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NEWS RELEASE

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FOR RELEASE September 11, 2018

Auditor of State Mary Mosiman today released a report on a special investigation of the City of Long Grove and the Park View Water and Sanitary District (District) for the period January 1, 2009 through June 30, 2017. The special investigation was requested by City and District officials as a result of concerns regarding collection of building permit fees and certain work hours recorded by and expense reimbursements paid to Joel McCubbin. Mr. McCubbin was a shared public works employee who was placed on paid administrative leave on May 30, 2017 by the City and May 25, 2017 by the District. The District subsequently placed Mr. McCubbin on unpaid administrative leave effective August 29, 2017, and he remains on unpaid leave as of the date of this report. Mr. McCubbin resigned from the City effective July 3, 2018.

Mosiman reported the special investigation identified \$577,108.90 of improper and unsupported disbursements. Of the \$570,934.86 of improper disbursements identified, \$427,006.73 is attributable to Mr. McCubbin including:

- \$209,850.00 of estimated payroll issued to Mr. McCubbin by the District and the related employer's share of FICA and IPERS contributions totaling \$33,470.15,
- \$101,303.36 of payroll issued to Mr. McCubbin by the City for paid administrative leave and the related employer's share of FICA and IPERS contributions totaling \$16,038.75,
- \$39,310.10 and \$13,536.01 of expense reimbursements issued to Mr. McCubbin by the District and the City, respectively, and
- \$11,601.36 of improper payroll issued to Mr. McCubbin for hours recorded on his City timesheets which corresponded to hours shown on his casino player's card and the related employer's share of FICA and IPERS contributions totaling \$1,897.00.

The remaining \$143,928.13 is attributable to actions taken by the City Council which affected City employees, including Mr. McCubbin, as follows:

- \$66,000.00 of additional compensation issued to 4 City employees and the related employer's share of FICA and IPERS contributions totaling \$10,942.80,
- \$62,225.10 of sick leave payouts issued to 3 City employees which were not in compliance with the City's policies and the related employer's share of FICA contributions totaling \$4,760.23,

The \$6,174.04 of unsupported disbursements identified is attributable to Mr. McCubbin and includes \$4,192.91 and \$1,981.13 of expense reimbursements issued by the District and the City, respectively, for which sufficient supporting documentation could not be located.

It was not possible to determine if additional amounts were improperly disbursed or if any collections were not properly deposited because adequate documentation was not available.

The report includes recommendations to strengthen the City's and the District's internal controls and operations, such as improvements to segregation of duties, ensuring employee timesheets are reviewed and approved by the direct supervisor and reconciled to payroll registers, and ensuring policies and procedures are implemented to address how payroll and expenses for shared employees will be allocated.

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

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF LONG GROVE AND THE
PARK VIEW WATER AND SANITARY DISTRICT

FOR THE PERIOD
JANUARY 1, 2009 THROUGH JUNE 30, 2017**

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Auditor of State's Report

To the Honorable Mayor and Members of the
City Council of the City of Long Grove and
the Board of Trustees of the Park View Water
and Sanitary District:

As a result of concerns regarding certain transactions and at your request, we conducted a special investigation of the City of Long Grove and the Park View Water and Sanitary District (District). We have applied certain tests and procedures to selected financial transactions of the City and the District for the period January 1, 2009 through June 30, 2017, unless otherwise specified. Based on a review of relevant information and discussions with City and District officials and personnel, we performed the following procedures:

- (1) Evaluated internal controls at the City and the District to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed City Council meeting minutes for the period January 2010 through June 2017 and District Board meeting minutes for the period July 2010 through June 2017 to identify significant actions and to determine if certain payments were properly approved.
- (3) Examined activity in the bank accounts held by the City for the period July 1, 2009 through April 30, 2017 and the District for the period January 1, 2009 through April 30, 2017 to identify any unusual activity.
- (4) Examined statements for the fuel card issued by the City to public works employee Joel McCubbin for the period December 31, 2012 through March 31, 2017 to determine if the purchases made were appropriate and supported by adequate documentation.
- (5) Examined City and District payroll disbursements to Mr. McCubbin and the other shared full-time public works employee to determine if payments were properly approved, properly supported, and the amount and frequency of the payments were reasonable. Also, to determine total combined salary and benefits paid to Mr. McCubbin by the City and the District.
- (6) Examined City and District reimbursements to Mr. McCubbin to determine if the payments were for appropriate purposes, properly approved, and supported by adequate documentation.
- (7) Reviewed certain public works disbursements to determine if installations, repairs, or other services provided by vendors were properly bid and if the purchase or sale of equipment purchases or sales were approved by the City Council or Board of Trustees.
- (8) Reviewed building permit summaries for fiscal years 2013 through 2017 to determine if fees were properly collected and deposited to the City's bank account.
- (9) Obtained detailed player's card activity for certain casinos and compared the dates and times to Mr. McCubbin's timesheets to determine if playing time overlapped with business hours.


- (10) Obtained and reviewed monthly statements for Mr. McCubbin's personal bank accounts for the period January 1, 2014 through May 31, 2017 to identify the source of certain deposits and determine whether any repayments were issued to the City or the District.
- (11) Interviewed Mr. McCubbin to obtain an understanding of certain financial transactions.

These procedures identified \$577,108.90 of improper and unsupported disbursements. We were unable to determine if additional amounts were improperly disbursed or if any collections were not properly deposited because adequate documentation was not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **E** of this report.

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

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

We would like to acknowledge the assistance extended to us by officials and personnel of the City of Long Grove and the Park View Water and Sanitary District during the course of our investigation.


MARY MOSIMAN, CPA
Auditor of State

August 9, 2018

City of Long Grove
and the
Park View Water and Sanitary District

Investigative Summary

Background Information

The City of Long Grove (City) is located in Scott County and has a population of approximately 850. The City employs a City Clerk, Deputy City Clerk, 2 full-time public works employees, and a part-time public works employee. The Park View Water and Sanitary District (District) is also located in Scott County and has a population of approximately 2,390. During the period of the special investigation, the District employed an Office Manager, a full-time public works employee, and a part-time public works employee. Both entities also employed various part-time and/or seasonal public works employees as necessary.

Joel McCubbin began employment with the City on April 1, 1987 and served as the Public Works Director, Zoning Enforcement Officer, and Building Inspector during his tenure. Mr. McCubbin began employment with the District on a part-time basis on September 1, 1987 and became the full-time Operations Manager on January 1, 1994.

For the City, Mr. McCubbin was responsible for the following functions:

- Maintaining all City property, including mowing, snow removal, and street repair;
- Maintaining the water, sewer, and electric systems;
- Performing routine surveys of City utilities to identify any deterioration and/or needed repairs;
- Reading electric and water meters;
- Taking and submitting water samples to the State, as required;
- Maintaining necessary samples and records of flow for the sewage facility to ensure compliance with state standards;
- Flushing hydrants, as necessary, to ensure proper functioning for water flow and fire protection;
- Ensuring proper disposal of toxic and hazardous waste in accordance with state and federal regulations;
- Performing building inspections to ensure compliance with City and County building requirements;
- Ensuring the City complied with applicable county, state, and federal regulations; and
- Providing the City Council with a monthly activity report.

Mr. McCubbin's City employment contract states, in part, "The Employee agrees to be available for work forty hours per week except in the case of sickness or qualified vacations or compensation time. The Employee shall attend all regularly scheduled council meetings, Planning & Zoning Commission meetings and Board of Adjustment meetings (as deemed necessary) as a part of the required forty hour work week." Mr. McCubbin was required to maintain timesheets and earned vacation, sick leave, and compensatory time with the City. He also received full reimbursement for his personal cellular telephone bill and was provided a City truck to be used for all City work.

For the District, Mr. McCubbin was responsible for the following functions:

- Maintaining all District property, including mowing, snow removal, and repairs;

- Maintaining the water and sewer systems;
- Performing routine surveys of District utilities to identify any deterioration and/or needed repairs;
- Reading water meters;
- Taking and submitting water samples to the State, as required;
- Maintaining necessary samples and records of flow for the sewage facility to ensure compliance with state standards;
- Flushing hydrants, as necessary, to ensure proper functioning for water flow and fire protection;
- Ensuring proper disposal of toxic and hazardous waste in accordance with state and federal regulations;
- Ensuring the District complied with applicable county, state, and federal regulations; and
- Providing the Board of Trustees with a monthly activity report.

According to District officials, Mr. McCubbin was not required to maintain timesheets; however, he was expected to work full-time hours, or 40 hours per week. During our interview with Mr. McCubbin, he stated he did not have specified hours at the District; he could “work an hour or 1,000 hours as long as everything operated smoothly.” Mr. McCubbin did not earn vacation or sick leave with the District. However, the District provided a \$725 monthly vehicle allowance for use of his personal vehicle and a \$25 monthly stipend for use of his personal cellular telephone. During our interview with Mr. McCubbin, he stated the \$25 monthly stipend was for communication. He further stated it began several years ago to reimburse him for use of his personal home phone, then it progressed to internet costs, and finally for use of his home wireless connection. However, according to District officials, there was no need for Mr. McCubbin to use his home internet connection.

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 Scott County and remitted to the City. The City receives payments from the State and County electronically. Revenue is also received from customers for water, sewer, and electric services. All utility payments are received via mail or in person at City Hall. The District’s primary revenue source is utility payments from customers for water and sewer services. All utility payments are received via mail or in person at the District office.

All City and District 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 for the City or the Office Manager for the District. Each month, the City Clerk and Office Manager are to prepare a listing of bills to be paid by the City and the District, respectively, and provide the listing to the City Council and Board of Trustees for approval. After the City Council and Board of Trustees approve the bills to be paid for their entities, the City Clerk and Office Manager are to prepare the checks. The City Clerk signs the checks for the City, and the Office Manager signs the checks for the District.

Monthly statements for the City’s bank accounts are mailed directly to City Hall and opened by the Deputy City Clerk, and monthly statements for the District’s bank accounts are mailed directly to the District office and opened by the Office Manager. The City Clerk and Office Manager both perform monthly bank reconciliations. There is no independent review of the bank reconciliations for the City. However, the Board of Trustees reviews the District reconciliation at its monthly meetings.

The City also maintains 3 WEX fuel cards to be used for the purchase of fuel for City vehicles and equipment. Monthly statements are received which show the purchases made with the individual

cards. These statements are reviewed by the City Clerk. All purchases are to be supported by receipts or invoices.

In May 2017, the City Clerk and Office Manager identified certain expense reimbursements submitted by Mr. McCubbin which appeared to have been submitted to both the City and the District for full reimbursement. In addition, City and District officials were concerned regarding the potential duplication of benefits because Mr. McCubbin received payments for or was provided the use of a vehicle and cellular telephone by both entities.

City officials also identified concerns regarding the hours recorded on Mr. McCubbin's timesheets. According to City representatives, there were several hours recorded on Mr. McCubbin's timesheets they could not account for, and they had received several reports from concerned citizens stating Mr. McCubbin was seen at an area casino during normal work hours. Because Mr. McCubbin was employed full-time by both the City and the District, City and District officials were concerned whether Mr. McCubbin was working his expected hours. In addition, City officials identified concerns regarding the issuance of building permits and collection of the related fees and potential misuse of the WEX fuel card assigned to Mr. McCubbin.

On May 15, 2017, a City representative notified the Office of Auditor of State of the concerns identified. In addition, as a result of the concerns identified, the City placed Mr. McCubbin on paid administrative leave on May 30, 2017. The District placed Mr. McCubbin on paid administrative leave on May 25, 2017 and unpaid administrative leave on August 29, 2017 pending the results of the special investigation. According to a letter from the District's attorney, Mr. McCubbin's salary was to be escrowed for further evaluation after the issuance of this report. Should the Board of Trustees terminate his employment, the effective date would be August 29, 2017. Mr. McCubbin resigned from his position with the City effective July 3, 2018.

As a result of the concerns identified, we performed the procedures detailed in the Auditor of State's Report for the period January 1, 2009 through June 30, 2017.

Detailed Findings

The procedures performed identified \$577,108.90 of improper and unsupported disbursements. Of the \$570,934.86 of improper disbursements identified, \$427,006.73 is attributable to Mr. McCubbin, including:

- \$209,850.00 of estimated payroll issued to Mr. McCubbin by the District and the related employer's share of FICA and IPERS contributions totaling \$33,470.15,
- \$101,303.36 of payroll issued to Mr. McCubbin by the City for paid administrative leave and the related employer's share of FICA and IPERS contributions totaling \$16,038.75,
- \$39,310.10 and \$13,536.01 of expense reimbursements issued to Mr. McCubbin by the District and the City, respectively, and
- \$11,601.36 of improper payroll issued to Mr. McCubbin for hours recorded on his City timesheets which corresponded to hours shown on his casino player's card and the related employer's share of FICA and IPERS contributions totaling \$1,897.00.

The remaining \$143,928.13 is attributable to actions taken by the City Council which affected City employees, including Mr. McCubbin, as follows:

- \$66,000.00 of additional compensation issued to 4 City employees and the related employer's share of FICA and IPERS contributions totaling \$10,942.80,
- \$62,225.10 of sick leave payouts issued to 3 City employees which were not in compliance with the City's policies and the related employer's share of FICA contributions totaling \$4,760.23,

The \$6,174.04 of unsupported disbursements identified is attributable to Mr. McCubbin and includes \$4,192.91 and \$1,981.13 of expense reimbursements issued by the District and the City, respectively, for which sufficient supporting documentation could not be located.

Of the \$577,108.90 identified, \$290,285.74 is attributable to the City and \$286,823.16 is attributable to the District.

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

IMPROPER AND UNSUPPORTED DISBURSEMENTS

We reviewed all reimbursements issued to Mr. McCubbin for the period January 1, 2009 through June 30, 2017 for both the City and the District. We also reviewed available documentation to determine if the reimbursements were appropriate; however, supporting documentation for the City was not readily available prior to June 2011. As a result, a comparison of reimbursements to identify potential duplicate reimbursements was only performed for the period June 2011 through June 2017.

We also reviewed all payroll issued to Mr. McCubbin for the period January 1, 2009 through June 30, 2017 for both the City and the District. As previously stated, Mr. McCubbin was required to maintain timesheets for the City but not for the District. However, Mr. McCubbin's timesheets prior to June 5, 2010 were not readily available.

Based on our review of the available supporting documentation, the vendor, the frequency and amount of the payments, and discussions with City and District officials, we classified payments as reasonable, improper, or unsupported. Payments were classified as improper if they were personal in nature or not reasonable for City or District operations. Payments were classified as unsupported if appropriate documentation was not available or it was not possible to determine if the payment was related to City or District operations or was personal in nature. Other payments were classified as reasonable based on the vendor and the frequency and amount of the payments. The improper and unsupported disbursements identified are explained in detail in the following paragraphs.

Checks Issued to Joel McCubbin – As previously stated, Mr. McCubbin began employment with the City on April 1, 1987 and the District on a part-time basis on September 1, 1987 and became full-time on January 1, 1994. He was paid biweekly by both the City and the District. For the City, his payroll information was manually recorded on timesheets and was also recorded in the computerized accounting system by the City Clerk. Mr. McCubbin was not required to maintain timesheets for the District. Mr. McCubbin was also eligible for reimbursement of expenses related to City or District operations if he submitted supporting documentation to the City or the District. In addition, Mr. McCubbin received full reimbursement for his personal monthly cellular telephone bill from the City and a \$25 monthly stipend from the District for his personal cellular telephone. The City provided Mr. McCubbin a vehicle for use during work hours or for travel to/from training and conferences, and the District approved a \$725 monthly vehicle allowance for use of Mr. McCubbin's personal vehicle for District operations.

According to City and District officials and our interview with Mr. McCubbin, there were never any formal conversations or agreements regarding his shared employment. As previously stated, Mr. McCubbin's timesheet was expected to total 40 hours per week for the City, whether it was work hours, vacation, sick leave, or compensatory time. In addition, according to District officials, Mr. McCubbin was expected to work 40 hours per week for the District. However, during our interview with Mr. McCubbin, he stated he did not have expected hours for the District. As previously stated, he stated he could "work an hour or 1,000 as long as everything operated smoothly." It is not reasonable to expect Mr. McCubbin work 40 hours per week for both entities.

Payroll – During our interview with Mr. McCubbin, he stated his hours at the City were approximately 7:00 a.m. to 12:00 p.m. and 1:00 p.m. to 4:00 p.m. Monday through Friday. He described his typical day as follows:

- He performed “rounds” for the District from 5:30 or 6:00 a.m. until 6:30 or 7:00 a.m.
- His work day at the City started at 6:30 or 7:00 a.m.
- He was provided a 1-hour lunch break from the City, which he typically took between 12:00 p.m. and 1:00 p.m. However, he could flex his lunch time if he needed to, and on occasion, he stated he would go to the District during his City lunch break to check in.
- From 1:00 p.m., or whenever his 1-hour lunch break ended, until 4:00 p.m., he worked at the City.
- After 4:00 p.m. Monday through Friday, he worked at the District.

Mr. McCubbin also stated he seasonally worked weekends for the District and often worked 7 days per week. Based on a review of Mr. McCubbin’s timesheets submitted to the City, we observed a limited number of weekend hours recorded. However, because the District did not require timesheets, we are unable to verify whether Mr. McCubbin worked any hours on the weekends for the District.

Table 1 summarizes gross payroll and benefits issued to Mr. McCubbin by both the City and the District for the period July 1, 2009 through June 30, 2017. Upon review of Mr. McCubbin’s combined pay between the City and the District it was determined Mr. McCubbin was paid excessively. However, the City and the District had not established a written agreement between the 2 entities addressing how shared employees would be paid.

Table 1

Fiscal Year	Payroll and Benefits Issued by the City			Payroll and Benefits Issued by the District			Grand Total
	Salary	Health Care Reimbursement	Cellular Telephone Reimbursement	Salary	Vehicle Allowance	Cellular Phone Allowance	
2010	\$ 62,192.00	**	**	60,000.00	8,700.00	300.00	131,192.00
2011	62,192.00	-	120.40	61,800.00	8,700.00	300.00	133,112.40
2012	63,440.00	5,435.00	1,176.59	63,654.00	8,700.00	300.00	142,705.59
2013	63,440.00	5,376.00	1,238.14	64,769.88	8,700.00	300.00	143,824.02
2014	63,440.00	2,849.00	1,290.85	65,539.92	8,700.00	300.00	142,119.77
2015	71,032.00	4,602.53	1,270.24	67,910.04	8,700.00	300.00	153,814.81
2016	75,504.00	1,142.40	1,270.97	69,608.04	8,700.00	300.00	156,525.41
2017	75,504.00	-	988.28	71,348.16	8,700.00	300.00	156,840.44
Total	\$ 536,744.00	19,404.93	7,355.47	524,630.04	69,600.00	2,400.00	1,160,134.44

** - This information was not readily available for fiscal year 2010.

In addition to the salary, reimbursements, and allowances summarized in the **Table**, Mr. McCubbin also received an additional \$66,005.40, as follows:

- \$22,000 of additional compensation from the City in fiscal years 2016 and 2017,
- \$38,405.40 from the City for the payout of unused, accumulated sick leave hours in fiscal year 2017, and
- \$5,600.00 of year-end bonuses from the District.

The additional compensation and sick leave payout will be discussed further in the following paragraphs.

Additional Compensation – The Employee Handbook approved by the City Council in 2008 allowed all full-time employees to become eligible for health insurance after 90 days of employment. However, detailed information regarding coverage was not included in the Employee Handbook. Rather, the policy instructed employee’s to obtain detailed information from the City Clerk. In February 2014, the City Council passed Resolution 2014-03 changing health insurance payments from a reimbursement to a taxable payment processed within payroll, and in November 2014, the City Council approved an amendment to the City’s Employee Handbook with Resolution 2014-12 limiting reimbursement for health insurance to \$1,000 per month only upon receipt of payment of premiums for medical, dental, vision, etc. insurance.

In September 2015, the City Council approved Resolutions 2015-08 and 2015-09 repealing Resolution 2014-12 and approving each full-time employee to receive an additional \$12,000 per year (\$1,000 monthly) as part of their salary. However, Resolution 2015-09 did not specify the purpose for the salary increase or the benefit to the City/public purpose. According to City officials, Resolution 2015-09 was intended to supersede the Employee Handbook requirement for employees to provide supporting documentation for insurance premiums paid. We identified 4 employees who received payments under Resolution 2015-09, including Mr. McCubbin. For the period September 1, 2015 through June 30, 2017, the payments to the 4 employees totaled \$66,000.00. In addition to the additional compensation, the City incurred the employer’s share of FICA and IPERS contributions for the improper additional compensation, which total \$5,049.00 and \$5,893.80, respectively. **Exhibit B** summarizes the payments issued to each employee for fiscal years 2016 and 2017.

During our interview with Mr. McCubbin, he provided a copy of a letter written by the Mayor in the fall of 2017 in which he stated the \$1,000 per month additional compensation was not fiscally responsible. However, the City Council took no action at that time to discontinue the payments. Because the public purpose of the additional compensation was not publicly discussed or documented and no fiscal analysis was performed to verify it was in the best interest of the City, the \$66,000.00 of additional compensation and the \$10,942.80 of excess FICA and IPERS contributions incurred by the City are included in **Exhibit A** as improper disbursements.

Sick Leave Payouts – The Employee Handbook approved by the City Council in 2008 stated, in part, “Upon termination of employment, any earned and unused sick leave will be included in the employee’s final paycheck, except for those employees terminated for misconduct.” In December 2016, the City Council approved Resolution 2016-12 approving a one-time payout to all full-time employees for accrued sick leave in excess of 240 hours. Immediately following, the City Council approved Resolution 2016-13 amending the sick leave policy included in the Employee Handbook to limit accumulation of sick leave to a maximum of 720 hours and to provide payout of accumulated sick leave hours up to 240 only at retirement or total disability.

During our fieldwork, we also obtained a copy of Mr. McCubbin’s employee contract dated July 1, 1994 which stated, in part, “One-half day per month of sick time shall be given to Employee for a maximum of 90 days....If Employee [sic] terminated, Employee shall not receive payment for any unused sick time.” Based on the language included in the contract, the contract was to be automatically renewed annually until such time as it was mutually revised by the City and Mr. McCubbin. Current City officials were not aware of this contract or that Mr. McCubbin’s sick leave balance had a maximum of 720 hours with no payout for unused sick leave.

We identified 3 employees who received sick leave payouts under Resolution 2016-12, including Mr. McCubbin, totaling \$62,225.10. In addition to the sick leave payouts, the City incurred the employer’s share of FICA contributions for the improper sick leave payouts totaling \$4,760.23. **Table 2** summarizes the payouts issued to each employee for fiscal year 2017. At the time the sick leave payouts identified were issued, none of the 3 employees were being terminated or were

retiring. Although an employee retired in January 2017, the sick leave payout issued upon her retirement is not included in the payments summarized on **Table 2** because it complied with the revised Employee Handbook. However, the sick leave payouts listed in **Table 2** did not comply with either the 2008 sick leave policy or the 2016 revised sick leave policy. As a result, the \$62,225.10 of sick leave payouts and the \$4,760.23 of excess FICA contributions incurred by the City are included on **Exhibit A** as improper disbursements.

