
Convenience store	-	4.46	-
Grocery store	-	61.60	-
Convenience store	-	32.08	-
Convenience store	-	7.79	-
Department store	-	20.09	-
Walmart	-	43.97	-
Convenience store	-	4.44	-
Grocery store	-	73.32	-
Restaurant	-	10.70	-
Convenience store	-	5.98	-
Convenience store	-	4.49	-
Convenience store	-	42.76	-
Convenience store	-	6.42	-
Convenience store	-	9.05	-
Antivirus software	-	-	44.99
Convenience store	-	2.75	-
Grocery store	-	53.53	-
Walmart	-	8.00	-
Convenience store	-	7.92	-
Convenience store	-	12.12	-
Restaurant	-	30.86	-
Psychic hotline	-	40.00	-
Convenience store	-	6.23	-
Convenience store	-	6.48	-
Convenience store	-	9.56	-
Restaurant	-	49.44	-
Walmart	-	36.90	-
Convenience store	-	34.83	-

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
03/27/10	Dela Kwik Stop00466458 Delaware IA	7.76
03/28/10	Dela Kwik Stop00466458 Delaware IA	11.51
03/29/10	Iowa County Recorders ASN 515-3090140 IA	199.43
03/29/10	Dela Kwik Stop00466458 Delaware IA	5.09
03/29/10	Rube's Firehouse S Delhi IA	13.55
03/30/10	USCELL EB03 888-944-9400 IA	282.08
03/31/10	Dela Kwik Stop00466458 Delaware IA	9.97
03/31/10	Kwik Star 79000007906 Manchester IA	28.46
04/01/10	Kum & Go #133 Ellsworth IA	5.27
04/01/10	Dela Kwik Stop00466458 Delaware IA	6.98
04/01/10	Kum & Go #133 Ellsworth IA	8.22
04/01/10	Kum & Go #133 Ellsworth IA	30.76
04/07/10	Lefty's Convenienc Alburnett IA	23.62
04/07/10	Bennigans-Des Moines N Urbandale IA	17.97
04/08/10	Kwik Star 79000007906 Manchester IA	41.78
04/08/10	Chili's - Ankeny Ankeny IA	23.00
04/12/10	Fairfield Inn - Ankeny Ankeny IA	56.00
04/14/10	Dela Kwik Stop00466458 Delaware IA	6.23
04/15/10	Fareway-Manchester #594 Manchester IA	18.78
04/16/10	Dela Kwik Stop00466458 Delaware IA	4.84
04/20/10	Dela Kwik Stop00466458 Delaware IA	4.84
04/22/10	Johnnys Italian Steakhous Des Moines IA	16.24
04/22/10	Applebees 889200210054 Des Moines IA	24.49
04/23/10	Best Western Des Moine Des Moines Ia	12.79
04/23/10	Fairfield Inn & Suites DesM Des Moines IA	288.96
05/25/10	Dela Kwik Stop00466458 Delaware IA	7.84
05/29/10	Caseys 00025858 Dyersville IA	33.55
05/29/10	Fareway-Manchester #594 Manchester IA	7.46

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	7.76	-
Convenience store	-	11.51	-
Membership dues/training	199.43	-	-
Convenience store	-	5.09	-
Restaurant	-	13.55	-
Cell phone service provider	-	282.08	-
Convenience store	-	9.97	-
Convenience store	-	28.46	-
Convenience store	-	5.27	-
Convenience store	-	6.98	-
Convenience store	-	8.22	-
Convenience store	-	30.76	-
Convenience store	-	23.62	-
Restaurant	-	-	17.97
Convenience store	-	41.78	-
Restaurant	-	-	23.00
Hotel	-	-	56.00
Convenience store	-	6.23	-
Grocery store	-	18.78	-
Convenience store	-	4.84	-
Convenience store	-	4.84	-
Restaurant	-	-	16.24
Restaurant	-	-	24.49
Hotel	-	-	12.79
Hotel	-	-	288.96
Convenience store	-	7.84	-
Convenience store	-	33.55	-
Grocery store	-	7.46	-

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05/29/10	Fareway-Dyersville #008 Dyersville IA	41.05
05/30/10	Dela Kwik Stop00466458 Delaware IA	7.84
06/03/10	Iowa County Records ASN 515-3090140 IA	14.50
06/06/10	Chuong Garden Manchester IA	27.69
06/06/10	Wal-Mart #1506 Manchester IA	130.42
06/07/10	Dela Kwik Stop00466458 Delaware IA	8.68
06/07/10	Wal-Mart #1506 Manchester IA	61.18
06/10/10	Wal-Mart #1506 Manchester IA	20.48
06/12/10	Dela Kwik Stop00466458 Delaware IA	9.62
06/13/10	8235 Star 14 Dubuque IA	15.75
06/13/10	8235 Star 14 Dubuque IA	19.75
06/13/10	Carlos Okellys00108894 Dubuque IA	36.01
06/14/10	Wal-Mart #1506 Manchester IA	(14.84)
06/15/10	The Signal-Cellular Ins. 610-225-1964 PA	65.00
06/17/10	Pizza Hut 00046953 Manchester IA	30.71
06/21/10	Mercy Flowers & Gifts Cedar Rapids IA	15.00
06/23/10	Dela Kwik Stop00466458 Delaware IA	27.70
06/26/10	Dela Kwik Stop00466458 Delaware IA	13.46
06/26/10	Dela Kwik Stop00466458 Delaware IA	36.64
06/26/10	Pamida Dyersville IA	24.67
06/27/10	Dela Kwik Stop00466458 Delaware IA	14.23
06/28/10	Fareway-Manchester #594 Manchester IA	21.68
07/06/10	Fareway-Manchester #594 Manchester IA	138.41
07/07/10	Chuong Garden Manchester IA	31.69
07/10/10	Kwik Stop Dehl 10108454 Delhi IA	9.62
07/12/10	Kwik Stop Dehl 10108454 Delhi IA	37.06
07/13/10	Iowa League of Cities 515-355-7282 IA	170.00
07/13/10	Chuong Garden Manchester IA	(27.69)

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Grocery store	-	41.05	-
Convenience store	-	7.84	-
Membership dues/training	14.50	-	-
Restaurant	-	27.69	-
Walmart	-	130.42	-
Convenience store	-	8.68	-
Walmart	-	61.18	-
Walmart	-	20.48	-
Convenience store	-	9.62	-
Movie theater	-	15.75	-
Movie theater	-	19.75	-
Restaurant	-	36.01	-
Refund - Walmart	-	(14.84)	-
Cell phone insurance claim	-	65.00	-
Restaurant	-	30.71	-
Floral shop	-	15.00	-
Convenience store	-	27.70	-
Convenience store	-	13.46	-
Convenience store	-	36.64	-
Department store	-	24.67	-
Convenience store	-	14.23	-
Grocery store	-	21.68	-
Grocery store	-	138.41	-
Restaurant	-	31.69	-
Convenience store	-	9.62	-
Convenience store	-	37.06	-
Membership dues/training	170.00	-	-
Refund - restaurant	-	(27.69)	-



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07/15/10	Iowa League of Cities 515-355-7282 IA	175.00
07/20/10	Hy Vee 1018 Ames IA	54.21
07/21/10	Applebees 879300210021 Ames IA	15.07
07/23/10	Fairfield Inn & Suites Ames Ames IA	268.80
07/23/10	Kum & Go #227 Ames IA	34.79
07/24/10	Fareway-Manchester #594 Manchester IA	82.88
07/25/10	Kwik Stop Dehl 10108454 Delhi IA	6.82
07/25/10	Caseys 00026245 Manchester IA	6.98
07/25/10	Kwik Stop Dehl 10108454 Delhi IA	11.08
07/25/10	Caseys 00026245 Manchester IA	32.56
07/25/10	Wal-Mart #1506 Manchester IA	49.18
07/26/10	Kwik Stop Dehl 10108454 Delhi IA	3.68
07/27/10	Coffee Den Manchester IA	7.25
07/27/10	Kwik Stop Dehl 10108454 Delhi IA	7.84
07/28/10	Kwik Stop Dehl 10108454 Delhi IA	29.31
08/04/10	Fareway-Manchester #594 Manchester IA	70.78
08/08/10	Dela Kwik Shop00466458 Delaware IA	19.78
08/15/10	Kwik Stop Dehl 10108454 Delhi IA	17.82
08/15/10	Wal-Mart #1506 Manchester IA	25.68
08/16/10	Kwik Stop Dehl 10108454 Delhi IA	5.79
08/16/10	Subway 00122853 Manchester IA	12.84
08/17/10	Dela Kwik Shop00466458 Delaware IA	7.84
08/19/10	Kwik Stop Dehl 10108454 Delhi IA	7.84
08/21/10	Kwik Stop Dehl 10108454 Delhi IA	7.48
08/25/10	Dela Kwik Shop00466458 Delaware IA	35.22
08/28/10	Main Street Market Manchester IA	23.10
08/29/10	Kwik Stop Dehl 10108454 Delhi IA	31.12
08/29/10	Kwik Star 79000007906 Manchester IA	42.39

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Membership dues/training	175.00	-	-
Grocery store	-	54.21	-
Restaurant	-	-	15.07
Hotel	268.80	-	-
Convenience store	-	34.79	-
Grocery store	-	82.88	-
Convenience store	-	6.82	-
Convenience store	-	6.98	-
Convenience store	-	11.08	-
Convenience store	-	32.56	-
Walmart	-	49.18	-
Convenience store	-	3.68	-
Coffee shop	-	7.25	-
Convenience store	-	7.84	-
Convenience store	-	29.31	-
Grocery store	-	70.78	-
Convenience store	-	19.78	-
Convenience store	-	17.82	-
Walmart	-	25.68	-
Convenience store	-	5.79	-
Restaurant	-	12.84	-
Convenience store	-	7.84	-
Convenience store	-	7.84	-
Convenience store	-	7.48	-
Convenience store	-	35.22	-
Convenience store	-	23.10	-
Convenience store	-	31.12	-
Convenience store	-	42.39	-

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08/30/10	Wal-Mart #1506 Manchester IA	112.93
09/04/10	Dish Network-One time 800-894-9131 CO	33.00
09/05/10	Dela Kwik Stop00466458 Delaware IA	34.29
09/05/10	Rue 21 693 Dubuque IA	67.14
09/05/10	Victoria's Secret 0830 Dubuque IA	89.88
09/05/10	Hy Vee 1160 Dubuque IA	136.16
09/05/10	HUHOT Dubuque Dubuque IA	42.59
09/11/10	Kwik Stop Dehl 10108454 Delhi IA	12.01
09/12/10	Caseys 00026245 Manchester IA	6.01
09/12/10	Kwik Stop Dehl 10108454 Delhi IA	6.44
09/12/10	Dela Kwik Stop00466458 Delaware IA	36.87
09/12/10	Bed Bath & Beyond #561 Dubuque IA	34.23
09/14/10	Kwik Stop Dehl 10108454 Delhi IA	10.67
09/14/10	Wal-Mart #1506 Manchester IA	29.13
09/16/10	Kwik Stop Dehl 10108454 Delhi IA	5.49
09/16/10	Kwik Stop Dehl 10108454 Delhi IA	7.88
09/16/10	Dela Kwik Stop00466458 Delaware IA	20.02
09/17/10	Kwik Stop Dehl 10108454 Delhi IA	2.39
09/24/10	Dela Kwik Stop00466458 Delaware IA	8.48
09/24/10	Marilyn's Hallmark Shop Manchester IA	33.15
09/24/10	Strawberry Foods & Strawberry PO IA	43.95
09/25/10	Strawberry Foods & Strawberry PO IA	15.95
09/26/10	Caseys 00026245 Manchester IA	34.96
09/28/10	U.S. Cellular 8889449400 IL	62.98
09/28/10	U.S. Cellular 8889449400 IL	169.68
09/28/10	U.S. Cellular 8889449400 IL	211.79
10/02/10	Wal-Mart #1506 Manchester IA	65.37
10/03/10	U.S. Cellular 8889449400 IL	85.55

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Walmart	-	112.93	-
Satellite TV provider	-	33.00	-
Convenience store	-	34.29	-
Department store	-	67.14	-
Department store	-	89.88	-
Grocery store	-	136.16	-
Restaurant	-	42.59	-
Convenience store	-	12.01	-
Convenience store	-	6.01	-
Convenience store	-	6.44	-
Convenience store	-	36.87	-
Department store	-	34.23	-
Convenience store	-	10.67	-
Walmart	-	29.13	-
Convenience store	-	5.49	-
Convenience store	-	7.88	-
Convenience store	-	20.02	-
Convenience store	-	2.39	-
Convenience store	-	8.48	-
Gift shop	-	33.15	-
Grocery store	-	43.95	-
Grocery store	-	15.95	-
Convenience store	-	34.96	-
Cell phone service provider	-	62.98	-
Cell phone service provider	-	169.68	-
Cell phone service provider	-	211.79	-
Walmart	-	65.37	-
Cell phone service provider	-	85.55	-

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10/05/10	The Mill Holland IA	5.33
10/05/10	Dela Kwik Stop00466458 Delaware IA	6.02
10/05/10	Dela Kwik Stop00466458 Delaware IA	37.40
10/05/10	Dell Sales & Services 866-393-9460 TX	87.91
10/05/10	Hy Vee 1148 Des Moines IA	21.02
10/06/10	Wal-Mart #1723 Des Moines IA	17.38
10/06/10	Wal-Mart #1723 Des Moines IA	55.00
10/07/10	H&A MiniMart 00467860 Des Moines IA	31.32
10/07/10	Gordmans Inc #23 Waterloo IA	49.74
10/08/10	Kwik Stop Dehl 10108454 Delhi IA	8.97
10/08/10	Fairfield Inn&Suites DesM Des Moines IA	313.56
10/09/10	Kwik Stop Dehl 10108454 Delhi IA	6.39
10/09/10	Kwik Stop Dehl 10108454 Delhi IA	14.37
10/09/10	Kwik Stop Dehl 10108454 Delhi IA	14.96
10/10/10	Kwik Stop Dehl 10108454 Delhi IA	5.98
10/10/10	Caseys 00026245 Manchester IA	16.89
10/11/10	Kwik Stop Dehl 10108454 Delhi IA	3.59
10/12/10	Kwik Stop Dehl 10108454 Delhi IA	4.20
10/12/10	Kwik Stop Dehl 10108454 Delhi IA	7.84
10/13/10	Highway 20 Auto TR Peosta IA	3.51
10/13/10	Kwik Stop Dehl 10108454 Delhi IA	4.84
10/13/10	Kwik Stop Dehl 10108454 Delhi IA	6.09
10/13/10	Kwik Stop Dehl 10108454 Delhi IA	10.97
10/13/10	Hwy 20 Auto TR00466524 Peosta IA	33.40
10/13/10	Best Buy 00008789 Dubuque IA	176.52
10/14/10	Dela Kwik Stop00466458 Delaware IA	5.16
10/14/10	Sarahs Flowers & Gifts Manchester IA	32.10
10/20/10	Hy Vee 1148 Des Moines IA	14.77

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	5.33	-
Convenience store	-	6.02	-
Convenience store	-	37.40	-
Computer equipment	-	-	87.91
Grocery store	-	-	21.02
Walmart	-	17.38	-
Walmart	-	55.00	-
Convenience store	-	31.32	-
Department store	-	49.74	-
Convenience store	-	8.97	-
Hotel	-	-	313.56
Convenience store	-	6.39	-
Convenience store	-	14.37	-
Convenience store	-	14.96	-
Convenience store	-	5.98	-
Convenience store	-	16.89	-
Convenience store	-	3.59	-
Convenience store	-	4.20	-
Convenience store	-	7.84	-
Convenience store	-	3.51	-
Convenience store	-	4.84	-
Convenience store	-	6.09	-
Convenience store	-	10.97	-
Convenience store	-	33.40	-
Electronics store	-	-	176.52
Convenience store	-	5.16	-
Floral shop	-	32.10	-
Grocery store	-	-	14.77

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10/20/10	Best Western Des Moines Des Moines IA	9.48
10/22/10	New to You Consign Manchester IA	87.74
10/22/10	Kwik Stop Dehl 10108454 Delhi IA	10.97
10/22/10	Fairfield Inn&Suites Des Moines Des Moines IA	509.56
11/05/10	Dela Kwik Stop00466458 Delaware IA	30.22
11/07/10	Kwik Stop Dehl 10108454 Delhi IA	32.19
11/09/10	Kwik Stop Dehl 10108454 Delhi IA	6.09
11/11/10	Kwik Stop Dehl 10108454 Delhi IA	4.84
11/11/10	Kwik Stop Dehl 10108454 Delhi IA	34.28
11/16/10	Kwik Stop Dehl 10108454 Delhi IA	21.37
11/24/10	Sarah's Flowers & Gifts Manchester IA	13.35
11/24/10	Wal-Mart #1506 Manchester IA	38.77
11/27/10	Kwik Stop Dehl 10108454 Delhi IA	40.10
11/28/10	Wal-Mart #1506 Manchester IA	49.89
11/28/10	Wal-Mart #1506 Manchester IA	54.99
12/01/10	Bettys Bread Basket LLC Manchester IA	17.42
12/01/10	Kwik Stop Dehl 10108454 Delhi IA	39.91
12/01/10	Fareway-Manchester #594 Manchester IA	29.58
12/02/10	Caseys 00028704 Altoona IA	35.95
12/02/10	Fairfield Inn - Ankeny Ankeny IA	56.00
12/02/10	Hickory Park Restaurant C Ames IA	12.42
12/05/10	Kwik Stop Dehl 10108454 Delhi IA	7.84
12/05/10	Wal-Mart #1506 Manchester IA	50.26
12/06/10	Kwik Stop Dehl 10108454 Delhi IA	34.62
12/14/10	Kwik Stop Dehl 10108454 Delhi IA	44.76
12/22/10	Norton Software Norton.com CA	45.98
12/24/10	Kwik Stop Dehl 10108454 Delhi IA	35.96
12/27/10	Fareway-Manchester #594 Manchester IA	61.86

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Hotel	-	-	9.48
Consignment store	-	87.74	-
Convenience store	-	10.97	-
Hotel	-	-	509.56
Convenience store	-	30.22	-
Convenience store	-	32.19	-
Convenience store	-	6.09	-
Convenience store	-	4.84	-
Convenience store	-	34.28	-
Convenience store	-	21.37	-
Floral shop	-	13.35	-
Walmart	-	38.77	-
Convenience store	-	40.10	-
Walmart	-	49.89	-
Walmart	-	54.99	-
Coffee shop	-	17.42	-
Convenience store	-	39.91	-
Grocery store	-	29.58	-
Convenience store	-	35.95	-
Hotel	-	56.00	-
Restaurant	-	12.42	-
Convenience store	-	7.84	-
Walmart	-	50.26	-
Convenience store	-	34.62	-
Convenience store	-	44.76	-
Antivirus software	-	-	45.98
Convenience store	-	35.96	-
Grocery store	-	61.86	-



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12/27/10	Dairy Queen #11563 Manchester IA	21.39
12/28/10	Kwik Stop Dehl 10108454 Delhi IA	4.84
12/28/10	Kwik Stop Dehl 10108454 Delhi IA	9.74
12/29/10	Kwik Stop Dehl 10108454 Delhi IA	36.88
12/30/10	Kwik Stop Dehl 10108454 Delhi IA	5.09
01/03/11	Kwik Stop Dehl 10108454 Delhi IA	36.09
01/06/11	DRI Kaspersky.com Orderfind.com MN	9.95
01/06/11	DRI Kaspersky.com Orderfind.com MN	59.95
01/06/11	CRB Carbonite Backup 877-6654466 MA	54.95
01/06/11	Best Buy 00000208 Cedar Rapids IA	379.97
01/08/11	Kwik Stop Dehl 10108454 Delhi IA	8.52
01/08/11	Fareway-Manchester #594 Manchester IA	73.47
01/13/11	Kwik Stop Dehl 10108454 Delhi IA	40.49
01/16/11	Hy Vee 1396 Marion IA	96.58
01/18/11	Kwik Stop Dehl 10108454 Delhi IA	3.69
01/18/11	Wal-Mart #1506 Manchester IA	55.66
01/19/11	Kwik Stop Dehl 10108454 Delhi IA	40.90
01/20/11	Kwik Stop Dehl 10108454 Delhi IA	4.84
01/25/11	Kwik Stop Dehl 10108454 Delhi IA	4.03
01/25/11	Great Jones County Fair 319-4653275 IA	132.00
01/25/11	Great Jones County Fair 319-4653275 IA	255.00
01/26/11	Kwik Stop Dehl 10108454 Delhi IA	36.71
01/28/11	Kwik Stop Dehl 10108454 Delhi IA	4.84
01/29/11	Kwik Stop Dehl 10108454 Delhi IA	13.05
02/05/11	U.S. Cellular 888-944-9400 IL	80.04
02/05/11	U.S. Cellular 888-944-9400 IL	114.72
02/05/11	Hy Vee 1396 Marion IA	50.69
02/05/11	Carlos O Kelly00108407 Marion IA	36.36

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Restaurant	-	21.39	-
Convenience store	-	4.84	-
Convenience store	-	9.74	-
Convenience store	-	36.88	-
Convenience store	-	5.09	-
Convenience store	-	36.09	-
Antivirus software	-	-	9.95
Antivirus software	-	-	59.95
Electronic backup	-	-	54.95
Electronics store	-	-	379.97
Convenience store	-	8.52	-
Grocery store	-	73.47	-
Convenience store	-	40.49	-
Grocery store	-	96.58	-
Convenience store	-	3.69	-
Walmart	-	55.66	-
Convenience store	-	40.90	-
Convenience store	-	4.84	-
Convenience store	-	4.03	-
Tickets to entertainment events (concerts, etc)	-	132.00	-
Tickets to entertainment events (concerts, etc)	-	255.00	-
Convenience store	-	36.71	-
Convenience store	-	4.84	-
Convenience store	-	13.05	-
Cell phone service provider	-	80.04	-
Cell phone service provider	-	114.72	-
Grocery store	-	50.69	-
Restaurant	-	36.36	-

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02/11/11	Kwik Stop Dehl 10108454 Delhi IA	4.20
02/11/11	Kwik Stop Dehl 10108454 Delhi IA	6.96
02/12/11	Kwik Stop Dehl 10108454 Delhi IA	12.01
02/13/11	Go America 10047363 Coggon IA	6.04
02/13/11	Kwik Stop Dehl 10108454 Delhi IA	51.68
02/13/11	Wal-Mart #3630 Marion IA	115.57
02/18/11	Kwik Stop Dehl 10108454 Delhi IA	4.84
02/19/11	Kwik Stop Dehl 10108454 Delhi IA	4.84
02/19/11	Pamida Dyersville IA	26.27
02/19/11	Redbox DVD Rental OakBRKTERRACE IL	1.07
02/19/11	Fareway-Manchester #594 Manchester IA	39.37
02/19/11	Wal-Mart #1506 Manchester IA	34.02
02/19/11	Wal-Mart #1506 Manchester IA	52.54
02/21/11	Redbox DVD Rental 866-733-2693 IL	1.07
02/21/11	Wal-Mart #1506 Manchester IA	19.49
02/22/11	Kwik Stop Dehl 10108454 Delhi IA	50.52
02/23/11	Kwik Stop Dehl 10108454 Delhi IA	4.09
02/23/11	Kwik Stop Dehl 10108454 Delhi IA	6.59
02/23/11	Fareway-Manchester #594 Manchester IA	90.82
02/24/11	Kwik Stop Dehl 10108454 Delhi IA	4.84
03/06/11	Norton Annual Renewal 877-294-5265 CA	44.99
03/15/11	Fareway-Manchester #594 Manchester IA	152.16
03/19/11	Kwik Stop Dehl 10108454 Delhi IA	15.59
04/09/11	Caseys 00026245 Manchester IA	6.27
04/09/11	Kwik Stop Dehl 10108454 Delhi IA	8.52
04/10/11	Kwik Stop Dehl 10108454 Delhi IA	2.44
04/11/11	Kwik Stop Dehl 10108454 Delhi IA	4.44
04/12/11	Caseys 00026245 Manchester IA	21.88

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	4.20	-
Convenience store	-	6.96	-
Convenience store	-	12.01	-
Convenience store	-	6.04	-
Convenience store	-	51.68	-
Walmart	-	115.57	-
Convenience store	-	4.84	-
Convenience store	-	4.84	-
Department store	-	26.27	-
DVD rental	-	1.07	-
Grocery store	-	39.37	-
Walmart	-	34.02	-
Walmart	-	52.54	-
DVD rental	-	1.07	-
Walmart	-	19.49	-
Convenience store	-	50.52	-
Convenience store	-	4.09	-
Convenience store	-	6.59	-
Grocery store	-	90.82	-
Convenience store	-	4.84	-
Antivirus software	-	-	44.99
Grocery store	-	152.16	-
Convenience store	-	15.59	-
Convenience store	-	6.27	-
Convenience store	-	8.52	-
Convenience store	-	2.44	-
Convenience store	-	4.44	-
Convenience store	-	21.88	-

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
04/12/11	Applebees 889200210054 Des Moines IA	17.56
04/13/11	Carlos O Kellys00108985 Des Moines IA	13.58
04/13/11	Applebees 889200210054 Des Moines IA	20.78
04/14/11	Kum & Go #92 Ankeny IA	47.60
04/14/11	Fairfield Inn & Suites DesM Des Moines IA	237.44
04/14/11	Applebees 889200210054 Des Moines IA	14.00
04/24/11	Pronto Mart Manchester IA	50.25
04/25/11	Kwik Stop Dehl 10108454 Delhi IA	9.89
04/26/11	Kwik Stop Dehl 10108454 Delhi IA	4.20
04/26/11	Kwik Stop Dehl 10108454 Delhi IA	24.61
04/27/11	Courtyard By Marriott Ank Ankeny IA	92.96
04/28/11	Kwik Stop Dehl 10108454 Delhi IA	3.94
04/29/11	Kwik Stop Dehl 10108454 Delhi IA	3.94
05/04/11	Kwik Stop Dehl 10108454 Delhi IA	56.13
05/04/11	Panera Bread #3213 Ankeny IA	11.85
05/05/11	Pilot Evansdale IA	48.10
05/05/11	PaylessshoesOU00008672 Waterloo IA	36.89
05/05/11	Cbanks #132 Waterloo IA	60.78
05/05/11	Target 00017673 Ankeny IA	70.44
05/05/11	Courtyard By Marriott Ank Ankeny IA	112.13
05/05/11	IHOP 5438 Ankeny IA	15.63
05/07/11	Fareway-Manchester #594 Manchester IA	81.06
05/08/11	Main Street Market Manchester IA	15.30
05/09/11	Wal-Mart #1506 Manchester IA	114.19
05/10/11	Kwik Stop Dehl 10108454 Delhi IA	7.89
05/11/11	Kwik Stop Dehl 10108454 Delhi IA	48.88
05/14/11	Kwik Stop Dehl 10108454 Delhi IA	10.65
05/14/11	Wal-Mart #1506 Manchester IA	28.82

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Restaurant	-	-	17.56
Restaurant	-	-	13.58
Restaurant	-	-	20.78
Convenience store	-	47.60	-
Hotel	-	-	237.44
Restaurant	-	-	14.00
Convenience store	-	50.25	-
Convenience store	-	9.89	-
Convenience store	-	4.20	-
Convenience store	-	24.61	-
Hotel	-	-	92.96
Convenience store	-	3.94	-
Convenience store	-	3.94	-
Convenience store	-	56.13	-
Restaurant	-	11.85	-
Convenience store	-	48.10	-
Department store	-	36.89	-
Department store	-	60.78	-
Department store	-	70.44	-
Hotel	-	112.13	-
Restaurant	-	15.63	-
Grocery store	-	81.06	-
Convenience store	-	15.30	-
Walmart	-	114.19	-
Convenience store	-	7.89	-
Convenience store	-	48.88	-
Convenience store	-	10.65	-
Walmart	-	28.82	-

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05/15/11	Kwik Stop Dehl 10108454 Delhi IA	10.19
05/16/11	Kwik Stop Dehl 10108454 Delhi IA	53.51
05/21/11	Panera Bread #3213 Ankeny IA	11.21
05/22/11	Starbucks Corp00092668 Ankeny IA	4.19
05/22/11	Culver's #119 Ankeny IA	7.62
05/22/11	Wal-Mart #0892 Ankeny IA	30.03
05/23/11	Caseys 00028969 Ankeny IA	45.85
05/23/11	Wal-Mart #0892 Ankeny IA	31.87
05/25/11	Courtyard By Marriott Ank Ankeny IA	413.81
05/25/11	IHOP 5438 Ankeny IA	13.16
05/25/11	Chuong Garden Manchester IA	53.93
05/25/11	Wal-Mart #1506 Manchester IA	55.00
05/26/11	Kwik Stop Dehl 10108454 Delhi IA	4.15
05/26/11	Dela Kwik Stop00466458 Delaware IA	9.27
05/26/11	Caseys 00026344 Edgewood IA	47.72
05/27/11	Dela Kwik Stop00466458 Delaware IA	7.95
05/27/11	Wal-Mart #1506 Manchester IA	44.23
05/28/11	Fareway-Manchester #594 Manchester IA	78.21
05/29/11	Wal-Mart #1506 Manchester IA	8.30
06/04/11	Gal Galls Inc 800-504-0328 KY	62.95
06/11/11	Kwik Stop Dehl 10108454 Delhi IA	12.01
06/11/11	Fareway-Manchester #594 Manchester IA	100.11
06/11/11	The Delhi Stadium Delhi IA	42.52
06/12/11	Kwik Stop Dehl 10108454 Delhi IA	11.66
06/12/11	Wal-Mart #1506 Manchester IA	33.08
06/12/11	Wal-Mart #1506 Manchester IA	162.45
06/13/11	Kwik Stop Dehl 10108454 Delhi IA	7.95
06/13/11	Caseys 00025858 Dyersville IA	48.63

