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NEWS RELEASE

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FOR RELEASE

August 17, 2020

Auditor of State Rob Sand today released a report on a special investigation of the City of Clutier for the period January 1, 2015 through January 31, 2019. The special investigation was requested by City officials as a result of concerns regarding certain financial transactions processed by the former City Clerk, Keri Kopriva.

Sand reported the special investigation identified \$64,529.94 of improper disbursements, \$9,209.02 of unsupported disbursements, and \$43,450.00 of estimated undeposited collections. The improper disbursements identified includes \$33,138.95 of unauthorized payments to Ms. Kopriva and related payroll costs. The improper disbursements identified also includes \$27,190.19 of personal purchases made with the City's credit card, \$1,569.92 of checks issued for personal utility bills, and two checks issued to a thrift store but deposited by Ms. Kopriva which totaled \$1,794.00. Sand also reported the improper disbursements identified includes interest and fees related to credit card payments and late fees and interest charges which resulted from untimely IPERS contributions.

The \$9,209.02 of unsupported disbursements identified includes \$7,960.09 of purchases made with the City's credit card, \$881.43 of reimbursements issued to Ms. Kopriva, and \$367.50 of checks issued from the City's checking account. Because the credit card charges and payments were not supported by sufficient documentation to determine the type and quantity of items or services paid for, it was not possible to determine if the payments were for City operations or personal in nature.

Sand also reported an estimated \$43,450.00 of utility collections were undeposited by comparing the average cash utility collections deposited during Ms. Kopriva's tenure to the average cash utility collections deposited after her employment. Sand also reported it was not possible to

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

Sand recommended City officials implement procedures to ensure the City's internal controls are strengthened, including segregation of duties, performing independent review of bank reconciliations, and ensuring all disbursements are properly supported, approved, and paid in a timely manner.

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

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF CLUTIER
FOR THE PERIOD
JANUARY 1, 2015 THROUGH JANUARY 31, 2019**

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Auditor of State's Report

To the Honorable Mayor and
Members of the City Council:

As a result of alleged improprieties regarding certain financial transactions processed by the former City Clerk and at your request, we conducted a special investigation of the City of Clutier (City). We have applied certain tests and procedures to selected financial transactions of the City for the period January 1, 2015 through January 31, 2019. Sufficient records were not available from the City for testing prior to January 2015. Based on a review of relevant information and discussions with City officials and personnel, we performed the following procedures.

- (1) Evaluated internal controls to determine whether adequate policies and procedures were in place and operating effectively.
- (2) Reviewed activity in the City's bank accounts to identify any unusual activity.
- (3) Examined certain deposits to the City's bank accounts to determine the source, purpose, and propriety of the deposits.
- (4) Compared the average cash deposited during the former City Clerk's tenure for utility collections to the average cash deposited after her employment. We also evaluated utility billings and collections in total to identify any significant differences and determine if any amounts were not properly deposited in the City's bank accounts.
- (5) Scanned images of redeemed checks issued from the City's bank accounts for reasonableness. We examined supporting documentation for selected disbursements to determine if they were properly approved, supported by adequate documentation, and appropriate for the City's operations.
- (6) Examined information obtained directly from vendors for certain disbursements to determine if purchases were appropriate for City operations.
- (7) Obtained and examined the City's credit card statements to determine if purchases were appropriate for City operations, properly approved for payment, and supported by adequate documentation. We also examined the payments posted to the City's credit card account to determine if the payments were issued from the City's bank account.
- (8) Examined payroll disbursements, reimbursements, and all other payments to the former City Clerk to determine the propriety of the payments.
- (9) Reviewed payments to the IRS, the Iowa Department of Revenue, and IPERS to determine if the proper amount of payroll tax and contributions were remitted in a timely manner.
- (10) Interviewed City officials and personnel to determine the purpose of certain disbursements to vendors.
- (11) Confirmed payments to the City by the State of Iowa to determine if they were properly deposited to the City's bank accounts in a timely manner.
- (12) Reviewed available City Council meeting minutes to identify significant actions and to determine if certain payments were properly approved.