Table 2

Payee	Date	Check Number	Gross Payout	FICA	Total
Joel McCubbin	12/13/16	219022	\$ 19,202.70	1,469.01	20,671.71
	01/10/17	219083	19,202.70	1,469.01	20,671.71
Subtotal			38,405.40	2,938.02	41,343.42
Tony Saladino	12/13/16	219040	9,839.71	752.74	10,592.45
	01/10/17	219091	9,839.71	752.74	10,592.45
Subtotal			19,679.42	1,505.48	21,121.90
Jackie Wilcox	12/13/16	219017	4,140.28	316.73	4,457.01
Total			\$ 62,225.10	4,760.23	66,985.33

Hours Worked by Mr. McCubbin – As previously stated, City officials identified concerns regarding the hours recorded on Mr. McCubbin’s timesheets. According to City representatives, there were several hours recorded on Mr. McCubbin’s timesheets they could not account for, and they had received several reports from concerned citizens stating Mr. McCubbin was seen at an area casino during normal work hours. Also, as previously stated, both City and District officials indicated Mr. McCubbin was considered full-time at 40 hours per week.

During our interview with Mr. McCubbin, he stated he worked for the District for an hour each morning prior to going to the City and then after 4:00 p.m. he returned to the District Monday through Friday. However, he did not specify how many hours he worked each evening. Mr. McCubbin also stated he worked weekends for the District. It is reasonable to allow 4 hours of work Monday through Friday and varying weekend hours for the District. Given Mr. McCubbin would have daily obligations/routines outside of work and he worked full-time for the City, Mr. McCubbin’s salary at the District is not reasonable.

Allowing for 20 hours per week and varying weekend hours, it is reasonable to estimate Mr. McCubbin worked at 60% capacity for the District. As a result, we considered 40% of his total gross salary of \$524,630.04 for fiscal years 2010 through 2017 shown in **Table 1**, or approximately \$209,850.00, as improper disbursements for estimation of salary received for hours not worked. In addition to the improper gross payroll, the District incurred the employer’s share of FICA and IPERS contributions for the improper payroll, which total \$16,053.52 and \$17,416.63, respectively. The \$209,850.00 of gross payroll and the \$33,470.15 of excess FICA and IPERS contributions incurred by the District are included in **Exhibit A** as improper disbursements because it was not reasonable to expect Mr. McCubbin was working 40 hours per week for the District. Because the District incurred the employer’s share of IPERS contributions on the improper gross payroll, this matter has been referred to IPERS to determine if any IPERS benefits to be received by Mr. McCubbin are based on unreasonable gross salary amounts.

In addition, during our fieldwork, District officials informed us of significant deficiencies identified with the water treatment facilities which had existed for quite some time and raised concerns whether Mr. McCubbin had been properly fulfilling the obligations of his position with the District.

This is another indication Mr. McCubbin was not working the expected hours and supports our estimate of improper salary at a conservative amount.

To determine whether we could identify possible casinos visited by Mr. McCubbin, we reviewed his personal bank statements and identified several withdrawals at various area casinos. As a result, we requested the detailed activity for Mr. McCubbin's player's card at each of these casinos to identify the dates and times Mr. McCubbin was in the casinos. We compared the dates and times listed on the player's card activity reports provided by the casinos to the dates and times recorded on Mr. McCubbin's City timesheets to determine if the activity occurred during Mr. McCubbin's normal work hours for the City. We were unable to locate copies of Mr. McCubbin's timesheets for the following periods:

- July 4, 2010 through May 7, 2011,
- February 5, 2012 through February 11, 2012,
- April 29, 2012 through May 5, 2012,
- July 1, 2012 through July 7, 2012, and
- December 30, 2012 through January 5, 2013.

Because Mr. McCubbin stated his normal work day at the City was 7:00 a.m. to 4:00 p.m., we used these times for the periods for which we did not have timesheets available.

Based on our comparison, we identified 356.86 hours spanning 219 days for which Mr. McCubbin's player's cards showed activity during the hours of 7:00 a.m. to 4:00 p.m., Monday through Friday, including the travel time to/from the City to/from the casinos. When asked about this concern during our interview with Mr. McCubbin, he stated the casino may have made a mistake and that his timesheets were meant to only be highlights of his days. He further stated there were times he would not complete his timesheet. However, based on our review of the timesheets provided by the City, this was not the case.

We also scanned the detailed activity for Mr. McCubbin's player's card to determine whether the hours available to be worked for the District corresponded to the hours Mr. McCubbin's player's card showed him at a casino. Based on our review, we identified 187 days where Mr. McCubbin was at a casino between the hours of 4:30 p.m. and 9:00 p.m., 35 weekend days where Mr. McCubbin was at a casino between the hours of 7:00 a.m. and 5:00 p.m., and 31 days where Mr. McCubbin was at a casino in the Des Moines metropolitan area and would have been unavailable to work at the District. In addition to the significant deficiencies identified by District officials with the water treatment plants previously discussed, the days and hours spent at a casino are another indicator Mr. McCubbin was not working the expected hours for the District and supports our estimate of improper salary at a conservative amount. Because we estimated improper salary based on estimated hours not worked, no amount is included in **Exhibit C** for the District.

Because we did not obtain detailed information from all casinos identified and Mr. McCubbin may have spent time at a casino without using his player's card, there may be additional time spent at a casino which overlapped with normal business hours which we did not identify.

Exhibit C lists the dates identified for which Mr. McCubbin recorded hours as worked which overlapped with activity on his player's card. As illustrated by the **Exhibit**, we used Mr. McCubbin's hourly rate to determine the gross payroll associated with the 356.86 hours recorded as worked by Mr. McCubbin while he was at a casino totaling \$11,601.36. In addition to the improper gross payroll, the City incurred the employer's share of FICA and IPERS contributions for the improper payroll, which total \$887.43 and \$1,009.57, respectively. Because Mr. McCubbin was paid for hours not worked, the \$11,601.36 of gross payroll and the \$1,897.00 of excess FICA and IPERS contributions incurred by the City are included in **Exhibit A**.

Reimbursements – We identified 102 checks from the District, totaling \$96,230.33, and 91 checks from the City, totaling \$41,392.89, paid to Mr. McCubbin during the period of our investigation for reimbursement of expenses, such as mileage, lodging, meals, conference or training registrations, transportation expenses, and purchase of supplies and postage. However, the City did not have records prior to June 2011. As a result, we were unable to review 17 of the 91 checks identified totaling \$11,696.64. The 102 checks identified for the District and 74 of the 91 checks identified for the City are listed in **Exhibits D** and **E**, respectively. As previously stated, Mr. McCubbin was eligible for reimbursement of expenses related to City or District operations.

For the period January 1, 2009 through June 30, 2017, we reviewed the available supporting documentation to determine the propriety of the reimbursements identified. In addition, we compared all reimbursements paid to Mr. McCubbin by the City and the District to identify any expenses which were submitted to both entities for full reimbursement. As a result, we identified the following concerns:

- 101 payments from the District for a \$725 monthly vehicle allowance. Given the primary purpose of the vehicle was personal and given the hours Mr. McCubbin may or may not have worked for the District, \$725 per month is not reasonable or necessary and is not considered a good use of District funds. In addition, had the District and the City approved an agreement regarding vehicle usage, these expenses may have been reduced. According to District representatives, the District has now purchased a vehicle which is used for daily operations. To be conservative, we classified \$362.50, or half the monthly allowance, as reasonable and \$362.50 as improper, resulting in improper disbursements of \$36,612.50.
- 101 payments from the District for a \$25 monthly cellular telephone stipend and 71 payments from the City for full reimbursement of Mr. McCubbin's personal cellular telephone bill. Although the use of cellular telephones and in-home internet service have become common around the world, a monthly cellular telephone stipend to cover potential data overage fees resulting from City or District business is reasonable. However, because there was no agreement between the District and the City, Mr. McCubbin received full reimbursement from the City in addition to the monthly stipend from the District. To be conservative, we considered a total monthly stipend of \$25, split equally between the District and the City, to be reasonable. As a result, we identified \$6,455.47 and \$1,262.50 of improper cellular telephone reimbursements for the City and the District, respectively.
- 44 reimbursements issued by the City and 25 reimbursements issued by the District for various expenses totaling \$1,981.13 and \$2,705.42, respectively, for which insufficient or no supporting documentation was provided. As a result, we considered these expenses to be unsupported disbursements.
- 38 expense claims for the City and 35 expense claims for the District for the same purchases which were submitted for full reimbursement to both entities. Because the expenses benefited both entities, if there had been a sharing agreement, the expenses would have been split equally. As a result, we considered 50% of the amount paid by each entity to be improper, resulting in \$933.74 and \$933.69 of improper disbursements for the City and the District, respectively.

Of the duplicate reimbursements identified, several were for the purchase of postage from the U.S. Postal Service (USPS). Based on a review of the supporting documentation, Mr. McCubbin typically submitted the debit/credit card receipt to the District and the carbon copies of the USPS mailing labels to the City. Copies of the receipts and other supporting documentation submitted to the District and the City in February 2012 and August 2012 are included in **Appendix 1** and **2**, respectively.

We also identified instances where conference or training registrations were submitted to both the District and the City for reimbursement. Copies of the supporting

documentation submitted to the District and the City in June 2012, August 2013, and September 2015 are included in **Appendices 3** through **5**, respectively.

- 27 payments totaling \$1,487.49 issued for postage from the USPS by the District prior to June 2011 for which only a debit/credit card receipt was submitted. Because supporting documentation was not readily available from the City prior to June 2011, we were unable to determine if these postage expenses were submitted for reimbursement from both entities. As a result, we considered these expenses to be unsupported disbursements.
- 25 reimbursements issued by the City and a reimbursement issued by the District for mileage totaling \$4,694.01 and \$218.40, respectively, which were considered to be improper disbursements because Mr. McCubbin was provided a vehicle by the City and received a monthly vehicle allowance from the District.
- 9 meal reimbursements issued by the City and a meal reimbursement issued by the District totaling \$363.72 and \$24.04, respectively, which did not correspond to the travel or conference location specified. As a result, these expenses were considered to be improper disbursements.
- 7 reimbursements which did not meet the test of public purpose, including:
 - 2 meal reimbursements issued by the District and a meal reimbursement issued by the City which included alcohol purchases totaling \$48.48 and \$6.50, respectively,
 - a reimbursement issued by the City for \$200.00 for participation in a golf fundraiser,
 - a reimbursement issued by the District for \$40.00 for participation in a golf tournament,
 - a reimbursement issued by the District for \$25.16 for various party supplies, and
 - a reimbursement for \$13.25 for breakfast provided to certain City employees.

The 7 reimbursements totaled \$333.39 and were considered to be improper disbursements.

- 4 reimbursements for lodging issued by the City totaling \$835.47 for which the dates did not correspond with the conference dates specified. As a result, these expenses were considered to be improper disbursements.
- a fuel reimbursement issued by the District totaling \$145.33 which was originally paid for with the City's WEX fuel card is considered an improper use of District funds.
- a reimbursement for parking issued by the City totaling \$18.00 which did not correspond to the conference attended. As a result, this expense was considered to be an improper disbursement.
- a meal reimbursement issued by the City totaling \$15.85 which was reimbursed twice. As a result, the duplicate reimbursement of \$15.85 was considered to be an improper disbursement.

We also identified 5 individuals who were paid for contract labor by Mr. McCubbin for which he sought reimbursement from the District. Of the 5 individuals identified, a 1099 tax form should have been provided to an individual because they received \$1,200 in calendar year 2015. In addition, because Mr. McCubbin's vehicle and cellular telephone allowances from the District and the health care reimbursements from the City summarized in **Table 1** were paid as reimbursements and not processed through payroll, these allowances were not properly included on his W-2 tax form provided by the District.

As illustrated by **Exhibit D**, we identified reasonable reimbursements totaling \$52,727.32, improper reimbursements totaling \$39,310.10, and unsupported reimbursements totaling \$4,192.91 issued to Mr. McCubbin by the District. In addition, as illustrated by **Exhibit E**, we identified reasonable reimbursements totaling \$25,875.75, improper reimbursements totaling \$13,536.01, and unsupported reimbursements totaling \$1,981.13 issued to Mr. McCubbin by the City. The improper and unsupported reimbursements of \$39,310.10 and \$4,192.91, respectively, issued by the District and the improper and unsupported reimbursements of \$13,536.01 and \$1,981.13, respectively, issued by the City are included in **Exhibit A**.

OTHER ADMINISTRATIVE ISSUES

Building Permits – As previously stated, City officials were concerned building permits were not properly issued and the related fees were not properly collected. Because sufficient supporting documentation was not maintained, we are unable to determine whether there were building permits which had not been properly issued or if there were any uncollected or undeposited building permit fees. However, we determined the City was not issuing pre-numbered building permits or pre-numbered receipts. In addition, based on a review of the building permit list provided, we identified the following concerns:

- 23 building permit fees were not collected in a timely manner.
- 7 building permits did not have a paid date. As a result, we are unable to determine if the building permit fee was properly collected and deposited.
- 2 building permits were waived. However, sufficient supporting documentation was not available to determine whether the waiver was appropriate.

Competitive Bidding – During our fieldwork, City and District officials raised concerns regarding whether Mr. McCubbin was giving preferential treatment to certain vendors based on his relationship with them rather than obtaining competitive quotes or bids. According to City and District representatives, certain vendors had personal friendships with Mr. McCubbin. During our interview with Mr. McCubbin, he stated he may have used certain vendors more than others once he was familiar with their job performance, but he did not give preferential treatment to any vendors.

Although this is a difficult concern to address, we reviewed all disbursements greater than \$5,000.00 issued by the City or the District for construction or repair services to determine if competitive quotes or bids were obtained. We also attempted to determine whether a pattern could be established for certain vendors to support the City and District officials' concerns. Bank statements for the District were not readily available for the periods May through June 2009, July 2011, and June 2012 through May 2013. As a result, any payments greater than \$5,000.00 during these periods were not reviewed.

As a result of these procedures, we determined neither the City nor the District has established policies and procedures addressing when competitive quotes or bids should be obtained or implementing a dollar threshold over which City Council or Board of Trustees approval is required. In April 2011, the Board of Trustees verbally instructed District employees to obtain prior approval for any disbursements greater than \$3,000.00; however, a formal policy was not developed.

We identified several instances where the City Council or Board of Trustees meeting minutes did not contain sufficient detail to determine what, if any, documentation was reviewed prior to approval of a purchase, including not specifying the approved vendor or dollar amount for the purchase. In addition, we identified several instances where competitive quotes could have been obtained by the City or the District to ensure the best price was obtained; however, we were unable to determine whether any vendors were given preferential treatment.

Equipment Inventory – During our review of Mr. McCubbin’s expense reimbursements, we determined he often purchased small equipment and/or parts on behalf of the City or the District. While these items were for City or District operations, the 2 entities incurred significant sales tax on these purchases, and the purchases did not follow the normal purchasing process. In addition, the items purchased by Mr. McCubbin were often shipped to his personal residence rather than directly to the City or the District.

In addition, we determined neither the City nor the District maintain an inventory of equipment, tools, and parts. Also, the City and the District have not established a sharing agreement addressing whether it is appropriate for any equipment to be used for both entities, how the cost of the purchase of such equipment would be shared, or how the fuel expenses for such equipment would be shared.

Payroll – During our review of Mr. McCubbin’s timesheets, we identified numerous discrepancies with the hours and times recorded, as follows:

- 63 instances where the hours recorded did not recalculate based on the times in/out recorded. In some cases, this also impacted Mr. McCubbin’s leave balance.
- 13 instances where the timesheet was not totaled properly resulting in miscalculations of vacation, sick leave, and/or compensatory hours used and/or earned.
- 7 instances where Mr. McCubbin’s leave balance was not properly increased or reduced.

City Council and Board of Trustees Oversight – During our investigation, we determined the City Council and Board of Trustees did not properly carry out their fiduciary responsibilities as officials of the City and the District by not:

- developing and implementing an agreement addressing shared employees, expected work hours, and how the related salary, benefits, and other expenses were to be shared,
- developing and implementing an agreement addressing shared equipment and the related costs,
- approving sick leave payouts to employees which did not comply with either the 2008 sick leave policy or the 2016 revised sick leave policy,
- evaluating the various allowances and stipends awarded employees to ensure they were reasonable and an appropriate use of City and/or District funds,
- requiring original, itemized receipts for all disbursements, including employee reimbursements, and reviewing the supporting documentation to ensure the public purpose of the disbursements, and
- implementing policies to address employee travel and training and purchasing practices.

In addition, the City Council retained Mr. McCubbin on paid leave through his resignation effective July 3, 2018 at an hourly rate of \$36.30, totaling \$78,408.00. In addition, Mr. McCubbin continued to receive the \$1,000 monthly additional compensation totaling \$13,500.00. Also, on July 31, 2018, the City issued Mr. McCubbin gross payroll of \$19,008.43 for the following:

- \$8,714.40 for accumulated sick leave of 240 hours. However, the City’s policy states, in part, “Employees shall be paid for sick leave hours accumulated up to 240 hours **only** at retirement or total disability.”
- \$7,262.00 for accumulated vacation of 200 hours.
- \$2,351.07 for accumulated compensatory time of 64.75 hours. However, the City’s compensatory time policy does not address payout of earned but unused compensatory hours.

- \$580.96 for 2 work days gross payroll.
- \$100 for pro-rated additional compensation.

After Mr. McCubbin was placed on paid leave in May 2017, the City Council authorized the Mayor to obtain outside legal counsel with government personnel experience to assist the City attorney with review of Mr. McCubbin's ongoing employment status. In July 2017, an independent attorney met with the City Clerk for a one-hour consultation after which he provided a memorandum to the Mayor and City Council advising Mr. McCubbin be terminated from employment. However, the Mayor was not satisfied with the recommendation, discontinued the outside attorney's services, and continued to search for an outside attorney to assist the City attorney. It is unclear why the City Council took no further action regarding Mr. McCubbin's employment after receiving the outside attorney's recommendation or why it was necessary to hire a second outside attorney. From August 2017 through his resignation on July 3, 2018, Mr. McCubbin received \$78,972.96 of paid leave and additional compensation.

During that same period, the City's attorney consulted with representatives of the Office of Auditor of State who confirmed concerns presented for review, including submission of duplicate reimbursements, had been verified. In addition, as previously stated, the District placed Mr. McCubbin on unpaid administrative leave in August 2017. However, the City chose to retain Mr. McCubbin on paid administrative leave.

Because it is unclear why no additional City Council action was taken after receiving the first attorney's recommendation for termination and the extended paid leave served no public purpose, the \$78,988.96 of gross salary is considered improper disbursements. In addition, the \$13,600.00 of additional payroll incurred is not considered a proper use of City funds, and the \$8,714.40 sick leave payout does not comply with City policy. As a result, the gross salary, additional compensation, and sick leave payout, totaling \$101,303.36 is included in **Exhibit A** as improper disbursements. The City also incurred the employer's share of FICA and IPERS contributions for the \$101,303.36 of improper payroll of \$7,749.72 and \$8,289.03, respectively. The \$16,038.75 of excess FICA and IPERS contributions incurred by the City are also included in **Exhibit A** as improper disbursements. This matter has been referred to IPERS to determine if any IPERS benefits to be received by Mr. McCubbin are based on improper gross salary.

Recommended Control Procedures

As part of our investigation, we reviewed the procedures used by the City of Long Grove and the Park View Water and Sanitary District 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 errors or 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 and the District'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.

For the City, the City Clerk has control over each of the following areas:

- (1) Cash – handling cash, reconciling, opening mail, check signing, receipting, and disbursing.
- (2) Investments – recordkeeping, investing, custody of investments, and reconciling earnings.
- (3) Debt – recordkeeping, compliance, and debt payment processing.

- (4) Receipts – opening mail, collecting, depositing, posting, and reconciling.
- (5) Utilities – opening mail, billing, collecting, depositing, posting, entering rates into the system, and maintaining detailed accounts receivable and write-off records.
- (6) Disbursements – purchasing, invoice processing, check writing, mailing, reconciling and recording, as well as receiving, approving, and processing vouchers.
- (7) Payroll – check preparation, distribution, and recording vacation, compensatory time, and sick leave hours.
- (8) Bank reconciliation – preparation and maintenance of accounting records.
- (9) Accounting system – performing all general accounting functions, including journal entries, and having custody of assets.

In addition, dual signatures are not required on checks. Also, the Public Works Director had control over the issuance of building permits and the collection of the associated fees. He also served as the City's Building Inspector.

For the District, the former Office Manager had control over receipting, disbursing, check signing, financial reporting, recording, reconciling, opening mail, and issuing payroll.

Recommendation – The City and the District should review control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff, including elected officials, to provide additional control through review of financial transactions, reconciliations and reports. Independent reviews of financial transactions, reconciliations, and reports should be documented by the signature or initials of the reviewer and the date of the review.

- B. Travel Reimbursement Policy – Both the City and the District do not have a travel reimbursement policy addressing limits on meals and lodging, the conferences and/or training which are considered reasonable, or the required supporting documentation to be submitted along with the travel reimbursement form submitted.

Recommendation – The City Council and the Board of Trustees should develop and implement a travel reimbursement policy for the City and the District, respectively, establishing limits on meals and lodging, establishing the conferences and/or training which will be approved, and requiring original, itemized receipts for all disbursements. The City Council or Board of Trustees should review conferences and/or trainings attended by City or District employees to ensure they are relevant to the individual employee's job duties and provide a benefit for the City or the District.

- C. Purchasing Policy – Both the City and the District do not have a purchasing policy which specifies when competitive bids or quotes should be obtained or establishes a dollar threshold over which City Council or Board of Trustees approval is required. We identified several instances where the City Council or Board of Trustees meeting minutes did not contain sufficient detail to determine what, if any, documentation was reviewed prior to approval of a purchase. In addition, we identified several instances where competitive quotes could have been obtained by the City or the District to ensure the best price was obtained.

Recommendation – The City Council and the Board of Trustees should develop and implement a purchasing policy for the City and the District, respectively, addressing when competitive bids or quotes are to be obtained and establishing a dollar threshold over which City Council or Board of Trustees approval must be obtained prior to the purchase.

In addition, the City and the District should ensure meeting minutes include sufficient detail to document the purchase approved by the City Council or Board of Trustees, including the vendor name and purchase price approved.

D. 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) Supporting documentation is not effectively cancelled to prevent reuse.
- (3) Several disbursements included the purchase of items not meeting public purpose, including alcoholic beverages and fees for participation in golf tournaments.

Recommendation –To strengthen internal control, each check should be prepared and signed by one person and detailed supporting vouchers and invoices should be provided, along with the check, to an independent individual for review and countersignature. In addition, the City Council should ensure all disbursements meet the test of public purpose. If public purpose is not clear, the City Council should document the public benefit through a City policy or through its approval as documented in the City Council meeting minutes.