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	10.19	-
Convenience store	-	53.51	-
Restaurant	-	11.21	-
Coffee shop	-	4.19	-
Restaurant	-	7.62	-
Walmart	-	30.03	-
Convenience store	-	45.85	-
Walmart	-	31.87	-
Hotel	-	413.81	-
Restaurant	-	13.16	-
Restaurant	-	53.93	-
Walmart	-	55.00	-
Convenience store	-	4.15	-
Convenience store	-	9.27	-
Convenience store	-	47.72	-
Convenience store	-	7.95	-
Walmart	-	44.23	-
Grocery store	-	78.21	-
Walmart	-	8.30	-
Online retailer	-	-	62.95
Convenience store	-	12.01	-
Grocery store	-	100.11	-
Restaurant	-	42.52	-
Convenience store	-	11.66	-
Walmart	-	33.08	-
Walmart	-	162.45	-
Convenience store	-	7.95	-
Convenience store	-	48.63	-



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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
06/13/11	Wal-Mart #0646 Anamosa IA	13.88
06/14/11	Kwik Stop Dehl 10108454 Delhi IA	3.51
06/15/11	Kwik Stop Dehl 10108454 Delhi IA	4.84
06/17/11	Kwik Stop Dehl 10108454 Delhi IA	10.49
06/17/11	Kwik Stop Dehl 10108454 Delhi IA	35.26
06/17/11	Pilot Evansdale IA	44.17
06/17/11	Target 00017673 Ankeny IA	96.62
06/17/11	Fareway-Manchester #594 Manchester IA	69.44
06/17/11	McDonald's F12811 Evansdale IA	6.09
06/19/11	Kwik Stop Dehl 10108454 Delhi IA	12.87
06/20/11	Kwik Stop Dehl 10108454 Delhi IA	8.03
06/21/11	Kwik Stop Dehl 10108454 Delhi IA	4.84
06/21/11	Kwik Stop Dehl 10108454 Delhi IA	51.04
06/23/11	Dela Kwik Stop00466458 Delaware IA	8.32
06/23/11	Wal-Mart #1506 Manchester IA	55.00
06/24/11	Kwik Stop Dehl 10108454 Delhi IA	4.20
06/25/11	Kwik Stop Dehl 10108454 Delhi IA	10.85
06/25/11	Dela Kwik Stop00466458 Delaware IA	33.02
06/26/11	Kwik Stop Dehl 10108454 Delhi IA	3.35
06/28/11	Dela Kwik Stop00466458 Delaware IA	21.12
07/01/11	Kwik Stop Dehl 10108454 Delhi IA	51.30
07/02/11	Carlos O Kellys 00108894 Dubuque IA	39.44
07/03/11	Wal-Mart #1506 Manchester IA	87.61
07/03/11	Wal-Mart #1506 Manchester IA	204.02
07/05/11	Dela Kwik Stop00466458 Delaware IA	47.99
07/05/11	Culver's Frozen Custar Dubuque IA	18.90
07/09/11	Kwik Stop Dehl 10108454 Delhi IA	45.46
07/11/11	Wal-Mart #1506 Manchester IA	62.29

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Walmart	-	13.88	-
Convenience store	-	3.51	-
Convenience store	-	4.84	-
Convenience store	-	10.49	-
Convenience store	-	35.26	-
Convenience store	-	44.17	-
Department store	-	96.62	-
Grocery store	-	69.44	-
Restaurant	-	6.09	-
Convenience store	-	12.87	-
Convenience store	-	8.03	-
Convenience store	-	4.84	-
Convenience store	-	51.04	-
Convenience store	-	8.32	-
Walmart	-	55.00	-
Convenience store	-	4.20	-
Convenience store	-	10.85	-
Convenience store	-	33.02	-
Convenience store	-	3.35	-
Convenience store	-	21.12	-
Convenience store	-	51.30	-
Restaurant	-	39.44	-
Walmart	-	87.61	-
Walmart	-	204.02	-
Convenience store	-	47.99	-
Restaurant	-	18.90	-
Convenience store	-	45.46	-
Walmart	-	62.29	-

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07/12/11	Kwik Stop Dehl 10108454 Delhi IA	51.34
07/12/11	Oriental Trading Co 800-2280475 NE	28.35
07/12/11	TNL-Trial 1 of 2 800-3457795 NV	129.80
07/14/11	Kwik Stop Dehl 10108454 Delhi IA	4.84
07/14/11	Kwik Stop Dehl 10108454 Delhi IA	18.24
07/16/11	Kwik Stop Dehl 10108454 Delhi IA	12.00
07/16/11	Caseys 00026245 Manchester IA	36.22
07/20/11	Subway 00122853 Manchester IA	13.59
07/20/11	Norby's Farm Fleet Manch Manchester IA	12.39
07/21/11	Kwik Stop Dehl 10108454 Delhi IA	43.39
07/23/11	Kwik Stop Dehl 10108454 Delhi IA	37.74
07/23/11	MC Sports 183 Dubuque IA	123.60
07/23/11	Fareway-Manchester #594 Manchester IA	108.82
07/26/11	Kwik Stop Dehl 10108454 Delhi IA	11.46
07/26/11	Wal-Mart #1506 Manchester IA	86.04
07/27/11	Kwik Stop Dehl 10108454 Delhi IA	46.90
07/27/11	Applebees 879300210021 Ames IA	18.99
07/28/11	Fairfield Inn & Suites Ames Ames IA	108.64
07/28/11	HUHOT Ankeny Ankeny IA	15.53
08/01/11	Kwik Stop Dehl10108454 Delhi IA	40.71
08/01/11	Kohl's #0985 Dubuque IA	105.12
08/01/11	Carlos O Kellys 00108894 Dubuque IA	42.93
08/05/11	Kwik Stop Dehl10108454 Delhi IA	2.28
08/05/11	Dela Kwik Stop00466458 Delaware IA	49.93
08/05/11	Subway 00122853 Manchester IA	14.74
08/06/11	Kwik Stop Dehl10108454 Delhi IA	6.30
08/06/11	Kwik Stop Dehl10108454 Delhi IA	9.68
08/06/11	Kwik Stop Dehl10108454 Delhi IA	11.54

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	51.34	-
Gift shop	-	28.35	-
Weight loss supplement	-	129.80	-
Convenience store	-	4.84	-
Convenience store	-	18.24	-
Convenience store	-	12.00	-
Convenience store	-	36.22	-
Restaurant	-	13.59	-
Department store	-	-	12.39
Convenience store	-	43.39	-
Convenience store	-	37.74	-
Department store	-	123.60	-
Grocery store	-	108.82	-
Convenience store	-	11.46	-
Walmart	-	86.04	-
Convenience store	-	46.90	-
Restaurant	-	-	18.99
Hotel	-	108.64	-
Restaurant	-	-	15.53
Convenience store	-	40.71	-
Department store	-	105.12	-
Restaurant	-	42.93	-
Convenience store	-	2.28	-
Convenience store	-	49.93	-
Restaurant	-	14.74	-
Convenience store	-	6.30	-
Convenience store	-	9.68	-
Convenience store	-	11.54	-

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
08/07/11	Wal-Mart #0646 Anamosa IA	27.89
08/08/11	Wal-Mart #1506 Manchester IA	45.81
08/09/11	Dela Kwik Stop00466458 Delaware IA	50.26
08/10/11	Iowa League of Cities 515-244-7282 IA	185.00
08/11/11	Kwik Stop Dehl 10108454 Delhi IA	4.26
08/11/11	Kwik Stop Dehl10108454 Delhi IA	6.30
08/11/11	Chuong Garden Manchester IA	18.46
08/12/11	Dela Kwik Stop00466458 Delaware IA	24.25
08/12/11	Wal-Mart #1506 Manchester IA	7.47
08/13/11	Kwik Stop Dehl 10108454 Delhi IA	3.45
08/13/11	Dela Kwik Stop00466458 Delaware IA	10.22
08/13/11	Caseys 00026245 Manchester IA	10.73
08/13/11	Kwik Stop Dehl 10108454 Delhi IA	39.80
08/14/11	Kwik Stop Dehl 10108454 Delhi IA	4.26
08/14/11	Hy Vee 1396 Marion IA	275.70
08/14/11	Granite City - Cedar Rapi Cedar Rapids IA	26.72
08/14/11	Dish Network-One time 800-894-9131 CO	71.00
08/14/11	Iowa Cubs Tickets 515-2436111 IA	27.00
08/15/11	Gordmans Inc #72 Cedar Rapids IA	249.03
08/17/11	Staples 00117184 Cedar Rapids IA	15.27
08/18/11	Kwik Stop Dehl 10108454 Delhi IA	6.30
08/18/11	Wal-Mart #1506 Manchester IA	7.19
08/22/11	Kwik Stop Dehl 10108454 Delhi IA	45.14
08/24/11	Courtyard By Marriott Ank Ankeny IA	371.84
08/25/11	Kwik Stop Dehl 10108454 Delhi IA	2.39
08/25/11	Wal-Mart #1506 Manchester IA	107.08
08/26/11	Dela Kwik Stop00466458 Delaware IA	25.52
08/27/11	Manchester Pizza Ranch 563-9274600 IA	46.48

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Walmart	-	27.89	-
Walmart	-	45.81	-
Convenience store	-	50.26	-
Membership dues/training	185.00	-	-
Convenience store	-	4.26	-
Convenience store	-	6.30	-
Restaurant	-	18.46	-
Convenience store	-	24.25	-
Walmart	-	7.47	-
Convenience store	-	3.45	-
Convenience store	-	10.22	-
Convenience store	-	10.73	-
Convenience store	-	39.80	-
Convenience store	-	4.26	-
Grocery store	-	275.70	-
Restaurant	-	26.72	-
Satellite TV provider	-	71.00	-
Tickets to entertainment events (concerts, etc)	-	27.00	-
Department store	-	249.03	-
Office supply store	-	-	15.27
Convenience store	-	6.30	-
Walmart	-	7.19	-
Convenience store	-	45.14	-
Hotel	-	371.84	-
Convenience store	-	2.39	-
Walmart	-	107.08	-
Convenience store	-	25.52	-
Restaurant	-	46.48	-

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
08/28/11	Kwik Stop Dehl 10108454 Delhi IA	6.30
08/28/11	Caseys 00029082 Anamosa IA	46.05
08/28/11	Wal-Mart #0646 Anamosa IA	119.83
08/28/11	TNL-Trial 2 of 2 800-3457795 NV	52.90
08/30/11	U.S. Cellular 888-944-9400 IL	119.10
08/30/11	Kwik Stop Dehl 10108454 Delhi IA	8.05
08/31/11	Kwik Stop Dehl 10108454 Delhi IA	9.88
09/04/11	DEB Shops 78600 Dubuque IA	74.89
09/04/11	Carlos O Kellys 00108894 Dubuque IA	43.87
09/04/11	Wal-Mart #1506 Manchester IA	123.41
09/07/11	Iowa League of Cities Des Moines IA	(185.00)
09/13/11	Kwik Stop Dehl 10108454 Delhi IA	8.70
09/13/11	Kwik Stop Dehl 10108454 Delhi IA	51.52
09/14/11	Wal-Mart #1506 Manchester IA	31.22
09/21/11	Kwik Stop Dehl 10108454 Delhi IA	4.84
09/22/11	Hoopnotica INC 877-464-6676 CA	129.98
09/22/11	Culver's #320 Marion IA	22.87
09/22/11	Bestbuy.com 00009944 888-237-8289 MN	349.78
09/23/11	Kwik Stop Dehl 10108454 Delhi IA	10.17
09/23/11	Dela Kwik Stop00466458 Delaware IA	47.02
09/23/11	Wal-Mart #1506 Manchester IA	28.25
09/23/11	Wal-Mart #2004 Dubuque IA	97.66
09/23/11	Best Buy 00008789 Dubuque IA	53.48
09/25/11	Wal-Mart #1506 Manchester IA	53.81
09/26/11	Kwik Stop Dehl 10108454 Delhi IA	4.24
09/26/11	Kwik Stop Dehl 10108454 Delhi IA	48.90
09/26/11	Kohl's #0985 Dubuque IA	37.44
09/26/11	Applebees 946000210179 Dubuque IA	43.86

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	6.30	-
Convenience store	-	46.05	-
Walmart	-	119.83	-
Weight loss supplement	-	52.90	-
Cell phone service provider	-	119.10	-
Convenience store	-	8.05	-
Convenience store	-	9.88	-
Department store	-	74.89	-
Restaurant	-	43.87	-
Walmart	-	123.41	-
Refund - membership dues/training	(185.00)	-	-
Convenience store	-	8.70	-
Convenience store	-	51.52	-
Walmart	-	31.22	-
Convenience store	-	4.84	-
Fitness equipment	-	129.98	-
Restaurant	-	22.87	-
Electronics store	-	-	349.78
Convenience store	-	10.17	-
Convenience store	-	47.02	-
Walmart	-	28.25	-
Walmart	-	97.66	-
Electronics store	-	-	53.48
Walmart	-	53.81	-
Convenience store	-	4.24	-
Convenience store	-	48.90	-
Department store	-	37.44	-
Restaurant	-	43.86	-



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09/26/11	Wal-Mart #2004 Dubuque IA	131.17
09/28/11	Dela Kwik Stop00466458 Delaware IA	9.78
09/29/11	Fareway Stores #594 Manchester IA	19.72
09/30/11	Kwik Stop Dehl 10108454 Delhi IA	9.84
10/03/11	Sustainable City Network 563-5902937 IA	100.00
10/04/11	U.S. Cellular 888-944-9400 IL	79.22
10/04/11	U.S. Cellular 888-944-9400 IL	82.39
10/04/11	U.S. Cellular www.USCELLULA IL	160.21
10/04/11	Kwik Stop Dehl 10108454 Delhi IA	38.03
10/05/11	Pilot 00006379 Evansdale IA	1.49
10/05/11	Kum & Go #113 Ames IA	1.75
10/05/11	Road Ranger #144 Elk Run Heigh IA	5.65
10/05/11	McDonald's F12811 Evansdale IA	5.45
10/05/11	Hy Vee 1148 Des Moines IA	5.90
10/05/11	Hy Vee 1148 Des Moines IA	16.98
10/05/11	Carlos O Kellys 00108985 Des Moines IA	17.33
10/06/11	Caseys 00029207 Ankeny IA	46.87
10/06/11	HUHOT Ankeny Ankeny IA	16.38
10/07/11	Caseys 00021857 Manchester IA	34.71
10/07/11	Radisson Hotel Des Moines Des Moines IA	112.09
10/08/11	Kwik Stop Dehl 10108454 Delhi IA	9.62
10/08/11	Kwik Stop Dehl 10108454 Delhi IA	9.84
10/10/11	Kwik Stop Dehl 10108454 Delhi IA	6.05
10/10/11	Kwik Stop Dehl 10108454 Delhi IA	8.05
10/11/11	Dela Kwik Stop00466458 Delaware IA	1.49
10/11/11	Kwik Stop Dehl 10108454 Delhi IA	10.29
10/11/11	Dela Kwik Stop00466458 Delaware IA	45.46
10/11/11	Dick's Sporting Goods Dubuque IA	128.40

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Walmart	-	131.17	-
Convenience store	-	9.78	-
Grocery store	-	19.72	-
Convenience store	-	9.84	-
Membership dues/training	100.00	-	-
Cell phone service provider	-	79.22	-
Cell phone service provider	-	82.39	-
Cell phone service provider	-	160.21	-
Convenience store	-	38.03	-
Convenience store	-	1.49	-
Convenience store	-	1.75	-
Convenience store	-	5.65	-
Restaurant	-	5.45	-
Grocery store	-	-	5.90
Grocery store	-	-	16.98
Restaurant	-	-	17.33
Convenience store	-	46.87	-
Restaurant	-	-	16.38
Convenience store	-	34.71	-
Hotel	-	-	112.09
Convenience store	-	9.62	-
Convenience store	-	9.84	-
Convenience store	-	6.05	-
Convenience store	-	8.05	-
Convenience store	-	1.49	-
Convenience store	-	10.29	-
Convenience store	-	45.46	-
Department store	-	128.40	-

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10/11/11	McDonald's M6719 of IA Dubuque IA	8.34
10/12/11	Subway 00110957 Monticello IA	20.73
10/12/11	Taiko Japanese Steakouse Dubuque IA	11.50
10/14/11	Kwik Stop Dehl 10108454 Delhi IA	7.79
10/14/11	Kwik Star 79000007906 Manchester IA	43.54
10/14/11	Wal-Mart #1506 Manchester IA	31.00
10/18/11	Hy Vee 1148 Des Moines IA	23.21
10/19/11	Hy Vee 1148 Des Moines IA	14.74
10/20/11	Hy Vee 1148 Des Moines IA	30.17
10/21/11	H&A MiniMart 00467860 Des Moines IA	36.03
10/21/11	Quality Electronics Powell OH	187.60
10/21/11	Fairfield Inn & Suites DesM Des Moines IA	347.42
10/22/11	Kwik Stop Dehl 10108454 Delhi IA	34.69
10/24/11	Kwik Stop Dehl 10108454 Delhi IA	44.02
10/26/11	Chuong Garden Manchester IA	11.66
10/28/11	Kwik Stop Dehl 10108454 Delhi IA	6.30
10/28/11	Kwik Stop Dehl 10108454 Delhi IA	39.97
10/29/11	Hy Vee 1160 Dubuque IA	1.56
10/31/11	Kwik Stop Dehl 10108454 Delhi IA	47.94
11/01/11	U.S. Cellular www.USCELLULA IL	161.00
11/08/11	Dela Kwik Stop00466458 Delaware IA	6.30
11/08/11	Kwik Stop Dehl 10108454 Delhi IA	34.79
11/10/11	Kwik Stop Dehl 10108454 Delhi IA	9.69
11/10/11	RJ Ender Computers Manchester IA	99.00
11/11/11	Kwik Stop Dehl 10108454 Delhi IA	4.84
11/11/11	Dela Kwik Stop00466458 Delaware IA	8.09
11/12/11	Kwik Stop Dehl 10108454 Delhi IA	7.68
11/12/11	Kwik Stop Dehl 10108454 Delhi IA	14.00

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Restaurant	-	-	8.34
Restaurant	-	20.73	-
Restaurant	-	-	11.50
Convenience store	-	7.79	-
Convenience store	-	43.54	-
Walmart	-	31.00	-
Grocery store	-	-	23.21
Grocery store	-	-	14.74
Grocery store	-	-	30.17
Convenience store	-	36.03	-
Computer equipment	-	-	187.60
Hotel	-	-	347.42
Convenience store	-	34.69	-
Convenience store	-	44.02	-
Restaurant	-	11.66	-
Convenience store	-	6.30	-
Convenience store	-	39.97	-
Grocery store	-	1.56	-
Convenience store	-	47.94	-
Cell phone service provider	-	161.00	-
Convenience store	-	6.30	-
Convenience store	-	34.79	-
Convenience store	-	9.69	-
Computer equipment	-	-	99.00
Convenience store	-	4.84	-
Convenience store	-	8.09	-
Convenience store	-	7.68	-
Convenience store	-	14.00	-

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11/12/11	Kwik Stop Dehl 10108454 Delhi IA	46.40
11/12/11	Dollar-General #4812 Manchester IA	8.86
11/12/11	Fareway Stores #594 Manchester IA	7.60
11/12/11	Fareway Stores #594 Manchester IA	31.66
11/12/11	Wal-Mart #1506 Manchester IA	118.63
11/17/11	Kwik Stop Dehl 10108454 Delhi IA	5.38
11/17/11	Kwik Stop Dehl 10108454 Delhi IA	7.09
11/18/11	Kwik Stop Dehl 10108454 Delhi IA	46.48
11/18/11	Fareway Stores #594 Manchester IA	48.09
11/18/11	Wal-Mart #1506 Manchester IA	100.60
11/19/11	Pamida Dyersville IA	21.02
11/20/11	Kwik Stop Dehl 10108454 Delhi IA	6.00
11/20/11	Pronto Mart Manchester IA	7.07
11/20/11	Wal-Mart #1506 Manchester IA	147.84
11/21/11	Kwik Stop Dehl 10108454 Delhi IA	3.38
11/22/11	Kwik Stop Dehl 10108454 Delhi IA	5.59
11/22/11	Kwik Stop Dehl 10108454 Delhi IA	9.54
11/23/11	Kwik Stop Dehl 10108454 Delhi IA	7.09
11/23/11	Kwik Stop Dehl 10108454 Delhi IA	35.38
11/24/11	Wal-Mart #1506 Manchester IA	41.37
11/25/11	Kwik Stop Dehl 10108454 Delhi IA	6.30
11/25/11	Subway 00122853 Manchester IA	11.77
11/25/11	Wal-Mart #1506 Manchester IA	68.80
11/26/11	Dela Kwik Stop00466458 Delaware IA	45.86
11/26/11	Wal-Mart #1506 Manchester IA	7.13
11/28/11	Kwik Stop Dehl 10108454 Delhi IA	11.68
11/29/11	Kwik Stop Dehl 10108454 Delhi IA	3.18
12/01/11	Caseys 00029207 Ankeny IA	34.31

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	46.40	-
Department store	-	8.86	-
Grocery store	-	7.60	-
Grocery store	-	31.66	-
Walmart	-	118.63	-
Convenience store	-	5.38	-
Convenience store	-	7.09	-
Convenience store	-	46.48	-
Grocery store	-	48.09	-
Walmart	-	100.60	-
Department store	-	21.02	-
Convenience store	-	6.00	-
Convenience store	-	7.07	-
Walmart	-	147.84	-
Convenience store	-	3.38	-
Convenience store	-	5.59	-
Convenience store	-	9.54	-
Convenience store	-	7.09	-
Convenience store	-	35.38	-
Walmart	-	41.37	-
Convenience store	-	6.30	-
Restaurant	-	11.77	-
Walmart	-	68.80	-
Convenience store	-	45.86	-
Walmart	-	7.13	-
Convenience store	-	11.68	-
Convenience store	-	3.18	-
Convenience store	-	34.31	-

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12/03/11	U.S. Cellular 888-944-9400 IL	190.97
12/08/11	U.S. Cellular 888-944-9400 IL	105.21
12/08/11	U.S. Cellular 888-944-9400 IL	114.78
12/08/11	U.S. Cellular 888-944-9400 IL	190.97
12/08/11	Norton Annual Renewal 877-294-5265 CA	44.99
12/10/11	Kwik Stop Dehl Delhi IA	9.62
12/10/11	Kwik Stop Dehl Delhi IA	37.40
12/13/11	Pinnacle Cellular and Sat Dubuque IA	275.95
12/13/11	Kwik Stop Dehl Delhi IA	6.41
12/13/11	A Eagle OutftR00002881 Dubuque IA	18.94
12/13/11	Best Buy.com 00009944 888-237-8289 MN	402.79
12/16/11	Kwik Stop Dehl Delhi IA	34.67
12/17/11	Wal-Mart #1506 Manchester IA	200.86
12/18/11	Kwik Stop Dehl Delhi IA	36.62
12/20/11	Wal-Mart #1506 Manchester IA	148.55
12/28/11	Kwik Stop Delhi Delhi IA	56.87
12/28/11	Dish Network-One Time 800-894-9131 Co	145.20
12/28/11	Dell Sales & Service 866-393-9460 TX	82.96
12/29/11	Black Hills Utility 888-890-5554 SD	163.95
12/30/11	Fareway Stores #594 Manchester IA	67.17
12/31/11	Dela Kwik Stop Delaware IA	31.20
01/02/12	Main Street Market Manchester IA	47.85
01/05/12	DRI Kaspersky.com orderfind.com	4.95
01/05/12	DRI Kaspersky.com orderfind.com	9.95
01/05/12	DRI Kaspersky.com orderfind.com	109.95
01/10/12	Kwik Stop Delhi Delhi IA	6.33
01/10/12	Kwik Stop Delhi Delhi IA	49.49
01/10/12	Wal-Mart #1506 Manchester IA	44.03

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Cell phone service provider	-	190.97	-
Cell phone service provider	-	105.21	-
Cell phone service provider	-	114.78	-
Cell phone service provider	-	190.97	-
Antivirus software	-	-	44.99
Convenience store	-	9.62	-
Convenience store	-	37.40	-
Cell phone service provider	-	275.95	-
Convenience store	-	6.41	-
Department store	-	18.94	-
Electronics store	-	-	402.79
Convenience store	-	34.67	-
Walmart	-	200.86	-
Convenience store	-	36.62	-
Walmart	-	148.55	-
Convenience store	-	56.87	-
Satellite TV provider	-	145.20	-
Computer equipment	-	-	82.96
Utility bill	-	163.95	-
Grocery store	-	67.17	-
Convenience store	-	31.20	-
Convenience store	-	47.85	-
Antivirus software	-	-	4.95
Antivirus software	-	-	9.95
Antivirus software	-	-	109.95
Convenience store	-	6.33	-
Convenience store	-	49.49	-
Walmart	-	44.03	-



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01/14/12	Kwik Stop Delhi Delhi IA	9.10
01/14/12	Kwik Stop Delhi Delhi IA	9.62
01/16/12	Kwik Stop Delhi Delhi IA	14.16
01/17/12	Kwik Stop Delhi Delhi IA	8.16
01/17/12	Alliant Energy Payment 800-255-4268 IA	293.09
01/17/12	USPS 18233122214679518 Delhi IA	76.55
01/19/12	Dela Kwik Stop Delaware IA	40.68
01/20/12	CRB Carbonite Backup 877-6654466 MA	59.00
01/25/12	Kwik Stop Delhi Delhi IA	30.24
01/27/12	Kwik Stop Delhi Delhi IA	3.38
01/28/12	Kwik Stop Delhi Delhi IA	13.04
01/29/12	Kwik Stop Delhi Delhi IA	18.31
01/29/12	Wal-Mart #1506 Manchester IA	143.44
01/29/12	Norby's Farm Fleet Manch Manchester IA	52.41
01/30/12	Kwik Stop Delhi Delhi IA	2.39
02/08/12	Kwik Stop Delhi Delhi IA	3.99
02/08/12	Norby's Farm Fleet Manch Manchester IA	21.24
02/09/12	ACT Programs 800-498-6065 IA	49.50
02/09/12	Kwik Star 79000007906 Manchester IA	6.58
02/09/12	Kwik Stop Delhi Delhi IA	9.79
02/09/12	Quick N Handi #3 Lamont IA	40.87
02/09/12	Kohl's #0501 Cedar Falls IA	7.70
02/09/12	Target 00017921 Waterloo IA	26.07
02/09/12	Longhorn Steak00053744 Waterloo IA	14.28
02/09/12	Wal-Mart #1506 Manchester IA	17.06
02/10/12	Kwik Stop Delhi Delhi IA	2.39
02/10/12	Kwik Stop Delhi Delhi IA	3.38
02/11/12	Kwik Stop Delhi Delhi IA	8.80

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	9.10	-
Convenience store	-	9.62	-
Convenience store	-	14.16	-
Convenience store	-	8.16	-
Utility bill	-	293.09	-
Postage/shipping	-	-	76.55
Convenience store	-	40.68	-
Electronic backup	-	-	59.00
Convenience store	-	30.24	-
Convenience store	-	3.38	-
Convenience store	-	13.04	-
Convenience store	-	18.31	-
Walmart	-	143.44	-
Department store	-	-	52.41
Convenience store	-	2.39	-
Convenience store	-	3.99	-
Department store	-	-	21.24
ACT test registration fee	-	49.50	-
Convenience store	-	6.58	-
Convenience store	-	9.79	-
Convenience store	-	40.87	-
Department store	-	7.70	-
Department store	-	26.07	-
Restaurant	-	14.28	-
Walmart	-	17.06	-
Convenience store	-	2.39	-
Convenience store	-	3.38	-
Convenience store	-	8.80	-

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02/11/12	Kwik Stop Delhi Delhi IA	9.62
02/14/12	Kwik Stop Delhi Delhi IA	3.38
02/15/12	Kwik Stop Delhi Delhi IA	50.21
02/15/12	The Posy Place 563-9272011 IA	31.68
02/15/12	Black Hills Utility 888-890-5554 SD	118.95
02/15/12	Black Hills Utility 888-890-5554 SD	160.95
02/15/12	USPS 18233122214679518 Delhi IA	33.55
02/16/12	Kwik Stop Delhi Delhi IA	10.55
02/19/12	Wal-Mart #1506 Manchester IA	29.83
02/20/12	Kwik Stop Delhi Delhi IA	6.41
02/21/12	Kwik Stop Delhi Delhi IA	3.38
02/21/12	Dish Network-One Time 800-894-9131 Co	70.10
02/22/12	U.S. Cellular 888-944-9400 IL	194.00
02/22/12	U.S. Cellular 888-944-9400 IL	409.12
02/23/12	WM Supercenter Ames IA	82.74
02/25/12	U.S. Cellular 888-944-9400 IL	49.99
02/28/12	Kwik Stop Delhi Delhi IA	4.24
02/28/12	Fareway Stores #594 Manchester IA	177.84
03/08/12	Norton Annual Renewal 877-294-5265 CA	47.69
03/19/12	Kwik Stop Delhi Delhi IA	12.24
03/28/12	Dela Kwik Stop Delaware IA	45.98
03/29/12	Kwik Stop Delhi Delhi IA	9.20
03/29/12	Golden Stardust Delhi IA	6.37
03/29/12	Golden Stardust Delhi IA	23.42
03/29/12	Dish Network-One time 800-894-9131 CO	147.20
03/30/12	U.S. Cellular www.uscellula IL	192.07
03/30/12	Alliant Energy Payment 800-255-4268 IA	86.89
03/30/12	Black Hills Utility 888-890-5554 SD	144.02