These procedures identified \$64,529.94 of improper disbursements, \$9,209.02 of unsupported disbursements, and \$43,450.00 of estimated undeposited collections. We were unable to determine if additional amounts were improperly disbursed or if additional 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 **M** 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 Clutier, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Tama County Sheriff's Office, the Division of Criminal Investigation, the Tama 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 Clutier during the course of our investigation.

A handwritten signature in black ink, appearing to read "Rob Sand".

ROB SAND
Auditor of State

July 28, 2020

City of Clutier
Investigative Summary

Background Information

The City of Clutier (City) is located in Tama County and has a population of approximately 200. The City employs a City Clerk who is responsible for the business operations of the City. The City also employs four part-time employees for the library, water, sewer, and roads.

Keri Kopriva was employed as the City Clerk from August 22, 2012 until February 4, 2019. As the City Clerk, Ms. Kopriva was responsible for the following functions:

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

According to City officials, typical hours at the City's office were from 8:30 a.m. to 12:30 p.m. Monday through Friday. According to the Mayor, Ms. Kopriva was hired as a part-time employee and was expected to work when City Hall was open. While she was initially authorized to work 20 hours per week, the number of hours changed several times over the course of her employment to accommodate changes in workloads. For example, Ms. Kopriva's hours were increased to 5 hours per day, if needed, in accordance with the July 6, 2015 City Council meeting minutes; however, the minutes from the same meeting document the increase was only effective until August 3, 2015.

According to City officials, Ms. Kopriva was eligible for reimbursements for items purchased on the City's behalf and for expenses related to training. However, because she had access to the City's checkbook and a City credit card as the City Clerk, she should not have had a need to make purchases for the City with her personal funds.

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 Tama County and remitted to the City. Revenue is also received from customers for water, sewer, and garbage services. Utility payments and other payments are collected through the mail or in person at City Hall. Ms. Kopriva did not consistently prepare receipts for collections or record the collections on an initial receipts listing. According to City officials, Ms. Kopriva did not prepare utility reconciliations and the City Council did not request the information.

All City disbursements, including payroll, are made by check or using one of the City's credit cards assigned to the City Clerk, Librarian, or the maintenance person. All disbursements are to be supported by invoices or other documentation obtained by or submitted to the City Clerk. Each month, the City Clerk is to prepare a listing of bills to be paid and provide the listing to the City

Council for approval. After the City Council approves the bills, the City Clerk prepares the checks and the City Clerk and a Council member signs the checks. According to City officials, all bills and credit card statements should be mailed to City Hall.

Monthly credit card statements are received by the City Clerk. Credit card purchases are to be supported by receipts, invoices, or other documentation and included in the monthly bill listing for City Council approval.

The City established three bank accounts which include a primary checking account used for a majority of City operations, a water tower fund checking account, and a library checking account. In addition, the City established certificates of deposits to reserve funds for city projects such as Sewer Operations, Road Use, and Water Utility.

The monthly bank statements for the City's bank accounts are mailed to City Hall and opened by the City Clerk. According to City officials, the monthly statements and related images of redeemed checks were not periodically reviewed by the Mayor or members of the City Council while Ms. Kopriva was the City Clerk. The Mayor also stated bank reconciliations were not performed during Ms. Kopriva's tenure as City Clerk.

While Ms. Kopriva was on approved leave in January 2019, a City official started to prepare the City's Annual Financial Report which was due December 1, 2018 and the bank reconciliation. While the City official was reviewing the bank statement, she identified checks issued to Ms. Kopriva which were in addition to her authorized payroll and reimbursements. As a result of the concerns identified, the City official started reviewing previous months' bank statements to determine if there were additional checks issued to Ms. Kopriva. Based on her review, she identified several checks issued to Ms. Kopriva which were not authorized by the City Council. Because Ms. Kopriva was on unpaid approved leave starting mid-December 2018 and was not available to meet with City officials, the City Council approved removing Ms. Kopriva from all City accounts on February 4, 2019 and terminating her employment with the City.