E. Building Permits – The City does not issue pre-numbered building permits or pre-numbered receipts for collection of the related building permit fees.

Recommendation – The City should issue pre-numbered building permits and account for the numerical sequence. In addition, pre-numbered receipts should be issued for collection of building permit fees, and an independent person should reconcile the collections to the permits issued.

F. Equipment Inventory – We determined Mr. McCubbin often purchased small equipment and/or parts on behalf of the City or the District for which the City or the District incurred significant sales tax. In addition, the items purchased were often shipped to Mr. McCubbin’s personal residence rather than directly to the City or the District.

In addition, we determined neither the City nor the District maintain an inventory of equipment, tools, and parts. Also, the City and the District have not established a sharing agreement addressing whether it is appropriate for any equipment to be used for both entities, how the cost of the purchase of such equipment would be shared, or how the fuel expenses for such equipment would be shared.

Recommendation – Although it is allowable for City or District employees to purchase items on behalf of the City or District for which they are reimbursed, the City and District should ensure the proper purchasing process is followed and the best price is obtained for the items being purchased. In addition, because they are tax exempt entities, the City and District would achieve savings by not paying sales tax. In addition, if an employee does purchase an item for the City or District, the City or District should ensure the item purchased is delivered directly to either City Hall or the District office.

Also, the City and District should maintain a current inventory of equipment, tools, and parts, which is updated annually and periodically reviewed by an independent person. Should the City and the District continue to share equipment, an agreement should be established addressing how costs, including fuel expenses, are to be allocated.

G. Payroll – The City issued sick leave payouts to 3 employees which did not comply with either the City’s 2008 sick leave policy or the 2016 revised sick leave policy totaling

\$62,225.10. In addition, the City issued a sick leave payout to Mr. McCubbin upon his resignation which did not comply with the sick leave policy.

Also, the City's policy does not address the payout of earned but unused compensatory time upon an employee's separation, and there was no evidence of review of City employee's timesheets by an appropriate supervisor.

During our review of Mr. McCubbin's timesheets, we identified numerous discrepancies with the hours and times recorded, as follows:

- 63 instances where the hours recorded did not recalculate based on the times in/out recorded. In some cases, this also impacted Mr. McCubbin's leave balance.
- 13 instances where the timesheet was not totaled properly resulting in miscalculations of vacation, sick leave, and/or compensatory hours used and/or earned.
- 7 instances where Mr. McCubbin's leave balance was not properly increased or reduced.

Recommendation – The City should ensure all payouts issued to City employees are in compliance with the City's employee handbook or established policy. In addition, the City should revise the policy regarding compensatory time to address whether any earned but unused balances are to be paid to an employee upon separation. Also, the City should ensure employee timesheets are reviewed and approved by the supervisor of the employee or an individual with the best understanding of the hours the employee is to work prior to issuing the payroll check.

H. City Council and Board of Trustees Oversight – The City Council and Board of Trustees have a fiduciary responsibility to provide oversight of the City's and District'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 and Board of Trustees failed to exercise proper fiduciary oversight regarding:

- employment of a shared employee, expected work hours, and how the related salary, benefits, and other expenses were to be shared,
- use of equipment and the related fuel purchases between the 2 entities,
- issuance of sick leave payouts to employees which did not comply with either the 2008 sick leave policy or the 2016 revised sick leave policy,
- evaluation of the various allowances and stipends awarded employees to ensure they were reasonable and an appropriate use of City and/or District funds,
- payment of disbursements which were not accompanied by sufficient supporting documentation, and
- implementation of policies to address employee travel and training and purchasing practices.

In addition, the City Council continued to retain Mr. McCubbin on paid administrative leave after receiving legal advice to terminate his employment.

The lack of appropriate oversight and the failure to ensure implementation of adequate internal controls in these areas permitted an employee to exercise too much control over the operations of the City and the District.

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

**Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District**

Exhibits

**Report on Special Investigation of the
City of Long Grove and the
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Report on Special Investigation of the
City of Long Grove and the
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Summary of Findings
For the period January 1, 2009 through June 30, 2017

Description	Exhibit/ Table/Page	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Additional employee compensation	Exhibit B	\$ 66,000.00	-	66,000.00
City's share of FICA and IPERS	Exhibit B/ Page 10	10,942.80	-	10,942.80
Sick leave payouts	Table 2	62,225.10	-	62,225.10
City's share of FICA	Table 2	4,760.23	-	4,760.23
Payments to Joel McCubbin:				
Improper payroll issued by the District	Page 11	209,850.00	-	209,850.00
District's share of FICA and IPERS	Page 11	33,470.15	-	33,470.15
Improper payroll issued by the City	Exhibit C	11,601.36	-	11,601.36
City's share of FICA and IPERS	Exhibit C/ Page 12	1,897.00	-	1,897.00
Reimbursements issued by the District	Exhibit D	39,310.10	4,192.91	43,503.01
Reimbursements issued by the City	Exhibit E	13,536.01	1,981.13	15,517.14
Paid administrative leave issued by the City	Page 17	101,303.36	-	101,303.36
City's share of FICA and IPERS	Page 17	16,038.75	-	16,038.75
Subtotal of payments to Joel McCubbin		427,006.73	6,174.04	433,180.77
Total improper and unsupported disbursements ^		\$ 570,934.86	6,174.04	577,108.90

^ Of the \$577,108.90 identified, \$290,285.74 is attributable to the City and \$286,823.16 is attributable to the District.

**Report on Special Investigation of the
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Report on Special Investigation of the
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Additional Compensation Issued by the City of Long Grove
For the period January 1, 2009 through June 30, 2017

Payee	Date	Check Number	Gross Pay	FICA	IPERS	Total
Joel McCubbin	09/09/15	218273	\$ 1,000.00	76.50	89.30	1,165.80
	10/13/15	218308	1,000.00	76.50	89.30	1,165.80
	11/10/15	218359	1,000.00	76.50	89.30	1,165.80
	12/08/15	218400	1,000.00	76.50	89.30	1,165.80
	01/12/16	218473	1,000.00	76.50	89.30	1,165.80
	02/09/16	218511	1,000.00	76.50	89.30	1,165.80
	03/08/16	218558	1,000.00	76.50	89.30	1,165.80
	04/12/16	218611	1,000.00	76.50	89.30	1,165.80
	05/10/16	218659	1,000.00	76.50	89.30	1,165.80
	06/14/16	218716	1,000.00	76.50	89.30	1,165.80
	07/12/16	218775	1,000.00	76.50	89.30	1,165.80
	08/09/16	218823	1,000.00	76.50	89.30	1,165.80
	09/13/16	218871	1,000.00	76.50	89.30	1,165.80
	10/11/16	218920	1,000.00	76.50	89.30	1,165.80
	11/08/16	218965	1,000.00	76.50	89.30	1,165.80
	12/13/16	219021	1,000.00	76.50	89.30	1,165.80
	01/10/17	219082	1,000.00	76.50	89.30	1,165.80
	02/14/17	219137	1,000.00	76.50	89.30	1,165.80
	03/14/17	219188	1,000.00	76.50	89.30	1,165.80
	04/11/17	219229	1,000.00	76.50	89.30	1,165.80
	05/09/17	219277	1,000.00	76.50	89.30	1,165.80
	06/13/17	219333	1,000.00	76.50	89.30	1,165.80
Subtotal			22,000.00	1,683.00	1,964.60	25,647.60
Tony Saladino	09/09/15	218274	1,000.00	76.50	89.30	1,165.80
	10/13/15	218312	1,000.00	76.50	89.30	1,165.80
	11/10/15	218363	1,000.00	76.50	89.30	1,165.80
	12/08/15	218402	1,000.00	76.50	89.30	1,165.80
	01/12/16	218476	1,000.00	76.50	89.30	1,165.80
	02/09/16	218514	1,000.00	76.50	89.30	1,165.80
	03/08/16	218562	1,000.00	76.50	89.30	1,165.80
	04/12/16	218621	1,000.00	76.50	89.30	1,165.80
	05/10/16	218672	1,000.00	76.50	89.30	1,165.80
	06/14/16	218720	1,000.00	76.50	89.30	1,165.80

Exhibit B

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Additional Compensation Issued by the City of Long Grove
For the period January 1, 2009 through June 30, 2017

Payee	Date	Check Number	Gross Pay	FICA	IPERS	Total
	07/12/16	218788	1,000.00	76.50	89.30	1,165.80
	08/09/16	218826	1,000.00	76.50	89.30	1,165.80
	09/13/16	218874	1,000.00	76.50	89.30	1,165.80
	10/07/16	218940	1,000.00	76.50	89.30	1,165.80
	11/08/16	218974	1,000.00	76.50	89.30	1,165.80
	12/13/16	219039	1,000.00	76.50	89.30	1,165.80
	01/10/17	219090	1,000.00	76.50	89.30	1,165.80
	02/14/17	219142	1,000.00	76.50	89.30	1,165.80
	03/14/17	219193	1,000.00	76.50	89.30	1,165.80
	04/11/17	219234	1,000.00	76.50	89.30	1,165.80
	05/09/17	219282	1,000.00	76.50	89.30	1,165.80
	06/13/17	219339	1,000.00	76.50	89.30	1,165.80
Subtotal			22,000.00	1,683.00	1,964.60	25,647.60
Jackie Wilcox	09/09/15	218272	1,000.00	76.50	89.30	1,165.80
	10/13/15	218305	1,000.00	76.50	89.30	1,165.80
	11/10/15	218357	1,000.00	76.50	89.30	1,165.80
	12/08/15	218398	1,000.00	76.50	89.30	1,165.80
	01/12/16	218471	1,000.00	76.50	89.30	1,165.80
	02/09/16	218510	1,000.00	76.50	89.30	1,165.80
	03/08/16	218556	1,000.00	76.50	89.30	1,165.80
	04/12/16	218605	1,000.00	76.50	89.30	1,165.80
	05/10/16	218655	1,000.00	76.50	89.30	1,165.80
	06/14/16	218714	1,000.00	76.50	89.30	1,165.80
	07/12/16	218770	1,000.00	76.50	89.30	1,165.80
	08/09/16	218821	1,000.00	76.50	89.30	1,165.80
	09/13/16	218869	1,000.00	76.50	89.30	1,165.80
	10/11/16	218915	1,000.00	76.50	89.30	1,165.80
	11/08/16	218962	1,000.00	76.50	89.30	1,165.80
	12/13/16	219015	1,000.00	76.50	89.30	1,165.80
	01/10/17	219078	1,000.00	76.50	89.30	1,165.80
Subtotal			17,000.00	1,300.50	1,518.10	19,818.60

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Additional Compensation Issued by the City of Long Grove
For the period January 1, 2009 through June 30, 2017

Payee	Date	Check Number	Gross Pay	FICA	IPERS	Total
Rosina Boddicker	02/14/17	219148	1,000.00	76.50	89.30	1,165.80
	03/14/17	219200	1,000.00	76.50	89.30	1,165.80
	04/11/17	219245	1,000.00	76.50	89.30	1,165.80
	05/09/17	219293	1,000.00	76.50	89.30	1,165.80
	06/13/17	219354	1,000.00	76.50	89.30	1,165.80
Subtotal			5,000.00	382.50	446.50	5,829.00
Grand Total			\$ 66,000.00	5,049.00	5,893.80	76,942.80

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Improper Payroll Issued to Joel McCubbin
For the period January 1, 2009 through June 30, 2017

Per Player's Card Statements**

Casino	Date	Travel Time	Time In	Time Out	Travel Time
Jumer's	Wednesday, March 25, 2009	1:35 PM	2:00 PM	2:35 PM	3:00 PM
Jumer's	Thursday, December 17, 2009	1:05 PM	1:30 PM	3:50 PM	4:15 PM
Jumer's	Thursday, February 04, 2010	12:45 PM	1:10 PM	4:18 PM	4:43 PM
Jumer's	Tuesday, May 18, 2010	12:30 PM	12:55 PM	1:29 PM	1:54 PM
Jumer's	Tuesday, November 16, 2010	11:50 AM	12:15 PM	2:00 PM	2:25 PM
Jumer's	Monday, January 03, 2011	12:35 PM	1:00 PM	1:58 PM	2:23 PM
Wild Rose Casino	Tuesday, February 22, 2011	11:10 AM	11:35 AM	3:07 PM	3:32 PM
Wild Rose Casino	Tuesday, March 08, 2011	12:55 PM	1:20 PM	1:20 PM	1:45 PM
Wild Rose Casino	Tuesday, April 26, 2011	12:01 PM	12:26 PM	2:23 PM	2:48 PM
Jumer's	Tuesday, May 24, 2011	12:20 PM	12:45 PM	1:05 PM	1:30 PM
Jumer's	Tuesday, June 21, 2011	11:55 AM	12:20 PM	1:25 PM	1:50 PM
Wild Rose Casino	Thursday, November 10, 2011	11:12 AM	11:37 AM	11:37 AM	12:02 PM
Wild Rose Casino	Thursday, December 01, 2011	12:20 PM	12:45 PM	3:07 PM	3:32 PM
Wild Rose Casino	Wednesday, December 14, 2011	12:35 PM	1:00 PM	1:00 PM	1:25 PM
Jumer's	Monday, December 19, 2011	12:20 PM	12:45 PM	3:45 PM	4:10 PM
Wild Rose Casino	Monday, January 09, 2012	1:30 PM	1:55 PM	3:40 PM	4:05 PM
Isle of Capri	Wednesday, January 25, 2012	12:40 PM	1:00 PM	1:28 PM	1:48 PM
Wild Rose Casino	Friday, January 27, 2012	12:45 PM	1:10 PM	1:10 PM	1:35 PM
Jumer's	Thursday, February 16, 2012	12:55 PM	1:20 PM	2:30 PM	2:55 PM
Wild Rose Casino	Wednesday, February 29, 2012	1:05 PM	1:30 PM	2:20 PM	2:45 PM
Wild Rose Casino	Wednesday, March 14, 2012	1:52 PM	2:17 PM	2:54 PM	3:19 PM
Wild Rose Casino	Tuesday, April 24, 2012	12:05 PM	12:30 PM	1:30 PM	1:55 PM
Isle of Capri	Wednesday, April 25, 2012	2:07 PM	2:27 PM	3:33 PM	3:53 PM
Isle of Capri	Monday, April 30, 2012	1:30 PM	1:50 PM	2:27 PM	2:47 PM
Jumer's	Wednesday, May 02, 2012	1:55 PM	2:20 PM	3:25 PM	3:50 PM

Per Joel McCubbin's Timesheets				Overlap Identified^	Improper Hours	Hourly Rate	Improper Amount	FICA	IPERS
Date	Time In	Time Out							
#	7:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:35pm-3:00pm	1.42	\$ 29.90	42.46	3.24	2.69	
#	7:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:05pm-4:00pm	2.92	29.90	87.21	6.67	5.80	
#	7:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:00pm-4:00pm	3.00	29.90	89.70	6.86	5.97	
#	7:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:00pm-1:54pm	0.90	29.90	26.91	2.06	1.79	
#	7:00 AM	12:00 PM	11:50am-12:00pm	0.17	29.90	4.98	0.38	0.35	
	1:00 PM	4:00 PM	1:00pm-2:25pm	1.42	29.90	42.36	3.24	2.94	
#	7:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:00pm-2:23pm	1.38	29.90	41.36	3.16	2.87	
#	7:00 AM	12:00 PM	11:10am-12:00pm	0.83	29.90	24.92	1.91	1.73	
	1:00 PM	4:00 PM	1:00pm-3:32pm	2.53	29.90	75.75	5.79	5.26	
#	7:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:00pm-1:45pm	0.75	29.90	22.43	1.72	1.56	
#	7:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:00pm-2:48pm	1.80	29.90	53.82	4.12	3.74	
Tuesday, May 24, 2011	7:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:05pm-1:30pm	0.42	29.90	12.46	0.95	0.87	
Tuesday, June 21, 2011	7:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:00pm-1:50pm	0.83	29.90	24.92	1.91	1.73	
Thursday, November 10, 2011	7:00 AM	12:00 PM	11:12am-12:00pm	0.80	30.50	24.40	1.87	1.97	
	1:00 PM	2:00 PM							
Thursday, December 01, 2011	8:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:00pm-3:32pm	2.53	30.50	77.27	5.91	6.24	
Wednesday, December 14, 2011	10:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:00pm-1:25pm	0.42	30.50	12.71	0.97	1.03	
Monday, December 19, 2011	7:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:00pm-4:00pm	3.00	30.50	91.50	7.00	7.38	
Monday, January 9, 2012	10:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:30pm-4:00pm	2.50	30.50	76.25	5.83	6.15	
Wednesday, January 25, 2012	10:00 AM	12:00 PM							
	1:00 PM	2:00 PM	1:00pm-1:48pm	0.80	30.50	24.40	1.87	1.97	
Friday, January 27, 2012	8:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:10pm-1:35pm	0.42	30.50	12.71	0.97	1.03	
Thursday, February 16, 2012	7:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:00pm-2:55pm	1.92	30.50	58.46	4.47	4.72	
Wednesday, February 29, 2012	7:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:05pm-2:45pm	1.67	30.50	50.83	3.89	4.10	
Wednesday, March 14, 2012	10:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:52pm-3:19pm	1.45	30.50	44.23	3.38	3.57	
Tuesday, April 24, 2012	7:00 AM	12:00 PM							
	1:00 PM	3:00 PM	1:00pm-1:55pm	0.92	30.50	27.96	2.14	2.26	
Wednesday, April 25, 2012	7:00 AM	12:00 PM							
	1:00 PM	4:00 PM	2:07pm-3:53pm	1.77	30.50	53.88	4.12	4.35	
#	7:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:30pm-2:47pm	1.28	30.50	39.14	2.99	3.16	
#	7:00 AM	12:00 PM							
	1:00 PM	4:00 PM	1:55pm-3:50pm	1.92	30.50	58.46	4.47	4.72	

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Improper Payroll Issued to Joel McCubbin
For the period January 1, 2009 through June 30, 2017

Per Player's Card Statements**

Casino	Date	Travel Time	Time In	Time Out	Travel Time
Wild Rose Casino	Monday, May 14, 2012	1:05 PM	1:30 PM	2:11 PM	2:36 PM
Isle of Capri	Tuesday, May 15, 2012	12:36 PM	12:56 PM	1:28 PM	1:48 PM
Jumer's	Friday, May 18, 2012	12:25 PM	12:50 PM	1:05 PM	1:30 PM
Jumer's	Wednesday, May 23, 2012	12:10 PM	12:35 PM	1:30 PM	1:55 PM
Jumer's	Friday, June 08, 2012	10:00 AM	10:25 AM	11:20 AM	11:45 AM
Isle of Capri	Tuesday, June 19, 2012	2:04 PM	2:23 PM	2:44 PM	3:03 PM
Wild Rose Casino	Tuesday, July 03, 2012	1:15 PM	1:40 PM	3:00 PM	3:25 PM
Jumer's	Monday, July 30, 2012	11:15 AM	11:40 AM	1:00 PM	1:25 PM
Wild Rose Casino	Wednesday, August 08, 2012	11:25 AM	11:50 AM	1:16 PM	1:41 PM
Jumer's	Monday, August 27, 2012	11:20 AM	11:45 AM	1:45 PM	2:10 PM
Wild Rose Casino	Wednesday, September 05, 2012	1:06 PM	1:31 PM	1:31 PM	1:56 PM
Isle of Capri	Friday, September 07, 2012	11:28 AM	11:48 AM	12:06 PM	12:26 PM
Isle of Capri	Monday, September 10, 2012	12:48 PM	1:08 PM	2:08 PM	2:28 PM
Jumer's	Friday, September 21, 2012	11:40 AM	12:05 PM	2:05 PM	2:30 PM
Wild Rose Casino	Wednesday, September 26, 2012	2:05 PM	2:30 PM	2:30 PM	2:55 PM
Jumer's	Monday, October 01, 2012	12:05 PM	12:30 PM	2:10 PM	2:35 PM
Isle of Capri	Tuesday, October 02, 2012	2:27 PM	2:47 PM	3:55 PM	4:15 PM
Jumer's	Friday, October 05, 2012	12:25 PM	12:50 PM	10:20 PM	10:45 PM
Jumer's	Monday, October 08, 2012	12:05 PM	12:30 PM	1:20 PM	1:45 PM
Isle of Capri	Wednesday, October 10, 2012	12:40 PM	1:00 PM	2:47 PM	3:07 PM
Jumer's	Wednesday, October 17, 2012	11:35 AM	12:00 PM	3:00 PM	3:25 PM
Wild Rose Casino	Thursday, October 18, 2012	11:37 AM	12:02 PM	1:50 PM	2:15 PM
Jumer's	Tuesday, October 23, 2012	12:35 PM	1:00 PM	2:10 PM	2:35 PM
Jumer's	Monday, October 29, 2012	11:20 AM	11:45 AM	2:00 PM	2:25 PM
Jumer's	Wednesday, November 14, 2012	12:50 PM	1:15 PM	3:00 PM	3:25 PM
Wild Rose Casino	Thursday, November 15, 2012	1:05 PM	1:30 PM	1:30 PM	1:55 PM