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	9.62	-
Convenience store	-	3.38	-
Convenience store	-	50.21	-
Floral shop	-	31.68	-
Utility bill	-	118.95	-
Utility bill	-	160.95	-
Postage/shipping	-	-	33.55
Convenience store	-	10.55	-
Walmart	-	29.83	-
Convenience store	-	6.41	-
Convenience store	-	3.38	-
Satellite TV provider	-	70.10	-
Cell phone service provider	-	194.00	-
Cell phone service provider	-	409.12	-
Walmart	-	82.74	-
Cell phone service provider	-	49.99	-
Convenience store	-	4.24	-
Grocery store	-	177.84	-
Antivirus software	-	-	47.69
Convenience store	-	12.24	-
Convenience store	-	45.98	-
Convenience store	-	9.20	-
Restaurant	-	6.37	-
Restaurant	-	23.42	-
Satellite TV provider	-	147.20	-
Cell phone service provider	-	192.07	-
Utility bill	-	86.89	-
Utility bill	-	144.02	-

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04/01/12	Wal-Mart #1506 Manchester IA	140.06
04/02/12	Kwik Stop Delhi Delhi IA	4.03
04/02/12	Pronto Mart Manchester IA	5.96
04/03/12	Kwik Stop Delhi Delhi IA	48.11
04/04/12	Kwik Stop Delhi Delhi IA	4.03
04/04/12	Wal-Mart #1506 Manchester IA	74.30
04/05/12	Posy Place Floral And Gif 001-800254717 IA	39.17
04/06/12	Dela Kwik Stop Delaware IA	8.22
04/06/12	Kwik Stop Delhi Delhi IA	17.54
04/06/12	Dela Kwik Stop Delaware IA	22.62
04/06/12	Fareway Stores #594 Manchester IA	27.39
04/06/12	Wal-Mart #1506 Manchester IA	55.47
04/07/12	Kwik Stop Delhi Delhi IA	9.44
04/07/12	Kwik Stop Delhi Delhi IA	28.60
04/07/12	Kwik Stop Delhi Delhi IA	49.86
04/07/12	Wal-Mart #1506 Manchester IA	29.76
04/08/12	Pronto Mart Manchester IA	13.71
04/10/12	Kwik Stop Delhi Delhi IA	7.40
04/10/12	Dela Kwik Stop Delaware IA	8.32
04/12/12	Kwik Stop Delhi Delhi IA	6.41
04/17/12	Dahl's Fleur Des Moines IA	37.16
04/17/12	Applebees 889200210054 Des Moines IA	13.06
04/18/12	HUHOT Des Moine Des Moines IA	15.76
04/20/12	Fairfield Inn & Suites DesM Des Moines IA	403.04
04/23/12	USPS 18233122214679518 Delhi IA	17.40
04/25/12	Kwik Stop Delhi Delhi IA	2.78
04/25/12	Dish Network-One time 800-894-9131 CO	70.10
04/26/12	Fairfield Inn & Suites DesM Des Moines IA	122.08

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Walmart	-	140.06	-
Convenience store	-	4.03	-
Convenience store	-	5.96	-
Convenience store	-	48.11	-
Convenience store	-	4.03	-
Walmart	-	74.30	-
Floral shop	-	39.17	-
Convenience store	-	8.22	-
Convenience store	-	17.54	-
Convenience store	-	22.62	-
Grocery store	-	27.39	-
Walmart	-	55.47	-
Convenience store	-	9.44	-
Convenience store	-	28.60	-
Convenience store	-	49.86	-
Walmart	-	29.76	-
Convenience store	-	13.71	-
Convenience store	-	7.40	-
Convenience store	-	8.32	-
Convenience store	-	6.41	-
Grocery store	-	-	37.16
Restaurant	-	-	13.06
Restaurant	-	-	15.76
Hotel	-	-	403.04
Postage/shipping	-	-	17.40
Convenience store	-	2.78	-
Satellite TV provider	-	70.10	-
Hotel	-	122.08	-

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04/26/12	U.S. Cellular www.uscellula IL	201.92
04/26/12	Black Hills Utility 888-890-5554 SD	62.21
04/26/12	Alliant Energy Payment 800-255-4268 IA	79.86
04/28/12	Wal-Mart #1506 Manchester IA	28.18
04/29/12	Kwik Stop Delhi Delhi IA	19.14
04/30/12	Kwik Stop Delhi Delhi IA	5.49
05/02/12	Kwik Stop Delhi Delhi IA	10.51
05/05/12	Dela Kwik Stop Delaware IA	8.10
05/05/12	Dela Kwik Stop Delaware IA	25.37
05/05/12	A Eagle OutftR00002881 Dubuque IA	64.18
05/05/12	Spencer Gifts 85 Dubuque IA	10.69
05/07/12	Kwik Stop Delhi Delhi IA	4.03
05/07/12	Kwik Stop Delhi Delhi IA	52.57
05/08/12	Kwik Stop Delhi Delhi IA	4.03
05/09/12	Kwik Stop Delhi Delhi IA	4.03
05/09/12	Kwik Stop Delhi Delhi IA	8.16
05/10/12	Kwik Stop Delhi Delhi IA	4.03
05/11/12	Kwik Stop Delhi Delhi IA	8.27
05/11/12	Kwik Stop Delhi Delhi IA	9.42
05/11/12	Darrell's Family Traditio Monticello IA	23.28
05/12/12	Dela Kwik Stop Delaware IA	3.04
05/12/12	Dela Kwik Stop Delaware IA	46.19
05/12/12	Fareway Stores #594 Manchester IA	176.34
05/12/12	Wal-Mart #1506 Manchester IA	39.78
05/13/12	Kwik Stop Delhi Delhi IA	9.44
05/14/12	Kwik Stop Delhi Delhi IA	2.78
05/15/12	Kwik Stop Delhi Delhi IA	5.49
05/16/12	Kwik Stop Delhi Delhi IA	5.30

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Cell phone service provider	-	201.92	-
Utility bill	-	62.21	-
Utility bill	-	79.86	-
Walmart	-	28.18	-
Convenience store	-	19.14	-
Convenience store	-	5.49	-
Convenience store	-	10.51	-
Convenience store	-	8.10	-
Convenience store	-	25.37	-
Department store	-	64.18	-
Gift shop	-	10.69	-
Convenience store	-	4.03	-
Convenience store	-	52.57	-
Convenience store	-	4.03	-
Convenience store	-	4.03	-
Convenience store	-	8.16	-
Convenience store	-	4.03	-
Convenience store	-	8.27	-
Convenience store	-	9.42	-
Restaurant	-	23.28	-
Convenience store	-	3.04	-
Convenience store	-	46.19	-
Grocery store	-	176.34	-
Walmart	-	39.78	-
Convenience store	-	9.44	-
Convenience store	-	2.78	-
Convenience store	-	5.49	-
Convenience store	-	5.30	-



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05/17/12	Kwik Trip 75500007559 Fennimore WI	4.86
05/17/12	Kwik Stop Delhi Delhi IA	8.14
05/17/12	Kwik Stop Delhi Delhi IA	13.10
05/17/12	Carr Valley Cheese Co Fennimore WI	21.09
05/17/12	Badger Crossing Cashton WI	8.79
05/18/12	Kwik Stop Delhi Delhi IA	5.49
05/18/12	Kwik Stop Delhi Delhi IA	5.49
05/18/12	Caseys Gen Store 2185 Manchester IA	6.49
05/19/12	Kwik Stop Delhi Delhi IA	43.15
05/19/12	McDonald's F18745 Dyersville IA	16.31
05/24/12	Carlos O Kellys 00108407 Marion IA	39.33
05/25/12	Wal-Mart #1506 Manchester IA	37.26
05/26/12	Dela Kwik Stop Delaware IA	15.95
05/26/12	Kwik Stop Delhi Delhi IA	36.19
05/27/12	Kwik Stop Delhi Delhi IA	9.26
05/27/12	Kwik Stop Delhi Delhi IA	11.84
05/29/12	Regional Family Health Manchester IA	30.00
05/29/12	Wal-Mart #1506 Manchester IA	94.41
05/31/12	Kwik Stop Delhi Delhi IA	4.03
06/04/12	MS Microsoft Store 877-696-7786 IA	15.85
06/04/12	MS Microsoft Store 877-696-7786 IA	127.19
06/05/12	USPS 18233122214679518 Delhi IA	12.95
06/06/12	Subway 00122853 Manchester IA	15.52
06/07/12	Kwik Stop Delhi Delhi IA	47.47
06/07/12	Wal-Mart #1506 Manchester IA	39.23
06/09/12	Kwik Stop Delhi Delhi IA	14.79
06/14/12	Kwik Stop Delhi Delhi IA	35.22
06/14/12	RESP and Critical Care Cedar Rapids IA	50.00

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store (out-of-state)	-	4.86	-
Convenience store	-	8.14	-
Convenience store	-	13.10	-
Grocery store (out-of-state)	-	21.09	-
Restaurant (Out of State)	-	8.79	-
Convenience store	-	5.49	-
Convenience store	-	5.49	-
Convenience store	-	6.49	-
Convenience store	-	43.15	-
Restaurant	-	16.31	-
Restaurant	-	39.33	-
Walmart	-	37.26	-
Convenience store	-	15.95	-
Convenience store	-	36.19	-
Convenience store	-	9.26	-
Convenience store	-	11.84	-
Health clinic	-	30.00	-
Walmart	-	94.41	-
Convenience store	-	4.03	-
Computer equipment	-	-	15.85
Computer equipment	-	-	127.19
Postage/shipping	-	-	12.95
Restaurant	-	15.52	-
Convenience store	-	47.47	-
Walmart	-	39.23	-
Convenience store	-	14.79	-
Convenience store	-	35.22	-
Health clinic	-	50.00	-

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06/18/12	Kwik Stop Delhi Delhi IA	7.40
06/18/12	Kwik Stop Delhi Delhi IA	50.16
06/22/12	Kwik Stop Delhi Delhi IA	4.03
06/22/12	Kwik Stop Delhi Delhi IA	8.00
06/22/12	Wal-Mart #1506 Manchester IA	62.30
06/23/12	Triple C One Stop Hopkinton IA	3.62
06/23/12	Dela Kwik Stop Delaware IA	7.31
06/23/12	Kwik Stop Delhi Delhi IA	53.66
06/23/12	Wal-Mart #1506 Manchester IA	56.02
06/24/12	Main Street Market Manchester IA	19.35
06/25/12	Caseys Gen Store 2185 Manchester IA	7.87
06/25/12	Wal-Mart #1506 Manchester IA	49.42
06/30/12	Caseys Gen Store 2585 Dyersville IA	46.97
07/03/12	Kwik Stop Delhi Delhi IA	5.49
07/04/12	Wal-Mart #1506 Manchester IA	19.45
07/06/12	Caseys Gen Store 2185 Manchester IA	46.70
07/07/12	Wal-Mart #1506 Manchester IA	17.24
07/08/12	Kwik Stop Delhi Delhi IA	5.13
07/08/12	Sunset Family Restaurant Manchester IA	29.75
07/09/12	Kwik Stop Delhi Delhi IA	2.55
07/09/12	Kwik Stop Delhi Delhi IA	4.03
07/09/12	Dela Kwik Stop Delaware IA	10.08
07/09/12	Wal-Mart #1506 Manchester IA	87.50
07/10/12	Kwik Stop Delhi Delhi IA	5.49
07/11/12	Iowa League of Cities 515-244-7282 IA	175.00
07/11/12	Kwik Stop Delhi Delhi IA	48.29
07/12/12	Zocklein & Associates 502-2430092 KY	349.00
07/12/12	Iowa League of Cities 515-244-7282 IA	185.00

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	7.40	-
Convenience store	-	50.16	-
Convenience store	-	4.03	-
Convenience store	-	8.00	-
Walmart	-	62.30	-
Convenience store	-	3.62	-
Convenience store	-	7.31	-
Convenience store	-	53.66	-
Walmart	-	56.02	-
Convenience store	-	19.35	-
Convenience store	-	7.87	-
Walmart	-	49.42	-
Convenience store	-	46.97	-
Convenience store	-	5.49	-
Walmart	-	19.45	-
Convenience store	-	46.70	-
Walmart	-	17.24	-
Convenience store	-	5.13	-
Restaurant	-	29.75	-
Convenience store	-	2.55	-
Convenience store	-	4.03	-
Convenience store	-	10.08	-
Walmart	-	87.50	-
Convenience store	-	5.49	-
Membership dues/training	175.00	-	-
Convenience store	-	48.29	-
Business consultants	-	349.00	-
Membership dues/training	185.00	-	-

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07/12/12	Kwik Stop Delhi Delhi IA	4.03
07/13/12	Kwik Stop Delhi Delhi IA	9.42
07/13/12	Kwik Stop Delhi Delhi IA	9.54
07/13/12	Kwik Stop Delhi Delhi IA	10.71
07/13/12	Adobe Systems Inc 800-833-6687 WA	139.00
07/16/12	Kwik Stop Delhi Delhi IA	5.49
07/17/12	Kwik Stop Delhi Delhi IA	5.49
07/17/12	Kwik Stop Delhi Delhi IA	6.52
07/17/12	Kwik Stop Delhi Delhi IA	12.51
07/17/12	USPS 18233122214679515 Delhi IA	17.40
07/18/12	Kwik Stop Delhi Delhi IA	9.42
07/18/12	Kwik Stop Delhi Delhi IA	49.89
07/19/12	Subway 00122853 Manchester IA	19.80
07/20/12	Kwik Stop Delhi Delhi IA	5.49
07/20/12	Wal-Mart #1506 Manchester IA	60.48
07/21/12	Theisens #7 Dyersville IA	43.02
07/22/12	Kwik Stop Delhi Delhi IA	13.30
07/22/12	Dela Kwik Stop Delaware IA	17.27
07/23/12	Kwik Stop Delhi Delhi IA	49.52
07/24/12	Kwik Stop Delhi Delhi IA	5.49
07/24/12	Kwik Stop Delhi Delhi IA	8.37
07/24/12	Wal-Mart #1506 Manchester IA	33.71
07/25/12	The Mill BP Holland IA	2.85
07/25/12	Kwik Stop Delhi Delhi IA	9.55
07/25/12	Kwik Stop Delhi Delhi IA	22.52
07/25/12	Wal-Mart #1506 Manchester IA	20.74
07/26/12	Platos Closet 515-2262323 IA	6.36
07/26/12	Kum & Go West Des Moin IA	8.60

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	4.03	-
Convenience store	-	9.42	-
Convenience store	-	9.54	-
Convenience store	-	10.71	-
Software	-	-	139.00
Convenience store	-	5.49	-
Convenience store	-	5.49	-
Convenience store	-	6.52	-
Convenience store	-	12.51	-
Postage/shipping	-	-	17.40
Convenience store	-	9.42	-
Convenience store	-	49.89	-
Restaurant	-	19.80	-
Convenience store	-	5.49	-
Walmart	-	60.48	-
Department store	-	-	43.02
Convenience store	-	13.30	-
Convenience store	-	17.27	-
Convenience store	-	49.52	-
Convenience store	-	5.49	-
Convenience store	-	8.37	-
Walmart	-	33.71	-
Convenience store	-	2.85	-
Convenience store	-	9.55	-
Convenience store	-	22.52	-
Walmart	-	20.74	-
Consignment store	-	6.36	-
Convenience store	-	8.60	-

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07/26/12	Kum & Go #227 Ames IA	40.04
07/26/12	MIMIS Café 147 WDM IA	59.36
07/26/12	Hy Vee 1018 Ames IA	17.17
07/26/12	Perkins Rest 00010256 Ames IA	15.91
07/27/12	Fairfield Inn & Suites Ames Ames IA	358.30
07/27/12	Pilot Evansdale IA	42.77
07/27/12	Hy Vee 1396 Marion IA	43.31
07/27/12	Panera Bread #3213 Ankeny IA	35.75
07/28/12	Kwik Stop Delhi Delhi IA	6.52
07/28/12	Kwik Stop Delhi Delhi IA	27.18
07/29/12	The Jo Shop Northwood IA	32.35
07/29/12	Country Inn & Suites Albert Lea MN	103.75
07/29/12	Country Inn & Suites Albert Lea MN	103.75
07/29/12	Wal-Mart #1506 Manchester IA	24.13
07/31/12	Kwik Stop Delhi Delhi IA	5.43
07/31/12	Kwik Stop Delhi Delhi IA	5.49
07/31/12	Kwik Stop Delhi Delhi IA	8.71
07/31/12	Caseys Gen Store 2624 Manchester IA	50.02
08/01/12	Kwik Stop Delhi Delhi IA	4.03
08/02/12	Fareway Stores #594 Manchester IA	70.96
08/02/12	Wal-Mart #1506 Manchester IA	38.41
08/03/12	Kwik Stop Delhi Delhi IA	28.71
08/03/12	Applebees 883600210039 Davenport IA	54.14
08/04/12	Applebees 883600210039 Davenport IA	55.09
08/05/12	North Dodge Express Iowa City IA	35.84
08/05/12	Fairfield Inn Devenport Davenport IA	335.98
08/08/12	Kwik Stop Delhi Delhi IA	39.65
08/11/12	Kwik Stop Delhi Delhi IA	5.16

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	40.04	-
Restaurant	-	59.36	-
Grocery store	-	-	17.17
Restaurant	-	-	15.91
Hotel	358.30	-	-
Convenience store	-	42.77	-
Grocery store	-	43.31	-
Restaurant	-	35.75	-
Convenience store	-	6.52	-
Convenience store	-	27.18	-
Convenience store	-	32.35	-
Hotel (out-of-state)	-	103.75	-
Hotel (out-of-state)	-	103.75	-
Walmart	-	24.13	-
Convenience store	-	5.43	-
Convenience store	-	5.49	-
Convenience store	-	8.71	-
Convenience store	-	50.02	-
Convenience store	-	4.03	-
Grocery store	-	70.96	-
Walmart	-	38.41	-
Convenience store	-	28.71	-
Restaurant	-	54.14	-
Restaurant	-	55.09	-
Convenience store	-	35.84	-
Hotel	-	335.98	-
Convenience store	-	39.65	-
Convenience store	-	5.16	-



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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
08/12/12	Kwik Stop Delhi Delhi IA	43.84
08/12/12	Target 00017681 Cedar Rapids IA	160.78
08/12/12	Kohl's #0217 Cedar Rapids IA	321.43
08/12/12	Coldstone #20457 Cedar Rapids IA	18.16
08/12/12	Carlos O Kellys 00108407 Marion IA	64.64
08/14/12	Kwik Stop Delhi Delhi IA	2.78
08/14/12	Kwik Stop Delhi Delhi IA	7.67
08/14/12	Kwik Stop Delhi Delhi IA	13.47
08/15/12	EZ Picken's Manchester IA	10.48
08/15/12	Hy Vee Gas 5890 West Des Moin IA	42.15
08/15/12	Kwik Stop Delhi Delhi IA	44.59
08/15/12	Target 00017673 Ankeny IA	51.50
08/15/12	Fareway Stores #594 Manchester IA	21.81
08/16/12	Arbys 7715 00077156 Holland IA	6.93
08/17/12	Caseys Gen Store 2783 Urbandale IA	8.65
08/17/12	Fareway Stores #594 Manchester IA	9.83
08/17/12	McDonald's F18745 Dyersville IA	10.66
08/18/12	Caseys Gen Store 2585 Dyersville IA	35.33
08/18/12	Panera Bread #3213 Ankeny IA	8.63
08/18/12	Arbys 7496 00074963 Urbandale IA	6.77
08/20/12	Fairfield Inn Ankeny Ankeny IA	188.16
08/24/12	Fareway Stores #594 Manchester IA	128.75
08/24/12	Wal-Mart #1506 Manchester IA	67.17
08/26/12	Kwik Stop Delhi Delhi IA	10.20
08/26/12	Dela Kwik Stop Delaware IA	50.80
08/28/12	Kwik Stop Delhi Delhi IA	3.94
08/29/12	Wal-Mart #1506 Manchester IA	89.47
08/30/12	Wal-Mart #1506 Manchester IA	(3.30)

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	43.84	-
Department store	-	160.78	-
Department store	-	321.43	-
Ice cream store	-	18.16	-
Restaurant	-	64.64	-
Convenience store	-	2.78	-
Convenience store	-	7.67	-
Convenience store	-	13.47	-
Convenience store	-	10.48	-
Convenience store	-	42.15	-
Convenience store	-	44.59	-
Department store	-	51.50	-
Grocery store	-	21.81	-
Restaurant	-	6.93	-
Convenience store	-	8.65	-
Grocery store	-	9.83	-
Restaurant	-	10.66	-
Convenience store	-	35.33	-
Restaurant	-	8.63	-
Restaurant	-	-	6.77
Hotel	-	188.16	-
Grocery store	-	128.75	-
Walmart	-	67.17	-
Convenience store	-	10.20	-
Convenience store	-	50.80	-
Convenience store	-	3.94	-
Walmart	-	89.47	-
Refund - Walmart	-	(3.30)	-

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
08/31/12	McDonald's F31918 Marion IA	12.91
09/06/12	Shane's Place Delhi IA	31.01
09/07/12	Kwik Stop Delhi Delhi IA	4.09
09/07/12	Fareway Stores #594 Manchester IA	41.87
09/07/12	Shane's Place Delhi IA	7.42
09/08/12	Kwik Stop Delhi Delhi IA	11.76
09/09/12	Kwik Stop Delhi Delhi IA	48.01
09/10/12	Caseys Gen Store 2924 Marion IA	3.25
09/10/12	McDonald's F31918 Marion IA	7.16
09/10/12	Wal-Mart #1506 Manchester IA	30.34
09/11/12	Kwik Stop Delhi Delhi IA	4.69
09/11/12	Wal-Mart #1506 Manchester IA	44.99
09/12/12	Kwik Stop Delhi Delhi IA	4.03
09/12/12	Kwik Stop Delhi Delhi IA	5.37
09/12/12	Kwik Stop Delhi Delhi IA	12.23
09/12/12	Shane's Place Delhi IA	7.62
09/13/12	Kwik Stop Delhi Delhi IA	45.75
09/13/12	Carlos O Kellys 00108407 Marion IA	58.75
09/14/12	Shane's Place Delhi IA	8.81
09/16/12	Go America Coggon IA	45.79
09/16/12	Paylessshoesou00028647 Cedar Rapids IA	32.08
09/16/12	Hancock Fabrics 1435 Cedar Rapids IA	32.34
09/16/12	Younkers #0413 Cedar Rapids IA	54.57
09/16/12	CJBanks #813 Cedar Rapids IA	123.02
09/16/12	Lane Bryant 00066597 Cedar Rapids IA	250.15
09/16/12	Granite City Cedar Rapi Cedar Rapids IA	22.27
09/17/12	Kwik Stop Delhi Delhi IA	7.45
09/17/12	USPS 18233122214679518 Delhi IA	12.95

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Restaurant	-	12.91	-
Restaurant	-	31.01	-
Convenience store	-	4.09	-
Grocery store	-	41.87	-
Restaurant	-	7.42	-
Convenience store	-	11.76	-
Convenience store	-	48.01	-
Convenience store	-	3.25	-
Restaurant	-	7.16	-
Walmart	-	30.34	-
Convenience store	-	4.69	-
Walmart	-	44.99	-
Convenience store	-	4.03	-
Convenience store	-	5.37	-
Convenience store	-	12.23	-
Restaurant	-	7.62	-
Convenience store	-	45.75	-
Restaurant	-	58.75	-
Restaurant	-	8.81	-
Convenience store	-	45.79	-
Department store	-	32.08	-
Department store	-	32.34	-
Department store	-	54.57	-
Department store	-	123.02	-
Department store	-	250.15	-
Restaurant	-	22.27	-
Convenience store	-	7.45	-
Postage/shipping	-	-	12.95

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09/18/12	Kwik Stop Delhi Delhi IA	7.02
09/18/12	Kwik Stop Delhi Delhi IA	7.29
09/19/12	Kwik Stop Delhi Delhi IA	2.48
09/20/12	Dish Network-One Time 800-894-9131	54.20
09/21/12	Kwik Stop Delhi Delhi IA	5.80
09/21/12	Black Hills Utility 888-890-5554 SD	36.79
09/22/12	CLKBank.com_D939K8RE 800-390-6035 ID	47.00
09/22/12	Subway 00122853 Manchester IA	21.40
09/22/12	Wal-Mart #1506 Manchester IA	101.62
09/23/12	U.S. Cellular www.uscellula IL	399.26
09/23/12	Kwik Stop Delhi Delhi IA	34.72
09/23/12	Bed Bath & Beyond #342 Cedar Rapids IA	60.35
09/23/12	Hy Vee 1396 Marion IA	115.39
09/23/12	Culver's #320 Marion IA	5.65
09/23/12	Granite City Cedar Rapi Cedar Rapids IA	39.62
09/23/12	WM Supercenter #3630 Marion IA	16.92
09/24/12	Kwik Stop Delhi Delhi IA	2.79
09/25/12	The Mill BP Holland IA	1.39
09/25/12	Dela Kwik Stop Delaware IA	25.46
09/25/12	Caseys Gen Store 3079 Early IA	32.05
09/25/12	Target 00018002 Sioux City IA	98.81
09/25/12	DRI Tune UP360CPC cardquery.com MN	4.95
09/25/12	DRI Tune UP360CPC cardquery.com MN	29.95
09/26/12	Hy Vee 1614 Sioux City IA	3.48
09/27/12	Gordmans Inc #36 Sioux City IA	77.05
09/27/12	Wal-Mart #1361 Sioux City IA	13.32
09/27/12	Red Robin 424 Sioux City IA	13.25
09/27/12	HUHOT Sioux City Sioux City IA	15.90

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	7.02	-
Convenience store	-	7.29	-
Convenience store	-	2.48	-
Satellite TV provider	-	54.20	-
Convenience store	-	5.80	-
Utility bill	-	36.79	-
Online retailer	-	47.00	-
Restaurant	-	21.40	-
Walmart	-	101.62	-
Cell phone service provider	-	399.26	-
Convenience store	-	34.72	-
Department store	-	60.35	-
Grocery store	-	115.39	-
Restaurant	-	5.65	-
Restaurant	-	39.62	-
Walmart	-	16.92	-
Convenience store	-	2.79	-
Convenience store	-	1.39	-
Convenience store	-	25.46	-
Convenience store	-	32.05	-
Department store	-	98.81	-
Online retailer	-	4.95	-
Online retailer	-	29.95	-
Grocery store	-	-	3.48
Department store	-	77.05	-
Walmart	-	13.32	-
Restaurant	-	-	13.25
Restaurant	-	-	15.90

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09/28/12	Fairfield Inn Sioux City Sioux City IA	258.72
09/28/12	Kum & Go #96 Webster City IA	3.49
09/28/12	Kwik Star 79000007906 Manchester IA	10.00
09/28/12	Caseys Gen Store 3079 Early IA	30.69
09/28/12	Wal-Mart #1506 Manchester IA	4.22
09/29/12	Dela Kwik Stop Delaware IA	48.41
10/02/12	Ultimate Enterprises Des Moin IA	45.70
10/02/12	Avangatecom 888-247-1614 CA	29.95
10/02/12	Panda Express #1996 West Des Moin IA	7.73
10/03/12	Target 00019018 West Des Moin IA	42.12
10/04/12	Scheels Des Moines West Des Moin IA	174.85
10/04/12	Cheesecake West Des Moine W Des Moines IA	59.31
10/05/12	Kwik Star 30300003038 Brooklyn IA	33.70
10/05/12	Target 00020412 Des Moines IA	17.27
10/05/12	WM Supercenter #3630 Marion IA	118.70
10/05/12	Courtyard by Marriott WDM W Des Moines IA	329.28
10/06/12	Kwik Stop Delhi Delhi IA	3.99
10/07/12	Main Street Market Manchester IA	81.65
10/08/12	Dela Kwik Stop Delaware IA	2.97
10/08/12	Kwik Stop Delhi Delhi IA	3.49
10/08/12	Dela Kwik Stop Delaware IA	39.78
10/08/12	RUE21 #693 Dubuque Dubuque IA	28.88
10/08/12	Payless Foods Dyersville IA	11.02
10/08/12	Culvers #47 Dubages IA	19.98
10/09/12	Shane's Place Delhi IA	8.81
10/10/12	Kwik Stop Delhi Delhi IA	2.79
10/10/12	Kwik Stop Delhi Delhi IA	8.25
10/10/12	Hardees 1501262 Manchester IA	5.77