As a result of the concerns identified, City officials requested the Office of Auditor of State review the City's financial records. We performed the procedures detailed in the Auditor of State's Report for the period January 1, 2015 through January 31, 2019. Sufficient records for the period prior to January 2015 were not available from the City.

Detailed Findings

The procedures performed identified \$64,529.94 of improper disbursements, \$9,209.02 of unsupported disbursements, and \$43,450.00 of estimated undeposited utility collections for the period of January 1, 2015 through January 31, 2019. The \$64,529.94 of improper disbursements identified includes:

- \$33,138.95 of unauthorized payments to Ms. Kopriva and related payroll costs,
- \$2,177.00 of reimbursement checks issued to Ms. Kopriva,
- \$27,190.19 of personal purchases made with the City's credit card,
- \$1,569.92 of checks issued for personal utility bills,
- \$1,794.00 for two checks issued to a thrift store but deposited by Ms. Kopriva, and
- \$836.88 in late fees and interest to IPERS and the City's credit card.

The \$9,209.02 of unsupported disbursements identified includes \$7,960.09 of purchases made with the City's credit card, \$881.43 of reimbursements to Ms. Kopriva, and \$367.50 of checks issued from the City's checking account. Because the payments were not supported by sufficient

documentation to determine the type and quantity of items or services purchased, we were not able to determine if the purchases were for City operations or personal in nature.

We also identified \$43,450.00 of estimated undeposited utility collections was identified by comparing the average cash utility collections deposited during Ms. Kopriva's tenure to the average cash utility collections deposited after her employment. Because adequate supporting documentation was not available for all transactions, it was not possible to determine if additional amounts were improperly disbursed or if additional collections were not properly deposited.

We attempted to contact Ms. Kopriva to inquire about the improper and unsupported disbursements identified and the estimated undeposited utility collections; however, she did not return our phone calls. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

As previously stated, the City established three bank accounts and certificates of deposits to reserve funds for City projects such as those related to sewer operations, Road Use Tax, and water utility operations. The checking accounts included one designated for a water tower, one for library operations, and one for the City's remaining operations. Also as previously stated, all City disbursements are to be made by check or using one of the City's credit cards assigned to the City Clerk, Librarian, or the maintenance person. We reviewed all disbursements and redeemed checks from the City's bank accounts and all charges to the City credit cards held by the former City Clerk, Librarian, and maintenance person for the period January 1, 2015 through January 31, 2019.

Using the supporting documentation available from the City's records; information obtained from selected vendors; internet searches; discussions with City officials; the vendor, frequency and amount of the payments; and approved disbursement listings, we classified payments as improper, unsupported, or reasonable. Disbursements were classified as improper if they were personal in nature or not necessary or reasonable for operations of the City. They were classified as unsupported if appropriate documentation was not available or it was not possible to determine if disbursements were related to City operations or personal in nature. Other disbursements were classified as reasonable based on the vendor, frequency and amount of the payments, discussions with City officials, including the current City Clerk, if sufficient supporting documentation was not available such as, office supplies and utility payments for City property.

Disbursements from the checking account established for the water tower consisted of transfers deposited to the City's other bank accounts. The transfers were included in the monthly minutes which was approved by the City Council. As a result, we did not identify any improper or unsupported disbursements from the water tower account. We also did not identify any improper or unsupported disbursements from the checking account established for library operations. The improper and unsupported disbursements from the City's general operations checking account and credit card charges identified are explained in detail in the following paragraphs.