Per Joel McCubbin's Timesheets			Overlap Identified^	Improper Hours	Hourly Rate	Improper Amount	FICA	IPERS
Date	Time In	Time Out						
Monday, May 14, 2012	8:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:05pm-2:36pm	1.52	30.50	46.26	3.54	3.73
Tuesday, May 15, 2012	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-1:48pm	0.80	30.50	24.40	1.87	1.97
Friday, May 18, 2012	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-1:30pm	0.50	30.50	15.25	1.17	1.23
Wednesday, May 23, 2012	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-1:55pm	0.92	30.50	27.96	2.14	2.26
Friday, June 08, 2012	7:00 AM	12:00 PM	10:00am-11:45am	1.75	30.50	53.38	4.08	4.31
	1:00 PM	2:00 PM						
Tuesday, June 19, 2012	7:00 AM	4:00 PM	2:04pm-3:03pm	0.98	30.50	29.99	2.29	2.42
#	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:15pm-3:25pm	2.17	30.50	66.08	5.06	5.73
Monday, July 30, 2012	7:00 AM	12:00 PM	11:15am-12:00pm	0.75	30.50	22.88	1.75	1.98
	1:00 PM	4:00 PM	1:00pm-1:25pm	0.42	30.50	12.71	0.97	1.10
Wednesday, August 08, 2012	7:00 AM	12:00 PM	11:25am-12:00pm	0.58	30.50	17.79	1.36	1.54
	1:00 PM	4:00 PM	1:00pm-1:41pm	0.68	30.50	20.84	1.59	1.81
Monday, August 27, 2012	7:30 AM	11:00 AM						
	11:30 AM	4:00 PM	11:30am-2:10pm	2.67	30.50	81.33	6.22	7.05
Wednesday, September 05, 2012	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:06pm-1:56pm	0.83	30.50	25.42	1.94	2.20
Friday, September 07, 2012	7:00 AM	12:00 PM	11:28am-12:00pm	0.53	30.50	16.27	1.24	1.41
	1:30 PM	3:30 PM						
Monday, September 10, 2012	7:00 AM	12:00 PM						
	12:30 PM	3:30 PM	12:48pm-2:28pm	1.67	30.50	50.83	3.89	4.41
Friday, September 21, 2012	7:00 AM	12:00 PM	11:40am-12:00pm	0.33	30.50	10.17	0.78	0.88
	1:00 PM	4:00 PM	1:00pm-2:30pm	1.50	30.50	45.75	3.50	3.97
Wednesday, September 26, 2012	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	2:05pm-2:55pm	0.83	30.50	25.42	1.94	2.20
Monday, October 01, 2012	7:30 AM	12:00 PM						
	1:00 PM	4:30 PM	1:00pm-2:35pm	1.58	30.50	48.29	3.69	4.19
Tuesday, October 02, 2012	7:30 AM	12:00 PM						
	2:30 PM	4:00 PM	2:30pm-4:00pm	1.50	30.50	45.75	3.50	3.97
Friday, October 05, 2012	9:00 AM	12:00 PM						
	1:00 PM	3:00 PM	1:00pm-3:00pm	2.00	30.50	61.00	4.67	5.29
Monday, October 08, 2012	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-1:45pm	0.75	30.50	22.88	1.75	1.98
Wednesday, October 10, 2012	10:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-3:07pm	2.12	30.50	64.56	4.94	5.60
Wednesday, October 17, 2012	7:00 AM	12:00 PM	11:35am-12:00pm	0.42	30.50	12.71	0.97	1.10
	1:00 PM	4:00 PM	1:00pm-3:25pm	2.42	30.50	73.71	5.64	6.39
Thursday, October 18, 2012	7:00 AM	12:00 PM	11:37am-12:00pm	0.38	30.50	11.69	0.89	1.01
	1:00 PM	3:00 PM	1:00pm-2:15pm	1.25	30.50	38.13	2.92	3.31
Tuesday, October 23, 2012	11:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-2:35pm	1.58	30.50	48.29	3.69	4.19
Monday, October 29, 2012	8:00 AM	12:00 PM	11:20am-12:00pm	0.67	30.50	20.33	1.56	1.76
	1:00 PM	4:00 PM	1:00pm-2:25pm	1.42	30.50	43.21	3.31	3.75
Wednesday, November 14, 2012	9:30 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-3:25pm	2.42	30.50	73.71	5.64	6.39
Thursday, November 15, 2012	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:05pm-1:55pm	0.83	30.50	25.42	1.94	2.20

Report on Special Investigation of the
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Park View Water and Sanitary District

Improper Payroll Issued to Joel McCubbin
For the period January 1, 2009 through June 30, 2017

Per Player's Card Statements**

Casino	Date	Travel Time	Time In	Time Out	Travel Time
Jumer's	Tuesday, November 27, 2012	11:20 AM	11:45 AM	3:05 PM	3:30 PM
Jumer's	Wednesday, November 28, 2012	11:15 AM	11:40 AM	2:25 PM	2:50 PM
Jumer's	Thursday, December 06, 2012	12:30 PM	12:55 PM	3:20 PM	3:45 PM
Isle of Capri	Friday, December 07, 2012	12:25 PM	12:45 PM	3:51 PM	4:11 PM
Wild Rose Casino	Monday, December 10, 2012	1:35 PM	2:00 PM	2:00 PM	2:25 PM
Jumer's	Tuesday, December 11, 2012	1:20 PM	1:45 PM	3:15 PM	3:40 PM
Jumer's	Wednesday, December 19, 2012	1:15 PM	1:40 PM	2:40 PM	3:05 PM
Jumer's	Wednesday, January 02, 2013	12:10 PM	12:35 PM	2:15 PM	2:40 PM
Jumer's	Friday, January 04, 2013	11:40 AM	12:05 PM	1:50 PM	2:15 PM
Jumer's	Wednesday, January 09, 2013	11:35 AM	12:00 PM	2:20 PM	2:45 PM
Isle of Capri	Thursday, January 10, 2013	1:08 PM	1:28 PM	2:03 PM	@
Jumer's	Thursday, January 10, 2013	@	2:30 PM	3:25 PM	3:50 PM
Wild Rose Casino	Friday, January 11, 2013	11:40 AM	12:05 PM	12:05 PM	12:30 PM
Jumer's	Tuesday, January 15, 2013	12:05 PM	12:30 PM	2:50 PM	3:15 PM
Wild Rose Casino	Wednesday, January 16, 2013	12:23 PM	12:48 PM	12:48 PM	1:13 PM
Isle of Capri	Friday, January 18, 2013	1:14 PM	1:34 PM	3:20 PM	3:40 PM
Wild Rose Casino	Tuesday, February 12, 2013	12:25 PM	12:50 PM	1:36 PM	2:01 PM
Jumer's	Tuesday, February 26, 2013	11:20 AM	11:45 AM	2:25 PM	2:50 PM
Wild Rose Casino	Thursday, February 28, 2013	11:35 AM	12:00 PM	3:00 PM	3:25 PM
Jumer's	Monday, March 04, 2013	11:50 AM	12:15 PM	2:35 PM	3:00 PM
Jumer's	Monday, March 11, 2013	1:25 PM	1:50 PM	2:55 PM	3:20 PM
Jumer's	Wednesday, March 13, 2013	11:35 AM	12:00 PM	2:26 PM	2:51 PM
Wild Rose Casino	Monday, March 18, 2013	12:35 PM	1:00 PM	2:40 PM	3:05 PM
Wild Rose Casino	Monday, March 25, 2013	11:50 AM	12:15 PM	3:18 PM	3:43 PM
Jumer's	Thursday, March 28, 2013	12:35 PM	1:00 PM	1:20 PM	1:45 PM
Isle of Capri	Friday, April 12, 2013	9:54 AM	10:14 AM	1:22 PM	1:42 PM
Wild Rose Casino	Thursday, April 18, 2013	11:30 AM	11:55 AM	1:40 PM	2:05 PM

Per Joel McCubbin's Timesheets			Overlap Identified^	Improper Hours	Hourly Rate	Improper Amount	FICA	IPERS
Date	Time In	Time Out						
Tuesday, November 27, 2012	8:00 AM	12:00 PM	11:20am-12:00pm	0.67	30.50	20.33	1.56	1.76
	1:00 PM	4:00 PM	1:00pm-3:30pm	2.50	30.50	76.25	5.83	6.61
Wednesday, November 28, 2012	7:30 AM	12:00 PM	11:15am-12:00pm	0.75	30.50	22.88	1.75	1.98
	1:00 PM	4:00 PM	1:00pm-2:50pm	1.83	30.50	55.92	4.28	4.85
Thursday, December 06, 2012	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-3:45pm	2.75	30.50	83.88	6.42	7.27
Friday, December 07, 2012	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-4:00pm	3.00	30.50	91.50	7.00	7.90
Monday, December 10, 2012	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:35pm-2:25pm	0.83	30.50	25.42	1.94	2.20
Tuesday, December 11, 2012	7:00 AM	12:00 PM						
	2:00 PM	4:00 PM	2:00pm-3:40pm	1.67	30.50	50.83	3.89	4.41
Wednesday, December 19, 2012	10:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:15pm-3:05pm	1.83	30.50	55.92	4.28	4.85
#	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-2:40pm	1.67	30.50	50.83	3.89	4.41
#	7:00 AM	12:00 PM	11:40am-12:00pm	0.33	30.50	10.17	0.78	0.88
	1:00 PM	4:00 PM	1:00pm-2:15pm	1.25	30.50	38.13	2.92	3.31
Wednesday, January 09, 2013	7:00 AM	12:00 PM	11:35am-12:00pm	0.42	30.50	12.71	0.97	1.10
	1:00 PM	4:00 PM	1:00pm-2:45pm	1.75	30.50	53.38	4.08	4.63
Thursday, January 10, 2013	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:08pm-3:50pm	2.70	30.50	82.35	6.30	7.14
Friday, January 11, 2013	7:00 AM	12:00 PM	11:40am-12:00pm	0.33	30.50	10.17	0.78	0.88
Tuesday, January 15, 2013	7:00 AM	11:00 AM						
	1:00 PM	4:00 PM	1:00pm-3:15pm	2.25	30.50	68.63	5.25	5.95
Wednesday, January 16, 2013	7:00 AM	10:00 AM						
	12:00 PM	4:00 PM	12:23pm-1:13pm	0.83	30.50	25.42	1.94	2.20
Friday, January 18, 2013	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:14pm-3:40pm	2.43	30.50	74.22	5.68	6.43
Tuesday, February 12, 2013	7:00 AM	11:00 AM						
	1:00 PM	4:00 PM	1:00pm-2:01pm	1.02	30.50	31.01	2.37	2.69
Tuesday, February 26, 2013	7:30 AM	11:00 AM						
	12:30 PM	4:00 PM	12:30pm-2:50pm	2.33	30.50	71.17	5.44	6.17
Thursday, February 28, 2013	7:30 AM	11:00 AM						
	1:30 PM	4:00 PM	1:30pm-3:25pm	1.92	30.50	58.46	4.47	5.07
Monday, March 04, 2013	7:30 AM	11:00 AM						
	1:00 PM	4:00 PM	1:00pm-3:00pm	2.00	30.50	61.00	4.67	5.29
Monday, March 11, 2013	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:25pm-3:20pm	1.92	30.50	58.46	4.47	5.07
Wednesday, March 13, 2013	7:30 AM	12:00 PM	11:35am-12:00pm	0.42	30.50	12.71	0.97	1.10
	1:00 PM	4:30 PM	1:00pm-2:51pm	1.85	30.50	56.43	4.32	4.89
Monday, March 18, 2013	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-3:05pm	2.08	30.50	63.54	4.86	5.51
Monday, March 25, 2013	6:00 AM	10:30 AM						
	12:00 PM	4:00 PM	12:00pm-3:43pm	3.72	30.50	113.36	8.67	9.83
Thursday, March 28, 2013	7:00 AM	11:00 AM						
	1:00 PM	4:00 PM	1:00pm-1:45pm	0.75	30.50	22.88	1.75	1.98
##	7:00 AM	12:00 PM	9:54am-12:00pm	2.10	30.50	64.05	4.90	5.55
	1:00 PM	4:00 PM	1:00pm-1:42pm	0.70	30.50	21.35	1.63	1.85
Thursday, April 18, 2013	7:00 AM	12:00 PM	11:30am-12:00pm	0.50	30.50	15.25	1.17	1.32
	1:00 PM	4:00 PM	1:00pm-2:05pm	1.08	30.50	33.04	2.53	2.86

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Improper Payroll Issued to Joel McCubbin
For the period January 1, 2009 through June 30, 2017

Per Player's Card Statements**

Casino	Date	Travel Time	Time In	Time Out	Travel Time
Wild Rose Casino	Friday, April 19, 2013	12:27 PM	12:52 PM	2:46 PM	3:11 PM
Isle of Capri	Friday, April 26, 2013	12:14 PM	12:34 PM	12:53 PM	1:13 PM
Jumer's	Tuesday, May 14, 2013	12:55 PM	1:20 PM	2:45 PM	3:10 PM
Isle of Capri	Wednesday, May 15, 2013	11:57 AM	12:17 PM	1:51 PM	2:11 PM
Wild Rose Casino	Friday, May 17, 2013	11:50 AM	12:15 PM	1:41 PM	2:06 PM
Jumer's	Tuesday, May 21, 2013	11:15 AM	11:40 AM	1:10 PM	1:35 PM
Wild Rose Casino	Tuesday, June 04, 2013	11:55 AM	12:20 PM	1:55 PM	2:20 PM
Isle of Capri	Monday, July 01, 2013	12:20 PM	12:40 PM	2:38 PM	2:58 PM
Wild Rose Casino	Tuesday, July 02, 2013	11:49 AM	12:14 PM	1:00 PM	1:25 PM
Jumer's	Wednesday, July 03, 2013	2:15 PM	2:40 PM	3:40 PM	4:05 PM
Isle of Capri	Tuesday, July 23, 2013	11:12 AM	11:32 AM	12:04 PM	12:24 PM
Jumer's	Tuesday, July 23, 2013	2:30 PM	2:55 PM	3:30 PM	3:55 PM
Wild Rose Casino	Wednesday, July 24, 2013	11:50 AM	12:15 PM	12:15 PM	12:40 PM
Wild Rose Casino	Wednesday, August 14, 2013	12:30 PM	12:55 PM	12:55 PM	1:20 PM
Wild Rose Casino	Wednesday, October 09, 2013	1:40 PM	2:05 PM	2:05 PM	2:30 PM
Wild Rose Casino	Friday, November 01, 2013	1:10 PM	1:35 PM	2:19 PM	2:44 PM
Isle of Capri	Wednesday, November 20, 2013	12:36 PM	12:56 PM	2:36 PM	2:56 PM
Isle of Capri	Wednesday, November 27, 2013	1:26 PM	1:46 PM	2:10 PM	2:30 PM
Isle of Capri	Tuesday, December 03, 2013	1:16 PM	1:36 PM	2:25 PM	2:45 PM
Isle of Capri	Thursday, December 12, 2013	1:38 PM	1:58 PM	3:25 PM	3:45 PM
Wild Rose Casino	Wednesday, December 18, 2013	11:05 AM	11:30 AM	11:30 AM	11:55 AM
Isle of Capri	Wednesday, December 18, 2013	1:42 PM	2:02 PM	3:01 PM	3:21 PM
Jumer's	Thursday, December 19, 2013	1:35 PM	2:00 PM	2:25 PM	2:50 PM
Isle of Capri	Thursday, January 09, 2014	1:42 PM	2:02 PM	2:46 PM	3:06 PM
Riverside	Wednesday, January 15, 2014	11:35 AM	12:46 PM	2:48 PM	3:59 PM
Isle of Capri	Wednesday, January 29, 2014	1:52 PM	2:12 PM	3:34 PM	3:54 PM
Jumer's	Thursday, January 30, 2014	11:00 AM	11:25 AM	12:50 PM	1:15 PM
Wild Rose Casino	Tuesday, February 04, 2014	12:20 PM	12:45 PM	1:45 PM	2:10 PM

Per Joel McCubbin's Timesheets			Overlap Identified^	Improper Hours	Hourly Rate	Improper Amount	FICA	IPERS
Date	Time In	Time Out						
Friday, April 19, 2013	7:00 AM	12:00 PM						
	1:00 PM	2:00 PM	1:00pm-2:00pm	1.00	30.50	30.50	2.33	2.64
Friday, April 26, 2013	7:00 AM	12:00 PM						
	1:00 PM	2:00 PM	1:00pm-1:13pm	0.22	30.50	6.61	0.51	0.57
Tuesday, May 14, 2013	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-3:10pm	2.17	30.50	66.08	5.06	5.73
Wednesday, May 15, 2013	7:00 AM	12:00 PM	11:57am-12:00pm	0.05	30.50	1.53	0.12	0.13
	1:00 PM	4:00 PM	1:00pm-2:11pm	1.18	30.50	36.09	2.76	3.13
Friday, May 17, 2013	7:00 AM	12:00 PM	11:50am-12:00pm	0.17	30.50	5.08	0.39	0.44
Tuesday, May 21, 2013	8:00 AM	11:00 AM						
	1:00 PM	4:00 PM	1:00pm-1:35pm	0.58	30.50	17.79	1.36	1.54
Tuesday, June 04, 2013	7:00 AM	12:00 PM	11:55am-12:00pm	0.08	30.50	2.54	0.19	0.22
	1:00 PM	4:00 PM	1:00pm-2:20pm	1.33	30.50	40.67	3.11	3.53
Monday, July 01, 2013	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-2:58pm	1.97	30.50	59.98	4.59	5.36
Tuesday, July 02, 2013	7:00 AM	12:00 PM	11:49am-12:00pm	0.18	30.50	5.59	0.43	0.50
	1:00 PM	4:00 PM	1:00pm-1:25pm	0.42	30.50	12.71	0.97	1.13
Wednesday, July 03, 2013	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	2:15pm-4:00pm	1.75	30.50	53.38	4.08	4.77
Tuesday, July 23, 2013	7:00 AM	12:00 PM	11:12am-12:00pm	0.80	30.50	24.40	1.87	2.18
	1:00 PM	4:00 PM	2:30pm-3:55pm	1.42	30.50	43.21	3.31	3.86
##	7:00 AM	12:00 PM	11:50am-12:00pm	0.17	30.50	5.08	0.39	0.45
	1:00 PM	4:00 PM						
Wednesday, August 14, 2013	8:00 AM	12:00 PM						
	1:00 PM	4:30 PM	1:00pm-1:20pm	0.33	30.50	10.17	0.78	0.91
Wednesday, October 09, 2013	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:40pm-2:30pm	0.83	30.50	25.42	1.94	2.27
Friday, November 01, 2013	7:00 AM	12:00 PM						
	1:00 PM	3:00 PM	1:10pm-2:44pm	1.57	30.50	47.78	3.66	4.27
Wednesday, November 20, 2013	7:00 AM	10:00 AM						
	1:00 PM	4:00 PM	1:00pm-2:56pm	1.93	30.50	58.97	4.51	5.27
Wednesday, November 27, 2013	7:00 AM	12:00 PM						
	2:00 PM	4:00 PM	2:00pm-2:30pm	0.50	30.50	15.25	1.17	1.36
Tuesday, December 03, 2013	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:16pm-2:45pm	1.48	30.50	45.24	3.46	4.04
Thursday, December 12, 2013	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:38pm-3:45pm	2.12	30.50	64.56	4.94	5.77
Wednesday, December 18, 2013	7:30 AM	12:00 PM	11:05am-11:55am	0.83	30.50	25.42	1.94	2.27
	1:00 PM	4:00 PM	1:42pm-3:21pm	1.65	30.50	50.33	3.85	4.49
Thursday, December 19, 2013	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:35pm-2:50pm	1.25	30.50	38.13	2.92	3.40
Thursday, January 09, 2014	7:30 AM	10:30 AM						
	3:00 PM	4:00 PM	3:00pm-3:06pm	0.10	30.50	3.05	0.23	0.27
Wednesday, January 15, 2014	7:30 AM	12:00 PM	11:35am-12:00pm	0.42	30.50	12.71	0.97	1.13
	2:30 PM	4:00 PM	2:30pm-3:59pm	1.48	30.50	45.24	3.46	4.04
Wednesday, January 29, 2014	6:30 AM	12:00 PM						
	1:00 PM	2:30 PM	1:52pm-2:30pm	0.63	30.50	19.32	1.48	1.72
Thursday, January 30, 2014	7:00 AM	12:00 PM	11:00am-12:00pm	1.00	30.50	30.50	2.33	2.72
	1:00 PM	4:00 PM	1:00pm-1:15pm	0.25	30.50	7.63	0.58	0.68
Tuesday, February 04, 2014	7:30 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-2:10pm	1.17	30.50	35.58	2.72	3.18

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Casino	Date	Travel Time	Time In	Time Out	Travel Time
Isle of Capri	Friday, February 07, 2014	11:13 AM	11:33 AM	12:55 PM	1:15 PM
Rhythm City	Tuesday, February 11, 2014	1:26 PM	1:43 PM	2:01 PM	2:18 PM
Riverside	Wednesday, February 12, 2014	11:14 AM	12:25 PM	2:18 PM	3:29 PM
Rhythm City	Thursday, February 13, 2014	11:05 AM	11:22 AM	1:49 PM	2:06 PM
Isle of Capri	Friday, February 14, 2014	12:15 PM	12:35 PM	2:44 PM	@
Rhythm City	Friday, February 14, 2014	@	3:04 PM	3:46 PM	4:03 PM
Isle of Capri	Monday, February 17, 2014	11:27 AM	11:47 AM	1:44 PM	2:04 PM
Rhythm City	Tuesday, February 18, 2014	12:25 PM	12:42 PM	1:05 PM	1:22 PM
Rhythm City	Monday, February 24, 2014	12:11 PM	12:28 PM	1:59 PM	2:16 PM
Diamond Jo	Wednesday, February 26, 2014	10:17 AM	11:16 AM	2:40 PM	3:39 PM
Rhythm City	Thursday, March 06, 2014	1:33 PM	1:50 PM	3:22 PM	3:39 PM
Riverside	Wednesday, March 19, 2014	11:23 AM	12:34 PM	1:10 PM	2:21 PM
Diamond Jo	Thursday, April 03, 2014	11:30 AM	12:29 PM	2:14 PM	3:13 PM
Wild Rose Casino	Thursday, April 03, 2014	3:35 PM	4:00 PM	4:00 PM	4:25 PM
Rhythm City	Wednesday, April 16, 2014	1:53 PM	2:10 PM	3:47 PM	4:04 PM
Riverside	Thursday, April 17, 2014	9:52 AM	11:03 AM	2:12 PM	3:23 PM
Rhythm City	Friday, April 18, 2014	11:44 AM	12:01 PM	2:13 PM	2:30 PM
Isle of Capri	Friday, April 18, 2014	10:06 PM	10:26 PM	12:30 AM	12:50 AM
Diamond Jo	Thursday, April 24, 2014	3:00 PM	3:59 PM	5:36 PM	6:35 PM
Isle of Capri	Monday, April 28, 2014	11:30 AM	11:50 AM	1:38 PM	@
Prairie Meadows	Monday, April 28, 2014	@	3:36 PM	8:43 PM	N/A
Prairie Meadows	Tuesday, April 29, 2014	N/A	4:06 PM	7:04 PM	9:31 PM
Rhythm City	Thursday, May 01, 2014	2:47 PM	3:04 PM	4:29 PM	4:46 PM
Wild Rose Casino	Friday, May 02, 2014	11:30 AM	11:55 AM	11:55 AM	12:20 PM
Isle of Capri	Friday, May 02, 2014	8:43 PM	9:03 PM	12:24 AM	12:44 AM
Rhythm City	Tuesday, May 06, 2014	12:10 PM	12:27 PM	2:16 PM	2:33 PM
Jumer's	Tuesday, May 20, 2014	12:55 AM	1:20 AM	11:15 PM	11:40 PM
Rhythm City	Monday, June 02, 2014	1:41 PM	1:58 PM	2:39 PM	2:56 PM
Jumer's	Wednesday, June 04, 2014	12:20 PM	12:45 PM	3:50 PM	4:15 PM
Jumer's	Monday, June 09, 2014	8:00 PM	8:25 PM	10:40 PM	11:05 PM
Isle of Capri	Tuesday, June 10, 2014	1:37 PM	1:57 PM	2:58 PM	3:18 PM
Wild Rose Casino	Tuesday, June 10, 2014	8:25 PM	8:50 PM	8:50 PM	9:15 PM
Rhythm City	Wednesday, June 18, 2014	12:17 PM	12:34 PM	2:21 PM	2:38 PM