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Hotel	258.72	-	-
Convenience store	-	3.49	-
Convenience store	-	10.00	-
Convenience store	-	30.69	-
Walmart	-	4.22	-
Convenience store	-	48.41	-
Convenience store	-	45.70	-
eCommerce manager	-	29.95	-
Restaurant	-	-	7.73
Department store	-	42.12	-
Department store	-	174.85	-
Restaurant	-	-	59.31
Convenience store	-	33.70	-
Department store	-	17.27	-
Walmart	-	118.70	-
Hotel	-	-	329.28
Convenience store	-	3.99	-
Convenience store	-	81.65	-
Convenience store	-	2.97	-
Convenience store	-	3.49	-
Convenience store	-	39.78	-
Department store	-	28.88	-
Grocery store	-	11.02	-
Restaurant	-	19.98	-
Restaurant	-	8.81	-
Convenience store	-	2.79	-
Convenience store	-	8.25	-
Restaurant	-	5.77	-



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10/11/12	Kwik Stop Delhi Delhi IA	4.53
10/13/12	Wal-Mart #1506 Manchester IA	239.34
10/14/12	Kwik Stop Delhi Delhi IA	13.12
10/14/12	Kwik Stop Delhi Delhi IA	20.28
10/15/12	Kwik Stop Delhi Delhi IA	3.35
10/15/12	Kwik Stop Delhi Delhi IA	5.49
10/15/12	Kwik Stop Delhi Delhi IA	48.54
10/15/12	Arbys 8213 Evansdale IA	7.16
10/16/12	Kwik Stop Delhi Delhi IA	3.79
10/16/12	Shane's Place Delhi IA	9.81
10/18/12	Cheesecake West Des Moine W Des Moines IA	25.04
10/19/12	Fareway Stores #594 Manchester IA	55.46
10/20/12	Kwik Stop Delhi Delhi IA	11.76
10/20/12	Holiday Inn and Suites WD W Des Moines IA	419.87
10/22/12	Wal-Mart #1506 Manchester IA	61.27
10/22/12	USPS 18233122214679518 Delhi IA	17.40
10/23/12	Wal-Mart #1506 Manchester IA	61.64
10/24/12	Dela Kwik Stop Delaware IA	49.85
10/25/12	Fareway Stores #594 Manchester IA	44.07
10/28/12	Kwik Stop Delhi Delhi IA	7.00
10/28/12	Kwik Stop Delhi Delhi IA	10.04
10/29/12	Kwik Stop Delhi Delhi IA	44.12
10/29/12	Wal-Mart #1506 Manchester IA	140.99
10/30/12	PayPal Dealdash 402-935-7733 NY	36.00
11/08/12	Kwik Stop Delhi Delhi IA	3.79
11/10/12	Kwik Stop Delhi Delhi IA	14.79
11/11/12	Wal-Mart #1506 Manchester IA	150.54
11/14/12	Dish Network-One Time 800-894-9131 CO	115.40

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	4.53	-
Walmart	-	239.34	-
Convenience store	-	13.12	-
Convenience store	-	20.28	-
Convenience store	-	3.35	-
Convenience store	-	5.49	-
Convenience store	-	48.54	-
Restaurant	-	7.16	-
Convenience store	-	3.79	-
Restaurant	-	9.81	-
Restaurant	-	-	25.04
Grocery store	-	55.46	-
Convenience store	-	11.76	-
Hotel	-	-	419.87
Walmart	-	61.27	-
Postage/shipping	-	-	17.40
Walmart	-	61.64	-
Convenience store	-	49.85	-
Grocery store	-	44.07	-
Convenience store	-	7.00	-
Convenience store	-	10.04	-
Convenience store	-	44.12	-
Walmart	-	140.99	-
Online retailer	-	36.00	-
Convenience store	-	3.79	-
Convenience store	-	14.79	-
Walmart	-	150.54	-
Satellite TV provider	-	115.40	-

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
11/14/12	Wal-Mart #1506 Manchester IA	22.10
11/15/12	PayPal Dealdash 402-935-7733 NY	72.00
11/15/12	PayPal Dealdash 402-935-7733 NY	72.00
11/21/12	Kwik Stop Delhi Delhi IA	4.31
11/23/12	Kwik Stop Delhi Delhi IA	41.48
11/24/12	Target.com 800-591-3869 MN	35.70
11/24/12	Wal-Mart #1506 Manchester IA	57.33
11/25/12	Kwik Stop Delhi Delhi IA	5.85
11/25/12	Kwik Stop Delhi Delhi IA	14.59
11/27/12	Dela Kwik Stop Delaware IA	43.26
11/29/12	Target.com 800-591-3869 MN	44.74
11/30/12	Caseys Gen Store 2896 Ankeny IA	39.24
12/01/12	Target.com 800-591-3869 MN	28.39
12/02/12	Wal-Mart #1506 Manchester IA	68.68
12/05/12	U.S. Cellular www.cellula IL	195.13
12/05/12	Black Hills Utility 888-890-5554 SD	62.97
12/06/12	Kwik Stop Delhi Delhi IA	3.44
12/06/12	Victoria Secret 800-888-1500 OH	53.62
12/06/12	The Great Jones County Fair 319-4653275 IA	110.50
12/06/12	Walmart.com 8009666546 80008666546 AR	73.83
12/06/12	Theisens.com 563-556-4738 IA	84.06
12/07/12	U.S. Cellular 888-944-9400 IL	200.13
12/07/12	Kwik Stop Delhi Delhi IA	4.31
12/07/12	Kwik Stop Delhi Delhi IA	39.41
12/07/12	Chuong Garden Manchester IA	34.76
12/07/12	Norton Annual Renewal 877-294-5265 CA	49.99
12/08/12	Coffee Den Manchester IA	20.16
12/08/12	Victoria Secret 800-888-1500 OH	59.64

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Walmart	-	22.10	-
Online retailer	-	72.00	-
Online retailer	-	72.00	-
Convenience store	-	4.31	-
Convenience store	-	41.48	-
Department store	-	35.70	-
Walmart	-	57.33	-
Convenience store	-	5.85	-
Convenience store	-	14.59	-
Convenience store	-	43.26	-
Department store	-	44.74	-
Convenience store	-	39.24	-
Department store	-	28.39	-
Walmart	-	68.68	-
Cell phone service provider	-	195.13	-
Utility bill	-	62.97	-
Convenience store	-	3.44	-
Department store	-	53.62	-
Tickets to entertainment events (concerts, etc)	-	110.50	-
Walmart	-	73.83	-
Department store	-	-	84.06
Cell phone service provider	-	200.13	-
Convenience store	-	4.31	-
Convenience store	-	39.41	-
Restaurant	-	34.76	-
Antivirus software	-	-	49.99
Coffee shop	-	20.16	-
Department store	-	59.64	-

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
12/08/12	Wal-Mart #1506 Manchester IA	73.54
12/08/12	Norby's Farm Fleet Manch Manchester IA	124.09
12/09/12	Kwik Stop Delhi Delhi IA	11.31
12/09/12	Subway 00122853 Manchester IA	16.91
12/09/12	Norby's Farm Fleet Manch Manchester IA	39.77
12/09/12	Theisen's #5 Monitcello IA	59.48
12/10/12	Kwik Stop Delhi Delhi IA	4.31
12/10/12	Kwik Stop Delhi Delhi IA	38.47
12/10/12	Hardees 1501262 Manchester IA	8.00
12/10/12	Wal-Mart #1506 Manchester IA	22.87
12/10/12	Norby's Farm Fleet Manch Manchester IA	27.24
12/11/12	Kwik Stop Delhi Delhi IA	2.19
12/11/12	Kwik Stop Delhi Delhi IA	4.31
12/12/12	Old Navy On-Line 800-OLDNAVY OH	22.73
12/12/12	Wal-Mart #1506 Manchester IA	19.80
12/13/12	Kwik Stop Delhi Delhi IA	9.97
12/13/12	Under Armour Direct Virt Underarmour.c MD	105.98
12/14/12	Kwik Stop Delhi Delhi IA	2.91
12/14/12	Kwik Stop Delhi Delhi IA	4.31
12/14/12	Victoria Secret 800-888-1500 OH	47.59
12/14/12	Under Armour Direct Virt Underarmour.c MD	68.88
12/14/12	Old Navy On-Line 800-OLDNAVY OH	82.68
12/14/12	Old Navy On-Line 800-OLDNAVY OH	173.71
12/16/12	Kwik Stop Delhi Delhi IA	38.11
12/16/12	Target.com 800-591-3869 MN	14.59
12/17/12	Target.com 800-591-3869 MN	0.01
12/17/12	Target.com 800-591-3869 MN	20.80
12/18/12	Kwik Stop Delhi Delhi IA	3.40

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Walmart	-	73.54	-
Department store	-	-	124.09
Convenience store	-	11.31	-
Restaurant	-	16.91	-
Department store	-	-	39.77
Department store	-	-	59.48
Convenience store	-	4.31	-
Convenience store	-	38.47	-
Restaurant	-	8.00	-
Walmart	-	22.87	-
Department store	-	-	27.24
Convenience store	-	2.19	-
Convenience store	-	4.31	-
Department store	-	22.73	-
Walmart	-	19.80	-
Convenience store	-	9.97	-
Department store	-	105.98	-
Convenience store	-	2.91	-
Convenience store	-	4.31	-
Department store	-	47.59	-
Department store	-	68.88	-
Department store	-	82.68	-
Department store	-	173.71	-
Convenience store	-	38.11	-
Department store	-	14.59	-
Department store	-	0.01	-
Department store	-	20.80	-
Convenience store	-	3.40	-

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12/21/12	Kwik Stop Delhi Delhi IA	5.48
12/21/12	Dish Network One Time 800-894-9131 CO	54.20
12/21/12	Wal-Mart #1506 Manchester IA	147.63
12/22/12	Great American Cookie Dubuque IA	19.99
12/22/12	GAP #5208 Dubuque IA	94.07
12/22/12	IHOP #5420 Dubuque IA	25.68
12/22/12	Lowes #00117 Dubuque IA	16.03
12/23/12	Kwik Stop Delhi Delhi IA	40.21
12/24/12	Subway 00122853 Manchester IA	18.67
12/24/12	Wal-Mart #1506 Manchester IA	174.04
12/26/12	Kwik Stop Delhi Delhi IA	4.31
12/26/12	Kuhlman Condtruction LC 563-8563535 IA	188.37
12/27/12	Kwik Stop Delhi Delhi IA	2.61
12/28/12	Kwik Stop Delhi Delhi IA	5.10
12/28/12	Old Navy On-Line 800-OLDNAVY OH	127.20
01/04/13	Kwik Stop Delhi Delhi IA	4.31
01/04/13	Kwik Stop Delhi Delhi IA	37.69
01/04/13	Dinair 818-3088500 CA	179.75
01/04/13	Ogden Publications 800-678-5779 KS	10.00
01/05/13	Subway 00171660 Dyersville IA	14.45
01/08/13	Kwik Stop Delhi Delhi IA	3.79
01/09/13	Fareway Stores #594 Manchester IA	43.41
01/09/13	Wal-Mart #1506 Manchester IA	45.49
01/12/13	Kwik Stop Delhi Delhi IA	11.76
01/12/13	Kwik Stop Delhi Delhi IA	37.89
01/12/13	WM Supercenter #3630 Marion IA	33.38
01/13/13	Kwik Stop Delhi Delhi IA	3.79
01/14/13	USPS 18233122214679518 Delhi IA	30.35

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	5.48	-
Satellite TV provider	-	54.20	-
Walmart	-	147.63	-
Cookie shop	-	19.99	-
Department store	-	94.07	-
Restaurant	-	25.68	-
Hardware store	-	-	16.03
Convenience store	-	40.21	-
Restaurant	-	18.67	-
Walmart	-	174.04	-
Convenience store	-	4.31	-
Construction contractor	-	-	188.37
Convenience store	-	2.61	-
Convenience store	-	5.10	-
Department store	-	127.20	-
Convenience store	-	4.31	-
Convenience store	-	37.69	-
Online retailer	-	179.75	-
Advertising	-	-	10.00
Restaurant	-	14.45	-
Convenience store	-	3.79	-
Grocery store	-	43.41	-
Walmart	-	45.49	-
Convenience store	-	11.76	-
Convenience store	-	37.89	-
Walmart	-	33.38	-
Convenience store	-	3.79	-
Postage/shipping	-	-	30.35



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01/15/13	Kwik Stop Delhi Delhi IA	4.31
01/17/13	Iowa League of Cities 515-244-7282 IA	50.00
01/20/13	CRB Carbonite Backup 877-6654466 MA	59.00
01/22/13	Kum & Go #133 Ellsworth IA	38.60
01/26/13	Chuong Garden Manchester IA	30.76
01/28/13	Kwik Stop Delhi Delhi IA	3.79
01/29/13	Wal-Mart #1506 Manchester IA	118.90
01/30/13	1800 Contacts 800-266-8228 UT	79.38
01/30/13	VCI VITACOST.COM 800-793-2601 FL	77.52
02/01/13	Kwik Stop Delhi Delhi IA	5.49
02/01/13	Kwik Stop Delhi Delhi IA	7.83
02/01/13	Kwik Stop Delhi Delhi IA	13.79
02/01/13	Kwik Stop Delhi Delhi IA	47.35
02/01/13	Shane's Place Delhi IA	57.54
02/02/13	Kwik Stop Delhi Delhi IA	10.98
02/02/13	Fareway Stores #008 Dyersville IA	116.33
02/02/13	Dish Network One Time 800-894-9131 CO	126.78
02/03/13	Kwik Stop Delhi Delhi IA	18.62
02/05/13	Kwik Stop Delhi Delhi IA	3.79
02/06/13	U.S. Cellular www.uscellula IL	195.41
02/06/13	Kwik Stop Delhi Delhi IA	2.61
02/06/13	ROCA Labs Inc 866-566-5288 FL	1.00
02/08/13	Wal-Mart #1506 Manchester IA	98.29
02/08/13	ROCA Labs Inc 866-566-5288 FL	719.00
02/09/13	Kum & Go #508 Cedar Rapids IA	45.36
02/09/13	Kwik Stop Delhi Delhi IA	354.79
02/09/13	Applebees 893000210062 Cedar Rapids IA	30.72
02/12/13	Resp and Critical Care Cedar Rapids IA	100.00

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	4.31	-
Membership dues/training	50.00	-	-
Electronic backup	-	-	59.00
Convenience store	-	38.60	-
Restaurant	-	30.76	-
Convenience store	-	3.79	-
Walmart	-	118.90	-
Online retailer	-	79.38	-
Weight loss supplement	-	77.52	-
Convenience store	-	5.49	-
Convenience store	-	7.83	-
Convenience store	-	13.79	-
Convenience store	-	47.35	-
Restaurant	-	57.54	-
Convenience store	-	10.98	-
Grocery store	-	116.33	-
Satellite TV provider	-	126.78	-
Convenience store	-	18.62	-
Convenience store	-	3.79	-
Cell phone service provider	-	195.41	-
Convenience store	-	2.61	-
Weight loss supplement	-	1.00	-
Walmart	-	98.29	-
Weight loss supplement	-	719.00	-
Convenience store	-	45.36	-
Convenience store	-	354.79	-
Restaurant	-	30.72	-
Health clinic	-	100.00	-

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
02/12/13	Best Buy 00000208 Cedar Rapids IA	17.79
02/14/13	Posy Place Floral and Gif 001-800254717 IA	16.05
02/14/13	Posy Place Floral and Gif 001-800254717 IA	51.36
02/14/13	Posy Place Floral and Gif 001-800254717 IA	(16.05)
02/14/13	Wal-Mart #1506 Manchester IA	20.54
02/22/13	GPM Trendy Top 866-5182290 NY	25.90
03/03/13	Best Buy 00008789 Dubuque IA	(17.79)
03/08/13	Norton Annual Renewal 877-294-5265 CA'	49.99
03/09/13	Kwik Stop Delhi Delhi IA	11.76
03/15/13	U.S. Cellular www.uscellula IL	390.83
03/15/13	Palmer Hardware, I Manchester IA	5.62
03/18/13	USPS 18233122214679518 Delhi IA	14.10
03/23/13	Texas Roadhouse 2300 Coralville IA	27.64
03/24/13	ESP Chat 888-580848 NY	24.00
03/25/13	Kwik Stop Delhi Delhi IA	3.79
03/25/13	ESP Chat 888-580848 NY	(24.00)
03/26/13	Kwik Stop Delhi Delhi IA	3.79
03/27/13	Kwik Stop Delhi Delhi IA	7.28
03/28/13	Kwik Stop Delhi Delhi IA	4.68
03/31/13	Kwik Stop Delhi Delhi IA	44.09
04/01/13	Kwik Stop Delhi Delhi IA	4.86
04/02/13	Kwik Stop Delhi Delhi IA	5.49
04/02/13	Dish Network One Time 800-894-9131 CO	121.92
04/04/13	Kwik Stop Delhi Delhi IA	3.79
04/04/13	Facebook.com XGBW422J9 www.fb.me.cc CA	1.00
04/04/13	Subway 00122853 Manchester IA	6.69
04/05/13	Kwik Stop Delhi Delhi IA	3.79
04/05/13	Fareway Stores #594 Manchester IA	78.79

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Electronics store	-	-	17.79
Floral shop	-	16.05	-
Floral shop	-	51.36	-
Refund - floral shop	-	(16.05)	-
Walmart	-	20.54	-
Online retailer	-	25.90	-
Refund - electronics store	-	-	(17.79)
Antivirus software	-	-	49.99
Convenience store	-	11.76	-
Cell phone service provider	-	390.83	-
Hardware store	-	-	5.62
Postage/shipping	-	-	14.10
Restaurant	-	27.64	-
Psychic hotline	-	24.00	-
Convenience store	-	3.79	-
Refund - psychic hotline	-	(24.00)	-
Convenience store	-	3.79	-
Convenience store	-	7.28	-
Convenience store	-	4.68	-
Convenience store	-	44.09	-
Convenience store	-	4.86	-
Convenience store	-	5.49	-
Satellite TV provider	-	121.92	-
Convenience store	-	3.79	-
Facebook games	-	1.00	-
Restaurant	-	6.69	-
Convenience store	-	3.79	-
Grocery store	-	78.79	-

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
04/06/13	Kwik Stop Delhi Delhi IA	16.66
04/06/13	Subway 00171660 Dyersville IA	20.06
04/07/13	Kwik Stop Delhi Delhi IA	10.04
04/07/13	Kwik Stop Delhi Delhi IA	19.98
04/07/13	Kwik Stop Delhi Delhi IA	36.91
04/08/13	Kwik Stop Delhi Delhi IA	5.49
04/09/13	Kwik Stop Delhi Delhi IA	2.28
04/09/13	Kwik Stop Delhi Delhi IA	5.49
04/09/13	Famous Footwear #142292 Dubuque IA	37.44
04/09/13	Kohl's #0985 Dubuque IA	53.50
04/09/13	Claire's #5746 Dubuque IA	71.69
04/09/13	Cherryberry Dubuque IA	17.46
04/09/13	Carlos O Kellys 00108894 Dubuque IA	37.47
04/10/13	Kwik Stop Delhi Delhi IA	3.79
04/11/13	Kwik Stop Delhi Delhi IA	5.49
04/12/13	Kwik Stop Delhi Delhi IA	3.79
04/12/13	Chuong Garden Manchester IA	37.92
04/13/13	Kwik Stop Delhi Delhi IA	9.68
04/13/13	Dyers Kwik Stop Dyersville IA	41.71
04/13/13	Target 00000869 Dubuque IA	6.38
04/13/13	Victoria's Secret 0830 Dubuque IA	36.92
04/13/13	Aeropostale #281 Dubuque IA	53.02
04/13/13	Famous Footwear #142292 Dubuque IA	(37.44)
04/14/13	Kwik Star 49500004952 Dubuque IA	5.66
04/14/13	Kwik Stop Delhi Delhi IA	13.78
04/14/13	Pizza Hut Manchester IA	27.75
04/14/13	Wal-Mart #1506 Manchester IA	63.33
04/15/13	Kwik Stop Delhi Delhi IA	6.23

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	16.66	-
Restaurant	-	20.06	-
Convenience store	-	10.04	-
Convenience store	-	19.98	-
Convenience store	-	36.91	-
Convenience store	-	5.49	-
Convenience store	-	2.28	-
Convenience store	-	5.49	-
Department store	-	37.44	-
Department store	-	53.50	-
Department store	-	71.69	-
Ice cream store	-	17.46	-
Restaurant	-	37.47	-
Convenience store	-	3.79	-
Convenience store	-	5.49	-
Convenience store	-	3.79	-
Restaurant	-	37.92	-
Convenience store	-	9.68	-
Convenience store	-	41.71	-
Department store	-	6.38	-
Department store	-	36.92	-
Department store	-	53.02	-
Refund - department store	-	(37.44)	-
Convenience store	-	5.66	-
Convenience store	-	13.78	-
Restaurant	-	27.75	-
Walmart	-	63.33	-
Convenience store	-	6.23	-

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04/16/13	Kwik Stop Delhi Delhi IA	3.79
04/16/13	EZ Picken's Manchester IA	32.62
04/16/13	HUHOT Ankeny Ankeny IA	15.77
04/17/13	Chick-Fil-A #2908 West Des Moin IA	7.05
04/18/13	Hy Vee 1148 Des Moines IA	7.08
04/19/13	Kum & Go #2035 W Des Moines IA	22.01
04/19/13	Fairfield Inn & Suites DesM W Des Moines IA	329.28
04/21/13	Kwik Stop Delhi Delhi IA	6.90
04/21/13	Kwik Stop Delhi Delhi IA	19.38
04/21/13	Dairy Queen #11563 Manchester IA	5.97
04/21/13	Chuong Garden Manchester IA	34.31
04/22/13	Kwik Stop Delhi Delhi IA	5.49
04/22/13	Kwik Stop Delhi Delhi IA	12.30
04/23/13	Kwik Stop Delhi Delhi IA	5.49
04/23/13	Kwik Stop Delhi Delhi IA	8.22
04/24/13	Kwik Stop Delhi Delhi IA	5.49
04/24/13	Kwik Stop Delhi Delhi IA	31.70
04/24/13	McDonald's F33002 Cedar Rapids IA	6.30
05/02/13	Facebook.com NJFZ422J9 www.fb.me/cc CA	49.90
05/11/13	Kwik Stop Delhi Delhi IA	10.65
06/01/13	ACE Homeworks Dyersville IA	40.64
06/06/13	Dish Network One Time 800-894-9131 CO	121.92
06/08/13	Kwik Stop Delhi Delhi IA	6.73
06/08/13	Kwik Stop Delhi Delhi IA	9.68
06/08/13	Caseys Gen Store 1024 Guttenberg IA	47.19
06/08/13	ACE Homeworks Dyersville IA	158.58
06/09/13	Kwik Stop Delhi Delhi IA	8.55
06/10/13	Kwik Stop Delhi Delhi IA	5.58

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	3.79	-
Convenience store	-	32.62	-
Restaurant	-	-	15.77
Restaurant	-	-	7.05
Grocery store	-	-	7.08
Convenience store	-	22.01	-
Hotel	-	-	329.28
Convenience store	-	6.90	-
Convenience store	-	19.38	-
Restaurant	-	5.97	-
Restaurant	-	34.31	-
Convenience store	-	5.49	-
Convenience store	-	12.30	-
Convenience store	-	5.49	-
Convenience store	-	8.22	-
Convenience store	-	5.49	-
Convenience store	-	31.70	-
Restaurant	-	6.30	-
Facebook games	-	49.90	-
Convenience store	-	10.65	-
Hardware store	-	-	40.64
Satellite TV provider	-	121.92	-
Convenience store	-	6.73	-
Convenience store	-	9.68	-
Convenience store	-	47.19	-
Hardware store	-	-	158.58
Convenience store	-	8.55	-
Convenience store	-	5.58	-



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06/11/13	Dela Kwik Stop Delaware IA	8.27
06/11/13	Kwik Stop Delhi Delhi IA	10.68
06/11/13	Kwik Stop Delhi Delhi IA	13.76
06/11/13	Dela Kwik Stop Delaware IA	25.01
06/11/13	ACE Homeworks Dyersville IA	26.74
06/11/13	ACE Homeworks Dyersville IA	55.62
06/12/13	Kwik Stop Delhi Delhi IA	6.28
06/13/13	Kwik Shop #0568 Q79 Hiawatha IA	42.41
06/13/13	Target 00017681 Cedar Rapids IA	171.19
06/13/13	Factory Card Outlet #151 Marion IA	169.68
06/13/13	Wal-Mart #1506 Manchester IA	256.78
06/14/13	Wal-Mart #1506 Manchester IA	93.81
06/14/13	Norby's Farm Fleet Manch Manchester IA	8.33
06/15/13	Kwik Stop Delhi Delhi IA	4.31
06/15/13	Hartig Drug #6 Dyersville IA	17.01
06/15/13	Wal-Mart #1506 Manchester IA	59.16
06/16/13	Kwik Stop Delhi Delhi IA	13.42
06/16/13	Kwik Stop Delhi Delhi IA	42.41
06/16/13	Pizza Hut Manchester IA	30.43
06/17/13	Interactive Voice Tech BlackRock 6/18 Euro	20.07
06/18/13	Interactive Voice Tech BlackRock 6/19 Euro	13.42
06/18/13	Interactive Voice Tech BlackRock 6/19 Euro	18.78
06/18/13	Interactive Voice Tech BlackRock 6/19 Euro	26.83
06/19/13	ARV Web Easy Hosting 855-4900540 CA	142.80
06/21/13	Interactive Voice Tech BlackRock 6/22 Euro	2.65
06/21/13	Interactive Voice Tech BlackRock 6/22 Euro	18.56
06/23/13	Interactive Voice Tech BlackRock 6/24 Euro	13.25
06/23/13	Interactive Voice Tech BlackRock 6/24 Euro	13.25

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	8.27	-
Convenience store	-	10.68	-
Convenience store	-	13.76	-
Convenience store	-	25.01	-
Hardware store	-	-	26.74
Hardware store	-	-	55.62
Convenience store	-	6.28	-
Convenience store	-	42.41	-
Department store	-	171.19	-
Gift shop	-	169.68	-
Walmart	-	256.78	-
Walmart	-	93.81	-
Department store	-	-	8.33
Convenience store	-	4.31	-
Drug store	-	17.01	-
Walmart	-	59.16	-
Convenience store	-	13.42	-
Convenience store	-	42.41	-
Restaurant	-	30.43	-
International telecommunications	-	20.07	-
International telecommunications	-	13.42	-
International telecommunications	-	18.78	-
International telecommunications	-	26.83	-
Online web hosting	-	142.80	-
International telecommunications	-	2.65	-
International telecommunications	-	18.56	-
International telecommunications	-	13.25	-
International telecommunications	-	13.25	-

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
06/23/13	Interactive Voice Tech BlackRock 6/24 Euro	13.25
06/23/13	Interactive Voice Tech BlackRock 6/24 Euro	15.90
06/25/13	U.S. Cellular 888-944-9400 IL	260.00
06/26/13	Kwik Star 79000007906 Manchester IA	42.96
06/26/13	Chuong Garden Manchester IA	23.02
06/27/13	Kwik Stop Delhi Delhi IA	7.98
06/28/13	Interactive Voice Tech Blackrock 6/29 Euro	2.62
06/28/13	Interactive Voice Tech Blackrock 6/29 Euro	23.58
06/28/13	Interactive Voice Tech Blackrock 6/29 Euro	34.06
06/30/13	Interactive Voice Tech Blackrock 7/01 Euro	20.96
07/01/13	Interactive Voice Tech Blackrock 7/02 Euro	13.06
07/01/13	INGENIO*KEEN.COM 877-533-6435 GA	1.99
07/01/13	INGENIO*KEEN.COM 877-533-6435 GA	20.00
07/01/13	INGENIO*KEEN.COM 877-533-6435 GA	49.00
07/01/13	EXPERT LINK INC 866-331-4500 PA	30.00
07/02/13	Barnes&Noble*Mrktplace 866-257-7723 NJ	6.34
07/03/13	Kwik Stop Delhi Delhi IA	9.42
07/04/13	DELA KWIK STOP DELAWARE IA	34.34
07/04/13	Interactive Voice Tech Blackrock 7/05 Euro	2.60
07/04/13	Interactive Voice Tech Blackrock 7/05 Euro	13.02
07/04/13	Interactive Voice Tech Blackrock 7/05 Euro	15.62
07/04/13	Interactive Voice Tech Blackrock 7/05 Euro	18.22
07/04/13	Interactive Voice Tech Blackrock 7/05 Euro	36.44
07/05/13	EXPERT ANSWERS 800-9560666 FL	40.00
07/06/13	Kwik Stop Delhi Delhi IA	49.14
07/08/13	Interactive Voice Tech Blackrock 7/09 Euro	20.60
07/09/13	Kwik Stop Delhi Delhi IA	3.79
07/09/13	Interactive Voice Tech Blackrock 7/10 Euro	79.94