Payments to Keri Kopriva

Ms. Kopriva and the other City employees were to be paid each month based on the number of hours they worked and at an hourly rate approved by the City Council. In addition, all City employees are eligible for reimbursements for items purchased on the City's behalf and for expenses related to training. City employees were to prepare timesheets; however, there was not a standard timesheet supplied to employees. For example, Ms. Kopriva made notations on a monthly calendar to record the number of hours she reported working. According to City officials, all employees were expected to complete a timesheet for each monthly pay period and it was to be reviewed and approved by the City Council.

As the City Clerk, Ms. Kopriva was to prepare the monthly payroll for all employees using the employees' timesheets and their hourly rates. Because the City did not purchase the payroll module for their accounting system, she calculated gross pay and related payroll costs and recorded them in a spreadsheet along with the net pay for each employee. The net pay and payroll costs were recorded in the accounting system when disbursements were made. The pay checks were printed using the City's printer and signed by Ms. Kopriva and a City Council member. According to City officials, City Council members did not review or approve individual payroll disbursements each month but approved the disbursement listing which included the total payroll amount for all City employees.

Because Ms. Kopriva was responsible for preparing her own payroll, we reviewed the payroll disbursements to her to determine propriety. During our review of the City's bank statements, we identified 151 checks Ms. Kopriva issued to herself from January 1, 2015 through the time she began her leave in mid-December 2018. The 151 checks totaled \$83,965.34 and were issued at various times of each month for various amounts. Based on the characteristics of each check, we classified them as described in the following paragraphs.

Payroll Checks – As previously stated, City officials reported City Hall office hours were from 8:30 a.m. to 12:30 p.m. Monday through Friday and Ms. Kopriva was expected to work when it was open. City officials also reported Ms. Kopriva's hourly wage and the maximum hours she was allowed to work were approved by the City Council. During our review of the City Council meeting minutes, we identified several instances where Ms. Kopriva's hourly wage increased and/or the number of hours approved for her to work changed.

In some instances when the City Council changed the number of hours Ms. Kopriva was allowed to work, they specified it on a daily basis. In other instances, they specified it based on the maximum number of hours per week. **Table 1** summarizes the effective dates of the changes, the changes in maximum allowable hours per day and hourly wage rate.

Table 1		
Date of Increase	Maximum Hours per Day	Hourly Wage Rate
08/22/12 [^]	4	\$ 8.00
09/02/14	4	11.00
07/06/15	5	11.00
08/04/15	4	11.00
04/01/16	4	11.50
11/07/16	4	12.00
01/03/17	5	12.00
04/03/17	#	12.00
06/05/17	6	12.00
11/06/17	6	12.50

[^] - Date Ms. Kopriva began employment with the City.

- "As needed", in accordance with the April 3, 2017 City Council meeting minutes.

As previously stated, Ms. Kopriva was to complete a timesheet for each monthly pay period which was to be reviewed and approved by a City Council member. Also as previously stated, sufficient records, including payroll records, for the period prior to January 2015 were not available. When we attempted to obtain Ms. Kopriva's timesheets and other payroll records for January 2015 through December 2019, City officials were also unable to locate timesheets and/or other payroll

records prior to January 1, 2016. However, timesheets were available for 29 of the 36 months from January 1, 2016 through December 31, 2018 and spreadsheets summarizing Ms. Kopriva's payroll calculations were available for all 36 months.

Ms. Kopriva used a monthly calendar the size of a small planner as a timesheet to record the time periods she worked each day. She also made notations in the calendar summarizing the total number of hours she worked each week and the total number of hours she worked each month. However, the total hours she recorded for each week and each month were not always mathematically accurate based on the time periods she recorded for each day. We also determined the monthly calendars did not include any evidence they had been reviewed and approved by the Mayor or a member of the City Council. As a result, we are unable to verify the daily time periods Ms. Kopriva recorded were accurate.