Per Joel McCubbin's Timesheets			Overlap Identified^	Improper Hours	Hourly Rate	Improper Amount	FICA	IPERS
Date	Time In	Time Out						
Friday, February 07, 2014	7:00 AM	12:00 PM	11:13am-12:00pm	0.78	30.50	23.89	1.83	2.13
	1:00 PM	4:30 PM	1:00pm-1:15pm	0.25	30.50	7.63	0.58	0.68
Tuesday, February 11, 2014	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:26pm-2:18pm	0.87	30.50	26.43	2.02	2.36
Wednesday, February 12, 2014	7:00 AM	12:00 PM	11:14am-12:00pm	0.77	30.50	23.38	1.79	2.09
	1:00 PM	4:00 PM	1:00pm-3:29pm	2.48	30.50	75.74	5.79	6.76
Thursday, February 13, 2014	7:00 AM	12:00 PM	11:05am-12:00pm	0.92	30.50	27.96	2.14	2.50
	1:00 PM	4:00 PM	1:00pm-2:06pm	1.60	30.50	48.80	3.73	4.36
Friday, February 14, 2014	7:00 AM	12:00 PM						
	1:00 PM	3:00 PM	1:00pm-3:00pm	2.00	30.50	61.00	4.67	5.45
Monday, February 17, 2014	7:00 AM	12:00 PM	11:27am-12:00pm	0.55	30.50	16.78	1.28	1.50
	1:30 PM	4:30 PM	1:30pm-2:04pm	0.57	30.50	17.28	1.32	1.54
Tuesday, February 18, 2014	7:00 AM	10:00 AM						
	1:00 PM	4:00 PM	1:00pm-1:22pm	0.37	30.50	11.18	0.86	1.00
Monday, February 24, 2014	7:30 AM	12:00 PM						
	1:00 PM	3:30 PM	1:00pm-2:16pm	1.27	30.50	38.63	2.96	3.45
Wednesday, February 26, 2014	7:30 AM	11:30 AM	10:17am-11:30am	1.22	30.50	37.11	2.84	3.31
Thursday, March 06, 2014	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:33pm-3:39pm	2.10	30.50	64.05	4.90	5.72
Wednesday, March 19, 2014	6:00 AM	12:00 PM	11:23am-12:00pm	0.62	30.50	18.81	1.44	1.68
	1:00 PM	5:00 PM	1:00pm-2:21pm	1.35	30.50	41.18	3.15	3.68
Thursday, April 03, 2014	7:00 AM	12:00 PM	11:30am-12:00pm	0.50	30.50	15.25	1.17	1.36
	1:00 PM	4:00 PM	1:00pm-4:00pm	3.00	30.50	91.50	7.00	8.17
Wednesday, April 16, 2014	6:30 AM	12:00 PM						
	1:00 PM	4:00 PM	1:53pm-4:00pm	2.12	30.50	64.56	4.94	5.77
Thursday, April 17, 2014	7:00 AM	12:00 PM	9:52am-12:00pm	2.13	30.50	65.07	4.98	5.81
	1:00 PM	4:00 PM	1:00pm-3:23pm	2.38	30.50	72.69	5.56	6.49
Friday, April 18, 2014	8:00 AM	12:00 PM	11:44am-12:00pm	0.27	30.50	8.13	0.62	0.73
	1:00 PM	4:00 PM	1:00pm-2:30pm	1.50	30.50	45.75	3.50	4.09
Thursday, April 24, 2014	7:30 AM	12:00 PM						
	12:30 PM	4:00 PM	3:00pm-4:00pm	1.00	30.50	30.50	2.33	2.72
Monday, April 28, 2014	7:00 AM	12:00 PM	11:30am-12:00pm	0.50	30.50	15.25	1.17	1.36
	1:00 PM	4:00 PM	1:00pm-4:00pm	3.00	30.50	91.50	7.00	8.17
##	7:00 AM	12:00 PM						
Thursday, May 01, 2014	8:00 AM	12:00 PM						
	1:00 PM	4:00 PM	2:47pm-4:00pm	1.22	30.50	37.11	2.84	3.31
Friday, May 02, 2014	7:00 AM	12:00 PM	11:30am-12:00pm	0.50	30.50	15.25	1.17	1.36
	3:00 PM	4:00 PM						
Tuesday, May 06, 2014	8:00 AM	12:00 PM						
	2:00 PM	4:00 PM	2:00pm-2:33pm	0.55	30.50	16.78	1.28	1.50
Tuesday, May 20, 2014	7:30 AM	12:00 PM	7:30am-12:00pm	4.50	30.50	137.25	10.50	12.26
	1:00 PM	4:00 PM	1:00pm-4:00pm	3.00	30.50	91.50	7.00	8.17
Monday, June 02, 2014	9:00 AM	12:30 PM						
	1:00 PM	4:00 PM	1:41pm-2:56pm	1.25	30.50	38.13	2.92	3.40
Wednesday, June 04, 2014	8:30 AM	11:30 AM						
	3:00 PM	3:30 PM	3:00pm-3:30pm	0.50	30.50	15.25	1.17	1.36
Monday, June 09, 2014	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM						
Tuesday, June 10, 2014	7:00 AM	2:00 PM	1:37pm-2:00pm	0.38	30.50	11.69	0.89	1.04
	3:30 PM	4:30 PM						
Wednesday, June 18, 2014	8:00 AM	12:30 PM	12:17pm-12:30pm	0.22	30.50	6.61	0.51	0.59

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Casino	Date	Travel Time	Time In	Time Out	Travel Time
Jumer's	Wednesday, June 18, 2014	6:55 PM	7:20 PM	10:20 PM	10:45 PM
Jumer's	Friday, September 12, 2014	11:55 AM	12:20 PM	1:30 PM	1:55 PM
Jumer's	Friday, October 03, 2014	11:00 AM	11:25 AM	1:10 PM	1:35 PM
Isle of Capri	Friday, October 03, 2014	6:26 PM	6:46 PM	7:44 PM	8:04 PM
Prairie Meadows	Wednesday, October 08, 2014	^^	12:30 PM	2:13 PM	N/A
Prairie Meadows	Wednesday, October 08, 2014	N/A	12:20 AM	12:47 AM	3:14 AM
Jumer's	Friday, October 10, 2014	11:40 AM	12:05 PM	1:45 PM	2:10 PM
Jumer's	Friday, October 17, 2014	9:55 AM	10:20 AM	11:00 AM	11:25 AM
Jumer's	Wednesday, October 22, 2014	12:05 PM	12:30 PM	2:00 PM	@
Isle of Capri	Wednesday, October 22, 2014	@	2:25 PM	3:19 PM	3:39 PM
Jumer's	Tuesday, October 28, 2014	11:45 AM	12:10 PM	1:25 PM	1:50 PM
Isle of Capri	Thursday, October 30, 2014	11:52 AM	12:12 PM	1:34 PM	1:54 PM
Diamond Jo	Tuesday, November 04, 2014	12:16 PM	1:15 PM	2:35 PM	3:34 PM
Jumer's	Wednesday, November 05, 2014	11:15 AM	11:40 AM	12:13 PM	12:38 PM
Jumer's	Thursday, November 13, 2014	12:40 PM	1:05 PM	3:20 PM	3:45 PM
Rhythm City	Friday, November 14, 2014	12:10 PM	12:27 PM	2:49 PM	3:06 PM
Jumer's	Monday, November 17, 2014	11:40 AM	12:05 PM	1:30 PM	1:55 PM
Jumer's	Friday, November 21, 2014	11:10 AM	11:35 AM	1:40 PM	2:05 PM
Jumer's	Tuesday, November 25, 2014	1:25 PM	1:50 PM	3:10 PM	3:35 PM
Isle of Capri	Tuesday, November 25, 2014	6:03 PM	6:23 PM	8:06 PM	8:26 PM
Rhythm City	Monday, December 01, 2014	12:32 PM	12:49 PM	1:59 PM	2:16 PM
Jumer's	Tuesday, December 02, 2014	1:25 PM	1:50 PM	3:35 PM	@
Rhythm City	Tuesday, December 02, 2014	@	3:58 PM	4:52 PM	5:09 PM
Riverside	Thursday, December 04, 2014	12:28 PM	1:39 PM	2:58 PM	4:09 PM
Jumer's	Friday, December 05, 2014	12:25 PM	12:50 PM	3:35 PM	4:00 PM
Wild Rose Casino	Monday, December 08, 2014	12:05 PM	12:30 PM	1:31 PM	1:56 PM
Rhythm City	Monday, December 08, 2014	4:13 PM	4:30 PM	5:15 PM	5:32 PM
Rhythm City	Thursday, December 11, 2014	12:45 PM	1:02 PM	5:00 PM	5:17 PM
Jumer's	Friday, December 26, 2014	11:20 AM	11:45 AM	2:25 PM	@
Rhythm City	Friday, December 26, 2014	@	2:58 PM	4:11 PM	4:28 PM
Isle of Capri	Friday, December 26, 2014	10:47 PM	11:07 PM	2:31 AM	2:51 AM
Wild Rose Casino	Wednesday, December 31, 2014	10:55 AM	11:20 AM	11:20 AM	11:45 AM
Rhythm City	Wednesday, December 31, 2014	2:57 PM	3:14 PM	4:35 PM	4:52 PM
Jumer's	Wednesday, January 07, 2015	11:25 AM	11:30 AM	3:00 PM	3:25 PM

Per Joel McCubbin's Timesheets			Overlap Identified^	Improper Hours	Hourly Rate	Improper Amount	FICA	IPERS
Date	Time In	Time Out						
Friday, September 12, 2014	7:00 AM	9:00 AM						
	10:00 AM	12:00 PM	11:55am-12:00pm	0.08	34.15	2.85	0.22	0.25
	1:00 PM	4:30 PM	1:00pm-1:55pm	0.92	34.15	31.30	2.39	2.80
Friday, October 03, 2014	7:00 AM	11:00 AM						
	1:15 PM	2:15 PM	1:15pm-1:35pm	0.33	34.15	11.38	0.87	1.02
	3:00 PM	3:30 PM						
##	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-2:13pm	1.22	34.15	41.55	3.18	3.71
Friday, October 10, 2014	7:00 AM	12:00 AM	11:40am-12:00pm	0.33	34.15	11.38	0.87	1.02
	2:00 PM	3:00 PM	2:00pm-2:10pm	0.17	34.15	5.69	0.44	0.51
Friday, October 17, 2014	7:00 AM	12:00 PM	9:55am-11:25am	1.50	34.15	51.23	3.92	4.57
	1:00 PM	2:00 PM						
Wednesday, October 22, 2014	7:00 AM	12:00 PM						
	3:00 PM	4:00 PM	3:00pm-3:39pm	0.65	34.15	22.20	1.70	1.98
Tuesday, October 28, 2014	7:00 AM	10:30 AM						
	1:00 PM	4:30 PM	1:00pm-1:50pm	0.83	34.15	28.46	2.18	2.54
Thursday, October 30, 2014	7:30 AM	12:00 PM	11:52am-12:00pm	0.13	34.15	4.55	0.35	0.41
	1:30 PM	4:00 PM	1:30pm-1:54pm	0.40	34.15	13.66	1.04	1.22
Tuesday, November 04, 2014	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-3:34pm	2.57	34.15	87.65	6.71	7.83
Wednesday, November 05, 2014	7:00 AM	12:00 PM	11:15am-12:00pm	0.75	34.15	25.61	1.96	2.29
	1:00 PM	4:00 PM						
Thursday, November 13, 2014	7:30 AM	10:00 AM						
	3:30 PM	4:00 PM	3:30pm-3:45pm	0.25	34.15	8.54	0.65	0.76
Friday, November 14, 2014	7:30 AM	12:00 PM						
	2:30 PM	4:00 PM	2:30pm-3:06pm	0.60	34.15	20.49	1.57	1.83
Monday, November 17, 2014	7:00 AM	12:00 PM	11:40am-12:00pm	0.33	34.15	11.38	0.87	1.02
	2:00 PM	4:00 PM						
Friday, November 21, 2014	7:00 AM	12:00 PM	11:10am-12:00pm	0.83	34.15	28.46	2.18	2.54
	1:00 PM	2:30 PM	1:00pm-2:05pm	1.08	34.15	37.00	2.83	3.30
Tuesday, November 25, 2014	7:00 AM	12:00 PM						
	2:00 PM	3:00 PM	2:00pm-3:00pm	1.00	34.15	34.15	2.61	3.05
Monday, December 01, 2014	7:30 AM	10:30 AM						
	2:00 PM	3:30 PM	2:00pm-2:16pm	0.27	34.15	9.11	0.70	0.81
Tuesday, December 02, 2014	7:00 AM	12:00 PM						
	3:00 PM	3:30 PM	3:00pm-3:30pm	0.50	34.15	17.08	1.31	1.52
Thursday, December 04, 2014	7:00 AM	4:00 PM	1:00pm-4:00pm	3.00	34.15	102.45	7.84	9.15
Friday, December 05, 2014	7:00 AM	12:00 PM						
	3:00 PM	4:00 PM	3:00pm-4:00pm	1.00	34.15	34.15	2.61	3.05
Monday, December 08, 2014	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-1:56pm	0.93	34.15	31.87	2.44	2.85
Thursday, December 11, 2014	7:00 AM	12:00 PM						
	3:00 PM	4:00 PM	3:00pm-4:00pm	1.00	34.15	34.15	2.61	3.05
Friday, December 26, 2014	7:00 AM	12:00 PM	11:20am-12:00pm	0.67	34.15	22.77	1.74	2.03
	2:00 PM	3:00 PM	2:00pm-3:00pm	1.00	34.15	34.15	2.61	3.05
Wednesday, December 31, 2014	7:00 AM	11:00 AM	10:55am-11:00am	0.08	34.15	2.85	0.22	0.25
Wednesday, January 07, 2015	7:00 AM	12:00 PM	11:25am-12:00pm	0.58	34.15	19.92	1.52	1.78
	1:00 PM	4:00 PM	1:00pm-4:00pm	3.00	34.15	102.45	7.84	9.15

Report on Special Investigation of the
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Improper Payroll Issued to Joel McCubbin
For the period January 1, 2009 through June 30, 2017

Per Player's Card Statements**

Casino	Date	Travel Time	Time In	Time Out	Travel Time
Rhythm City	Thursday, January 08, 2015	11:52 AM	12:09 PM	3:14 PM	3:31 PM
Rhythm City	Friday, January 09, 2015	12:33 PM	12:50 PM	2:06 PM	2:23 PM
Riverside	Wednesday, January 21, 2015	10:35 AM	11:46 AM	1:44 PM	2:55 PM
Jumer's	Tuesday, January 27, 2015	11:50 AM	12:15 PM	1:55 PM	2:20 PM
Isle of Capri	Wednesday, January 28, 2015	1:30 PM	1:50 PM	2:30 PM	2:50 PM
Prairie Meadows	Tuesday, February 03, 2015	2:43 PM	5:10 PM	2:22 AM	N/A
Prairie Meadows	Thursday, February 05, 2015	N/A	1:28 PM	2:51 PM	5:18 PM
Jumer's	Wednesday, February 18, 2015	12:15 PM	12:40 PM	3:00 PM	3:25 PM
Isle of Capri	Wednesday, February 18, 2015	7:58 PM	8:18 PM	1:05 AM	1:25 AM
Jumer's	Tuesday, February 24, 2015	11:25 AM	11:50 AM	4:10 PM	4:35 PM
Isle of Capri	Monday, March 02, 2015	11:02 AM	11:22 AM	12:46 PM	1:06 PM
Wild Rose Casino	Tuesday, March 03, 2015	12:20 PM	12:45 PM	1:45 PM	2:10 PM
Rhythm City	Wednesday, March 04, 2015	11:37 AM	11:54 AM	1:48 PM	2:05 PM
Riverside	Wednesday, March 18, 2015	1:04 PM	1:30 PM	3:16 PM	3:42 PM
Jumer's	Wednesday, March 25, 2015	10:45 AM	11:10 AM	2:40 PM	3:05 PM
Isle of Capri	Wednesday, March 25, 2015	6:34 PM	6:54 PM	8:40 PM	9:00 PM
Rhythm City	Friday, March 27, 2015	12:52 PM	1:09 PM	1:49 PM	2:06 PM
Jumer's	Wednesday, April 01, 2015	12:25 PM	12:50 PM	1:30 PM	1:55 PM
Riverside	Tuesday, April 07, 2015	11:24 AM	12:35 PM	1:29 PM	2:40 PM
Jumer's	Wednesday, April 15, 2015	11:40 AM	12:05 PM	2:40 PM	@
Rhythm City	Wednesday, April 15, 2015	@	2:53 PM	3:41 PM	3:58 PM
Prairie Meadows	Tuesday, April 28, 2015	^^	1:14 PM	1:55 PM	4:22 PM
Jumer's	Tuesday, June 09, 2015	11:40 AM	12:05 PM	3:40 PM	4:05 PM
Rhythm City	Monday, June 15, 2015	1:35 PM	1:52 PM	2:33 PM	2:50 PM
Prairie Meadows	Thursday, June 25, 2015	^^	2:57 PM	4:19 PM	6:46 PM
Jumer's	Monday, July 20, 2015	12:10 PM	12:35 PM	1:20 PM	@
Rhythm City	Monday, July 20, 2015	@	1:41 PM	3:07 PM	3:24 PM
Isle of Capri	Monday, July 20, 2015	8:48 PM	9:08 PM	12:17 AM	12:37 AM
Jumer's	Wednesday, August 19, 2015	11:25 AM	11:50 AM	3:00 PM	3:25 PM
Jumer's	Friday, August 28, 2015	12:50 PM	1:15 PM	3:15 PM	3:40 PM
Isle of Capri	Friday, August 28, 2015	7:28 PM	7:48 PM	10:06 PM	10:26 PM
Jumer's	Monday, September 14, 2015	12:25 PM	12:50 PM	2:20 PM	2:45 PM
Rhythm City	Monday, September 14, 2015	8:08 PM	8:25 PM	10:11 PM	10:28 PM

Per Joel McCubbin's Timesheets			Overlap Identified^	Improper Hours	Hourly Rate	Improper Amount	FICA	IPERS
Date	Time In	Time Out						
Thursday, January 08, 2015	7:00 AM	11:30 AM						
	1:00 PM	4:00 PM	1:00pm-3:31pm	2.52	34.15	85.94	6.57	7.67
Friday, January 09, 2015	9:30 AM	12:00 PM						
	1:00 PM	3:30 PM	1:00pm-2:23pm	1.38	34.15	47.24	3.61	4.22
Wednesday, January 21, 2015	7:30 AM	12:00 PM	10:35am-12:00pm	1.42	34.15	48.38	3.70	4.32
	1:00 PM	4:00 PM	1:00pm-2:55pm	1.92	34.15	65.45	5.01	5.85
Tuesday, January 27, 2015	7:00 AM	12:00 PM	11:50am-12:00pm	0.17	34.15	5.69	0.44	0.51
	1:00 PM	4:00 PM	1:00pm-2:20pm	1.33	34.15	45.53	3.48	4.07
Wednesday, January 28, 2015	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:30pm-2:50pm	1.33	34.15	45.53	3.48	4.07
Tuesday, February 03, 2015	7:00 AM	11:00 AM						
	1:00 PM	4:00 PM	2:43pm-4:00pm	1.28	34.15	43.83	3.35	3.91
##	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:28pm-4:00pm	2.53	34.15	86.51	6.62	7.73
Wednesday, February 18, 2015	7:30 AM	12:00 PM						
	12:30 PM	4:00 PM	12:30pm-3:25pm	2.92	34.15	99.60	7.62	8.89
Tuesday, February 24, 2015	7:30 AM	11:30 AM	11:25am-11:30am	0.08	34.15	2.85	0.22	0.25
Monday, March 02, 2015	7:00 AM	12:00 PM	11:02am-12:00pm	0.97	34.15	33.01	2.53	2.95
	1:00 PM	4:00 PM	1:00pm-1:06pm	0.10	34.15	3.42	0.26	0.30
Tuesday, March 03, 2015	7:00 AM	12:00 PM						
	1:00 PM	2:00 PM	1:00pm-2:00pm	1.00	34.15	34.15	2.61	3.05
Wednesday, March 04, 2015	7:00 AM	11:00 AM						
	1:00 PM	4:00 PM	1:00pm-2:05pm	1.08	34.15	37.00	2.83	3.30
##	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:04pm-3:42pm	2.63	34.15	89.93	6.88	8.03
Wednesday, March 25, 2015	7:30 AM	11:30 AM	10:45am-11:30am	0.75	34.15	25.61	1.96	2.29
	2:00 PM	4:00 PM	2:00pm-3:05pm	1.08	34.15	37.00	2.83	3.30
Friday, March 27, 2015	7:00 AM	1:00 PM	12:52pm-1:00pm	0.13	34.15	4.55	0.35	0.41
Wednesday, April 01, 2015	7:30 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-1:55pm	0.92	34.15	31.30	2.39	2.80
Tuesday, April 07, 2015	7:00 AM	12:00 PM	11:24am-12:00pm	0.60	34.15	20.49	1.57	1.83
	1:00 PM	4:00 PM	1:00pm-2:40pm	1.67	34.15	56.92	4.35	5.08
Wednesday, April 15, 2015	7:30 AM	12:00 PM	11:40am-12:00pm	0.33	34.15	11.38	0.87	1.02
	1:30 PM	4:00 PM	1:30pm-3:58pm	2.47	34.15	84.24	6.44	7.52
##	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:14pm-4:00pm	2.77	34.15	94.48	7.23	8.44
Tuesday, June 09, 2015	10:00 AM	12:00 PM	11:40am-12:00pm	0.33	34.15	11.38	0.87	1.02
	3:00 PM	4:00 PM	3:00pm-4:00pm	1.00	34.15	34.15	2.61	3.05
Monday, June 15, 2015	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:35pm-2:50pm	1.25	34.15	42.69	3.27	3.81
##	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	2:57PM-4:00PM	1.05	34.15	35.86	2.74	3.20
Monday, July 20, 2015	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-3:24pm	2.40	36.30	87.12	6.66	7.78
Wednesday, August 19, 2015	9:00 AM	12:00 PM	11:25am-12:00pm	0.58	36.30	21.18	1.62	1.89
	1:00 PM	4:00 PM	1:00pm-3:25pm	2.42	36.30	87.73	6.71	7.83
Friday, August 28, 2015	8:00 AM	12:00 PM						
	2:00 PM	3:00 PM	2:00pm-3:00pm	1.00	36.30	36.30	2.78	3.24
Monday, September 14, 2015	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-2:45pm	1.75	36.30	63.53	4.86	5.67

Report on Special Investigation of the
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Improper Payroll Issued to Joel McCubbin
For the period January 1, 2009 through June 30, 2017