Category per Invoices or Internet	Reasonable	Improper	Unsupported
International telecommunications	-	13.25	-
International telecommunications	-	15.90	-
Cell phone service provider	-	260.00	-
Convenience store	-	42.96	-
Restaurant	-	23.02	-
Convenience store	-	7.98	-
International telecommunications	-	2.62	-
International telecommunications	-	23.58	-
International telecommunications	-	34.06	-
International telecommunications	-	20.96	-
International telecommunications	-	13.06	-
Psychic hotline	-	1.99	-
Psychic hotline	-	20.00	-
Psychic hotline	-	49.00	-
Self help membership	-	30.00	-
Bookstore	-	6.34	-
Convenience store	-	9.42	-
Convenience store	-	34.34	-
International telecommunications	-	2.60	-
International telecommunications	-	13.02	-
International telecommunications	-	15.62	-
International telecommunications	-	18.22	-
International telecommunications	-	36.44	-
Psychic hotline	-	40.00	-
Convenience store	-	49.14	-
International telecommunications	-	20.60	-
Convenience store	-	3.79	-
International telecommunications	-	79.94	-

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07/10/13	Kwik Stop Delhi Delhi IA	5.49
07/10/13	Interactive Voice Tech Blackrock 7/11 Euro	2.60
07/10/13	Interactive Voice Tech Blackrock 7/11 Euro	5.19
07/10/13	Interactive Voice Tech Blackrock 7/11 Euro	33.76
07/11/13	Kwik Stop Delhi Delhi IA	6.73
07/11/13	Interactive Voice Tech Blackrock 7/12 Euro	5.28
07/11/13	Interactive Voice Tech Blackrock 7/12 Euro	10.56
07/11/13	Interactive Voice Tech Blackrock 7/12 Euro	13.20
07/12/13	Kwik Stop Delhi Delhi IA	3.79
07/12/13	Interactive Voice Tech Blackrock 7/13 Euro	13.10
07/12/13	Interactive Voice Tech Blackrock 7/13 Euro	13.10
07/12/13	Interactive Voice Tech Blackrock 7/13 Euro	13.10
07/13/13	Kwik Stop Delhi Delhi IA	5.42
07/13/13	Dela Kwik Stop Delaware IA	8.32
07/13/13	Kwik Stop Delhi Delhi IA	48.31
07/14/13	Chuong Garden Manchester IA	44.94
07/17/13	Kwik Stop Delhi Delhi IA	3.44
07/18/13	Interactive Voice Tech Blackrock 7/19 Euro	65.60
07/19/13	Kwik Stop Delhi Delhi IA	43.30
07/19/13	AMAZON MKTPLACE PMTS AMZN.COM/BILL WA	13.66
07/19/13	Dish Network One Time 800-894-9131 CO	43.25
07/20/13	Interactive Voice Tech Blackrock 7/21 Euro	10.52
07/20/13	Interactive Voice Tech Blackrock 7/21 Euro	21.05
07/21/13	Interactive Voice Tech Blackrock 7/22 Euro	28.94
07/21/13	Wal-Mart #1506 Manchester IA	24.44
07/21/13	Wal-Mart #1506 Manchester IA	46.89
07/23/13	DELA KWIK STOP DELAWARE IA	31.65
07/23/13	JCPENNY 0384 AMES IA	125.16

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	5.49	-
International telecommunications	-	2.60	-
International telecommunications	-	5.19	-
International telecommunications	-	33.76	-
Convenience store	-	6.73	-
International telecommunications	-	5.28	-
International telecommunications	-	10.56	-
International telecommunications	-	13.20	-
Convenience store	-	3.79	-
International telecommunications	-	13.10	-
International telecommunications	-	13.10	-
International telecommunications	-	13.10	-
Convenience store	-	5.42	-
Convenience store	-	8.32	-
Convenience store	-	48.31	-
Restaurant	-	44.94	-
Convenience store	-	3.44	-
International telecommunications	-	65.60	-
Convenience store	-	43.30	-
Online retailer	-	13.66	-
Satellite TV provider	-	43.25	-
International telecommunications	-	10.52	-
International telecommunications	-	21.05	-
International telecommunications	-	28.94	-
Walmart	-	24.44	-
Walmart	-	46.89	-
Convenience store	-	31.65	-
Department store	-	125.16	-

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
07/23/13	WAL-MART #4256 AMES IA	154.61
07/24/13	Applebees 879300210021 Ames IA	11.47
07/25/13	Kum & Go #227 Ames IA	8.64
07/25/13	Kum & Go #227 Ames IA	9.92
07/25/13	RUE21 #1201 AMES IA	50.00
07/25/13	VICTORIA SECRET 0758 AMES IA	119.02
07/25/13	PANERA BREAD #3212 AMES IA	10.48
07/25/13	RED LOBSTER US00007476 AMES IA	20.50
07/26/13	Fairfield Inn&Suites Ames Ames IA	419.85
07/26/13	Interactive Voice Tech Blackrock 7/27 Euro	31.91
07/26/13	Interactive Voice Tech Blackrock 7/27 Euro	31.91
07/26/13	GATEWAYEXPRESS AMES IA	8.74
07/26/13	GATEWAYEXPRESS AMES IA	35.58
07/28/13	DELA KWIK STOP DELAWARE IA	17.29
07/28/13	DELA KWIK STOP DELAWARE IA	48.98
07/28/13	Arbys 8213 Evansdale IA	13.13
07/28/13	Wal-Mart #1506 Manchester IA	95.35
07/29/13	Kwik Stop Delhi Delhi IA	6.73
07/29/13	Interactive Voice Tech Blackrock 7/30 Euro	7.98
07/29/13	Interactive Voice Tech Blackrock 7/30 Euro	7.98
07/29/13	Interactive Voice Tech Blackrock 7/31 Euro	13.30
08/01/13	Interactive Voice Tech Blackrock 8/02 Euro	45.26
08/02/13	Kwik Stop Delhi Delhi IA	43.67
08/02/13	Alliant Energy Payment 800-255-4268 IA	413.48
08/03/13	CULVERS OF RHINELA RHINELANDER WI	30.33
08/04/13	HOLIDAY STNSTORE 3441 TOMAHAWK WI	24.50
08/04/13	QUALITY INN RHINELANDER WI	177.84
08/05/13	Kwik Stop Delhi Delhi IA	42.69

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Walmart	-	154.61	-
Restaurant	-	-	11.47
Convenience store	-	8.64	-
Convenience store	-	9.92	-
Department store	-	50.00	-
Department store	-	119.02	-
Restaurant	-	-	10.48
Restaurant	-	-	20.50
Hotel	419.85	-	-
International telecommunications	-	31.91	-
International telecommunications	-	31.91	-
Taxi service	-	8.74	-
Taxi service	-	35.58	-
Convenience store	-	17.29	-
Convenience store	-	48.98	-
Restaurant	-	13.13	-
Walmart	-	95.35	-
Convenience store	-	6.73	-
International telecommunications	-	7.98	-
International telecommunications	-	7.98	-
International telecommunications	-	13.30	-
International telecommunications	-	45.26	-
Convenience store	-	43.67	-
Utility bill	-	413.48	-
Restaurant (Out of State)	-	30.33	-
Convenience store (out-of-state)	-	24.50	-
Hotel (out-of-state)	-	177.84	-
Convenience store	-	42.69	-



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08/05/13	Wal-Mart #1506 Manchester IA	8.86
08/06/13	Kwik Star 49500004952 Dubuque IA	8.08
08/06/13	DBS*MAQUOKETA CSD-CC 563-922-9422 IA	51.75
08/06/13	DBS*MAQUOKETA CSD FEES 563-922-9422 IA	56.93
08/07/13	Kwik Stop Delhi Delhi IA	28.84
08/07/13	KOHL'S #1498 CEDAR RAPIDS IA	186.16
08/07/13	TARGET 00017715 CEDAR RAPIDS IA	494.83
08/07/13	CARLOS OKELLYS 890 CEDAR RAPIDS IA	59.59
08/07/13	WAL-MART #2716 CEDAR RAPIDS IA	124.27
08/08/13	Kwik Stop Delhi Delhi IA	5.49
08/08/13	Interactive Voice Tech Blackrock 8/09 Euro	10.71
08/08/13	Interactive Voice Tech Blackrock 8/09 Euro	24.11
08/08/13	Norby's Farm Fleet Manch Manchester IA	61.24
08/11/13	Interactive Voice Tech Blackrock 8/12 Euro	5.36
08/11/13	Interactive Voice Tech Blackrock 8/12 Euro	24.10
08/12/13	Kwik Stop Delhi Delhi IA	5.81
08/12/13	Kwik Stop Delhi Delhi IA	8.32
08/12/13	Interactive Voice Tech Blackrock 8/13 Euro	18.68
08/13/13	Kwik Stop Delhi Delhi IA	2.46
08/13/13	Kwik Stop Delhi Delhi IA	8.32
08/13/13	Kwik Stop Delhi Delhi IA	38.83
08/13/13	Interactive Voice Tech Blackrock 8/14 Euro	10.65
08/13/13	Interactive Voice Tech Blackrock 8/14 Euro	10.65
08/13/13	Wal-Mart #1506 Manchester IA	154.72
08/14/13	Chuong Garden Manchester IA	24.75
08/14/13	Wal-Mart #1506 Manchester IA	36.58
08/15/13	Kwik Stop Delhi Delhi IA	7.92
08/17/13	Manchester Pizza Ranch 563-9274600 IA	40.06

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Walmart	-	8.86	-
Convenience store	-	8.08	-
School district fees	-	51.75	-
School district fees	-	56.93	-
Convenience store	-	28.84	-
Department store	-	186.16	-
Department store	-	494.83	-
Restaurant	-	59.59	-
Walmart	-	124.27	-
Convenience store	-	5.49	-
International telecommunications	-	10.71	-
International telecommunications	-	24.11	-
Department store	-	-	61.24
International telecommunications	-	5.36	-
International telecommunications	-	24.10	-
Convenience store	-	5.81	-
Convenience store	-	8.32	-
International telecommunications	-	18.68	-
Convenience store	-	2.46	-
Convenience store	-	8.32	-
Convenience store	-	38.83	-
International telecommunications	-	10.65	-
International telecommunications	-	10.65	-
Walmart	-	154.72	-
Restaurant	-	24.75	-
Walmart	-	36.58	-
Convenience store	-	7.92	-
Restaurant	-	40.06	-

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08/19/13	Kwik Stop Delhi Delhi IA	10.78
08/19/13	USPS 18233122214679518 Delhi IA	37.05
08/21/13	Kwik Stop Delhi Delhi IA	6.73
08/21/13	FAIRFIELD INN-BURLINGTON BURLINGTON IA	61.60
08/22/13	Kwik Stop Delhi Delhi IA	3.99
08/22/13	Kwik Stop Delhi Delhi IA	6.73
08/22/13	Interactive Voice Tech Blackrock 8/23 Euro	37.45
08/23/13	Kwik Stop Delhi Delhi IA	6.65
08/23/13	Kwik Stop Delhi Delhi IA	41.79
08/24/13	Kwik Stop Delhi Delhi IA	9.68
08/24/13	RUE21 # 934 CEDAR RAPIDS CEDAR RAPIDS IA	21.92
08/24/13	JUSTICE #1117 CEDAR RAPIDS IA	36.87
08/26/13	Wal-Mart #1506 Manchester IA	37.66
08/27/13	Kwik Stop Delhi Delhi IA	8.32
08/27/13	CONTOUROUTL 866-666-5614 MN	70.75
08/28/13	PRONTO MART MANCHESTER IA	6.18
08/28/13	KWIK STOP DELHI DELHI IA	48.51
08/28/13	FAREWAY STORES #594 MANCHESTER IA	103.17
08/28/13	1 800 CONTACTS 800-266-8228 UT	159.96
08/29/13	USCC IVR 888-944-9400 IL	149.46
08/29/13	KWIK STOP DELHI DELHI IA	7.92
08/29/13	Interactive Voice Tech Blackrock 8/30 Euro	13.34
08/29/13	Interactive Voice Tech Blackrock 8/30 Euro	18.68
08/30/13	Kwik Stop Delhi Delhi IA	7.92
09/01/13	Kwik Stop Delhi Delhi IA	9.77
09/01/13	Kwik Stop Delhi Delhi IA	48.72
09/01/13	Dish Network One Time 800-894-9131 CO	128.14
09/04/13	Wal-Mart #1506 Manchester IA	155.59

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	10.78	-
Postage/shipping	-	-	37.05
Convenience store	-	6.73	-
Hotel	-	61.60	-
Convenience store	-	3.99	-
Convenience store	-	6.73	-
International telecommunications	-	37.45	-
Convenience store	-	6.65	-
Convenience store	-	41.79	-
Convenience store	-	9.68	-
Department store	-	21.92	-
Department store	-	36.87	-
Walmart	-	37.66	-
Convenience store	-	8.32	-
Fitness equipment	-	70.75	-
Convenience store	-	6.18	-
Convenience store	-	48.51	-
Grocery store	-	103.17	-
Online retailer	-	159.96	-
Cell phone service provider	-	149.46	-
Convenience store	-	7.92	-
International telecommunications	-	13.34	-
International telecommunications	-	18.68	-
Convenience store	-	7.92	-
Convenience store	-	9.77	-
Convenience store	-	48.72	-
Satellite TV provider	-	128.14	-
Walmart	-	155.59	-

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09/05/13	Kwik Stop Delhi Delhi IA	12.05
09/05/13	Kwik Stop Delhi Delhi IA	55.89
09/07/13	Kwik Stop Delhi Delhi IA	9.77
09/07/13	Subway 00171660 Dyersville IA	15.52
09/08/13	Kwik Stop Delhi Delhi IA	32.17
09/08/13	Applebees 893000210062 Cedar Rapids IA	59.11
09/08/13	Wal-Mart #3630 Marion IA	197.30
09/12/13	Wal-Mart #1506 Manchester IA	68.27
09/14/13	Kwik Stop Delhi Delhi IA	16.67
09/14/13	Kwik Stop Delhi Delhi IA	48.87
09/14/13	Ogden Publications 800-678-5779 KS	10.00
09/15/13	Kwik Stop Delhi Delhi IA	10.99
09/15/13	Wal-Mart #1506 Manchester IA	83.31
09/17/13	Kwik Stop Delhi Delhi IA	6.73
09/17/13	Kwik Stop Delhi Delhi IA	7.88
09/17/13	Interactive Voice Tech Blackrock 9/18 Euro	20.05
09/17/13	Interactive Voice Tech Blackrock 9/18 Euro	25.40
09/18/13	Kwik Stop Delhi Delhi IA	4.42
09/19/13	Kwik Stop Delhi Delhi IA	4.68
09/20/13	Kwik Stop Delhi Delhi IA	6.08
09/20/13	Kwik Stop Delhi Delhi IA	10.52
09/20/13	DELA KWIK STOP DELAWARE IA	48.89
09/21/13	Kwik Stop Delhi Delhi IA	6.73
09/21/13	DAIRY QUEEN #19466 MARION IA	10.44
09/21/13	PANERA BREAD #3204 CEDAR RAPIDS IA	25.42
09/22/13	USCELL 5055 CEDAR RAPIDS IA	21.39
09/23/13	Dinair 818-3088500 CA	70.39
09/23/13	Wal-Mart #1506 Manchester IA	216.00

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	12.05	-
Convenience store	-	55.89	-
Convenience store	-	9.77	-
Restaurant	-	15.52	-
Convenience store	-	32.17	-
Restaurant	-	59.11	-
Walmart	-	197.30	-
Walmart	-	68.27	-
Convenience store	-	16.67	-
Convenience store	-	48.87	-
Advertising	-	-	10.00
Convenience store	-	10.99	-
Walmart	-	83.31	-
Convenience store	-	6.73	-
Convenience store	-	7.88	-
International telecommunications	-	20.05	-
International telecommunications	-	25.40	-
Convenience store	-	4.42	-
Convenience store	-	4.68	-
Convenience store	-	6.08	-
Convenience store	-	10.52	-
Convenience store	-	48.89	-
Convenience store	-	6.73	-
Restaurant	-	10.44	-
Restaurant	-	25.42	-
Cell phone service provider	-	21.39	-
Online retailer	-	70.39	-
Walmart	-	216.00	-

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09/25/13	Kwik Stop Delhi Delhi IA	5.49
09/25/13	PRONTO MART MANCHESTER IA	8.15
09/25/13	DRI*TUNEUP360CPC 952-392-2978 MN	29.95
09/26/13	Kwik Stop Delhi Delhi IA	43.58
09/29/13	Kwik Stop Delhi Delhi IA	13.73
09/29/13	Kohl's #0985 Dubuque IA	235.33
09/29/13	Applebees 946000210179 Dubuque IA	46.64
09/29/13	BEST BUY 00008789 DUBUQUE IA	21.39
09/30/13	Kwik Stop Delhi Delhi IA	6.31
09/30/13	Kwik Stop Delhi Delhi IA	48.78
10/04/13	Kwik Stop Delhi Delhi IA	6.56
10/04/13	Kwik Stop Delhi Delhi IA	8.32
10/05/13	Kwik Stop Delhi Delhi IA	6.73
10/05/13	Kwik Stop Delhi Delhi IA	44.95
10/05/13	PETSMART INC 1346 CEDAR RAPIDS IA	11.53
10/05/13	Culvers of Marion Marion IA	14.64
10/05/13	SUSHI HOUSE CEDAR RAPIDS IA	37.90
10/07/13	Kwik Stop Delhi Delhi IA	3.79
10/07/13	Caseys Gen Store 2185 Manchester IA	6.61
10/07/13	TICKET NETWORK 2 866-2376204 CT	303.90
10/08/13	Kwik Stop Delhi Delhi IA	5.81
10/08/13	Kwik Stop Delhi Delhi IA	8.12
10/09/13	Kwik Stop Delhi Delhi IA	3.96
10/09/13	Kwik Stop Delhi Delhi IA	46.38
10/09/13	Black Hills Utility 888-890-5554 SD	69.59
10/11/13	Wal-Mart #1506 Manchester IA	87.31
10/14/13	BARNES & NOBLE #2587 CEDAR RAPIDS IA	17.12
10/14/13	Kohl's #0217 Cedar Rapids IA	88.80

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	5.49	-
Convenience store	-	8.15	-
Online retailer	-	29.95	-
Convenience store	-	43.58	-
Convenience store	-	13.73	-
Department store	-	235.33	-
Restaurant	-	46.64	-
Electronics store	-	-	21.39
Convenience store	-	6.31	-
Convenience store	-	48.78	-
Convenience store	-	6.56	-
Convenience store	-	8.32	-
Convenience store	-	6.73	-
Convenience store	-	44.95	-
Pet supply store	-	11.53	-
Restaurant	-	14.64	-
Restaurant	-	37.90	-
Convenience store	-	3.79	-
Convenience store	-	6.61	-
Tickets to entertainment events (concerts, etc)	-	303.90	-
Convenience store	-	5.81	-
Convenience store	-	8.12	-
Convenience store	-	3.96	-
Convenience store	-	46.38	-
Utility bill	-	69.59	-
Walmart	-	87.31	-
Bookstore	-	17.12	-
Department store	-	88.80	-



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10/14/13	IHOP #5421 CEDAR RAPIDS IA	21.98
10/14/13	WAL-MART #2716 CEDAR RAPIDS IA	118.11
10/15/13	Kwik Stop Delhi Delhi IA	9.18
10/15/13	Wal-Mart #1506 Manchester IA	40.00
10/18/13	ENHANCED RECOVERY COMPANY 904-6450049 FL	240.81
10/19/13	Kwik Stop Delhi Delhi IA	5.42
10/20/13	Kwik Stop Delhi Delhi IA	36.00
10/22/13	VZWRLSS*IVR VN 800-922-0204 NJ	53.00
10/24/13	DCI-US CELLULAR 800-6040064 FL	132.42
10/24/13	U.S. Cellular www.uscellula IL	597.70
10/24/13	Kwik Stop Delhi Delhi IA	32.30
10/24/13	Black Hills Utility 888-890-5554 SD	102.48
10/24/13	Alliant Energy Payment 800-255-4268 IA	429.91
10/26/13	Buliceks Landing Delhi IA	36.66
10/27/13	Wal-Mart #1506 Manchester IA	87.43
10/28/13	Kwik Stop Delhi Delhi IA	31.51
10/28/13	Wal-Mart #0646 Anamosa IA	39.51
10/30/13	Coffee Den Manchester IA	8.07
10/30/13	Kwik Stop Delhi Delhi IA	3.96
10/30/13	Kwik Stop Delhi Delhi IA	10.37
10/30/13	Wal-Mart #1506 Manchester IA	61.41
10/31/13	Casey's Gen Store 2624 Manchester IA	1.39
10/31/13	Kwik Stop Delhi Delhi IA	4.08
11/01/13	Kwik Stop Delhi Delhi IA	3.96
11/01/13	Wal-Mart #1506 Manchester IA	63.06
11/02/13	McDonald's F18745 Dyersville IA	13.13
11/02/13	Dish Network One Time 800-894-9131 CO	199.21
11/03/13	Wal-Mart #1506 Manchester IA	106.09

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Restaurant	-	21.98	-
Walmart	-	118.11	-
Convenience store	-	9.18	-
Walmart	-	40.00	-
Collection agency	-	240.81	-
Convenience store	-	5.42	-
Convenience store	-	36.00	-
Cell phone service provider	-	53.00	-
Cell phone service provider	-	132.42	-
Cell phone service provider	-	597.70	-
Convenience store	-	32.30	-
Utility bill	-	102.48	-
Utility bill	-	429.91	-
Restaurant	-	36.66	-
Walmart	-	87.43	-
Convenience store	-	31.51	-
Walmart	-	39.51	-
Coffee shop	-	8.07	-
Convenience store	-	3.96	-
Convenience store	-	10.37	-
Walmart	-	61.41	-
Convenience store	-	1.39	-
Convenience store	-	4.08	-
Convenience store	-	3.96	-
Walmart	-	63.06	-
Restaurant	-	13.13	-
Satellite TV provider	-	199.21	-
Walmart	-	106.09	-

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
11/04/13	Kwik Stop Delhi Delhi IA	3.76
11/04/13	Casey's Gen Store 2908 Anamosa IA	30.64
11/05/13	Kwik Stop Delhi Delhi IA	3.44
11/05/13	Kwik Stop Delhi Delhi IA	5.92
11/05/13	Kuhlman Condruction LC 563-8563535 IA	408.28
11/06/13	Kwik Stop Delhi Delhi IA	3.76
11/07/13	Kwik Stop Delhi Delhi IA	6.47
11/07/13	FAREWAY STORES #594 MANCHESTER IA	65.32
11/08/13	IDRIVE.COM 866-748-0555 CA	34.65
11/09/13	Kwik Stop Delhi Delhi IA	10.65
11/09/13	Kwik Stop Delhi Delhi IA	33.11
11/10/13	HIBBETT SPORTS #412 DUBUQUE IA	155.15
11/10/13	Dick's Sporting Goods Dubuque IA	170.11
11/11/13	Kum & Go #503 Marion IA	24.27
11/11/13	THEISEN'S #14 Cedar Rapids IA	64.33
11/15/13	Kwik Stop Delhi Delhi IA	6.65
11/18/13	Pilot Evansdale IA	32.11
11/18/13	Wal-Mart #1506 Manchester IA	127.96
11/27/13	Wal-Mart #1506 Manchester IA	39.29
11/28/13	Wal-Mart #1506 Manchester IA	10.63
11/29/13	Casey's Gen Store 3291 Coggon IA	30.06
11/29/13	OLD NAVY #5822 Cedar Rapids IA	96.78
11/29/13	Kohl's #0217 Cedar Rapids IA	98.27
11/29/13	Hallmark Creations #590 Cedar Rapids IA	41.59
11/29/13	ULTA #221 Cedar Rapids IA	56.59
11/29/13	BIAGGIS CR Cedar Rapids IA	46.11
12/02/13	Kwik Stop Delhi Delhi IA	4.68
12/02/13	Wal-Mart #1506 Manchester IA	78.51

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	3.76	-
Convenience store	-	30.64	-
Convenience store	-	3.44	-
Convenience store	-	5.92	-
Construction contractor	-	-	408.28
Convenience store	-	3.76	-
Convenience store	-	6.47	-
Grocery store	-	65.32	-
Electronic backup	-	-	34.65
Convenience store	-	10.65	-
Convenience store	-	33.11	-
Department store	-	155.15	-
Department store	-	170.11	-
Convenience store	-	24.27	-
Department store	-	-	64.33
Convenience store	-	6.65	-
Convenience store	-	32.11	-
Walmart	-	127.96	-
Walmart	-	39.29	-
Walmart	-	10.63	-
Convenience store	-	30.06	-
Department store	-	96.78	-
Department store	-	98.27	-
Gift shop	-	41.59	-
Makeup	-	56.59	-
Restaurant	-	46.11	-
Convenience store	-	4.68	-
Walmart	-	78.51	-

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
12/07/13	Norton *Annual Renewal 877-294-5265 CA	49.99
12/10/13	DRI*KASPERSKY.COM orderfind.com MN	119.90
12/13/13	Chuong Garden Manchester IA	27.81
12/13/13	Wal-Mart #1506 Manchester IA	162.98
12/18/13	Kwik Stop Delhi Delhi IA	5.58
12/20/13	U.S. Cellular www.uscellula IL	200.99
01/01/14	WALMART.COM 8009666546 8009666546 AR	2.06
01/02/14	DISH NETWORK-ONE TIME 800-894-9131 CO	173.15
01/10/14	USCC CALL CENTER 888-944-9400 IL	602.34
01/20/14	CRB*CARBONITE BACKUP 877-6654466 MA	59.99
01/25/14	GOOGLE*Nerd Fitness Google.com/CH CA	0.99
02/04/14	USPS 18233122214679518 Delhi IA	16.95
02/04/14	USPS 18233122214679518 Delhi IA	68.40
02/05/14	Kwik Stop Delhi Delhi IA	21.39
02/13/14	Kwik Stop Delhi Delhi IA	4.74
03/08/14	Norton *Annual Renewal 877-294-5265 CA	49.99
03/10/14	Iowa League of Cities 515-244-7282 IA	125.00
03/18/14	UIHC VOLUNTEER SERV 3193564322 IA	17.00
03/27/14	KIRKWOOD CONT EDUC 319-398-5637 IA	435.00
04/02/14	BP GAS HOST GIANTWEBHOSTI CA	12.99
04/05/14	COUNTRY INN & SUITES 515-9552259 IA	366.24
04/12/14	COUNTRY INN & SUITES 515-9552259 IA	453.60
04/25/14	KIRKWOOD CONT EDUC 319-398-5637 IA	870.00
05/06/14	USPS 18233122214679518 Delhi IA	102.00
05/08/14	NUTRI-SPORT Cedar Rapids Cedar Rapids IA	15.38
05/10/14	Kwik Stop Delhi Delhi IA	10.65
05/12/14	Kwik Stop Delhi Delhi IA	4.42
05/12/14	USPS 18233122214679518 Delhi IA	16.95

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Antivirus software	-	-	49.99
Antivirus software	-	-	119.90
Restaurant	-	27.81	-
Walmart	-	162.98	-
Convenience store	-	5.58	-
Cell phone service provider	-	200.99	-
Walmart	-	2.06	-
Satellite TV provider	-	173.15	-
Cell phone service provider	-	602.34	-
Electronic backup	-	-	59.99
Fitness equipment	-	0.99	-
Postage/shipping	-	-	16.95
Postage/shipping	-	-	68.40
Convenience store	-	21.39	-
Convenience store	-	4.74	-
Antivirus software	-	-	49.99
Membership dues/training	125.00	-	-
Gift shop	-	17.00	-
Community college	435.00	-	-
Convenience store	-	12.99	-
Hotel	-	-	366.24
Hotel	-	-	453.60
Community college	870.00	-	-
Postage/shipping	-	-	102.00
Weight loss supplement	-	15.38	-
Convenience store	-	10.65	-
Convenience store	-	4.42	-
Postage/shipping	-	-	16.95

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
05/13/14	Kwik Stop Delhi Delhi IA	3.96
05/13/14	Kwik Stop Delhi Delhi IA	6.89
05/14/14	Kwik Stop Delhi Delhi IA	6.65
05/14/14	SUBWAY 03432697 CEDAR RAPIDS IA	3.75
05/14/14	McDonald's F31918 Marion IA	6.41
05/15/14	Kwik Stop Delhi Delhi IA	4.50
05/15/14	DISH NETWORK-ONE TIME 800-894-9131 CO	49.46
05/15/14	DISH NETWORK-ONE TIME 800-894-9131 CO	122.82
05/15/14	WM SUPERCENTER #1560 MANCHESTER IA	10.22
05/15/14	McDonald's F31918 Marion IA	3.52
05/21/14	USCC CALL CENTER 888-944-9400 IL	280.22
05/28/14	MURPHY7287ATWALMART MARION IA	38.96
05/28/14	Wal-Mart #1506 Manchester IA	60.00
05/28/14	NUTRI-SPORT Cedar Rapids Cedar Rapids IA	10.46
05/29/14	Kwik Stop Delhi Delhi IA	8.83
05/29/14	Subway 00122853 Manchester IA	20.87
05/29/14	8775497899GARCINIAMAX 877-5497899 AZ	4.95
05/29/14	8882576936GARCINIA1000 888-2576936 DE	4.95
05/29/14	NUTRI-SPORT Cedar Rapids Cedar Rapids IA	11.21
05/29/14	8775497899GARCINIAMAX 877-5497899 AZ	49.91
05/29/14	McDonald's F31918 Marion IA	4.06
05/29/14	DAIRY QUEEN #19466 MARION IA	7.21
05/30/14	Kwik Stop Delhi Delhi IA	4.31
06/02/14	Kwik Stop Delhi Delhi IA	4.26
06/04/14	Granite City - Cedar Rapi Cedar Rapids IA	42.67
06/05/14	Kwik Stop Delhi Delhi IA	4.20
06/05/14	FAREWAY STORES #594 MANCHESTER IA	14.96
06/05/14	PM *Singleparentmeet.com 866-7278920 TX	21.48

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	3.96	-
Convenience store	-	6.89	-
Convenience store	-	6.65	-
Restaurant	-	-	3.75
Restaurant	-	-	6.41
Convenience store	-	4.50	-
Satellite TV provider	-	49.46	-
Satellite TV provider	-	122.82	-
Walmart	-	10.22	-
Restaurant	-	-	3.52
Cell phone service provider	-	280.22	-
Convenience store	-	38.96	-
Walmart	-	60.00	-
Weight loss supplement	-	10.46	-
Convenience store	-	8.83	-
Restaurant	-	20.87	-
Weight loss supplement	-	4.95	-
Weight loss supplement	-	4.95	-
Weight loss supplement	-	11.21	-
Weight loss supplement	-	49.91	-
Restaurant	-	-	4.06
Restaurant	-	-	7.21
Convenience store	-	4.31	-
Convenience store	-	4.26	-
Restaurant	-	42.67	-
Convenience store	-	4.20	-
Grocery store	-	14.96	-
Online dating service	-	21.48	-



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Report on the Special Investigation of the  
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Purchases on the City's Credit Card  
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**Per Credit Card Statement**

<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
06/05/14	Dairy Queen #11563 Manchester IA	5.86
06/05/14	Wal-Mart #1506 Manchester IA	78.20
06/08/14	Kwik Stop Delhi Delhi IA	39.93
06/09/14	PAYPAL *DEDTONY2004 402-935-7733 CA	19.89
06/11/14	Subway 00122853 Manchester IA	18.83
06/12/14	Caseys Gen Store 2185 Manchester IA	29.94
06/12/14	Wal-Mart #1506 Manchester IA	66.97
06/12/14	8775497899GARCINIAMAX 877-5497899 AZ	79.97
06/13/14	8882576936GARCINIA1000 888-2576936 DE	87.53
06/14/14	Kwik Stop Delhi Delhi IA	10.65
06/23/14	Wal-Mart #1506 Manchester IA	248.11
06/25/14	Kwik Stop Delhi Delhi IA	5.16
06/25/14	Kwik Stop Delhi Delhi IA	36.99
06/27/14	DR BERGCOM 703-354-7336 VA	47.00
06/27/14	DR BERGCOM 703-354-7336 VA	175.00
06/28/14	8882576936GARCINIA1000 888-2576936 DE	87.53
06/29/14	Dairy Queen #11563 Manchester IA	28.73
06/29/14	WM SUPERCENTER #1560 MANCHESTER IA	82.72
06/29/14	8775497899GARCINIAMAX 877-5497899 AZ	84.92
06/30/14	Kwik Stop Delhi Delhi IA	3.96
06/30/14	Shane's Place Delhi IA	10.00
07/01/14	Kwik Stop Delhi Delhi IA	2.54
07/03/14	USPS 18233122214679518 Delhi IA	102.00
07/05/14	PM *Singleparentmeet.com 866-7278920 TX	17.49
07/07/14	USPS 18233122214679518 Delhi IA	16.95
07/09/14	Kwik Stop Delhi Delhi IA	2.72
07/09/14	Kwik Stop Delhi Delhi IA	40.60
07/10/14	ZAPEVENT EVENT REG 612-548-5648 MN	189.27

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Restaurant	-	5.86	-
Walmart	-	78.20	-
Convenience store	-	39.93	-
Online retailer	-	19.89	-
Restaurant	-	18.83	-
Convenience store	-	29.94	-
Walmart	-	66.97	-
Weight loss supplement	-	79.97	-
Weight loss supplement	-	87.53	-
Convenience store	-	10.65	-
Walmart	-	248.11	-
Convenience store	-	5.16	-
Convenience store	-	36.99	-
Weight loss supplement	-	47.00	-
Weight loss supplement	-	175.00	-
Weight loss supplement	-	87.53	-
Restaurant	-	28.73	-
Walmart	-	82.72	-
Weight loss supplement	-	84.92	-
Convenience store	-	3.96	-
Restaurant	-	10.00	-
Convenience store	-	2.54	-
Postage/shipping	-	-	102.00
Online dating service	-	17.49	-
Postage/shipping	-	-	16.95
Convenience store	-	2.72	-
Convenience store	-	40.60	-
Membership dues/training	189.27	-	-

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Report on the Special Investigation of the  
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Purchases on the City's Credit Card  
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**Per Credit Card Statement**

<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
07/12/14	Kwik Stop Delhi Delhi IA	11.76
07/14/14	Manchester Pizza Ranch 563-9274600 IA	6.42
07/16/14	Kwik Stop Delhi Delhi IA	3.36
07/16/14	DISH NETWORK-ONE TIME 800-984-9131 CO	16.41
07/22/14	HY VEE 1018 AMES IA	22.43 ^
07/22/14	DELA KWIK STOP DELAWARE IA	4.51
07/22/14	DELA KWIK STOP DELAWARE IA	25.37
07/23/14	TEXAS ROADHOUSE #2410 Ames IA	25.73
07/24/14	RED LOBSTER US00007476 AMES IA	29.58
07/25/14	Fairfield Inn&Suites Ames Ames IA	278.88 ^
07/25/14	Kwik Stop Delhi Delhi IA	8.16
07/25/14	Kum & Go #227 Ames IA	29.84
07/25/14	ARBYS 5537 AMES IA	16.46 ^
07/27/14	WM SUPERCENTER #1560 MANCHESTER IA	70.00
07/29/14	Kwik Stop Delhi Delhi IA	4.42
07/29/14	BULICEKS LANDING DELHI IA	8.51
07/29/14	NETFLIX.COM NETFLIX.COM CA	7.99
07/29/14	8775497899GARCINIAMAX 877-5497899 AZ	84.92
07/29/14	8882576936GARCINIA1000 888-2576936 DE	87.53
07/30/14	Kwik Stop Delhi Delhi IA	2.72
07/30/14	SHANE'S PLACE DELHI IA	10.06
07/31/14	Kwik Stop Delhi Delhi IA	2.54
07/31/14	CLEAR SATELLITE INC 801-763-8883 UT	35.00
08/01/14	DISH NETWORK-ONE TIME 800-894-9131 CO	146.72
08/05/14	PM *Singleparentmeet.com 866-7278920 TX	17.49
08/11/14	WM SUPERCENTER #3630 MARION IA	39.27
08/13/14	TARGET 00017681 CEDAR RAPIDS IA	61.27
08/13/14	GRANITE CITY - CEDAR RAPI CEDAR RAPIDS IA	26.13

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Convenience store	-	11.76	-
Restaurant	-	6.42	-
Convenience store	-	3.36	-
Satellite TV provider	-	16.41	-
Grocery store	22.43	-	-
Convenience store	-	4.51	-
Convenience store	-	25.37	-
Restaurant	-	-	25.73
Restaurant	-	-	29.58
Hotel	278.88	-	-
Convenience store	-	8.16	-
Convenience store	-	29.84	-
Restaurant	8.23	8.23	-
Walmart	-	70.00	-
Convenience store	-	4.42	-
Restaurant	-	8.51	-
TV streaming service	-	7.99	-
Weight loss supplement	-	84.92	-
Weight loss supplement	-	87.53	-
Convenience store	-	2.72	-
Restaurant	-	10.06	-
Convenience store	-	2.54	-
Satellite TV provider	-	35.00	-
Satellite TV provider	-	146.72	-
Online dating service	-	17.49	-
Walmart	-	39.27	-
Department store	-	61.27	-
Restaurant	-	26.13	-

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<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
08/13/14	OYAMA SUSHI CEDAR RAPIDS IA	30.50
08/14/14	Kwik Stop Delhi Delhi IA	7.87
08/15/14	Kwik Stop Delhi Delhi IA	30.23
08/16/14	ACADEMY.COM 888-922-2336	54.99
08/16/14	MANCHESTER PIZZA RANCH 563-9274600 IA	15.15
08/18/14	SUBWAY 03375185 MARION IA	14.02
08/18/14	USPS 18233122214679518 DELHI IA	35.35
08/18/14	USPS 18233122214679518 DELHI IA	36.10
08/19/14	SHANE'S PLACE DELHI IA	10.35
08/20/14	Kwik Stop Delhi Delhi IA	7.87
08/20/14	Kwik Stop Delhi Delhi IA	31.25
08/29/14	NETFLIX.COM NETFLIX.COM CA	7.99
08/31/14	Kwik Stop Delhi Delhi IA	18.83
08/31/14	TEXAS ROADHOUSE 2370 DUBUQUE IA	34.16
08/31/14	WM SUPERCENTER #1560 MANCHESTER IA	95.21
09/02/14	855-445-1151 AMAZINHOSTING CA	17.70
09/05/14	PM *Singleparentmeet.com 866-7278920 TX	17.49
09/06/14	McDonald's F18745 Dyersville IA	16.87
09/07/14	Ogden Publications 800-678-5779 KS	17.00
09/09/14	Chuong Garden Manchester IA	32.26
09/09/14	WM SUPERCENTER #1560 MANCHESTER IA	6.96
09/13/14	Kwik Stop Delhi Delhi IA	10.65 ^
09/14/14	Chuong Garden Manchester IA	36.86
09/14/14	Wal-Mart #1506 Manchester IA	50.14
09/15/14	USPS 18233122214679518 Delhi IA	19.15 ^
09/20/14	Subway 00171660 Dyersville IA	16.42
09/23/14	Resp and Critical Care Cedar Rapids IA	50.00
09/24/14	Kwik Stop Delhi Delhi IA	16.93 ^

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Restaurant	-	30.50	-
Convenience store	-	7.87	-
Convenience store	-	30.23	-
Fitness equipment	-	54.99	-
Restaurant	-	15.15	-
Restaurant	-	14.02	-
Postage/shipping	-	-	35.35
Postage/shipping	-	-	36.10
Restaurant	-	10.35	-
Convenience store	-	7.87	-
Convenience store	-	31.25	-
TV streaming service	-	7.99	-
Convenience store	-	18.83	-
Restaurant	-	34.16	-
Walmart	-	95.21	-
Online retailer	-	17.70	-
Online dating service	-	17.49	-
Restaurant	-	16.87	-
Advertising	-	-	17.00
Restaurant	-	32.26	-
Walmart	-	6.96	-
Convenience store	-	10.65	-
Restaurant	-	36.86	-
Walmart	-	50.14	-
Postage/shipping	19.15	-	-
Restaurant	-	16.42	-
Health clinic	-	50.00	-
Convenience store	-	16.93	-

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**Per Credit Card Statement**

<b>Transaction Date</b>	<b>Vendor</b>	<b>Amount</b>
09/24/14	BULICEKS LANDING DELHI IA	86.46
09/24/14	WM SUPERCENTER #1560 MANCHESTER IA	6.25
09/26/14	DRI*TUNEUP360CPC 952-392-2978 MN	29.95
09/29/14	NETFLIX.COM NETFLIX.COM CA	7.99
10/01/14	IRON SHIELD WARRANTY L 888-2632811 UT	6.99
10/05/14	PM *Singleparentmeet.com 866-7278920 TX	17.49
10/18/14	PRESENT DISCOUNT STORE BEIJING 10/19 YUAN	63.45
10/29/14	NETFLIX.COM NETFLIX.COM CA	7.99
11/01/14	IRON SHIELD WARRANTY L 888-2632811 UT	6.99
11/05/14	PM *Singleparentmeet.com 866-7278920 TX	17.49
11/29/14	NETFLIX.COM NETFLIX.COM CA	7.99
12/01/14	IRON SHIELD WARRANTY L 888-2632811 UT	6.99
12/01/14	IDRIVE.COM 866-748-0555 CA	49.50
12/05/14	PM *Singleparentmeet.com 866-7278920 TX	17.49
12/08/14	Norton *AP231183761 877-294-5265 CA	49.99
12/09/14	FAREWAY STORES #594 MANCHESTER IA	6.09
Total		<u><u>\$ 110,292.12</u></u>

^ - Supporting documentation available for this transaction.

Category per Invoices or Internet	Reasonable	Improper	Unsupported
Restaurant	-	86.46	-
Walmart	-	6.25	-
Online retailer	-	29.95	-
TV streaming service	-	7.99	-
Home warranty service	-	6.99	-
Online dating service	-	17.49	-
Online retailer	-	63.45	-
TV streaming service	-	7.99	-
Home warranty service	-	6.99	-
Online dating service	-	17.49	-
TV streaming service	-	7.99	-
Home warranty service	-	6.99	-
Electronic backup	-	-	49.50
Online dating service	-	17.49	-
Antivirus software	-	-	49.99
Grocery store	-	6.09	-
	\$ 8,658.27	88,160.47	13,473.38



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Payroll Issued to Angie Billings  
For the Period March 1, 2007 through January 31, 2015

Per Check Image			Per Computerized Payroll Records		Authorized per Resolution		
Check Date	Check Number	Check Amount	Actual		Hours	Hourly Rate	Calculated Gross Payroll
			Hours	Gross Payroll^			
03/15/07	9764	\$ 303.06	33.25	\$ 332.50	18.00	\$ 10.00	180.00
03/30/07	9771	552.42	63.50	635.00	63.50	10.00	635.00
04/16/07	9827	495.77	54.50	561.35	54.50	10.00	545.00
04/30/07	9834	500.02	55.00	566.50	55.00	10.00	550.00
05/10/07	9879	514.78	55.25	585.65	55.25	10.00	552.50
05/30/07	9895	619.08	68.00	720.80	60.00	10.00	600.00
06/15/07	9948	601.71	63.50	698.50	63.50	10.00	635.00
06/28/07	9975	502.28	51.75	569.25	51.75	10.00	517.50
07/12/07	10027	589.13	62.00	682.00	60.00	10.00	600.00
07/30/07	10042	984.90	109.50	1,204.50	66.00	10.00	660.00
08/15/07	10119	712.29	80.00	880.00	72.00	11.00	792.00
08/30/07	10135	712.29	80.00	880.00	66.00	11.00	726.00
09/13/07	10178	594.54	65.50	720.50	60.00	11.00	660.00
09/28/07	10186	671.93	75.00	825.00	60.00	11.00	660.00
10/12/07	10236	774.50	87.75	965.25	66.00	11.00	726.00
10/30/07	10249	760.33	86.00	946.00	60.00	11.00	660.00
11/14/07	10306	681.78	76.25	838.75	72.00	11.00	792.00
11/30/07	10311	753.45	78.00	936.00	60.00	11.00	660.00
12/14/07	10359	664.84	68.00	816.00	60.00	11.00	660.00
12/27/07	10370	700.67	72.00	864.00	54.00	11.00	594.00
01/15/08	10426	910.56	88.50	1,150.50	66.00	11.00	726.00
01/31/08	10437	991.62	97.50	1,267.50	66.00	11.00	726.00
02/15/08	10487	1,015.88	93.50	1,303.25	72.00	11.00	792.00
02/29/08	10497	844.23	81.00	1,059.50	60.00	11.00	660.00
03/14/08	10537	941.49	88.00	1,196.00	60.00	11.00	660.00

<b>Gross Payroll</b>	<b>Improper Amount</b>		
	<b>Employer's Share</b>		
	<b>FICA</b>	<b>IPERS</b>	<b>Total</b>
152.50	11.67	8.77	20.44
-	-	-	-
16.35	1.25	0.94	2.19
16.50	1.26	0.95	2.21
33.15	2.54	1.91	4.45
120.80	9.24	6.95	16.19
63.50	4.86	3.65	8.51
51.75	3.96	2.98	6.94
82.00	6.27	4.96	11.23
544.50	41.65	32.94	74.59
88.00	6.73	5.32	12.05
154.00	11.78	9.32	21.10
60.50	4.63	3.66	8.29
165.00	12.62	9.98	22.60
239.25	18.30	14.47	32.77
286.00	21.88	17.30	39.18
46.75	3.58	2.83	6.41
276.00	21.11	16.70	37.81
156.00	11.93	9.44	21.37
270.00	20.66	16.34	37.00
424.50	32.47	25.68	58.15
541.50	41.42	32.76	74.18
511.25	39.11	30.93	70.04
399.50	30.56	24.17	54.73
536.00	41.00	32.43	73.43

Report on Special Investigation of the  
City of Delhi

Payroll Issued to Angie Billings  
For the Period March 1, 2007 through January 31, 2015

Per Check Image			Per Computerized Payroll Records		Authorized per Resolution		
Check Date	Check Number	Check Amount	Actual		Hourly		Calculated
			Hours	Gross Payroll^	Hours	Rate	Gross Payroll
03/28/08	10554	966.94	92.50	1,231.75	60.00	11.00	660.00
04/14/08	10611	995.22	92.00	1,274.00	72.00	11.00	792.00
04/30/08	10616	986.61	94.00	1,261.00	66.00	11.00	726.00
05/15/08	10675	1,043.96	98.25	1,343.88	66.00	11.00	726.00
05/30/08	10683	1,082.06	98.50	1,400.75	60.00	11.00	660.00
06/16/08	10696	1,329.15	117.00	1,761.50	60.00	13.00	780.00
06/30/08	10744	1,073.45	100.50	1,387.75	88.00	13.00	1,144.00
07/11/08	10800	1,068.62	97.50	1,381.25	80.00	13.00	1,040.00
07/31/08	10804	1,661.18	144.50	2,250.50	88.00	13.00	1,144.00
08/15/08	10862	1,039.18	90.50	1,340.50	90.50	13.00	1,176.50
08/29/08	10868	1,003.39	88.00	1,288.00	80.00	13.00	1,040.00
09/13/08	10926	1,215.49	105.50	1,599.50	80.00	13.00	1,040.00
09/30/08	10930	1,043.06	90.75	1,345.75	88.00	13.00	1,144.00
10/10/08	11004	1,060.46	92.00	1,372.00	88.00	13.00	1,144.00
10/31/08	11010	1,252.28	112.00	1,652.00	88.00	13.00	1,144.00
11/14/08	11076	1,218.08	103.00	1,603.00	88.00	13.00	1,144.00
11/26/08	11084	959.87	85.00	1,225.00	72.00	13.00	936.00
12/12/08	11142	1,100.11	94.75	1,429.75	88.00	13.00	1,144.00
12/31/08	11147	1,232.59	104.00	1,624.00	80.00	13.00	1,040.00
01/14/09	11221	1,060.46	92.00	1,372.00	88.00	13.00	1,144.00
01/30/09	11231	1,158.89	102.00	1,512.00	88.00	13.00	1,144.00
02/13/09	11288	1,206.59	102.00	1,582.00	80.00	13.00	1,040.00
02/27/09	11301	917.58	82.00	1,162.00	80.00	13.00	1,040.00
03/13/09	11352	1,006.41	88.00	1,288.00	80.00	13.00	1,040.00
03/30/09	11361	1,206.59	102.00	1,582.00	88.00	13.00	1,144.00

<b>Gross Payroll</b>	<b>Improper Amount</b>		
	<b>Employer's Share</b>		
	<b>FICA</b>	<b>IPERS</b>	<b>Total</b>
571.75	43.74	34.59	78.33
482.00	36.87	29.16	66.03
535.00	40.93	32.37	73.30
617.88	47.27	37.38	84.65
740.75	56.67	44.82	101.49
981.50	75.08	59.38	134.46
243.75	18.65	14.75	33.40
341.25	26.11	21.67	47.78
1,106.50	84.65	70.26	154.91
164.00	12.55	10.41	22.96
248.00	18.97	15.75	34.72
559.50	42.80	35.53	78.33
201.75	15.43	12.81	28.24
228.00	17.44	14.48	31.92
508.00	38.86	32.26	71.12
459.00	35.11	29.15	64.26
289.00	22.11	18.35	40.46
285.75	21.86	18.15	40.01
584.00	44.68	37.08	81.76
228.00	17.44	14.48	31.92
368.00	28.15	23.37	51.52
542.00	41.46	34.42	75.88
122.00	9.33	7.75	17.08
248.00	18.97	15.75	34.72
438.00	33.51	27.81	61.32

Report on Special Investigation of the  
City of Delhi

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For the Period March 1, 2007 through January 31, 2015

Per Check Image			Per Computerized Payroll Records		Authorized per Resolution		
Check Date	Check Number	Check Amount	Actual		Hourly		Calculated
			Hours	Gross Payroll^	Hours	Rate	Gross Payroll
04/13/09	11415	1,206.59	102.00	1,582.00	96.00	13.00	1,248.00
04/30/09	11422	1,199.83	101.50	1,571.50	88.00	13.00	1,144.00
05/14/09	11478	1,242.37	104.50	1,634.50	88.00	13.00	1,144.00
05/29/09	11484	1,106.00	95.00	1,435.00	72.00	13.00	936.00
06/12/09	11544	1,030.46	93.00	1,393.00	88.00	13.00	1,144.00
06/30/09	11556	1,217.11	106.00	1,666.00	88.00	14.00	1,232.00
07/10/09	11573	1,440.51	137.00	2,037.00	80.00	14.00	1,120.00
07/30/09	11628	1,398.52	127.00	1,967.00	88.00	14.00	1,232.00
08/14/09	11692	1,357.53	316.00	1,903.01	88.00	14.00	1,232.00
08/28/09	11704	1,098.81	91.00	1,495.75	80.00	14.00	1,120.00
09/15/09	11713	1,162.35	95.00	1,588.75	88.00	14.00	1,232.00
09/30/09	11768	1,433.29	114.00	2,030.50	88.00	14.00	1,232.00
10/15/09	11828	1,248.02	100.50	1,716.63	88.00	14.00	1,232.00
10/30/09	11834	1,302.65	104.50	1,809.63	88.00	14.00	1,232.00
11/13/09	11895	1,066.55	89.00	1,449.25	80.00	14.00	1,120.00
11/30/09	11901	1,240.56	100.00	1,705.00	80.00	14.00	1,120.00
12/15/09	11959	1,177.49	96.00	1,612.00	88.00	14.00	1,232.00
12/31/09	11969	1,296.20	104.00	1,798.00	80.00	14.00	1,120.00
01/15/10	12031	987.87	84.00	1,333.00	84.00	14.00	1,176.00
01/29/10	12041	1,177.49	96.00	1,612.00	80.00	14.00	1,120.00
02/12/10	12100	1,113.94	92.00	1,519.00	88.00	14.00	1,232.00
02/26/10	12104	939.47	81.00	1,263.25	72.00	14.00	1,008.00
03/12/10	12153	1,072.20	88.50	1,437.63	88.00	14.00	1,232.00
03/31/10	12166	1,254.24	108.00	1,705.00	88.00	14.00	1,232.00
04/15/10	12210	1,193.57	99.50	1,615.88	96.00	14.00	1,344.00

<b>Gross Payroll</b>	<b>Improper Amount</b>		
	<b>Employer's Share</b>		
	<b>FICA</b>	<b>IPERS</b>	<b>Total</b>
334.00	25.55	21.21	46.76
427.50	32.70	27.15	59.85
490.50	37.52	31.15	68.67
499.00	38.17	31.69	69.86
249.00	19.05	15.81	34.86
434.00	33.20	27.56	60.76
917.00	70.15	60.98	131.13
735.00	56.23	48.88	105.11
671.01	51.33	44.62	95.95
375.75	28.74	24.99	53.73
356.75	27.29	23.72	51.01
798.50	61.09	53.10	114.19
484.63	37.07	32.23	69.30
577.63	44.19	38.41	82.60
329.25	25.19	21.90	47.09
585.00	44.75	38.90	83.65
380.00	29.07	25.27	54.34
678.00	51.87	45.09	96.96
157.00	12.01	10.44	22.45
492.00	37.64	32.72	70.36
287.00	21.96	19.09	41.05
255.25	19.53	16.97	36.50
205.63	15.73	13.67	29.40
473.00	36.18	31.45	67.63
271.88	20.80	18.08	38.88

Report on Special Investigation of the  
City of Delhi

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			Hours	Gross Payroll^	Hours	Rate	Gross Payroll
04/30/10	12215	1,209.69	102.50	1,639.13	88.00	14.00	1,232.00
05/14/10	12271	1,143.30	93.00	1,542.25	80.00	14.00	1,120.00
05/28/10	122276	1,119.60	91.50	1,507.38	80.00	14.00	1,120.00
06/15/10	12336	1,164.15	97.00	1,573.25	88.00	14.00	1,232.00
06/30/10	12342	1,122.46	97.00	1,511.25	88.00	14.00	1,232.00
07/15/10	12408	1,090.54	92.50	1,468.63	80.00	14.00	1,120.00
07/30/10	12416	1,290.60	108.00	1,767.00	88.00	14.00	1,232.00
08/12/10	12435	951.54	81.00	1,263.25	80.00	14.00	1,120.00
08/30/10	12508	1,321.31	380.50	1,818.15	88.00	16.12	1,418.56
09/16/10	12568	1,137.25	90.20	1,536.24	88.00	16.12	1,418.56
09/30/10	12582	1,186.00	98.50	1,607.97	88.00	16.12	1,418.56
10/15/10	12632	1,186.00	96.00	1,607.97	88.00	16.12	1,418.56
10/29/10	12640	1,084.37	87.00	1,458.86	80.00	16.12	1,289.60
11/15/10	12655	1,035.04	84.00	1,386.32	80.00	16.12	1,289.60
11/30/10	12699	1,226.45	101.00	1,668.42	80.00	16.12	1,289.60
12/15/10	12748	1,273.35	98.50	1,736.93	88.00	16.12	1,418.56
12/30/10	12761	1,232.37	96.00	1,676.48	80.00	16.12	1,289.60
01/14/11	12820	1,073.36	85.50	1,422.59	80.00	16.12	1,289.60
01/28/11	12828	1,242.99	95.50	1,664.39	88.00	16.12	1,418.56
02/15/11	12885	1,366.92	106.00	1,853.80	88.00	16.12	1,418.56
02/28/11	12893	1,106.89	87.50	1,470.95	72.00	16.12	1,160.64
03/15/11	12906	1,200.32	93.00	1,603.94	88.00	16.12	1,418.56
03/31/11	12953	1,480.22	119.00	2,039.18	88.00	16.12	1,418.56
04/12/11	12998	1,222.69	97.00	1,636.18	96.00	16.12	1,547.52
04/29/11	13004	1,293.77	98.50	1,736.93	80.00	16.12	1,289.60

<b>Gross Payroll</b>	<b>Improper Amount</b>		
	<b>Employer's Share</b>		
	<b>FICA</b>	<b>IPERS</b>	<b>Total</b>
407.13	31.15	27.07	58.22
422.25	32.30	28.08	60.38
387.38	29.63	25.76	55.39
341.25	26.11	22.69	48.80
279.25	21.36	18.57	39.93
348.63	26.67	24.23	50.90
535.00	40.93	37.18	78.11
143.25	10.96	9.96	20.92
399.59	30.57	27.77	58.34
117.68	9.00	8.18	17.18
189.41	14.49	13.16	27.65
189.41	14.49	13.16	27.65
169.26	12.95	11.76	24.71
96.72	7.40	6.72	14.12
378.82	28.98	26.33	55.31
318.37	24.36	22.13	46.49
386.88	29.60	26.89	56.49
132.99	10.17	9.24	19.41
245.83	18.81	17.09	35.90
435.24	33.30	30.25	63.55
310.31	23.74	21.57	45.31
185.38	14.18	12.88	27.06
620.62	47.48	43.13	90.61
88.66	6.78	6.16	12.94
447.33	34.22	31.09	65.31



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			Hours	Gross Payroll^	Hours	Rate	Gross Payroll
05/13/11	13018	1,192.21	92.50	1,591.85	80.00	16.12	1,289.60
05/31/11	13058	1,540.69	120.50	2,139.93	80.00	16.12	1,289.60
06/15/11	13109	1,298.87	101.50	1,744.99	96.00	16.12	1,547.52
06/30/11	13117	1,262.29	102.00	1,692.60	88.00	16.12	1,418.56
07/15/11	13188	1,077.79	89.00	1,442.74	80.00	16.12	1,289.60
07/29/11	13194	1,189.33	93.00	1,603.94	80.00	16.12	1,289.60
08/15/11	13251	1,197.38	93.50	1,616.03	88.00	16.12	1,418.56
08/29/11	13259	1,200.39	97.00	1,620.06	88.00	16.12	1,418.56
09/15/11	13273	1,104.93	88.00	1,483.04	88.00	16.12	1,418.56
09/30/11	13307	1,255.65	97.00	1,700.66	88.00	16.12	1,418.56
10/14/11	13344	1,255.65	97.00	1,700.66	80.00	16.12	1,289.60
10/28/11	13349	1,085.83	89.50	1,454.83	80.00	16.12	1,289.60
11/15/11	13403	1,167.23	97.00	1,571.70	96.00	16.12	1,547.52
11/29/11	13408	1,167.23	97.00	1,571.70	80.00	16.12	1,289.60
12/15/11	13454	1,128.04	92.00	1,515.28	88.00	16.12	1,418.56
12/29/11	13460	1,239.58	96.00	1,676.48	80.00	16.12	1,289.60
01/13/12	13517	1,022.88	83.00	1,362.14	80.00	16.12	1,289.60
01/30/12	13528	1,201.75	99.00	1,620.06	88.00	16.12	1,418.56
02/15/12	13573	1,280.12	101.00	1,732.90	96.00	16.12	1,547.52
02/28/12	13580	1,078.14	89.00	1,442.74	80.00	16.12	1,289.60
03/15/12	13618	1,198.74	93.50	1,616.03	88.00	16.12	1,418.56
03/30/12	13631	1,078.14	89.00	1,442.74	88.00	16.12	1,418.56
04/13/12	13675	1,039.96	84.00	1,386.32	80.00	16.12	1,289.60
04/30/12	13681	1,095.23	90.00	1,466.92	88.00	16.12	1,418.56
05/15/12	13695	1,078.14	89.00	1,442.74	88.00	16.12	1,418.56