Per Player's Card Statements**

Casino	Date	Travel Time	Time In	Time Out	Travel Time
Rhythm City	Wednesday, September 16, 2015	1:38 PM	1:55 PM	3:49 PM	4:06 PM
Isle of Capri	Wednesday, September 16, 2015	7:30 PM	7:50 PM	10:56 PM	11:16 PM
Isle of Capri	Tuesday, September 29, 2015	11:00 AM	11:20 AM	1:11 PM	1:31 PM
Jumer's	Wednesday, September 30, 2015	11:25 AM	11:50 AM	11:25 PM	11:50 PM
Rhythm City	Wednesday, September 30, 2015	7:11 PM	7:28 PM	8:22 PM	8:39 PM
Wild Rose Casino	Friday, October 23, 2015	1:10 PM	1:35 PM	1:35 PM	2:00 PM
Wild Rose Casino	Tuesday, October 27, 2015	1:45 PM	2:10 PM	2:10 PM	2:35 PM
Prairie Meadows	Wednesday, October 28, 2015	7:11 AM	9:38 AM	2:21 PM	4:48 PM
Prairie Meadows	Wednesday, November 04, 2015	^^	11:25 AM	5:12 PM	@
Jumer's	Wednesday, November 04, 2015	@	8:00 PM	10:30 PM	10:55 PM
Diamond Jo	Monday, January 11, 2016	11:28 AM	12:27 PM	1:44 PM	2:43 PM
Rhythm City	Tuesday, January 12, 2016	11:53 AM	12:10 PM	1:30 PM	1:47 PM
Isle of Capri	Tuesday, January 26, 2016	12:14 PM	12:34 PM	2:13 PM	2:33 PM
Jumer's	Tuesday, January 26, 2016				
Wild Rose Casino	Friday, January 29, 2016	12:35 PM	1:00 PM	2:06 PM	2:31 PM
Jumer's	Friday, January 29, 2016				
Prairie Meadows	Tuesday, February 02, 2016	^^	11:07 AM	12:06 PM	2:33 PM
Prairie Meadows	Wednesday, June 22, 2016	1:16 PM	3:43 PM	4:19 PM	N/A
Prairie Meadows	Thursday, June 23, 2016	N/A	3:07 PM	3:32 PM	5:59 PM
Prairie Meadows	Friday, September 23, 2016	7:43 AM	10:10 AM	11:25 AM	1:52 PM
Riverside	Thursday, October 13, 2016	1:06 PM	2:17 PM	2:50 PM	4:01 PM
Isle of Capri	Monday, October 17, 2016	12:40 PM	1:00 PM	2:30 PM	2:50 PM
Diamond Jo	Tuesday, October 18, 2016	2:33 PM	3:32 PM	4:11 PM	5:10 PM
Diamond Jo	Wednesday, October 19, 2016	12:33 PM	1:32 PM	2:26 PM	3:25 PM
Rhythm City	Monday, October 24, 2016	7:18 PM	7:35 PM	8:34 PM	8:51 PM
Wild Rose Casino	Wednesday, October 26, 2016	11:00 AM	11:25 AM	11:25 AM	11:50 AM
Diamond Jo	Wednesday, October 26, 2016	1:02 PM	2:01 PM	4:07 PM	5:06 PM
Rhythm City	Wednesday, October 26, 2016	5:30 PM	5:47 PM	9:29 PM	9:46 PM
Prairie Meadows	Tuesday, November 01, 2016	8:04 AM	10:31 AM	3:26 PM	5:53 PM
Rhythm City	Tuesday, November 01, 2016	6:59 PM	7:16 PM	8:30 PM	8:47 PM
Wild Rose Casino	Wednesday, November 16, 2016	2:25 PM	2:50 PM	2:50 PM	3:15 PM
Isle of Capri	Thursday, December 15, 2016	2:28 PM	2:48 PM	3:42 PM	4:02 PM
Rhythm City	Thursday, December 15, 2016	5:15 PM	5:32 PM	8:33 PM	8:50 PM
Rhythm City	Wednesday, January 11, 2017	1:11 PM	1:28 PM	2:25 PM	2:42 PM

Per Joel McCubbin's Timesheets			Overlap Identified^	Improper Hours	Hourly Rate	Improper Amount	FICA	IPERS
Date	Time In	Time Out						
Wednesday, September 16, 2015	9:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:38pm-4:00pm	2.37	36.30	85.91	6.57	7.67
Tuesday, September 29, 2015	9:00 AM	12:00 PM	11:00am-12:00pm	1.00	36.30	36.30	2.78	3.24
	1:00 PM	4:00 PM	1:00pm-1:31pm	0.52	36.30	18.76	1.43	1.67
Wednesday, September 30, 2015	9:00 AM	12:00 PM	11:25am-12:00pm	0.58	36.30	21.18	1.62	1.89
	1:00 PM	4:00 PM						
Friday, October 23, 2015	7:00 AM	12:00 PM						
	1:00 PM	2:30 PM	1:10pm-2:00pm	0.83	36.30	30.25	2.31	2.70
Tuesday, October 27, 2015	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:45pm-2:35pm	0.83	36.30	30.25	2.31	2.70
##	7:00 AM	12:00 PM	7:11am-12:00pm	4.82	36.30	174.85	13.38	15.61
	1:00 PM	4:00 PM	1:00pm-4:00pm	3.00	36.30	108.90	8.33	9.72
Wednesday, November 04, 2015	8:00 AM	12:00 PM	11:25am-12:00pm	0.58	36.30	21.18	1.62	1.89
	1:00 PM	7:30 PM	1:00pm-5:12pm	4.20	36.30	152.46	11.66	13.61
Monday, January 11, 2016	8:00 AM	12:00 PM	11:28am-12:00pm	0.53	36.30	19.36	1.48	1.73
	1:00 PM	4:00 PM	1:00pm-2:43pm	1.72	36.30	62.32	4.77	5.56
Tuesday, January 12, 2016	8:00 AM	12:00 PM	11:53am-12:00pm	0.12	36.30	4.24	0.32	0.38
	2:00 PM	4:00 PM						
Tuesday, January 26, 2016	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-2:33pm	1.55	36.30	56.27	4.30	5.02
Friday, January 29, 2016	8:00 AM	12:00 PM						
	1:00 PM	3:00 PM	1:00pm-2:31pm	1.52	36.30	55.06	4.21	4.92
##	7:00 AM	12:00 PM	11:07am-12:00pm	0.88	36.30	32.07	2.45	2.86
	1:00 PM	4:00 PM	1:00pm-2:33pm	1.55	36.30	56.27	4.30	5.02
Wednesday, June 22, 2016	8:30 AM	12:00 PM						
	1:00 PM	4:00 PM	3:43pm-4:00pm	0.28	36.30	10.29	0.79	0.92
##			3:07pm-3:32pm	0.42	36.30	15.13	1.16	1.35
Friday, September 23, 2016	6:00 AM	12:00 PM	7:43am-12:00pm	4.28	36.30	155.49	11.89	13.88
	1:00 PM	3:00 PM	1:00pm-1:52pm	0.87	36.30	31.46	2.41	2.81
Thursday, October 13, 2016	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:06pm-4:00pm	2.90	36.30	105.27	8.05	9.40
Monday, October 17, 2016	7:00 AM	11:00 AM						
	2:30 PM	3:30 PM	2:30pm-2:50pm	0.33	36.30	12.10	0.93	1.08
Tuesday, October 18, 2016	6:00 AM	12:00 PM						
	12:30 PM	3:30 PM	2:33pm-3:30pm	0.95	36.30	34.49	2.64	3.08
Wednesday, October 19, 2016	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-3:25pm	2.42	36.30	87.73	6.71	7.83
Monday, October 24, 2016	6:00 AM	12:00 PM						
	1:00 PM	3:30 PM						
Wednesday, October 26, 2016	7:00 AM	12:00 PM	11:00am-12:00pm	1.00	36.30	36.30	2.78	3.24
	1:00 PM	4:00 PM	1:02pm-4:00pm	2.97	36.30	107.69	8.24	9.62
Tuesday, November 01, 2016	6:00 AM	12:00 PM	8:04am-12:00pm	3.93	36.30	142.78	10.92	12.75
	1:00 PM	4:00 PM	1:00pm-4:00pm	3.00	36.30	108.90	8.33	9.72
Wednesday, November 16, 2016	8:00 AM	12:00 PM						
	1:00 PM	4:00 PM	2:25pm-3:15pm	0.83	36.30	30.25	2.31	2.70
Thursday, December 15, 2016	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	2:28pm-4:00pm	1.53	36.30	55.66	4.26	4.97
Wednesday, January 11, 2017	7:00 AM	12:00 PM						
	2:00 PM	3:00 PM	2:00pm-2:42pm	0.70	36.30	25.41	1.94	2.27

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Park View Water and Sanitary District

Improper Payroll Issued to Joel McCubbin
For the period January 1, 2009 through June 30, 2017

Per Player's Card Statements**

Casino	Date	Travel Time	Time In	Time Out	Travel Time
Rhythm City	Friday, January 13, 2017	11:39 AM	11:56 AM	8:24 PM	8:41 PM
Jumer's	Tuesday, January 17, 2017	9:41 AM	10:06 AM	1:00 PM	@
Rhythm City	Tuesday, January 17, 2017	@	1:42 PM	4:40 PM	4:57 PM
Jumer's	Wednesday, March 01, 2017	12:28 PM	12:53 PM	2:18 PM	@
Isle of Capri	Wednesday, March 01, 2017	@	3:14 PM	4:30 PM	4:50 PM
Riverside	Thursday, March 02, 2017	11:53 AM	1:04 PM	1:33 PM	2:44 PM
Diamond Jo	Thursday, March 02, 2017	3:38 PM	4:37 PM	6:06 PM	7:05 PM
Isle of Capri	Thursday, March 07, 2017	11:31 AM	11:51 AM	2:18 PM	@
Rhythm City	Tuesday, March 07, 2017	@	3:02 PM	3:28 PM	3:45 PM
Riverside	Wednesday, March 15, 2017	1:12 PM	1:38 PM	3:10 PM	3:36 PM
Prairie Meadows	Thursday, March 23, 2017	2:50 PM	4:09 PM	5:50 PM	8:17 PM
Rhythm City	Wednesday, April 05, 2017	11:41 AM	11:58 AM	2:15 PM	2:32 PM
Diamond Jo	Wednesday, May 10, 2017	12:33 PM	1:32 PM	3:05 PM	4:04 PM
Rhythm City	Wednesday, May 10, 2017				
Riverside	Wednesday, May 17, 2017	10:46 AM	11:57 AM	12:58 PM	2:09 PM
Isle of Capri	Friday, May 26, 2017	1:59 PM	2:19 PM	3:20 PM	3:40 PM

Total

** - Travel time was calculated based on Mr. McCubbin's starting location. The travel time was not included on the Player's card statements.

^ - Overlapped time identified includes travel time.

- Mr. McCubbin's time sheet could not be located or was not readily available. Because he described his typical day as 7:00 a.m. to 12:00 p.m. and 1:00 p.m. to 4:00 p.m., these hours were used when the time sheet was not available.

@ - Based on the times listed on the player's card detail, it appears Mr. McCubbin went from the first casino to the second. As a result, it was not necessary to calculate the travel time between the 2 casinos.

- Mr. McCubbin recorded hours worked on his timesheet but did not specify the start and end times. Because he described his typical day as 7:00 a.m. to 12:00 p.m. and 1:00 p.m. to 4:00 p.m., these hours were used.

N/A - Did not calculate travel time from the City to Prairie Meadows if Mr. McCubbin's player's card showed activity on consecutive days.

^^ - Per Mr. McCubbin's time sheet, he traveled the day prior. As a result, travel time not calculated.

Per Joel McCubbin's Timesheets			Overlap Identified^	Improper Hours	Hourly Rate	Improper Amount	FICA	IPERS
Date	Time In	Time Out						
Friday, January 13, 2017	7:00 AM	11:30 AM						
	2:30 PM	4:00 PM	2:30pm-4:00pm	1.50	36.30	54.45	4.17	4.86
Tuesday, January 17, 2017	7:00 AM	8:00 AM						
	1:00 PM	4:00 PM	1:00pm-4:00pm	3.00	36.30	108.90	8.33	9.72
Wednesday, March 01, 2017	7:00 AM	9:00 AM						
	12:30 PM	4:00 PM	12:30pm-4:00pm	3.50	36.30	127.05	9.72	11.35
Thursday, March 02, 2017	7:00 AM	12:00 PM	11:53am-12:00pm	0.12	36.30	4.24	0.32	0.38
	1:00 PM	4:00 PM	1:00pm-4:00pm	3.00	36.30	108.90	8.33	9.72
Tuesday, March 07, 2017	7:00 AM	10:00 AM						
	3:00 PM	4:00 PM	3:00pm-3:45pm	0.75	36.30	27.23	2.08	2.43
Wednesday, March 15, 2017	6:00 AM	12:00 PM						
	1:00 PM	5:00 PM	1:12pm-3:36pm	2.40	36.30	87.12	6.66	7.78
Thursday, March 23, 2017	5:00 AM	12:00 PM						
	1:00 PM	5:30 PM	2:50pm-5:30pm	2.67	36.30	96.80	7.41	8.64
Wednesday, April 05, 2017	7:00 AM	12:00 PM	11:41am-12:00pm	0.32	36.30	11.50	0.88	1.03
	1:00 PM	4:00 PM	1:00pm-2:32pm	1.53	36.30	55.66	4.26	4.97
#	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:00pm-4:00pm	3.00	36.30	108.90	8.33	9.72
#	7:00 AM	12:00 PM	10:46am-12:00pm	1.23	36.30	44.77	3.42	4.00
	1:00 PM	4:00 PM						
#	7:00 AM	12:00 PM						
	1:00 PM	4:00 PM	1:59pm-3:40pm	1.68	36.30	61.11	4.67	5.46
				<u>356.86</u>		<u>\$ 11,601.36</u>	<u>887.43</u>	<u>1,009.57</u>

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Improper and Unsupported Reimbursements Issued to Joel McCubbin
by the Park View Water and Sanitary District
For the Period January 1, 2009 through June 30, 2017

Per Redeemed Check					
Date	Check Number	Amount	Reasonable	Improper	Unsupported
01/14/09	10684	\$ 872.48	486.70	375.00	10.78
02/11/09	10702	776.87	375.00	385.00	16.87
03/11/09	10724	797.02	400.72	365.00	31.30
04/08/09	10728	876.30	395.68	375.00	105.62
05/13/09	10759	750.00	375.00	375.00	-
06/10/09	10768	905.77	412.17	375.00	118.60
07/08/09	10790	1,252.38	761.08	375.00	116.30
08/08/09	10809	1,145.83	375.00	375.00	395.83
09/09/09	10853	1,011.12	607.52	375.00	28.60
10/12/09	10886	1,060.78	650.96	375.00	34.82
11/10/09	10913	828.45	375.00	375.00	78.45
11/19/09	10924	571.00	571.00	-	-
12/07/09	10938	787.59	393.51	375.00	19.08
01/13/10	10973	1,068.39	593.23	375.00	100.16
02/10/10	11002	1,475.03	1,065.93	375.00	34.10
03/10/10	11015	750.00	375.00	375.00	-
04/08/10	11050	940.75	488.45	375.00	77.30
05/12/10	11078	856.54	446.05	375.00	35.49
06/08/10	11104	899.03	524.03	375.00	-
07/14/10	11144	954.76	562.71	375.00	17.05
08/09/10	11158	853.69	375.00	375.00	103.69
09/08/10	11194	887.77	477.77	375.00	35.00
10/13/10	11225	872.88	480.83	375.00	17.05
10/10/10	11256	750.00	375.00	375.00	-
12/14/10	11279	1,004.95	518.80	375.00	111.15
01/12/11	11317	857.35	375.00	375.00	107.35
02/09/11	11339	832.90	375.00	375.00	82.90
03/01/11	11358	862.79	448.82	405.50	8.47
04/13/11	11401	766.55	375.00	375.00	16.55
05/12/11	11425	1,010.39	576.94	375.00	58.45
06/06/11	11431	954.04	570.77	383.27	-
07/12/11	11473	831.55	440.65	390.90	-

Description of Improper or Unsupported Disbursement

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, postage, and workshop registration

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, postage, and payment for contract labor

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, postage, and tractor wash

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

-

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, postage, and payment for contract labor

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, postage, and diesel fuel

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, postage, and diesel fuel

Vehicle allowance, cellular telephone stipend, alcoholic beverages, and meal expense

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Improper and Unsupported Reimbursements Issued to Joel McCubbin
by the Park View Water and Sanitary District
For the Period January 1, 2009 through June 30, 2017

Per Redeemed Check					
Date	Check Number	Amount	Reasonable	Improper	Unsupported
08/09/11	11489	884.90	509.90	375.00	-
09/13/11	11515	841.77	432.62	409.15	-
10/11/11	11540	886.87	495.32	391.55	-
11/09/11	11563	860.41	452.31	408.10	-
12/13/11	11586	914.44	539.44	375.00	-
01/11/12	11611	795.70	404.15	391.55	-
02/15/12	11632	812.45	406.23	406.22	-
03/14/12	11650	758.49	383.49	375.00	-
04/11/12	11667	794.04	401.64	392.40	-
05/09/12	11674	750.00	375.00	375.00	-
06/14/12	11689	1,168.26	703.46	464.80	-
07/10/12	11701	750.00	375.00	375.00	-
08/12/12	11709	885.45	459.01	426.44	-
09/11/12	11715	3,541.57	3,157.87	383.70	-
10/08/12	11734	767.40	383.70	383.70	-
11/12/12	11748	851.83	459.43	392.40	-
12/10/12	11764	1,054.02	655.15	398.87	-
01/11/13	11784	1,297.59	922.59	375.00	-
02/16/13	11794	823.55	416.28	407.27	-
03/15/13	11808	768.10	384.05	384.05	-
04/16/13	11824	802.19	427.19	375.00	-
05/07/13	11832	973.28	571.13	402.15	-
06/19/13	11845	901.43	517.38	384.05	-
07/17/13	11858	811.02	408.87	402.15	-
08/21/13	11880	1,491.72	817.87	523.85	150.00
09/18/13	11888	893.30	509.25	384.05	-
10/15/13	11902	786.20	393.10	393.10	-
11/20/13	11917	789.95	394.98	394.97	-
12/18/13	11924	852.72	477.72	375.00	-
01/15/14	11946	750.00	375.00	375.00	-
02/14/14	11959	750.00	375.00	375.00	-
03/14/14	11966	780.00	390.00	390.00	-

Description of Improper or Unsupported Disbursement

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, postage, and conference registration

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, postage, conference registration, and equipment rental

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance and cellular telephone stipend

Vehicle allowance and cellular telephone stipend

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, and conference registration

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Improper and Unsupported Reimbursements Issued to Joel McCubbin
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For the Period January 1, 2009 through June 30, 2017

Per Redeemed Check					
Date	Check Number	Amount	Reasonable	Improper	Unsupported
04/15/14	11974	874.89	499.89	375.00	-
05/21/14	11994	1,068.40	475.00	593.40	-
06/18/14	12006	1,709.58	1,334.58	375.00	-
07/15/14	12015	860.00	485.00	375.00	-
08/20/14	12030	817.01	442.01	375.00	-
09/17/14	12042	1,125.15	485.00	525.00	115.15
10/15/14	12051	750.00	375.00	375.00	-
11/19/14	12073	871.53	496.53	375.00	-
12/17/14	12081	922.05	401.72	520.33	-
01/21/15	12093	760.80	375.00	375.00	10.80
02/18/15	12108	757.14	375.00	375.00	7.14
03/18/15	12116	750.00	375.00	375.00	-
04/15/15	12122	1,061.99	686.99	375.00	-
05/20/15	12133	959.99	464.99	375.00	120.00
06/17/15	12139	1,275.00	380.00	375.00	520.00
07/15/15	12146	1,150.11	467.61	375.00	307.50
08/19/15	12163	785.87	410.87	375.00	-
09/15/15	12171	1,065.06	554.86	490.00	20.20
10/21/15	12183	1,510.00	1,135.00	375.00	-
11/18/15	12194	836.00	461.00	375.00	-
12/15/15	12206	830.00	375.00	375.00	80.00
01/20/16	12220	792.50	375.00	375.00	42.50
02/15/16	12226	750.00	375.00	375.00	-
03/16/16	12235	790.00	375.00	375.00	40.00
04/20/16	12247	750.00	375.00	375.00	-
05/18/16	12557	750.00	375.00	375.00	-
06/15/16	12264	825.34	450.34	375.00	-
07/20/16	12274	1,364.06	769.01	417.02	178.03
08/17/16	12296	1,492.31	567.36	375.00	549.95
09/21/16	12305	1,010.00	375.00	375.00	260.00
10/19/16	12317	1,030.00	655.00	375.00	-
11/16/16	12327	884.42	478.74	375.00	30.68

Description of Improper or Unsupported Disbursement

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, and mileage

Vehicle allowance and cellular telephone stipend

Vehicle allowance and cellular telephone stipend

Vehicle allowance

Vehicle allowance, cellular telephone stipend, conference registration, and tractor fuel

Vehicle allowance and cellular telephone stipend

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, and diesel fuel

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance, cellular telephone stipend, and postage

Vehicle allowance and cellular telephone stipend

Vehicle allowance

Vehicle allowance, cellular telephone stipend, and recertification

Vehicle allowance, cellular telephone stipend, and payment for contract labor

Vehicle allowance, cellular telephone stipend, and payment for contract labor

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, conference registration, and calculators

Vehicle allowance and cellular telephone stipend

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, and payment for contract labor

Vehicle allowance, cellular telephone stipend, and door openers

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, and conference registration

Vehicle allowance and cellular telephone stipend

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, alcoholic beverages, payment for contract labor, and meal expenses

Vehicle allowance, cellular telephone stipend, trailer rental, and roofing materials

Vehicle allowance, cellular telephone stipend, and conference registration

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, and meal expenses

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Improper and Unsupported Reimbursements Issued to Joel McCubbin
by the Park View Water and Sanitary District
For the Period January 1, 2009 through June 30, 2017

Per Redeemed Check					
Date	Check Number	Amount	Reasonable	Improper	Unsupported
12/21/16	12343	750.00	375.00	375.00	-
01/18/17	12351	851.94	451.78	400.16	-
02/14/17	12360	870.35	475.35	395.00	-
03/15/17	12365	750.00	375.00	375.00	-
04/19/17	12379	900.00	525.00	375.00	-
05/17/17	12397	1,075.24	700.24	375.00	-
Total		<u>\$ 96,230.33</u>	<u>52,727.32</u>	<u>39,310.10</u>	<u>4,192.91</u>

^ - A portion of this reimbursement was also submitted to the City.

** - Supporting documentation could not be located.

Description of Improper or Unsupported Disbursement

Vehicle allowance and cellular telephone stipend

Vehicle allowance, cellular telephone stipend, and party supplies

Vehicle allowance, cellular telephone stipend, and conference registration

Vehicle allowance and cellular telephone stipend

Vehicle allowance and cellular telephone stipend

Vehicle allowance and cellular telephone stipend

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Improper and Unsupported Reimbursements Issued to Joel McCubbin
by the City of Long Grove
For the period January 1, 2009 through June 30, 2017

Per Redeemed Check			Reasonable	Improper	Unsupported	
Date	Check Number	Amount				
06/14/11	10661	\$ 724.70	440.22	284.48	-	^
07/12/11	10746	766.82	418.78	309.25	38.79	
08/09/11	10795	528.38	439.40	88.98	-	^
09/13/11	10844	560.16	452.93	107.23	-	^
10/11/11	10898	545.30	455.67	89.63	-	^
11/08/11	10935	662.60	434.05	228.55	-	^
12/13/11	10995	546.45	434.05	110.92	1.48	^
01/10/12	11050	638.00	434.05	203.95	-	^
02/14/12	11107	1,062.51	504.67	557.84	-	^
03/13/12	11148	712.95	514.40	93.71	104.84	
04/10/12	11200	649.47	460.20	189.27	-	^
05/08/12	211244	575.58	476.16	99.42	-	^
06/12/12	211286	704.42	532.60	171.82	-	^
07/10/12	211338	601.74	466.61	135.13	-	^
08/14/12	211388	644.82	502.94	141.88	-	^
09/11/12	211426	559.34	460.20	99.14	-	^
10/09/12	211487	766.79	667.65	99.14	-	^
11/13/12	211529	559.62	460.20	99.42	-	^
12/11/12	211578	607.37	484.07	123.30	-	^
01/08/13	211633	616.12	525.40	90.72	-	
02/12/13	211685	670.96	556.92	114.04	-	^
03/12/13	211721	626.53	526.67	99.86	-	^
04/09/13	211761	595.41	495.55	99.86	-	^
05/14/13	211803	1,343.30	972.66	156.07	214.57	^
06/11/13	211856	510.20	419.50	90.70	-	
07/09/13	211901	568.25	428.55	139.70	-	^
08/13/13	211984	781.70	532.00	176.00	73.70	^
09/10/13	212003	908.66	419.50	489.16	-	
10/08/13	212067	558.62	458.16	100.46	-	^

Description of Improper or Unsupported Disbursement

Cellular telephone, postage, and mileage
Cellular telephone, mileage, and meals
Cellular telephone and postage
Cellular telephone and postage
Cellular telephone and postage
Cellular telephone, postage, and mileage
Cellular telephone and postage
Cellular telephone, postage, and mileage
Cellular telephone, postage, and mileage
Cellular telephone and meals
Cellular telephone, postage, and mileage
Cellular telephone and postage
Cellular telephone, postage, and conference registration
Cellular telephone, postage, and meals
Cellular telephone and postage
Cellular telephone and postage
Cellular telephone and postage
Cellular telephone and postage
Cellular telephone and postage
Cellular telephone
Cellular telephone and postage
Cellular telephone and postage
Cellular telephone and postage
Cellular telephone, postage, meals, and conference registration
Cellular telephone
Cellular telephone and postage
Postage and conference registration
Cellular telephone, mileage, and golf tournament registration
Cellular telephone and postage

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Improper and Unsupported Reimbursements Issued to Joel McCubbin
by the City of Long Grove
For the period January 1, 2009 through June 30, 2017

Per Redeemed Check					
Date	Check Number	Amount	Reasonable	Improper	Unsupported
11/12/13	212118	600.31	457.57	142.74	- ^
12/10/13	212170	528.32	436.91	91.41	-
01/14/14	212242	685.08	468.00	185.92	31.16
02/11/14	212294	217.45	74.10	89.76	53.59
03/11/14	212346	306.30	27.50	278.80	- ^
04/08/14	212397	105.52	12.50	93.02	-
05/13/14	212444	463.26	248.28	132.48	82.50
06/10/14	212498	105.55	12.50	93.05	-
07/08/14	212557	105.55	12.50	93.05	-
08/12/14	212601	122.26	29.37	92.89	-
09/09/14	212658	427.03	224.14	202.89	- ^
10/14/14	212711	289.13	134.58	121.04	33.51
11/10/14	212752	105.66	12.50	93.16	-
12/09/14	212801	108.70	12.50	96.20	-
12/09/14	212824	660.67	629.63	-	31.04
12/15/14	212836	545.70	545.70	-	-
01/13/15	212876	676.94	583.70	93.24	-
02/10/15	212923	1,140.17	745.30	319.97	74.90
03/03/15	212957	677.12	583.70	93.42	-
04/01/15	213009	901.57	808.70	92.87	-
05/12/15	213055	1,208.28	746.51	461.77	-
06/09/15	213102	676.67	583.70	92.97	-
07/07/15	213150	1,089.21	611.94	408.07	69.20
08/11/15	218205	693.69	600.78	92.91	-
09/08/15	218254	245.87	12.50	138.37	95.00
10/13/15	218309	1,396.65	127.50	591.21	677.94 ^
11/10/15	218360	463.59	126.90	322.69	14.00
12/08/15	218419	105.72	12.50	93.22	-

Description of Improper or Unsupported Disbursement

Cellular telephone, postage, and meals

Cellular telephone

Cellular telephone and meals

Cellular telephone and meals

Cellular telephone, conference registration, meals, and lodging

Cellular telephone

Cellular telephone and meals

Cellular telephone

Cellular telephone

Cellular telephone

Cellular telephone and conference registration

Cellular telephone and meals

Cellular telephone

Cellular telephone

Meals

-

Cellular telephone

Cellular telephone, mileage, and meals

Cellular telephone

Cellular telephone

Cellular telephone, parking, meals, and lodging

Cellular telephone

Cellular telephone, mileage, and meals

Cellular telephone

Cellular telephone and a part for the wastewater treatment facility

Cellular telephone, conference registration, mileage, meals, lodging, and parts for the wastewater treatment facility

Cellular telephone, mileage, and meals

Cellular telephone

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Improper and Unsupported Reimbursements Issued to Joel McCubbin
by the City of Long Grove
For the period January 1, 2009 through June 30, 2017

Per Redeemed Check			Reasonable	Improper	Unsupported
Date	Check Number	Amount			
01/12/16	218486	120.72	12.50	108.22	-
02/09/16	218520	666.53	328.27	295.31	42.95
03/08/16	218573	636.95	196.18	440.77	-
04/12/16	218612	178.57	95.22	83.35	-
05/10/16	218660	542.01	220.51	298.18	23.32
06/14/16	218734	125.03	47.69	77.34	-
07/12/16	218776	762.29	12.50	749.79	-
08/09/16	218836	295.04	12.50	282.54	-
09/13/16	218895	89.84	12.50	77.34	-
10/11/16	218921	398.86	135.22	263.64	-
11/08/16	218966	652.90	454.23	95.01	103.66
12/13/16	219023	594.09	249.94	271.70	72.45
01/10/17	219084	89.80	12.50	77.30	-
02/14/17	219156	690.64	256.66	291.45	142.53
03/14/17	219198	207.71	110.62	97.09	- ^
04/11/17	219243	352.10	12.50	339.60	-
05/09/17	219292	741.07	450.44	290.63	-
Total		<u>\$ 41,392.89</u>	<u>25,875.75</u>	<u>13,536.01</u>	<u>1,981.13</u>

^ - A portion of this reimbursement was also submitted to the City.

Description of Improper or Unsupported Disbursement

Cellular telephone
Cellular telephone, mileage, and "clickers" for the lagoon gate
Cellular telephone, lodging, and meals
Cellular telephone
Cellular telephone, mileage, and meals
Cellular telephone
Cellular telephone, lodging, and mileage
Cellular telephone and mileage
Cellular telephone
Cellular telephone and mileage
Cellular telephone and meals
Cellular telephone, mileage, and meals
Cellular telephone
Cellular telephone, mileage, lodging, and meals
Cellular telephone and conference registration
Cellular telephone and mileage
Cellular telephone and mileage

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Staff

This special investigation was performed by:

Annette K. Campbell, CPA, Director
Jennifer Campbell, CPA, Manager
Christian E. Cottingham, Senior Auditor
Elin M. Landgren, Assistant Auditor

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

Appendix 1

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Copy of Duplicate Postage Reimbursement from February 2012



Receipt provided to the District

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Copy of Duplicate Postage Reimbursement from February 2012

 EG 575998270 US		 EXPRESS MAIL UNITED STATES POSTAL SERVICE®		Customer Copy Label 11-B, March 2004
		Post Office To Addressee		
DELIVERY (POSTAL USE ONLY)				
Delivery Attempt Time <input type="checkbox"/> AM <input type="checkbox"/> PM Employee Signature _____		Mo. Day Delivery Attempt Time <input type="checkbox"/> AM <input type="checkbox"/> PM Employee Signature _____		
Mo. Day Delivery Date Time <input type="checkbox"/> AM <input type="checkbox"/> PM Employee Signature _____		Mo. Day Delivery Date Time <input type="checkbox"/> AM <input type="checkbox"/> PM Employee Signature _____		
CUSTOMER USE ONLY				
PAYMENT BY ACCOUNT Express Mail Corporate Acct. No. _____		<input checked="" type="checkbox"/> WAIVER OF SIGNATURE (Domestic Mail Only) Additional merchandise insurance is void if customer requests waiver of signature.		
Federal Agency Acct. No. or Postal Service Acct. No. _____		I wish delivery to be made without obtaining signature of addressee or addressee's agent (if delivery employee judges that article can be left in secure location) and I authorize that delivery employee's signature constitutes valid proof of delivery.		
<input type="checkbox"/> NO DELIVERY <input type="checkbox"/> Weekend <input type="checkbox"/> Holiday <input type="checkbox"/> Mailing Signature _____		Mailing Signature _____		
FROM: (PLEASE PRINT) PHONE () _____ McCallin _____ _____		TO: (PLEASE PRINT) PHONE () _____ Hygenic Lab Research Park 2490 Crosspoint Rd Coralville IOWA		
FOR PICKUP OR TRACKING Visit www.usps.com Call 1-800-222-1811		ZIP + 4 (U.S. ADDRESSES ONLY. DO NOT USE FOR FOREIGN POSTAL CODES.) 5 2 2 4 1 + 4 7 2 1 FOR INTERNATIONAL DESTINATIONS, WRITE COUNTRY NAME BELOW.		

Receipt(s) provided to the City

Appendix 1

Report on Special Investigation of the City of Long Grove and the Park View Water and Sanitary District

Copy of Duplicate Postage Reimbursement from February 2012



EG 575998283 US

ORIGIN (POSTAL SERVICE USE ONLY)		
PO ZIP Code 52756	Day of Delivery * Next <input type="checkbox"/> 2nd <input type="checkbox"/> 2nd Del. Day	Postage \$ 17.40
Date Accepted 2/6/12	Scheduled Date of Delivery 2/7/12	Return Receipt Fee \$
Mo. Day Year 11:38 AM	Scheduled Time of Delivery <input type="checkbox"/> Noon <input checked="" type="checkbox"/> 3 PM	COD Fee Insurance Fee \$ \$
Time Accepted 11:38 AM	Military <input type="checkbox"/> 2nd Day <input type="checkbox"/> 3rd Day	Total Postage & Fees \$ 17.40
Flat Rate <input type="checkbox"/> or Weight 1 lbs. 10.9 ozs.	Int'l Alpha Country Code	Acceptance Emp. Initials SM

FROM: (PLEASE PRINT) PHONE ()

MC Cullin

FOR PICKUP OR TRACKING
Visit www.usps.com
Call 1-800-222-1811

Customer Copy
Label 11-B, March 2004



EXPRESS MAIL
UNITED STATES POSTAL SERVICE®

Post Office To Addressee

DELIVERY (POSTAL USE ONLY)		
Delivery Attempt	Time <input type="checkbox"/> AM <input type="checkbox"/> PM	Employee Signature
Mo. Day		
Delivery Attempt	Time <input type="checkbox"/> AM <input type="checkbox"/> PM	Employee Signature
Mo. Day		
Delivery Date	Time <input type="checkbox"/> AM <input type="checkbox"/> PM	Employee Signature
Mo. Day		

CUSTOMER USE ONLY	
PAYMENT BY ACCOUNT Express Mail Corporate Acct. No. _____ Federal Agency Acct. No. or Postal Service Acct. No. _____	<input checked="" type="checkbox"/> WAIVER OF SIGNATURE (Domestic Mail Only) Additional merchandise insurance is void if customer requests waiver of signature. I wish delivery to be made without obtaining signature of addressee or addressee's agent (if delivery employee judges that article can be left in secure location) and I authorize that delivery employee's signature constitutes valid proof of delivery.
<input type="checkbox"/> NO DELIVERY <input type="checkbox"/> Weekend <input type="checkbox"/> Holiday	<input type="checkbox"/> Mailer Signature

TO: (PLEASE PRINT) PHONE ()

University, Hydrolic Lab.
2220 S. Ankeny Blvd
Ankeny Iowa

ZIP + 4 (U.S. ADDRESSES ONLY. DO NOT USE FOR FOREIGN POSTAL CODES.)
50023 +

FOR INTERNATIONAL DESTINATIONS, WRITE COUNTRY NAME BELOW.

Receipt(s) provided to the City

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Copy of Duplicate Postage Reimbursement from February 2012

 EG 575998297 US		 EXPRESS MAIL UNITED STATES POSTAL SERVICE®		Customer Copy Label 11-B, March 2004
		Post Office To Addressee		
DELIVERY (POSTAL SERVICE USE ONLY)				
Delivery Attempt Time <input type="checkbox"/> AM <input type="checkbox"/> PM Employee Signature		Mo. Day		
Delivery Attempt Time <input type="checkbox"/> AM <input type="checkbox"/> PM Employee Signature		Mo. Day		
Delivery Date Time <input type="checkbox"/> AM <input type="checkbox"/> PM Employee Signature		Mo. Day		
CUSTOMER USE ONLY				
PAYMENT BY ACCOUNT Express Mail Corporate Acct. No.		<input type="checkbox"/> WAIVER OF SIGNATURE (Domestic Mail Only) Additional merchandise insurance is void if customer requests waiver of signature. I wish delivery to be made without obtaining signature of addressee or addressee's agent (if delivery employee judges that article can be left in secure location) and I authorize that delivery employee's signature constitutes valid proof of delivery.		
Federal Agency Acct. No. or Postal Service Acct. No.		<input type="checkbox"/> NO DELIVERY <input type="checkbox"/> Weekend <input type="checkbox"/> Holiday <input type="checkbox"/> Mailer Signature		
ORIGIN (POSTAL SERVICE USE ONLY) PO ZIP Code <u>52756</u> Day of Delivery <u>2/7/12</u> Postage \$ <u>27.65</u> Date Accepted <u>2/6/12</u> Scheduled Date of Delivery <u>2/7/12</u> Return Receipt Fee \$ Mo. Day Year Month Day Time Accepted <u>11:40</u> <input checked="" type="checkbox"/> AM <input type="checkbox"/> PM <input checked="" type="checkbox"/> Noon <input type="checkbox"/> 3 PM Flat Rate <input type="checkbox"/> or Weight <u>6 lbs. 11.6 ozs.</u> Military <input type="checkbox"/> 2nd Day <input type="checkbox"/> 3rd Day Int'l Alpha Country Code Total Postage & Fees \$ <u>27.65</u> Acceptance Emp. Initials <u>LM</u>		FROM: (PLEASE PRINT) PHONE () <u>McCalli.</u> _____ _____ _____		
FOR PICKUP OR TRACKING Visit www.usps.com Call 1-800-222-1811		TO: (PLEASE PRINT) PHONE () <u>Hylaric Ltd</u> <u>Research Park</u> <u>2490 CROW PARK RD</u> <u>SEATTLE, WASH. 98148</u> ZIP + 4 (U.S. ADDRESSES ONLY. DO NOT USE FOR FOREIGN POSTAL CODES.) <u>52241 + 4721</u> FOR INTERNATIONAL DESTINATIONS, WRITE COUNTRY NAME BELOW. <u>19911</u>		

Receipt(s) provided to the City

Appendix 2

Report on Special Investigation of the City of Long Grove and the Park View Water and Sanitary District

Copy of Duplicate Postage Reimbursement from August 2012

PV WSP Postage

LONG GROVE POST OFFICE
124 S 1ST ST
LONG GROVE, IA 52756-5
USPS 1853010492
1-800-275-8777

Service ID: 23961463964
Term ID: 01
Class ID: 01

File

XXXXXXXXXX [REDACTED]
DEBIT

Total: \$ 102.00

07/24/12 14:34:16
Inv #: 000005 Appr Code: 052957
Receipt #: 406

All Sales Final on Stamps and Postage.
Refunds for Guaranteed Services Only.

Customer Copy

Order stamps at USPS.com/shop or call
1-800-877-2424. Go to USPS.com/clickship
to print shipping labels with postage.
For other info call 1-800-ASK-USPS.

Receipt provided to the District

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Copy of Duplicate Postage Reimbursement from August 2012

 EH 951950389 US		EXPRESS MAIL UNITED STATES POSTAL SERVICE®		Customer Copy Label 11-B, March 2004
		Post Office To Addressee		
DELIVERY (POSTAL USE ONLY)				
Delivery Attempt Time <input type="checkbox"/> AM <input type="checkbox"/> PM Employee Signature _____		Mo. Day		<input type="checkbox"/> AM <input type="checkbox"/> PM Employee Signature _____
Delivery Attempt Time <input type="checkbox"/> AM <input type="checkbox"/> PM Employee Signature _____		Mo. Day		<input type="checkbox"/> AM <input type="checkbox"/> PM Employee Signature _____
Delivery Date Time <input type="checkbox"/> AM <input type="checkbox"/> PM Employee Signature _____		Mo. Day		<input type="checkbox"/> AM <input type="checkbox"/> PM Employee Signature _____
CUSTOMER USE ONLY				
PAYMENT BY ACCOUNT Express Mail Corporate Acct. No. _____		<input type="checkbox"/> WAIVER OF SIGNATURE (Domestic Mail Only) Additional merchandise insurance is void if customer requests waiver of signature.		
Federal Agency Acct. No. or Postal Service Acct. No. _____		I wish delivery to be made without obtaining signature of addressee or addressee's agent (if delivery employee judges that article can be left in secure location) and I authorize that delivery employee's signature constitutes valid proof of delivery.		
<input type="checkbox"/> NO DELIVERY <input type="checkbox"/> Weekend <input type="checkbox"/> Holiday		Mailer Signature _____		
FROM: (PLEASE PRINT) PHONE () _____ Joel M. Cullivan _____ _____		TO: (PLEASE PRINT) PHONE () _____ State Hygienic Lab University, North Park 2490 Cross Park Rd Coralville, Iowa ZIP + 4 (U.S. ADDRESSES ONLY. DO NOT USE FOR FOREIGN POSTAL CODES.) 5 2 2 4 1 + 4 7 2 1		
FOR PICKUP OR TRACKING Visit www.usps.com Call 1-800-222-1811				

Receipt(s) provided to the City

Appendix 2

Report on Special Investigation of the City of Long Grove and the Park View Water and Sanitary District

Copy of Duplicate Postage Reimbursement from August 2012



EH 951950375 US

ORIGIN (POSTAL SERVICE USE ONLY)

PO ZIP Code 58750	Day of Delivery <input checked="" type="checkbox"/> Next <input type="checkbox"/> 2nd <input type="checkbox"/> 2nd Del. Day	Postage \$ 17.40
Date Accepted 7/24/12	Scheduled Date of Delivery Month 7 Day 25	Return Receipt Fee \$
Mo. 7 Day 24 Year 12	Scheduled Time of Delivery <input checked="" type="checkbox"/> Noon <input type="checkbox"/> 3 PM	COD Fee \$
Time Accepted 5:27 PM	Military <input type="checkbox"/> 2nd Day <input type="checkbox"/> 3rd Day	Insurance Fee \$
Flat Rate <input type="checkbox"/> or Weight 1 lbs. 35 ozs.	Int'l Alpha Country Code	Acceptance Emp. Initials OR

FROM: (PLEASE PRINT) PHONE ()

Jean McCubbin

[Redacted Address]

[Redacted Address]

FOR PICKUP OR TRACKING
Visit www.usps.com
Call 1-800-222-1811

EXPRESS MAIL
UNITED STATES POSTAL SERVICE®

Customer Copy
Label 11-B, March 2004

Post Office To Addressee

DELIVERY (POSTAL USE ONLY)

Delivery Attempt	Time	<input type="checkbox"/> AM <input type="checkbox"/> PM	Employee Signature
Mo. Day	Time	<input type="checkbox"/> AM <input type="checkbox"/> PM	Employee Signature
Delivery Attempt	Time	<input type="checkbox"/> AM <input type="checkbox"/> PM	Employee Signature
Mo. Day	Time	<input type="checkbox"/> AM <input type="checkbox"/> PM	Employee Signature
Delivery Date	Time	<input type="checkbox"/> AM <input type="checkbox"/> PM	Employee Signature
Mo. Day	Time	<input type="checkbox"/> AM <input type="checkbox"/> PM	Employee Signature

CUSTOMER USE ONLY

PAYMENT BY ACCOUNT
Express Mail Corporate Acct. No. ☒ **WAIVER OF SIGNATURE (Domestic Mail Only)**
Additional merchandise insurance is void if customer requests waiver of signature.
I wish delivery to be made without obtaining signature of addressee or addressee's agent (if delivery employee judges that article can be left in secure location) and I authorize that delivery employee's signature constitutes valid proof of delivery.

Federal Agency Acct. No. or Postal Service Acct. No. _____

NO DELIVERY
☐ Weekend ☐ Holiday ☐ Mailer Signature _____

TO: (PLEASE PRINT) PHONE ()

State Hy Genic Lab
University of Iowa Research Park
2490 Crisspark Rd
Coralville Iowa

ZIP + 4 (U.S. ADDRESSES ONLY. DO NOT USE FOR FOREIGN POSTAL CODES.)
5 2 2 7 7 + 4 7 2 1

FOR INTERNATIONAL DESTINATIONS, WRITE COUNTRY NAME BELOW.

Receipt(s) provided to the City

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Copy of Duplicate Postage Reimbursement from August 2012



EH 951950361 US



EXPRESS MAIL

UNITED STATES POSTAL SERVICE®

Customer Copy
Label 11-B, March 2004

ORIGIN (POSTAL SERVICE USE ONLY)

PO ZIP Code	Day of Delivery	Postage	Return Receipt Fee	
52150	Next <input type="checkbox"/> 2nd <input type="checkbox"/> 2nd Del. Day	\$ 18.50		
Date Accepted	Scheduled Date of Delivery			
7/24/12	Month 7 Day 25			
Mo. Day Year	Scheduled Time of Delivery	COD Fee	Insurance Fee	
15:29	Noon <input checked="" type="checkbox"/> 3 PM <input type="checkbox"/>	\$	\$	
Time Accepted <input type="checkbox"/> AM <input checked="" type="checkbox"/> PM	Military <input type="checkbox"/>	Total Postage & Fees		
Flat Rate <input type="checkbox"/> or Weight	2nd Day <input type="checkbox"/> 3rd Day <input type="checkbox"/>	\$ 18.50		
2 lbs. 11 ozs.	Int'l Alpha Country Code	Acceptance Emp. Initials		

DELIVERY (POSTAL USE ONLY)

Delivery Attempt	Time	<input type="checkbox"/> AM <input type="checkbox"/> PM	Employee Signature
Mo. Day			
Delivery Attempt	Time	<input type="checkbox"/> AM <input type="checkbox"/> PM	Employee Signature
Mo. Day			
Delivery Date	Time	<input type="checkbox"/> AM <input type="checkbox"/> PM	Employee Signature
Mo. Day			

CUSTOMER USE ONLY

PAYMENT BY ACCOUNT
Express Mail Corporate Acct. No. ☐ **WAIVER OF SIGNATURE (Domestic Mail Only)**
Additional merchandise insurance is void if customer requests waiver of signature.