Gross Payroll	Improper Amount		
	Employer's Share		
	FICA	IPERS	Total
302.25	23.12	21.01	44.13
850.33	65.05	59.10	124.15
197.47	15.11	13.72	28.83
274.04	20.96	19.05	40.01
153.14	11.72	12.36	24.08
314.34	24.05	25.37	49.42
197.47	15.11	15.94	31.05
201.50	15.41	16.26	31.67
64.48	4.93	5.20	10.13
282.10	21.58	22.77	44.35
411.06	31.45	33.17	64.62
165.23	12.64	13.33	25.97
24.18	1.85	1.95	3.80
282.10	21.58	22.77	44.35
96.72	7.40	7.81	15.21
386.88	29.60	31.22	60.82
72.54	5.55	5.85	11.40
201.50	15.41	16.26	31.67
185.38	14.18	14.96	29.14
153.14	11.72	12.36	24.08
197.47	15.11	15.94	31.05
24.18	1.85	1.95	3.80
96.72	7.40	7.81	15.21
48.36	3.70	3.90	7.60
24.18	1.85	1.95	3.80

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			Hours	Gross Payroll^	Hours	Rate	Gross Payroll
05/31/12	13735	1,299.21	107.50	1,761.11	80.00	16.12	1,289.60
06/15/12	13780	1,129.40	92.00	1,515.28	92.00	16.12	1,483.04
06/29/12	13792	988.72	81.00	1,313.78	80.00	16.12	1,289.60
07/13/12	13812	985.25	81.00	1,313.78	72.00	16.12	1,160.64
07/30/12	13866	1,354.13	106.00	1,851.48	88.00	16.12	1,418.56
08/15/12	13884	1,194.68	94.00	1,617.96	94.00	16.12	1,515.28
08/30/12	13926	1,471.56	116.50	2,047.47	88.00	16.12	1,418.56
09/14/12	13966	1,085.72	85.00	1,459.50	80.00	16.12	1,289.60
10/01/12	13972	1,085.72	85.00	1,459.50	80.00	16.12	1,289.60
10/15/12	13985	1,194.68	94.00	1,617.96	88.00	16.12	1,418.56
10/30/12	14031	1,269.38	101.00	1,726.38	88.00	16.12	1,418.56
11/15/12	14079	1,243.44	99.50	1,688.85	96.00	16.12	1,547.52
11/27/12	14094	1,200.89	97.00	1,626.30	80.00	16.12	1,289.60
12/14/12	14147	1,068.10	84.00	1,434.48	80.00	16.12	1,289.60
12/28/12	14157	1,108.55	89.00	1,492.86	72.00	16.12	1,160.64
01/15/13	14225	1,113.35	91.00	1,542.90	88.00	16.12	1,418.56
01/31/13	14233	1,385.21	113.00	1,959.90	88.00	16.12	1,418.56
02/15/13	14273	1,268.99	100.25	1,774.34	96.00	16.12	1,547.52
02/28/13	14282	990.45	81.00	1,359.42	72.00	16.12	1,160.64
03/15/13	14327	1,172.78	94.50	1,630.47	88.00	16.12	1,418.56
03/28/13	14336	1,247.34	99.00	1,743.06	80.00	16.12	1,289.60
04/15/13	14390	1,172.78	94.50	1,630.47	88.00	16.12	1,418.56
04/30/13	14395	1,394.71	111.00	1,976.58	88.00	16.12	1,418.56
05/15/13	14451	1,172.78	94.50	1,630.47	88.00	16.12	1,418.56
05/30/13	14457	1,270.50	103.00	1,776.42	80.00	16.12	1,289.60

<b>Gross Payroll</b>	<b>Improper Amount</b>		
	<b>Employer's Share</b>		
	<b>FICA</b>	<b>IPERS</b>	<b>Total</b>
471.51	36.07	38.05	74.12
32.24	2.47	2.60	5.07
24.18	1.85	1.95	3.80
153.14	11.72	13.28	25.00
432.92	33.12	37.53	70.65
102.68	7.86	8.90	16.76
628.91	48.11	54.53	102.64
169.90	13.00	14.73	27.73
169.90	13.00	14.73	27.73
199.40	15.25	17.29	32.54
307.82	23.55	26.69	50.24
141.33	10.81	12.25	23.06
336.70	25.76	29.19	54.95
144.88	11.08	12.56	23.64
332.22	25.41	28.80	54.21
124.34	9.51	10.78	20.29
541.34	41.41	46.93	88.34
226.82	17.35	19.67	37.02
198.78	15.21	17.23	32.44
211.91	16.21	18.37	34.58
453.46	34.69	39.31	74.00
211.91	16.21	18.37	34.58
558.02	42.69	48.38	91.07
211.91	16.21	18.37	34.58
486.82	37.24	42.21	79.45

Report on Special Investigation of the  
City of Delhi

Payroll Issued to Angie Billings  
For the Period March 1, 2007 through January 31, 2015

Per Check Image			Per Computerized Payroll Records		Authorized per Resolution		
Check Date	Check Number	Check Amount	Actual		Hourly		Calculated
			Hours	Gross Payroll^	Hours	Rate	Gross Payroll
06/17/13	14502	1,074.05	86.00	1,484.52	86.00	16.12	1,386.32
06/28/13	14512	1,108.31	88.00	1,534.56	80.00	16.12	1,289.60
07/15/13	14570	1,113.51	89.50	1,546.20	80.00	17.18	1,374.40
07/31/13	14582	1,329.37	104.50	1,868.33	96.00	17.18	1,649.28
08/15/13	14600	1,108.29	89.00	1,537.61	88.00	17.18	1,511.84
08/30/13	14640	1,194.45	94.00	1,666.46	88.00	17.18	1,511.84
09/13/13	14686	1,059.51	83.50	1,464.60	72.00	17.18	1,236.96
09/30/13	14692	1,160.17	92.00	1,614.92	88.00	17.18	1,511.84
10/15/13	14707	1,067.83	84.00	1,477.48	84.00	17.18	1,443.12
10/31/13	14749	1,387.25	111.00	1,967.11	88.00	17.18	1,511.84
11/15/13	14786	1,142.56	91.00	1,589.15	88.00	17.18	1,511.84
12/02/13	14799	1,015.94	81.00	1,400.17	72.00	17.18	1,236.96
12/13/13	14854	1,050.19	83.00	1,451.71	80.00	17.18	1,374.40
12/30/13	14861	1,545.11	119.00	2,241.99	80.00	17.18	1,374.40
01/15/14	14914	1,414.96	107.50	2,014.36	88.00	17.18	1,511.84
01/31/14	14923	1,577.09	107.00	2,297.62	88.00	17.18	1,511.84
02/14/14	14956	1,218.48	85.00	1,702.48	85.00	17.18	1,460.30
02/28/14	14964	1,200.86	84.00	1,676.71	80.00	17.18	1,374.40
03/14/14	15010	1,244.43	86.50	1,741.14	80.00	17.18	1,374.40
03/31/14	15018	1,536.36	108.00	2,226.47	88.00	17.18	1,511.84
04/16/14	15050	1,332.49	102.00	1,872.62	88.00	17.18	1,511.84
04/30/14	15066	1,384.41	90.00	1,962.61	88.00	17.18	1,511.84
05/15/14	15109	1,397.04	109.00	1,984.29	88.00	17.18	1,511.84
05/30/14	15116	1,547.68	101.00	2,246.08	80.00	17.18	1,374.40
06/13/14	15129	1,218.48	85.00	1,702.48	80.00	17.18	1,374.40

Gross Payroll	Improper Amount		
	Employer's Share		
	FICA	IPERS	Total
98.20	7.51	8.51	16.02
244.96	18.74	21.24	39.98
171.80	13.14	15.34	28.48
219.05	16.76	19.56	36.32
25.77	1.97	2.30	4.27
154.62	11.83	13.81	25.64
227.64	17.41	20.33	37.74
103.08	7.89	9.21	17.10
34.36	2.63	3.07	5.70
455.27	34.83	40.66	75.49
77.31	5.91	6.90	12.81
163.21	12.49	14.57	27.06
77.31	5.91	6.90	12.81
867.59	66.37	77.48	143.85
502.52	38.44	44.88	83.32
785.78	60.11	70.17	130.28
242.18	18.53	21.63	40.16
302.31	23.13	27.00	50.13
366.74	28.06	32.75	60.81
714.63	54.67	63.82	118.49
360.78	27.60	32.22	59.82
450.77	34.48	40.25	74.73
472.45	36.14	42.19	78.33
871.68	66.68	77.84	144.52
328.08	25.10	29.30	54.40

Report on Special Investigation of the  
City of Delhi

Payroll Issued to Angie Billings  
For the Period March 1, 2007 through January 31, 2015

Per Check Image			Per Computerized Payroll Records		Authorized per Resolution		
Check Date	Check Number	Check Amount	Actual		Hourly		Calculated
			Hours	Gross Payroll^	Hours	Rate	Gross Payroll
06/30/14	15161	1,779.58	130.00	2,649.81	88.00	17.18	1,511.84
07/15/14	15210	1,160.17	92.00	1,614.92	80.00	17.18	1,374.40
07/30/14	15217	1,604.81	107.50	2,344.87	88.00	17.18	1,511.84
08/15/14	15259	1,429.02	93.00	2,039.92	93.00	17.18	1,597.74
08/29/14	15268	1,394.21	88.00	1,979.79	80.00	17.18	1,374.40
09/15/14	15309	1,488.85	97.00	2,143.00	80.00	17.18	1,374.40
09/30/14	15314	1,567.28	105.00	2,280.44	88.00	17.18	1,511.84
10/14/14	15362	1,429.02	93.00	2,039.92	88.00	17.18	1,511.84
10/31/14	15376	1,463.85	98.00	2,100.05	88.00	17.18	1,511.84
11/14/14	15426	1,334.39	84.00	1,876.71	84.00	17.18	1,443.12
11/26/14	15431	1,282.56	81.00	1,799.40	72.00	17.18	1,236.96
12/12/14	15443	1,000.17	80.10	1,376.98	80.00	17.18	1,374.40
12/31/14	15485	1,519.89	104.10	2,197.12	96.00	17.18	1,649.28
01/15/15	15536	403.53	29.26	502.78	29.25	17.18	502.52
Total		<u>\$ 214,597.23</u>					

^ - We were unable to determine the hourly rate used by Ms. Billings based on the available supporting documentation.

<b>Gross Payroll</b>	<b>Improper Amount</b>		
	<b>Employer's Share</b>		
	<b>FICA</b>	<b>IPERS</b>	<b>Total</b>
1,137.97	87.05	101.62	188.67
240.52	18.40	21.48	39.88
833.03	63.73	74.39	138.12
442.18	33.83	39.49	73.32
605.39	46.31	54.06	100.37
768.60	58.80	68.64	127.44
768.60	58.80	68.64	127.44
528.08	40.40	47.16	87.56
588.21	45.00	52.53	97.53
433.59	33.17	38.72	71.89
562.44	43.03	50.23	93.26
2.58	0.20	0.23	0.43
547.84	41.91	48.92	90.83
0.26	0.02	0.02	0.04
<b>\$ 63,226.79</b>	<b>4,836.86</b>	<b>4,686.21</b>	<b>9,523.07</b>



Report on Special Investigation of the  
City of Delhi

Reimbursements to Angie Billings  
For the Period March 1, 2007 through January 31, 2015

Per Check Image					
Check Date	Check Number	Check Amount	Reasonable	Improper	Unsupported
04/10/07	9802	\$ 33.75	-	33.75	-
04/27/07	9840	16.26	5.60	10.66	-
05/10/07	9885	49.40	38.20	11.20	-
06/04/07	9904	75.49	48.50	26.99	-
06/28/07	9984	41.28	-	-	41.28
07/12/07	10034	24.00	9.60	14.40	-
07/30/07	10059	311.04	311.04	-	-
08/08/07	10087	38.22	38.22	-	-
08/10/07	10113	880.00	-	880.00	-
08/30/07	10142	27.84	24.00	3.84	-
09/11/07	10159	36.70	9.60	27.10	-
09/14/07	10185	38.40	38.40	-	-
09/28/07	10192	148.80	135.36	13.44	-
10/12/07	10242	52.00	28.80	23.20	-
10/30/07	10257	44.16	38.40	5.76	-
11/30/07	10319	218.88	184.32	34.56	-
12/27/07	10384	420.81	68.56	340.25	12.00
01/31/08	10433	435.22	400.00	-	35.22
01/31/08	10435	66.66	20.20	16.16	30.30
02/15/08	10467	47.15	-	-	47.15
02/29/08	10508	435.22	400.00	-	35.22
02/29/08	10512	135.34	91.91	43.43	-
03/14/08	10547	117.16	111.10	6.06	-
03/28/08	10563	400.00	400.00	-	-
03/28/08	10565	192.41	174.73	17.68	-
04/14/08	10592	30.82	-	-	30.82
04/30/08	10625	297.95	277.75	20.20	-
05/05/08	10631	400.00	400.00	-	-

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**Description of Improper and/or Unsupported Reimbursement\*\***

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*None*

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Excess mileage

Excess mileage

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Excess mileage and groceries

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Report on Special Investigation of the  
City of Delhi

Reimbursements to Angie Billings  
For the Period March 1, 2007 through January 31, 2015

Per Check Image			Reasonable	Improper	Unsupported
Check Date	Check Number	Check Amount			
05/30/08	10693	681.80	469.69	212.11	-
06/30/08	10754	293.91	278.76	15.15	-
06/30/08	10757	400.00	400.00	-	-
08/01/08	10812	533.60	409.52	124.08	-
08/01/08	10815	400.00	400.00	-	-
08/29/08	10877	681.97	653.89	28.08	-
09/12/08	10903	463.13	379.08	84.05	-
09/30/08	10941	121.68	117.00	4.68	-
09/30/08	10944	400.00	400.00	-	-
10/31/08	11019	400.00	400.00	-	-
10/31/08	11027	447.53	318.83	128.70	-
11/26/08	11093	400.00	400.00	-	-
11/26/08	11096	219.96	147.42	72.54	-
12/12/08	11119	203.66	174.33	29.33	-
12/31/08	11162	400.00	400.00	-	-
12/31/08	11166	107.64	87.75	19.89	-
01/30/09	11236	106.70	83.60	23.10	-
01/30/09	11239	400.00	400.00	-	-
02/13/09	11265	239.51	212.89	26.62	-
02/27/09	11308	400.00	400.00	-	-
02/27/09	11311	75.75	67.10	8.65	-
03/13/09	11333	448.44	435.98	12.46	-
03/30/09	11371	400.00	400.00	-	-
04/13/09	11420	436.32	-	-	436.32
04/30/09	11431	438.34	191.95	228.21	18.18
04/30/09	11437	400.00	400.00	-	-
05/14/09	11482	459.55	-	-	459.55
05/29/09	11489	204.02	-	-	204.02

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**Description of Improper and/or Unsupported Reimbursement\*\***

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*None**None*

Report on Special Investigation of the  
City of Delhi

Reimbursements to Angie Billings  
For the Period March 1, 2007 through January 31, 2015

Per Check Image			Reasonable	Improper	Unsupported
Check Date	Check Number	Check Amount			
06/04/09	11493	400.00	400.00	-	-
06/30/09	11568	328.35 ^	328.35	-	-
06/30/09	11571	400.00	400.00	-	-
07/10/09	11578	774.40	-	-	774.40
07/30/09	11636	400.00	400.00	-	-
08/28/09	11699	400.00	400.00	-	-
08/28/09	11701	135.30	-	-	135.30
09/15/09	11718	436.70	-	-	436.70
09/30/09	11779	400.00	400.00	-	-
09/30/09	11784	504.90	426.80	78.10	-
10/15/09	11832	429.00	214.50	214.50	-
10/30/09	11842	240.90	-	-	240.90
10/30/09	11846	400.00	400.00	-	-
11/13/09	11851	429.00	-	-	429.00
11/30/09	11909	400.00	400.00	-	-
11/30/09	11912	381.70	-	-	381.70
12/31/09	11965	637.60	422.00	215.60	-
01/29/10	12049	400.00	400.00	-	-
01/29/10	12051	198.00	176.00	22.00	-
02/26/10	12112	294.42	266.00	28.42	-
02/26/10	12115	400.00	400.00	-	-
03/31/10	12159	400.00	400.00	-	-
03/31/10	12176	128.27	116.00	12.27	-
04/30/10	12223	671.00	588.00	83.00	-
05/05/10	12226	400.00	400.00	-	-
05/28/10	12283	359.06	300.00	59.06	-
05/28/10	12287	400.00	400.00	-	-
06/30/10	12353	432.32	428.00	4.32	-

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**Description of Improper and/or Unsupported Reimbursement\*\***

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Report on Special Investigation of the  
City of Delhi

Reimbursements to Angie Billings  
For the Period March 1, 2007 through January 31, 2015

Per Check Image			Reasonable	Improper	Unsupported
Check Date	Check Number	Check Amount			
07/30/10	12425	307.51	275.00	32.51	-
07/30/10	12430	400.00	400.00	-	-
08/30/10	12520	264.62	246.00	18.62	-
08/30/10	12523	400.00	400.00	-	-
09/30/10	12573	909.55	869.00	40.55	-
10/29/10	12648	481.77	451.00	30.77	-
10/29/10	12651	400.00	400.00	-	-
11/30/10	12707	400.00	400.00	-	-
11/30/10	12710	403.15	349.00	54.15	-
12/30/10	12778	400.00	400.00	-	-
01/28/11	12838	428.28	428.28	-	-
02/28/11	12901	400.00	400.00	-	-
03/31/11	12963	400.00	400.00	-	-
04/29/11	13012	853.90	808.00	45.90	-
05/31/11	13066	552.84	-	-	552.84
05/31/11	13069	400.00	400.00	-	-
06/30/11	13130	400.00	400.00	-	-
06/30/11	13134	200.94	198.90	2.04	-
07/29/11	13203	190.74	180.54	10.20	-
07/29/11	13209	400.00	400.00	-	-
08/29/11	13267	424.42	421.09	3.33	-
09/30/11	13317	293.04	67.71	225.33	-
09/30/11	13323	400.00	400.00	-	-
10/28/11	13357	981.64	938.35	43.29	-
11/29/11	13416	85.80	78.81	6.99	-
11/29/11	13420	400.00	400.00	-	-
12/29/11	13475	439.96	422.20	17.76	-
01/30/12	13537	474.37	469.93	4.44	-

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**Description of Improper and/or Unsupported Reimbursement\*\***

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Report on Special Investigation of the  
City of Delhi

Reimbursements to Angie Billings  
For the Period March 1, 2007 through January 31, 2015

Per Check Image					
Check Date	Check Number	Check Amount	Reasonable	Improper	Unsupported
02/28/12	13589	649.70	446.62	203.08	-
03/30/12	13625	400.00	400.00	-	-
04/30/12	13689	861.76	622.00	239.76	-
05/31/12	13744	673.25	445.81	227.44	-
06/29/12	13803	400.00	400.00	-	-
07/30/12	13875	596.47	595.36	1.11	-
08/30/12	13934	686.38	635.32	51.06	-
10/01/12	13980	750.76	718.57	32.19	-
10/30/12	14037	963.34	921.70	41.64	-
11/27/12	14103	534.98	518.77	16.21	-
12/28/12	14177	400.00	400.00	-	-
01/31/13	14242	643.09	419.98	223.11	-
02/28/13	14292	400.00	400.00	-	-
03/28/13	14350	433.30	431.28	2.02	-
04/30/13	14403	695.26	400.00	295.26	-
05/30/13	14466	645.31	606.79	38.52	-
06/28/13	14521	435.52	430.51	5.01	-
07/31/13	14591	633.10	595.49	37.61	-
08/30/13	14648	400.00	400.00	-	-
09/30/13	14702	400.00	400.00	-	-
10/31/13	14757	504.34	485.88	18.46	-
12/02/13	14792	525.43	508.48	16.95	-
12/30/13	14881	444.96	422.60	4.04	18.32
02/07/14	14939	27.00	27.00	-	-
03/31/14	15029	86.59	35.17	4.24	47.18
04/16/14	15056	832.94	765.12	42.84	24.98
04/30/14	15074	87.69	-	87.69	-
05/30/14	15125	707.53	530.88	173.87	2.78

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**Description of Improper and/or Unsupported Reimbursement\*\***

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Report on Special Investigation of the  
City of Delhi

Reimbursements to Angie Billings  
For the Period March 1, 2007 through January 31, 2015

Per Check Image			Reasonable	Improper	Unsupported
Check Date	Check Number	Check Amount			
07/30/14	15226	603.80	182.56	421.24	-
08/29/14	15276	71.12	62.72	-	8.40
09/12/14	15281	71.45	-	-	71.45
09/30/14	15324	141.69	11.20	105.51	24.98
10/10/14	15329	29.80	-	29.80	-
10/31/14	15385	56.62	33.60	6.36	16.66
12/31/14	15502	99.90	-	-	99.90
Total		\$ 54,345.00	43,604.95	6,124.50	4,615.55

\*\* - For certain improper and/or unsupported reimbursements, no description was available. Description may apply to only a portion of the amount shown.

^ - Supporting documentation provided totaled an amount greater than the check amount.

**Note:** Auditor's notations are in italics.

**Description of Improper and/or Unsupported Reimbursement\*\***

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Excess mileage and lodging and meals

Excess mileage

*None*

Excess mileage and supplies and food for a local City Clerk's meeting

Postage and meeting supplies

Excess mileage

*None*

Report on Special Investigation of the  
City of Delhi

Reimbursements to David Weatherwax  
For the Period March 1, 2007 through January 31, 2015

Per Check Image					
Check Date	Check Number	Check Amount	Reasonable	Improper	Unsupported
03/01/07	9726	\$ 250.00	250.00	-	-
03/14/07	9748	257.88	242.50	15.38	-
04/10/07	9807	127.00	127.00	-	-
04/27/07	9841	91.00	91.00	-	-
06/06/07	9907	250.00	250.00	-	-
06/13/07	9934	319.13	242.50	76.63	-
07/12/07	10035	303.84	242.50	61.34	-
07/31/07	10062	330.24	242.50	87.74	-
08/23/07	10130	250.00	250.00	-	-
08/31/07	10152	315.84	242.50	73.34	-
09/28/07	10193	314.40	242.50	71.90	-
10/31/07	10259	264.00	242.50	21.50	-
11/30/07	10322	250.00	250.00	-	-
11/30/07	10320	380.64	242.50	138.14	-
01/09/08	10407	357.60	242.50	115.10	-
01/31/08	10436	308.05	252.50	55.55	-
02/29/08	10513	290.38	252.50	37.88	-
04/14/08	10594	250.00	250.00	-	-
05/05/08	10632	348.96	252.50	96.46	-
05/30/08	10694	582.21	502.50	79.71	-
06/30/08	10755	300.98	252.50	48.48	-
08/01/08	10813	345.68	292.50	53.18	-
08/15/08	10866	2,936.84	-	2,936.84	-
08/29/08	10878	578.77	542.50	36.27	-

Improper FICA	Description of Improper and/or Unsupported Reimbursement**
-	-
-	Excess mileage
-	-
-	-
-	-
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	-
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	-
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	-
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	Excess mileage
315.03	<i>None</i>
-	Excess mileage

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Report on Special Investigation of the  
City of Delhi

Reimbursements to David Weatherwax  
For the Period March 1, 2007 through January 31, 2015

Per Check Image			Reasonable	Improper	Unsupported
Check Date	Check Number	Check Amount			
09/30/08	10942	347.49	292.50	54.99	-
10/31/08	11028	369.72	292.50	77.22	-
11/13/08	11050	250.00	250.00	-	-
11/26/08	11097	342.23	292.50	49.73	-
12/31/08	11167	369.72	292.50	77.22	-
01/30/09	11237	350.90	275.00	75.90	-
02/27/09	11312	268.66	268.66	-	-
02/27/09	11309	529.96	-	529.96	-
03/30/09	11372	528.76	525.00	3.76	-
04/30/09	11432	312.09	275.00	37.09	-
05/29/09	11490	321.28	275.00	46.28	-
06/30/09	11569	544.80	525.00	19.80	-
07/30/09	11637	185.70	-	-	185.70
07/30/09	11651	335.50	275.00	60.50	-
08/28/09	11702	338.25	-	-	338.25
09/30/09	11781	567.90	525.00	42.90	-
10/30/09	11843	378.40	-	-	378.40
11/30/09	11913	310.75	-	-	310.75
12/31/09	11985	569.55	525.00	44.55	-
01/29/10	12052	350.90	250.00	100.90	-
02/26/10	12113	342.39	250.00	92.39	-
03/12/10	12123	30.00	30.00	-	-
03/31/10	12160	591.38	500.00	91.38	-
04/30/10	12224	349.25	250.00	99.25	-

Improper FICA	Description of Improper and/or Unsupported Reimbursement**
-	Excess mileage
-	Excess mileage
-	-
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	-
-	<i>None</i>
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	Insurance reimbursement
-	Excess mileage
-	<i>None</i>
-	Excess mileage
-	<i>None</i>
-	<i>None</i>
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	-
-	Excess mileage
-	Excess mileage



Report on Special Investigation of the  
City of Delhi

Reimbursements to David Weatherwax  
For the Period March 1, 2007 through January 31, 2015

Per Check Image			Reasonable	Improper	Unsupported
Check Date	Check Number	Check Amount			
05/28/10	12284	318.66	250.00	68.66	-
06/30/10	12355	945.13	500.00	15.13	430.00
07/30/10	12427	329.26	250.00	79.26	-
08/19/10	12447	1,464.70	-	1,464.70	-
08/20/10	12456	225.00	-	225.00	-
08/30/10	12521	697.84	626.37	83.15	-
09/30/10	12575	568.66	500.00	68.66	-
10/29/10	12649	162.61	161.00	1.61	-
11/30/10	12708	250.00	250.00	-	-
11/30/10	12711	444.05	250.00	194.05	-
12/30/10	12775	342.39	250.00	92.39	-
01/28/11	12839	313.10	255.00	58.10	-
02/28/11	12902	295.93	255.00	40.93	-
03/31/11	12964	578.44	505.00	73.44	-
04/29/11	13015	313.65	255.00	58.65	-
05/13/11	13029	126.99	-	126.99	-
05/31/11	13067	328.95	255.00	73.95	-
06/30/11	13131	525.40	505.00	20.40	-
07/29/11	13205	276.93	276.93	-	-
08/29/11	13270	582.56 ^	514.80	33.30	34.46
09/30/11	13319	530.83	527.50	3.33	-
10/28/11	13358	291.38	277.50	13.88	-
11/29/11	13417	308.00	277.50	30.50	-
12/29/11	13477	595.21	527.50	67.71	-

<b>Improper FICA</b>	<b>Description of Improper and/or Unsupported Reimbursement**</b>
-	Excess mileage
-	Excess mileage
-	Excess mileage
140.59	<i>None</i>
-	<i>None</i>
-	Excess mileage and meals
-	Excess mileage
-	Excess mileage
-	-
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	<i>None</i>
-	Excess mileage
-	Excess mileage
-	-
-	Excess mileage and meals
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	Excess mileage

Report on Special Investigation of the  
City of Delhi

Reimbursements to David Weatherwax  
For the Period March 1, 2007 through January 31, 2015

Per Check Image			Reasonable	Improper	Unsupported
Check Date	Check Number	Check Amount			
01/30/12	13539	350.76	277.50	73.26	-
02/28/12	13590	308.00	277.50	30.50	-
03/30/12	13627	489.76	489.76	-	-
04/30/12	13690	320.79	277.50	43.29	-
05/31/12	13745	296.93	277.50	19.43	-
06/29/12	13805	607.98	527.50	80.48	-
07/30/12	13877	263.63	263.63	-	-
08/30/12	13935	302.48	277.50	24.98	-
09/14/12	13971	250.00	250.00	-	-
10/01/12	13981	974.33	277.50	89.91	606.92
10/30/12	14038	313.02	277.50	35.52	-
11/27/12	14105	290.82	277.50	13.32	-
12/28/12	14179	250.00	250.00	-	-
12/28/12	14174	284.72	277.50	7.22	-
01/31/13	14243	324.68	282.50	42.18	-
02/28/13	14293	289.71	282.50	7.21	-
03/28/13	14352	591.33	532.50	58.83	-
04/30/13	14404	313.58	282.50	31.08	-
05/30/13	14467	338.55	282.50	56.05	-
06/28/13	14522	538.60	532.50	6.10	-
07/31/13	14592	313.58	282.50	31.08	-
08/30/13	14649	837.11	744.80	92.31	-
09/30/13	14703	516.96	516.96	-	-
10/31/13	14758	350.76	282.50	68.26	-

<b>Improper FICA</b>	<b>Description of Improper and/or Unsupported Reimbursement**</b>
-	Excess mileage
-	Excess mileage
-	-
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	-
-	Excess mileage
-	-
-	Excess mileage and travel
-	Excess mileage
-	Excess mileage
-	-
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	Excess mileage and lodging
-	-
-	Excess mileage

Report on Special Investigation of the  
City of Delhi

Reimbursements to David Weatherwax  
For the Period March 1, 2007 through January 31, 2015

Per Check Image					
Check Date	Check Number	Check Amount	Reasonable	Improper	Unsupported
12/02/13	14793	310.80	282.50	28.30	-
12/30/13	14882	594.10	532.50	61.60	-
01/10/14	14892	85.69	-	85.69	-
01/31/14	14934	310.80	280.00	30.80	-
02/28/14	14975	344.10	280.00	64.10	-
03/31/14	15030	516.40	516.40	-	-
04/30/14	15075	294.15	280.00	14.15	-
05/30/14	15126	294.15	280.00	14.15	-
06/30/14	15172	600.76	530.00	70.76	-
07/30/14	15227	268.80	268.80	-	-
08/29/14	15277	235.20	235.20	-	-
09/30/14	15325	599.65	530.00	69.65	-
10/31/14	15386	266.40	266.40	-	-
11/26/14	15440	249.75	249.75	-	-
12/31/14	15503	3,376.40	-	-	3,376.40
01/02/15	15505	250.00	250.00	-	-
Total		\$ 48,019.92	32,717.46	9,653.26	5,660.88

\*\* - For certain improper and/or unsupported reimbursements, no description was available.  
Description may apply to only a portion of the amount shown.

^ - Supporting documentation provided totaled an amount greater than the check amount.

**Note:** Auditor's notations are in italics.

Improper FICA	Description of Improper and/or Unsupported Reimbursement**
-	Excess mileage
-	Excess mileage
-	<i>None</i>
-	Excess mileage
-	Excess mileage
-	-
-	Excess mileage
-	Excess mileage
-	Excess mileage
-	-
-	-
-	Excess mileage
-	-
-	-
-	<i>None</i>
-	-
455.62	

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Report on Special Investigation of the  
City of Delhi

Reimbursements to the Former Maintenance Employee  
For the Period March 1, 2007 through January 31, 2015

<b>Per Check Image</b>					
<b>Check Date</b>	<b>Check Number</b>	<b>Check Amount</b>	<b>Reasonable</b>	<b>Improper</b>	<b>Unsupported</b>
03/01/07	9724	\$ 647.81	647.81	-	-
03/30/07	9780	378.35	378.35	-	-
05/08/07	9847	378.38	378.38	-	-
05/16/07	9888	458.53	-	-	458.53
06/06/07	9905	378.35	378.35	-	-
06/28/07	9982	378.35	378.35	-	-
07/12/07	10033	134.40	134.40	-	-
07/30/07	10058	1,445.65	378.35	-	1,067.30
08/08/07	10068	233.76	233.76	-	-
08/23/07	10122	378.35	378.35	-	-
08/30/07	10141	195.84	195.84	-	-
10/04/07	10197	575.15	575.15	-	-
10/30/07	10256	378.35	378.35	-	-
10/31/07	10258	209.28	209.28	-	-
11/30/07	10318	243.84	243.84	-	-
11/30/07	10321	378.35	378.35	-	-
12/27/07	10383	378.35	378.35	-	-
01/09/08	10388	399.39	162.24	-	237.15
01/31/08	10432	378.35	378.35	-	-
01/31/08	10434	158.07	158.07	-	-
02/29/08	10505	378.35	378.35	-	-
02/29/08	10511	151.50	151.50	-	-
03/28/08	10562	378.35	378.35	-	-
03/28/08	10564	220.69	220.69	-	-
04/30/08	10624	374.71	374.71	-	-
05/05/08	10629	378.35	378.35	-	-
05/30/08	10690	219.68	219.68	-	-
05/30/08	10695	378.35	378.35	-	-





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Report on Special Investigation of the  
City of Delhi

Reimbursements to the Former Maintenance Employee  
For the Period March 1, 2007 through January 31, 2015

<b>Per Check Image</b>			<b>Reasonable</b>	<b>Improper</b>	<b>Unsupported</b>
<b>Check Date</b>	<b>Check Number</b>	<b>Check Amount</b>			
06/30/08	10753	283.31	283.31	-	-
06/30/08	10756	378.35	378.35	-	-
08/01/08	10811	331.76	331.76	-	-
08/01/08	10814	378.35	378.35	-	-
08/15/08	10867	549.10	-	549.10	-
08/29/08	10876	378.35	378.35	-	-
08/29/08	10879	360.36	360.36	-	-
09/30/08	10940	286.65	286.65	-	-
09/30/08	10943	378.35	378.35	-	-
10/31/08	11018	378.35	378.35	-	-
10/31/08	11026	225.81	225.81	-	-
11/26/08	11092	378.35	378.35	-	-
11/26/08	11095	237.51	237.51	-	-
12/31/08	11161	378.35	378.35	-	-
12/31/08	11164	211.77	211.77	-	-
01/21/09	11225	352.97	-	-	352.97
01/30/09	11235	247.50	247.50	-	-
01/30/09	11238	378.35	378.35	-	-
02/27/09	11307	378.35	378.35	-	-
02/27/09	11310	236.85	236.85	-	-
03/09/09	11315	355.00	-	-	355.00
03/30/09	11370	378.35	378.35	-	-
03/30/09	11373	298.96	-	-	298.96
04/09/09	11382	71.67	-	-	71.67
04/30/09	11435	378.35	378.35	-	-
04/30/09	11430	173.22	173.22	-	-
05/29/09	11488	115.14	-	-	115.14
06/04/09	11491	378.35	378.35	-	-

Improper			Description of Improper and/or Unsupported Reimbursement**
FICA	IPERS	Total	
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
45.90	-	45.90	Vacation payout
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	Printer
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	Basket for lift station
-	-	-	-
-	-	-	Mileage
-	-	-	Safety shirts
-	-	-	-
-	-	-	-
-	-	-	Mileage
-	-	-	-

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Report on Special Investigation of the  
City of Delhi

Reimbursements to the Former Maintenance Employee  
For the Period March 1, 2007 through January 31, 2015

<b>Per Check Image</b>			<b>Reasonable</b>	<b>Improper</b>	<b>Unsupported</b>
<b>Check Date</b>	<b>Check Number</b>	<b>Check Amount</b>			
06/30/09	11570	378.35	378.35	-	-
06/30/09	11567	310.20	310.20	-	-
07/29/09	11627	124.48	124.48	-	-
07/30/09	11638	378.35	378.35	-	-
07/30/09	11652	339.25	100.55	-	238.70
07/31/09	11653	741.76	238.70	-	503.06
08/28/09	11700	378.38	378.38	-	-
08/28/09	11703	139.15	-	-	139.15
09/30/09	11782	378.35	378.35	-	-
09/30/09	11785	262.90	262.90	-	-
10/30/09	11848	378.35	378.35	-	-
10/30/09	11844	204.05	-	-	204.05
11/30/09	11911	378.35	378.35	-	-
11/30/09	11914	232.65	-	-	232.65
12/31/09	11967	378.35	378.35	-	-
12/31/09	11986	265.10	265.10	-	-
01/08/10	12020	7.00	7.00	-	-
01/20/10	12040	40.00	-	-	40.00
01/29/10	12050	378.35	378.35	-	-
01/29/10	12053	250.25	227.50	22.75	-
02/26/10	12114	400.00	400.00	-	-
02/26/10	12116	234.83	232.50	2.33	-
03/31/10	12163	400.00	400.00	-	-
03/31/10	12178	188.87	187.00	1.87	-
04/30/10	12225	238.15	216.50	21.65	-
05/05/10	12228	400.00	400.00	-	-
05/08/10	12258	53.39	-	-	53.39
05/28/10	12289	575.40	400.00	-	175.40

Improper			Description of Improper and/or Unsupported Reimbursement**
FICA	IPERS	Total	
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	Mileage
-	-	-	None
-	-	-	-
-	-	-	Mileage
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	Mileage
-	-	-	-
-	-	-	Mileage
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	Fuel for pumps and generator
-	-	-	-
-	-	-	Excess mileage
-	-	-	-
-	-	-	Excess mileage
-	-	-	-
-	-	-	Excess mileage
-	-	-	Excess mileage
-	-	-	-
-	-	-	None
-	-	-	Printer supplies

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Report on Special Investigation of the  
City of Delhi

Reimbursements to the Former Maintenance Employee  
For the Period March 1, 2007 through January 31, 2015

<b>Per Check Image</b>			<b>Reasonable</b>	<b>Improper</b>	<b>Unsupported</b>
<b>Check Date</b>	<b>Check Number</b>	<b>Check Amount</b>			
05/28/10	12286	233.82	231.50	2.32	-
06/30/10	12358	400.00	400.00	-	-
06/30/10	12359	249.98	247.50	2.48	-
07/30/10	12432	400.00	400.00	-	-
07/30/10	12429	375.22	371.50	3.72	-
08/30/10	12524	400.00	400.00	-	-
08/30/10	12522	181.80	180.00	1.80	-
08/30/10	12517	262.89	-	262.89	-
09/30/10	12580	400.00	400.00	-	-
09/30/10	12592	334.82	331.50	3.32	-
10/29/10	12652	400.00	400.00	-	-
10/29/10	12650	174.73	173.00	1.73	-
11/23/10	12698	303.39	303.39	-	-
11/30/10	12709	400.00	400.00	-	-
11/30/10	12712	283.48	283.48	-	-
12/30/10	12776	257.05	257.05	-	-
12/30/10	12780	400.00	400.00	-	-
01/28/11	12841	400.00	400.00	-	-
01/28/11	12843	191.90	191.90	-	-
02/28/11	12903	400.00	400.00	-	-
02/28/11	12904	113.12	113.12	-	-
03/31/11	12968	400.00	400.00	-	-
03/31/11	12969	156.57	156.57	-	-
04/29/11	13014	400.00	400.00	-	-
04/29/11	13017	160.65	160.65	-	-
05/31/11	13068	139.74	139.74	-	-
05/31/11	13070	400.00	400.00	-	-
06/30/11	13133	400.00	400.00	-	-



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Report on Special Investigation of the  
City of Delhi

Reimbursements to the Former Maintenance Employee  
For the Period March 1, 2007 through January 31, 2015

<b>Per Check Image</b>			<b>Reasonable</b>	<b>Improper</b>	<b>Unsupported</b>
<b>Check Date</b>	<b>Check Number</b>	<b>Check Amount</b>			
06/30/11	13135	273.87	273.87	-	-
06/30/11	13136	656.38	-	656.38	-
07/29/11	13207	267.75	267.75	-	-
07/29/11	13211	400.00	400.00	-	-
08/29/11	13268	400.00	400.00	-	-
08/29/11	13271	306.36	306.36	-	-
09/30/11	13322	268.07	268.07	-	-
09/30/11	13324	400.00	400.00	-	-
10/28/11	13362	227.55	227.55	-	-
10/28/11	13366	400.00	400.00	-	-
11/29/11	13418	160.60	160.60	-	-
11/29/11	13422	400.00	400.00	-	-
12/29/11	13479	400.00	400.00	-	-
12/29/11	13482	274.73	274.73	-	-
01/30/12	13541	400.00	400.00	-	-
01/30/12	13543	192.59	192.59	-	-
02/28/12	13592	400.00	400.00	-	-
02/28/12	13594	200.20	200.20	-	-
03/30/12	13628	400.00	400.00	-	-
03/30/12	13641	255.86	255.86	-	-
04/13/12	13667	5.34	5.34	-	-
04/16/12	13680	660.99	-	660.99	-
04/30/12	13693	400.00	400.00	-	-
04/30/12	13694	182.04	182.04	-	-
05/31/12	13747	400.00	400.00	-	-
05/31/12	13749	268.62	268.62	-	-
06/29/12	13807	400.00	400.00	-	-
06/29/12	13810	285.27	285.27	-	-

Improper			Description of Improper and/or Unsupported Reimbursement**
FICA	IPERS	Total	
-	-	-	-
56.74	51.54	108.28	Vacation payout
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
57.78	60.95	118.73	Vacation payout
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-



Report on Special Investigation of the  
City of Delhi

Reimbursements to the Former Maintenance Employee  
For the Period March 1, 2007 through January 31, 2015

<b>Per Check Image</b>			<b>Reasonable</b>	<b>Improper</b>	<b>Unsupported</b>
<b>Check Date</b>	<b>Check Number</b>	<b>Check Amount</b>			
07/30/12	13881	213.12	213.12	-	-
07/30/12	13883	400.00	400.00	-	-
08/30/12	13938	305.48	281.94	-	23.54
08/30/12	13940	400.00	400.00	-	-
10/01/12	13983	694.71	694.71	-	-
10/30/12	14040	400.00	400.00	-	-
10/30/12	14041	381.29	381.29	-	-
11/21/12	14091	278.24	-	-	278.24
11/27/12	14107	400.00	400.00	-	-
11/27/12	14108	612.81	251.97	-	360.84
12/28/12	14175	151.52	-	-	151.52
12/28/12	14181	400.00	400.00	-	-
01/31/13	14245	193.70	193.70	-	-
01/31/13	14246	400.00	400.00	-	-
02/28/13	14295	400.00	400.00	-	-
02/28/13	14296	129.87	-	-	129.87
03/15/13	14334	664.85	-	664.85	-
03/28/13	14354	400.00	400.00	-	-
03/28/13	14356	155.96	155.96	-	-
04/30/13	14407	400.00	400.00	-	-
04/30/13	14408	243.65	243.65	-	-
05/30/13	14470	400.00	400.00	-	-
05/30/13	14471	290.82	290.82	-	-
05/30/13	14472	181.00	181.00	-	-
06/28/13	14525	400.00	400.00	-	-
06/28/13	14528	209.24	209.24	-	-
06/28/13	14529	181.00	181.00	-	-
07/31/13	14595	238.00	238.00	-	-

Improper			Description of Improper and/or Unsupported Reimbursement**
FICA	IPERS	Total	
-	-	-	-
-	-	-	-
-	-	-	None
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	None
-	-	-	-
-	-	-	Safety clothing
-	-	-	None
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	Mileage
59.81	67.79	127.60	Vacation payout
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

Report on Special Investigation of the  
City of Delhi

Reimbursements to the Former Maintenance Employee  
For the Period March 1, 2007 through January 31, 2015

<b>Per Check Image</b>					
<b>Check Date</b>	<b>Check Number</b>	<b>Check Amount</b>	<b>Reasonable</b>	<b>Improper</b>	<b>Unsupported</b>
07/31/13	14597	400.00	400.00	-	-
07/31/13	14598	223.11	223.11	-	-
08/30/13	14650	400.00	400.00	-	-
08/30/13	14651	231.99	231.99	-	-
08/30/13	14652	46.00	46.00	-	-
09/30/13	14704	400.00	400.00	-	-
09/30/13	14705	373.75	373.75	-	-
10/31/13	14759	248.09	248.09	-	-
10/31/13	14760	400.00	400.00	-	-
12/02/13	14795	400.00	400.00	-	-
12/02/13	14808	233.10	233.10	-	-
12/30/13	14884	106.01	106.01	-	-
12/30/13	14887	400.00	400.00	-	-
01/31/14	14937	250.31	250.31	-	-
02/28/14	14977	155.96	155.96	-	-
04/30/14	15076	207.02	207.02	-	-
05/30/14	15127	476.49	292.49	-	184.00
06/30/14	15173	388.73	274.73	-	114.00
07/30/14	15229	418.04	229.04	-	189.00
08/29/14	15278	253.68	253.68	-	-
09/30/14	15326	217.56	217.56	-	-
10/31/14	15388	190.37	190.37	-	-
11/26/14	15442	673.57	320.79	-	352.78
12/31/14	15504	167.00	167.00	-	-
Total		<u>\$ 62,590.34</u>	<u>53,405.25</u>	<u>2,858.18</u>	<u>6,326.91</u>

\*\* - For certain improper and/or unsupported reimbursements, no description was available. Description may apply to only a portion of the amount shown.

**Note:** Auditor's notations are in italics.



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Report on Special Investigation of the  
City of Delhi

Unsupported Disbursements to Vendors  
For the Period March 1, 2007 through January 31, 2015

Per Check Image			
Check Date	Check Number	Payee	Check Amount
03/14/07	9740	Delhi Pit Stop	\$ 2.24
04/10/07	9798	Delhi Pit Stop	10.00
05/08/07	9857	Delhi Pit Stop	71.68
06/13/07	9921	Delhi Pit Stop	142.75
07/11/07	9998	Delhi Pit Stop	244.42
07/30/07	10060	Angie Freiburger	305.59
08/08/07	10080	Delhi Pit Stop	198.35
09/11/07	10158	Delhi Pit Stop	109.25
10/10/07	10212	Delhi Pit Stop	59.63
11/13/07	10273	Delhi Pit Stop	24.20
01/09/08	10398	Delhi Pit Stop	10.00
02/15/08	10461	Delhi Pit Stop	43.00
03/14/08	10544	Delhi Pit Stop	13.10
04/14/08	10586	Delhi Pit Stop	20.28
06/16/08	10716	Delhi Pit Stop	252.40
08/12/08	10830	Delhi Pit Stop	128.45
09/12/08	10896	Delhi Pit Stop	37.64
10/10/08	10976	Delhi Pit Stop	67.01
12/12/08	11111	Delhi Pit Stop	5.98
01/09/09	11188	Delhi Pit Stop	12.48
02/13/09	11260	Delhi Pit Stop	4.59
03/13/09	11329	Delhi Pit Stop	7.58
05/08/09	11440	NAPA Standard Auto Parts	31.59
05/08/09	11451	Delhi Pit Stop	170.47
09/18/09	11729	Delhi Pit Stop	36.19
10/13/09	11816	Norby Farm Fleet	300.38
11/13/09	11859	Delhi Pit Stop	4.12
09/10/10	12542	Dyersville Implement	802.45

---

**Description per City Council Meeting Minutes**

---

Fuses for shop

Fuel for lawn mower

*None*

Mower fuel

Fuel

Food for Delhi Days

Gas

Fuel

Gas

Fuel

Snow removal at park

Snow removal

Fuel

Fuel

Fuel for park maintenance

Lawn mower fuel

Gas for lawn mower

*None*

Plastic cups

Fuel and batteries

*None*

*None*

*None*

*None*

Weed eater fuel

*None*

*None*

Mower parts

---

Report on Special Investigation of the  
City of Delhi

Unsupported Disbursements to Vendors  
For the Period March 1, 2007 through January 31, 2015

Per Check Image			
Check Date	Check Number	Payee	Check Amount
10/14/10	12622	Norby Farm Fleet	259.62
11/16/10	12682	Kwik Stop	21.39
12/10/10	12731	J & R Supply Inc	90.00
12/10/10	12741	Norby Farm Fleet	396.22
01/07/11	12810	Norby Farm Fleet	298.25
02/11/11	12855	Dyersville Implement	131.11
02/11/11	12870	Norby Farm Fleet	277.12
03/18/11	12937	Norby Farm Fleet	117.09
04/04/11	12970	HR OneSource	99.00
04/08/11	12994	Trans Iowa Equipment	706.66
05/13/11	13049	Norby Farm Fleet	242.73
04/13/12	13652	Dyersville Implement	565.00
07/16/12	13825	Bodensteiner Implement Co	62.71
08/21/12	13893	Bodensteiner Implement Co	102.11
09/07/12	13943	Bodensteiner Implement Co	71.68
10/15/12	13994	Bodensteiner Implement Co	69.39
05/10/13	14412	Bodensteiner Implement Co	554.26
12/13/13	14814	Bodensteiner Implement Co	87.61
03/07/14	14981	Bodensteiner Implement Co	193.32
09/12/14	15283	Bodensteiner Implement Co	329.31 ^
Total			<u>\$ 7,790.40</u>

^ - Check number 15283 was issued for \$724.39; however, \$395.08 was properly supported by invoices. As a result, only the remaining \$329.31 is considered unsupported.

**Note:** Auditor's notations are in italics.

**Description per City Council Meeting Minutes**

---

Water department and shop parts

*None*

Water hydrant parts

Plow truck, well house, and shop parts

Shop and water parts

Snowblower parts

Plow truck/tractor parts, street parts, and miscellaneous shop

Chains for shop - parts for truck and tractor

*None*

Parts for street sweeper

*None*

*None*

*None*

Mower parts

Mower parts

Mower parts

*None*

*None*

Cutter bar for tractor

*None*



Report on Special Investigation of the  
City of Delhi

Improper Disbursements to Vendors  
For the Period March 1, 2007 through January 31, 2015

Per Check Image			
Check Date	Check Number	Payee	Check Amount
06/14/07	9947	Iowa State University	\$ 23.00 ^
06/15/07	9960	Maquoketa Valley School Band/Choir	82.50
11/13/07	10301	Country Floral	40.66
03/14/08	10548	Iowa League of Cities	25.00 ^
10/10/08	10970	The Delhi Stadium	100.00
10/10/08	10999	Country Floral	26.75
12/12/08	11140	Country Floral	44.45
02/13/09	11277	The Delhi Stadium	29.08
08/07/09	11666	Delhi Pit Stop	4.78 ^
09/18/09	11763	USA Blue Book	66.31 ^
11/13/09	11869	IMFU	200.00
01/08/10	11996	Country Floral	48.15
02/12/10	12073	Grainger	261.99
09/10/10	12547	J & R Supply Inc	183.55
03/18/11	12941	Sarah's Flowers & Gifts	42.79
07/30/12	13879	IHSBCA	50.00
11/09/12	14065	Sarah's Flowers & Gifts	34.74
Total			<u>\$ 1,263.75</u>

^ - These checks were issued for an amount greater than shown; however, a portion of the amount was properly supported by invoices. As a result, only the improper amount is shown in the **Exhibit**.

**Note:** Auditor's notations are in italics.

**Description per Receipt**

---

XXL Sweatshirt

Reading Counts quizzes

Memorial plant for funeral

XXL Sweatshirt

10 pizzas @ \$10.00 each

Funeral flowers

Funeral flowers

4 meals

Water and soda

Sales tax (\$23.40)

*None*

Plant for funeral

Bin storage unit

Restocking and finance charge for returned items

Funeral flowers

Donation

Plant

**Exhibit I**

Report on Special Investigation of the  
City of Delhi

Improper Long Distance Telephone Charges  
For the Period March 1, 2007 through January 31, 2015

<b>Per Check Image</b>				<b>Improper Charges</b>	<b>Long Distance Calls Placed To</b>
<b>Date</b>	<b>Check Number</b>	<b>Payee</b>	<b>Amount</b>		
07/20/09	11604	Iowa Telecom	\$ 380.72	2.16	Anamosa, Iowa and Green Bay, Wisconsin
12/11/09	11935	Iowa Telecom	215.89	12.73	Anamosa, Iowa, Dickeyville and Green Bay, Wisconsin, and Spartanburg, South Carolina
01/08/10	12006	Iowa Telecom	274.53	8.17	Anamosa, Iowa and Green Bay, Wisconsin
01/07/11	12799	Iowa Telecom	184.81	18.43	Anamosa, Iowa and Prairie Du Chien, Wisconsin
02/11/11	12882	Windstream	203.59	31.20	Anamosa, Iowa, Portland, Maine, Charlotte, North Carolina, and Green Bay, Wisconsin
03/18/11	12951	Windstream	85.34	19.82	Anamosa, Iowa, Fort Myers, Florida, Charlotte, North Carolina, and Green Bay, Wisconsin
04/08/11	12997	Windstream	453.66	4.06	Anamosa, Iowa
05/13/11	13057	Windstream	273.16	19.62	Scottsdale, Arizona, Anamosa, Iowa, and Green Bay, Wisconsin
06/10/11	13105	Windstream	345.00	29.01	Anamosa, Iowa, Durham, North Carolina, and Green Bay, Wisconsin
07/15/11	13186	Windstream	256.02	12.89	Los Angeles, California, Anamosa, Iowa, Freeport and Palatine, Illinois, Carteret, New Jersey, and Portland, Oregon
08/05/11	13239	Windstream	258.86	29.02	Anamosa, Iowa and the Orange County Sheriff's Department in California
09/16/11	13305	Windstream	296.61	5.16	Anamosa, Iowa, Portland, Maine, Eden Prairie, Minnesota, and Tulsa, Oklahoma
10/07/11	13343	Windstream	239.14	8.83	Anamosa, Iowa, Portland, Maine, and New York, New York
11/11/11	13400	Windstream	227.79	3.48	Anamosa, Iowa, Joplin, Missouri, Fayetteville, North Carolina, and Britton, Oklahoma
12/09/11	13453	Windstream	305.89	21.98	Anamosa, Iowa and Green Bay and Prairie Du Chien, Wisconsin
01/13/12	13516	Windstream	290.28	9.11	Anamosa, Iowa
02/10/12	13572	Windstream	261.04	38.72	Anamosa, Iowa
03/09/12	13617	Windstream	188.88	26.54	Anamosa, Iowa
04/13/12	13674	Windstream	217.71	28.32	Anamosa, Iowa, Montevideo, Minnesota, and Green Bay, Wisconsin
05/21/12	13733	Windstream	233.50	5.25	Anamosa, Iowa

Report on Special Investigation of the  
City of Delhi

Improper Long Distance Telephone Charges  
For the Period March 1, 2007 through January 31, 2015

Per Check Image				Improper Charges	Long Distance Calls Placed To
Date	Check Number	Payee	Amount		
06/08/12	13779	Windstream	292.60	26.73	Victorville, California and Anamosa, Iowa
07/16/12	13865	Windstream	243.07	8.73	Anamosa, Iowa and Green Bay, Wisconsin
08/21/12	13924	Windstream	296.65	4.48	Idaho Falls, Idaho, Anamosa, Iowa, Albert Lea and Austin, Minnesota, and Green Bay, Wisconsin
09/07/12	13964	Windstream	295.41	10.40	Idaho Falls, Idaho, Anamosa, Iowa, and Albert Lea, Minnesota
10/15/12	14027	Windstream	479.43	11.20	Idaho Falls, Idaho, Anamosa, Iowa, and Green Bay, Wisconsin
12/07/12	14146	Windstream	130.30	24.37	Victorville, California, Idaho Falls, Idaho, and Anamosa, Iowa
01/11/13	14223	Windstream	257.69	22.47	Victorville, California, Idaho Falls, Idaho, and Anamosa, Iowa
02/08/13	14271	Windstream	255.99	27.63	Anamosa, Iowa and Rock Island, Illinois
03/08/13	14326	Windstream	375.08	25.35	Victorville, California, Anamosa, Iowa, and Rock Island, Illinois
04/12/13	14388	Windstream	381.47	32.77	Anamosa, Iowa and Portland, Maine
05/10/13	14450	Windstream	321.82	33.97	Anamosa, Iowa, Chelmsford, Massachusetts, and Portland, Maine
06/07/13	14500	Windstream	189.79	21.30	Anamosa, Iowa
07/12/13	14568	Windstream	323.04	24.48	Victorville, California and Anamosa, Iowa
08/23/13	14639	Windstream	263.57	29.03	Anamosa, Iowa and Green Bay and Rhinelander, Wisconsin
09/13/13	14685	Windstream	318.29	10.31	Anamosa, Iowa, Bessemer, Michigan, and Minneapolis, Minnesota
10/18/13	14748	Windstream	424.89	53.48	Anamosa, Iowa and Nashville, Tennessee
11/08/13	14785	Windstream	486.64	44.37	Anamosa, Iowa
12/13/13	14852	Windstream	189.89	10.20	Anamosa, Iowa and Ogden, Utah
06/13/14	15160	Windstream	360.76	8.82	Anamosa, Iowa, Rochester, Minnesota, and Fond du Lac, Wisconsin
07/11/14	15207	Windstream	315.12	4.17	Arvada and Denver, Colorado, Anamosa, Iowa, Portland, Maine, and Atlantic City, New Jersey
			<u>\$ 11,393.92</u>	<u>768.76</u>	

Report on Special Investigation of the  
City of Delhi

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director  
Jennifer Campbell, CPA, Manager  
Ryan T. Jelsma, Senior Auditor II

A handwritten signature in black ink that reads "Tamera S. Kusian". The signature is written in a cursive style with a large, stylized 'T' and 'K'.

Tamera S. Kusian, CPA  
Deputy Auditor of State

## **Appendices**

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

Report on Special Investigation of the  
City of Delhi

Copy of Selected Delhi Police Department Activity Report

*Delhi Police Department  
Activity Report  
Month of June*

<i>Type of Incident</i>	<i>Occurrences</i>
Traffic Accidents	
Citations and Warnings	
Criminal Incidents and Vandalism	
Tavern Related Incidents	
Unsecured Businesses	
Dog-Cat Complaints	
Domestic Abuse and Related Incidents	

Mileage on unmarked vehicle for month 596 at <sup>505</sup> \$.28 per mile  
**Total** 300.98

Hours for Reserve Police \_\_\_\_\_ at \$9.00 per hour  
**Total** \_\_\_\_\_

VENDOR # 211  
 INV. # 6-2008  
 AMT. 300.98 DATE 6-30-08  
 ACCT. NO. 001-110-6241  
 DESC. Police Mileage  
 APPROVED BY [Signature]  
 DATE APPROVED 7/12/08  
 CHECK # \_\_\_\_\_



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

Date 4-30-09

City of Delhi, Iowa in account with Dave Weatherwax

[illegible]

001-110-6241