I wish delivery to be made without obtaining signature of addressee or addressee's agent (if delivery employee judges that article can be left in secure location) and I authorize that delivery employee's signature constitutes valid proof of delivery.

Federal Agency Acct. No. or Postal Service Acct. No. _____

NO DELIVERY
☐ Weekend ☐ Holiday ☐ Mailer Signature _____

FROM: (PLEASE PRINT) PHONE () _____

Joel M. Lubitz

52756

FOR PICKUP OR TRACKING
Visit www.usps.com
Call 1-800-222-1811



TO: (PLEASE PRINT) PHONE () _____

University Hybrid Lab

2220 South Ankeny Blvd

Ankeny, Iowa

ZIP + 4 (U.S. ADDRESSES ONLY. DO NOT USE FOR FOREIGN POSTAL CODES.)

50023 +

FOR INTERNATIONAL DESTINATIONS, WRITE COUNTRY NAME BELOW.

Receipt(s) provided to the City

Appendix 2

Report on Special Investigation of the City of Long Grove and the Park View Water and Sanitary District

Copy of Duplicate Postage Reimbursement from August 2012



EH 951950358 US

EXPRESS MAIL
 UNITED STATES POSTAL SERVICE®
Customer Copy
 Label 11-B, March 2004
Post Office To Addressee

ORIGIN (POSTAL SERVICE USE ONLY)			
RC ZIP Code 52756	Day of Delivery Next <input type="checkbox"/> 2nd <input type="checkbox"/> 2nd Del. Day	Postage \$ 1985	Return Receipt Fee \$
Date Accepted 7/24/12	Scheduled Date of Delivery Month 7 Day 25	COD Fee \$	Insurance Fee \$
Time Accepted 10:22 AM	Scheduled Time of Delivery Noon <input type="checkbox"/> 3 PM <input type="checkbox"/>	Total Postage & Fee \$ 1985	
Flat Rate <input type="checkbox"/> or Weight <input type="checkbox"/>	Military <input type="checkbox"/> 2nd Day <input type="checkbox"/> 3rd Day <input type="checkbox"/>	Acceptance Emp. Initials On	
Int'l Alpha Country Code			

FROM: (PLEASE PRINT) PHONE ()

City of Long Grove
Long Grove, IL 52756

TO: (PLEASE PRINT) PHONE ()

State Hygienic Lab.
University Research Bldg.
2490 West Park Rd.
Coralville, IA
52241 + 4721

FOR PICKUP OR TRACKING
Visit www.usps.com
Call 1-800-222-1811

NO DELIVERY
☐ Weekend ☐ Holiday ☐ Mailer Signature

ZIP + 4 U.S. ADDRESSES ONLY. DO NOT USE FOR FOREIGN POSTAL CODES.

FOR INTERNATIONAL DESTINATIONS, WRITE COUNTRY NAME BELOW.

Receipt(s) provided to the City

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Copy of Duplicate Postage Reimbursement from August 2012

UNITED STATES POSTAL SERVICE®		USPS Receipt for Money or Services	
Post Office <u>Long Grove, IL</u>	Station <u>52756</u>	Receipt Number <u>13</u>	
<input type="checkbox"/> P.O. Receipt for Money	Finance Number	Unit ID	AIC Number
Receipt for: (indicate purpose) <u>Postage on Pkg</u>			Amount \$ <u>\$1203</u>
Received from: (show address only when receipt is mailed)		Permit: Number or SSN (Employees only)	
<input type="checkbox"/> P.O. Box/Caller Service Fees		Information on your PS Form 1093, Application for Post Office Box or Caller Service, must be updated if it is changed. For regulations pertaining to P.O. Boxes, see rules for use of Post Office Boxes and Caller Service on PS Form 1093.	
Customer name: <u>[Signature]</u>	Amount \$	AIC Number	
Box/Caller Number(s) <u>[Signature]</u>	<input type="checkbox"/> For one semiannual payment period (AIC 158) <input type="checkbox"/> For annual payment period (AIC 115) <input type="checkbox"/> Reserved Number Fee (AIC 115) (Ending date / /) (mm/dd/yyyy)		Postmark
Certifying Signature <u>[Signature]</u>			

PS Form 3544, July 2004 (PSN: 7538-03-000-3768) Distribution: Original - Customer; Duplicate - File with PS Form 1412

Receipt(s) provided to the City

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Copy of Duplicate Conference Reimbursement from June 2012

RECEIPT

DATE May 8, 2012 No. 713849

FROM Joel McCubbin \$ 110.00

One hundred ten and 00/100 DOLLARS

☐ FOR RENT
☐ FOR I AWE Annual Conference Region 6

ACCT.		<input checked="" type="radio"/> CASH	FROM	TO
PAID	<u>110</u>	<input type="radio"/> CHECK		
DUE		<input type="radio"/> MONEY ORDER	BY	<u>Samuel Hayek</u>

Long or fax information to 319-356-5172.

NOTES

RECEIPT DATE 5/22/2012 NO. 104319

RECEIVED FROM Joel McCubbin

ADDRESS _____

FOR Litt Station School \$ 20.00

ACCOUNT		HOW PAID	
AMT. OF ACCOUNT		CASH	<u>20</u>
AMT. PAID		CHECK	
BALANCE DUE		MONEY ORDER	

BY Gary B...

©2005 REDFORM® 81810

I AWEA Region 6 A

Take exit # 89 off of HWY 218
Riverside Dr. / Airport Exit you will
Travel approximately .6 miles ISU
Extension is on the left side of the road
If you have reached the bowling alley
You have gone too far!!

Look for the Johnson County
Fairgrounds--3109 Old Highway 21
ISU Extension

Tuesday, May 8, 2012 at new locati

Receipt provided to the District

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Copy of Duplicate Conference Reimbursement from June 2012

RECEIPT

DATE	<u>May 8, 2012</u>	No.	<u>713849</u>
FROM	<u>Joel McCubbin</u>		<u>\$110⁰⁰</u>
<u>One hundred ten and ⁰⁰/₁₀₀</u>			DOLLARS
<input type="radio"/> FOR RENT			
<input type="radio"/> FOR <u>I AWE Annual Conference Region 6</u>			
ACCT.		<input checked="" type="radio"/> CASH	FROM _____ TO _____
PAID	<u>110</u>	<input type="radio"/> CHECK	
DUE		<input type="radio"/> MONEY ORDER	BY <u>Samuel Hayek</u>

1152

Receipt(s) provided to the City

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Copy of Duplicate Conference Reimbursement from June 2012

IAWEA Region 6
May 8, 2012 at NEW location
Johnson County ISU Extension
3109 Old Highway 218 South in Iowa
City, IA 52240

- IDNR Updates-Russ Royce with IDNR
- Biosolids Management-Dave Frederick w/Ellen Myers
- Confined Space & Gas Monitors-Kam Reeves with Ottumwa Plant
- Going to the B.A.R.-Dave Elias with Iowa City Plant
- Sewer Maintenance-Roger Overton with Iowa City Plant
- Sewer Separation-Michael Knott with Stanley Consultants
- Electronic O&M Manuals - Lyle Johnson with HDR Engineering

Please register by going on line to

Fax: (319) 356-5172

New registrations will still be accepted at the door. If you do not notify us until the day of the conference there will be additional charges. Please call us at (319)356-6108 for futher information.



IAWEA
Region 6
4366 Napoleon St SE
Iowa City, IA 52240

PRSRT STD
U.S. POSTAGE
PAID
IOWA CITY, IA
PERMIT NO. 200

Address Service Requested



IAWEA_030712_77277-188
*****ALL FOR AADC 522***4-4 - 188
PARKVIEW SANITARY DISTRICT
12 GROVE RD STE A
ELDRIDGE, IA 52748-9650

Receipt(s) provided to the City

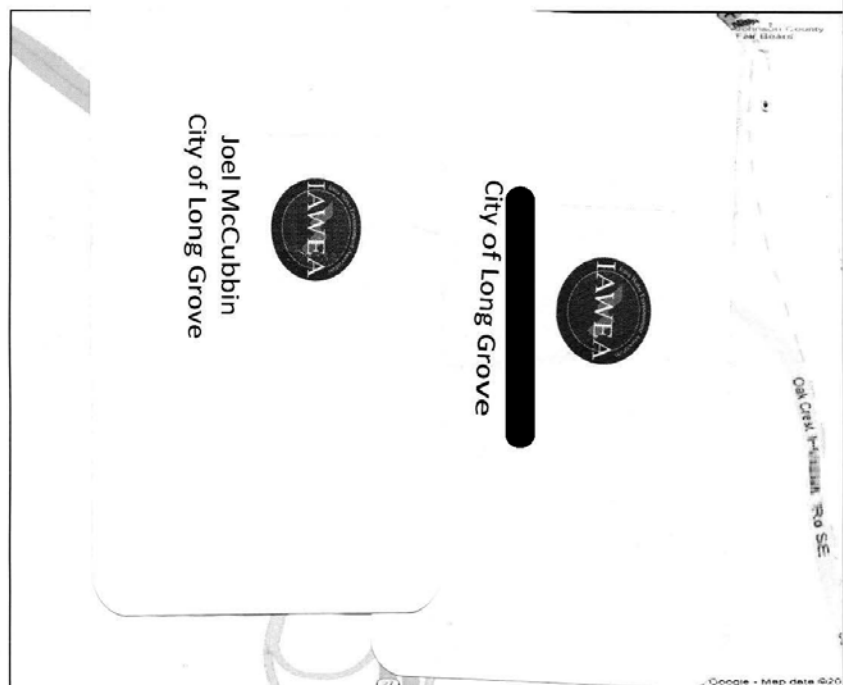
Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Copy of Duplicate Conference Reimbursement from June 2012

IAWEA Region 6 Annual Conference will be held at a NEW LOCATION

Take exit # 89 off of HWY 218
Riverside Dr. / Airport Exit you will
Travel approximately .6 miles ISU
Extension is on the left side of the road.
If you have reached the bowling alley
You have gone too far!!

Look for the Johnson County
Fairgrounds--3109 Old Highway 218
ISU Extension



Tuesday, May 8, 2012 at new location. Must register on line at www.iawea.org or fax information to 319-356-5172.

RSVP Requested by May 1, 2012

Receipt(s) provided to the City

Report on Special Investigation of the
City of Long Grove and the
Park View Water and Sanitary District

Copy of Duplicate Conference Reimbursement from August 2013

Black Wastewater Conference
REGISTRATION

Please Print

Class No. 126511

1.0 CEU will be awarded to participants who complete the conference.

Fee \$125 per attendee

☒ Will play golf
☒ Will attend steak cookout

Payment is required at the time of registration.

FOUR CONVENIENT WAYS TO REGISTER:

- ◆ Call QC Analytical Laboratory at 563-289-3373
- ◆ Fax the registration form, including credit card/company billing information to 563-289-5526
- ◆ E-mail the registration form, including credit card/company billing information to hoogerwerf@qcanalytical.net
- ◆ Mail the registration form, including check /credit card information to:
QC Analytical Services, LLC
1798 Iowa Drive, LeClaire, IA 52753

Refund Policy: You may cancel your registration up to three business days (M-F) prior to the start of the program and receive a full refund. After that, no refunds will be issued. If you don't cancel and don't attend, you remain responsible for payment.

Cancellation Policy: We reserve the right to cancel a class due to insufficient enrollment. The decision to cancel will be made a minimum of three business days (M-F) prior to the program. If a class is cancelled, you will receive a full refund.

Date of Birth: [REDACTED]

Name: Joel McCubbin

Address: [REDACTED]

City: Long Grove State: IA Zip: 52256

Day Phone: [REDACTED] Evening Phone: [REDACTED]

Email Address: joel@lbg.net

Make checks payable to QC Analytical Laboratory or use your MasterCard, VISA, American Express, or Discover (circle one). Please charge all fees to:

Card #: [REDACTED] Expires: [REDACTED]

I have read and understand the registration and refund procedures. (located above)

Signature: [REDACTED] Date: [REDACTED]

Non-Profit Organization
U.S. Postage
PAID 243
Permit No. 243
Rock Island, IL

JOEL MCCUBBIN
LONG GROVE, IA 52256-9704

ck
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Clinton, Muscatine and Scott Community Colleges
Eastern Iowa Community Colleges
306 West River Drive
Davenport, IA 52801

**The Original Bob Black
Wastewater Conference
August 19 - 20, 2013**

wastewater CONFERENCE

It's back!



August 19 - 20, 2013

QC Analytical Training Facility

1798 Iowa Drive, LeClaire, IA 52753

Co-Sponsors:

EASTERN IOWA COMMUNITY COLLEGES
CLINTON ♦ MUSCATINE ♦ SCOTT

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QCA Analytical Services
QCA Green Start

Receipt provided to the District

Report on Special Investigation of the
City of Long Grove and the
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Copy of Duplicate Conference Reimbursement from August 2013

The Original Bob Black Wastewater Conference

REGISTRATION

Please Print

Class No. 126511
1.0 CEU will be awarded to participants who complete the conference.

Fee: \$125 per attendee

☒ Will play golf
☒ Will attend steak cookout

Payment is required at the time of registration.

FOUR CONVENIENT WAYS TO REGISTER:

- ◆ Call QC Analytical Laboratory at 563-289-3373
- ◆ Fax the registration form, including credit card/company billing information to 563-289-5526
- ◆ E-mail the registration form, including credit card/company billing information to hoogerwerf@qcanalytical.net
- ◆ Mail the registration form, including check/credit card information to:
QC Analytical Services, LLC
1798 Iowa Drive, LeClaire, IA 52753

Refund Policy: You may cancel your registration up to three business days (M-F) prior to the start of the program and receive a full refund. After that, no refunds will be issued. If you don't cancel and don't attend, you remain responsible for payment.

Cancellation Policy: We reserve the right to cancel a class due to insufficient enrollment. The decision to cancel will be made a minimum of three business days (M-F) prior to the program. If a class is cancelled, you will receive a full refund.

Date of Birth: [REDACTED]

Address: [REDACTED]

City: Long Grove State: IA Zip: 52753

Email Address: city@66@net.net

Make checks payable to QC Analytical Laboratory or use your MasterCard, VISA, American Express, or Discover (circle one). Please charge all fees to:

Card #: _____ Expires: _____

I have read and understand the registration and refund procedures. (located above)

Signature: _____ Date: _____

Non-Profit Organization
U.S. Postage
PAID
Permit No. 243
Rock Island, IL


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LONG GROVE, IA 52753-9704

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Date of Birth: [REDACTED]

Name: Joel McCubbin

Address: [REDACTED]

City: Long Grove State: IA Zip: 52756

Day Phone: [REDACTED] Evening Phone: [REDACTED]

Email Address: joel.mccubbin@cityoflg.net

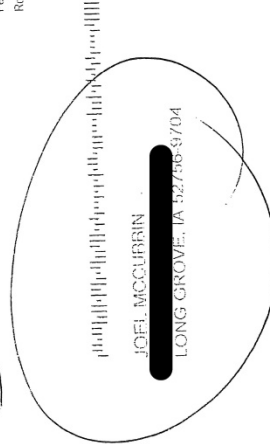
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Signature: [REDACTED] Date: [REDACTED]

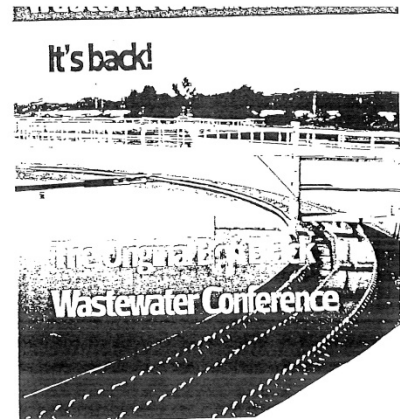
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Date of Birth: [REDACTED]
 Name: [REDACTED]
 Address: [REDACTED]
 City: Long Grove State: IA Zip: 52256
 Day Phone: [REDACTED]
 Email Address: cityd66@scottia.net

Make checks payable to QC Analytical Laboratory or use your MasterCard, VISA, American Express, or Discover (circle one). Please charge all fees to:

Card #: _____ Expires: _____

I have read and understand the registration and refund procedures. (located above)


Signature: _____ Date: _____


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JOEL MACGILLIVRAY
 LONG GROVE, IA 52756 9/04

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Appendix 5

Report on Special Investigation of the
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0.00

725.00 +
25.00 +
64.86 +
20.20 +
→ 230.00 +
0.00

0.00

→ 230.00 +
20.20 +
64.86 +
25.00 +
725.00 +
1,065.06 *
0.00 *

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REGISTRATION~
2015 ANNUAL CONFERENCE
CEDAR RAPIDS

OCTOBER 6-8, 2015

Deadline for all registrations is October 1, 2015

(*BE SURE TO COMPLETE OTHER SIDE OF FORM)

Name: Joel McCubbin
Organization: City of Long Grove
Address: [REDACTED]
City: Long Grove State: Iowa Zip: 52216 Email: joel.mccubbin@cityoflonggrove.net
Phone: [REDACTED] Fax: [REDACTED]

Registration Fees:

	Early Bird Registration: Received by 10/1/15		Received after: 10/1/15		Amount \$
	Member	Non-Member	Member	Non-Member	
Full Conference Registration:	\$230	\$330	\$275	\$375	_____ x \$ _____ = <u>230.00</u>
Wednesday ONLY Registration:	\$160	\$210	\$200	\$250	_____ x \$ _____ = _____
Thursday ONLY Registration:	\$140	\$200	\$180	\$240	_____ x \$ _____ = _____

Extra Meal Ticket for Guest
Name of Dinner Guest ONLY: _____ Wednesday dinner \$40 _____ x \$ _____ = _____
Special Needs or Dietary Restrictions: _____ Total Registration Fee = \$ 230.00

For questions or for more information,
please contact Justin Scott at IA Section-AWWA:
515/283-2169 or justin.scott@awwa-ia.org

Choose Payment Method Below:
☒ Check # [REDACTED]
☐ Credit Card: ☐ MasterCard ☐ Visa

Make checks payable to:
IA Section-AWWA

Mail to address below:
IA Section-AWWA
100 Court Ave., Suite 203
Des Moines, IA 50309
fax 515/284-7301

Number _____ Expiration: _____ 3-digit Code: _____
Card information (if different from above): Name _____ Company _____
Address _____
Phone _____ Email for receipt _____

Or register online at www.ia-awwa.org
under the Conferences and Training/Annual Conference tab

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Program Schedule & Sign-up ~ Return with Registration Form**

REG NAME: Joel McCubbin

* Fill out & return **BOTH sides** of this form. – This form must accompany the Registration Form on the other side.

Please indicate which programs you will attend so we can try to assure adequate seating is available. ♦ Also, seating may be limited and seating is on a first-come-first-seated basis. **NOTE: There are concurrent sessions. ♦ Please check the times to avoid signing up for multiple programs scheduled for the same time period! Please "check" all programs and events you plan on attending.**

TUESDAY ~ October 6, 2015

☒ 6:00-8:30pm Reception @ The Dublin City Pub
(Please help us estimate the total number of people attending the welcome reception)

Wednesday ~ October 7, 2015-Distribution

☐ 9:00-10:00am Fire Hydrants for Dummies (0.1-WD)
☐ 10:30-11:30am Trouble Shooting Pump Cavitation (0.1-WD)
☐ 1:00-2:00pm GIS and Distribution System Modeling (0.1 WD)
☐ 2:30-3:30pm Water Main Replacement Program Assessment...Lincoln Water System (0.1 -WD)

Wednesday ~ October 7, 2015-Management

☐ 9:00-10:00am Process Safety Management (0.1 – WT,WD)
☐ 10:30-11:30am Integrated Planning for Water and Wastewater Utilities (0.1 – WT,WD)
☐ 1:00-2:00pm You Want Me to talk About What?!... (0.1 – WT,WD)
☐ 2:30-3:30pm Selling A Project to Your Board or Council (0.1 – WT,WD)

Wednesday ~ October 7, 2015-Treatment

☒ 9:00-10:00am Day in the Life of a Water Treatment Operator (0.1- WT)
☒ 10:30-11:30am Reverse Osmosis Pilot Testing (0.1-WT)
☒ 1:00-2:00pm New Well Water Treatment (0.1- WT)
☒ 2:30-3:30pm Pella Reverse Osmosis Water Treatment Plant (0.1-WT)

Wednesday Reception – ALL Invited! (5:00-6:30pm-Prior to Dinner)

Please indicate below if you expect to attend so we can have an estimate on hors d'oeuvres and refreshments. Thanks!

☒

Wednesday Banquet – (6:00-8:30pm)

Please indicate below if you expect to attend, and for how many, so we can have an estimate on dinner entrees. Thanks!

☒

Thursday ~ October 8, 2015
(Joint Session from 8:00am-12:00pm)

☒ 8:00-8:45am IDNR Update (0.1 – WT,WD)
☒ 8:45-9:30am Water Needs in Haiti (0.1 – WT,WD)
☒ 10:00-11:00 Tetrachloroethene Contamination in Atlantic Municipal Water Supply (0.1 – WT,WD)
☒ 11:00-12pm Working with the Cedar River Watershed (0.1 WD, WT)

Thursday ~ October 8, 2015-Distribution

☐ 1:00-2:00pm Pipe Rehab (0.1-WD)
☐ 2:00-3:00pm Valve Inversion and Line Stop (0.1-WD)
☐ 3:30-4:30pm Phosphates Usage for Corrosion Control (0.1-WD)


Thursday ~ October 8, 2015-Management

☐ 1:00-2:00pm Partnership for Safe Water (0.1 – WT,WD)
☐ 2:00-3:00pm Managing and Measuring the Jordan Aquifer (0.1 – WT,WD)
☐ 3:30-4:30pm Climate Change (0.1 – WT,WD)

Thursday ~ October 8, 2015-Treatment

☒ 1:00-2:00pm Creston Water Works Improvements (0.1-WT)
☒ 2:00-3:00pm Ammonia and Disinfection (0.1-WT)
☒ 3:30-4:30pm Lime Dosage Determination (0.1 – WT)

* Please be sure to complete this page and send back with your registration form!


www.ia-awwa.org

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JOEL R McCUBBIN
[Redacted]
[Redacted]

72-1009/739
04

9-16-15
Date

Pay to the Order of 7A Section AWWA \$ 230.00
Two Hundred Thirty and 00/100 Dollars

 **First Central**
State Bank
www.firstcentralsb.com

For 2015-8 [Redacted] NP

GREEN SUEPFIELD

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