As previously stated, Ms. Kopriva recorded the total number of hours she worked each month in the calendars she maintained. While the hours she worked each day were not described in any way, the total hours she recorded for the month were split between "Clerk," "Water," and "Sewer." However, the hours recorded for "Water" and "Sewer" were consistently 20 hours each per month and the balance of the total hours for the month were allocated to "Clerk." The maximum number hours established by the City Council for Ms. Kopriva included time for all her duties.

While Ms. Kopriva allocated her time among the three duties, she often issued herself two checks per month. We are unable to determine how Ms. Kopriva determined the combinations she included in each of the monthly paychecks. For some months, she issued herself a check for 40 hours of Water and Sewer time and a separate check for her Clerk duties. For other months, she issued a check for 20 hours for Water or Sewer (with no distinction made) and a check for her Clerk duties combined with Water or Sewer. There were also months where she issued a single check for all three duties.

To determine the propriety of the amounts of payroll checks Ms. Kopriva issued to herself, we compared the number of hours she recorded in monthly calendars as working on a daily basis to the hours she recorded for herself on the spreadsheet she used to calculate payroll. We also compared the number of hours recorded on the spreadsheet to the maximum number of hours established by the City Council. Our comparisons are illustrated in **Exhibit B** and our findings are summarized in the following paragraphs:

Hours Not Included on Timesheets – For 24 of the 29 months for which a calendar was available, we determined Ms. Kopriva recorded more hours on the spreadsheet than were recorded on daily basis in the monthly calendars. As a result, she received pay for 380.75 hours which were not included in the monthly calendars she maintained as timesheets.

According to the January 3, 2017 City Council meeting minutes, the City Council "approved time and a half compensation for urgent City needs outside of office hours." City officials were not able to provide any supporting documentation or any explanations for "urgent City needs which occurred outside office hours." During our review of Ms. Kopriva's timesheets and payroll records, we did not identify any instances for which Ms. Kopriva recorded overtime. As a result, we did not include any overtime in our calculation of the payroll Ms. Kopriva should have received based on the time she recorded in the monthly calendars.

Hours in Excess of Maximum Allowed – To determine if Ms. Kopriva prepared payroll disbursements for herself based on hours in excess of the maximum number of hours the City Council authorized, we determined the number of work days per month, excluding holidays. According to City officials we spoke with, Ms. Kopriva was not paid for holidays. We multiplied the number of work days per month by the maximum number of hours per day the City Council authorized for Ms. Kopriva and compared the calculated maximum hours per month to the number of hours reported in the payroll records. This comparison is included in **Exhibit B**. As illustrated by the **Exhibit**, we identified 25

months where the number of hours recorded in the payroll records exceeded the maximum hours authorized by the City Council. The excess hours totaled 285.75 for the 25 months.

Total Excess Payroll – As illustrated by **Exhibit B**, we determined Ms. Kopriva recorded 380.75 hours more in the spreadsheet used to calculate payroll amounts than was supported by her monthly calendars. She also exceeded the maximum number of allowable hours established by the City Council by 285.75 hours. As a result, Ms. Kopriva was paid for 666.5 hours more than she should have been. As previously stated, payroll records were not available prior to January 1, 2016 and timesheets were not available for seven months during 2018. As a result, we were not able to test the payroll amounts Ms. Kopriva issued to herself during these periods. Had sufficient records been available, we may have identified additional excess hours for which she paid herself.

Using her authorized hourly wage, we determined she received \$8,043.00 of gross wages for the 666.5 of excess hours. Because Ms. Kopriva's gross pay was \$8,043.00 in excess of what was appropriate, the City also incurred additional FICA and IPERS contributions for the employer's share of these payroll costs. As illustrated by **Exhibit B**, the City paid \$615.31 for the employer's share of FICA and \$720.88 for the employer's share of IPERS contributions for the excess hours. The \$9,379.19 total improper disbursements identified is illustrated by **Exhibit B**.

In addition, we determined Ms. Kopriva did not properly deduct withholdings from the paycheck she issued herself for September 2018. As illustrated by **Exhibit B**, the net amount of Ms. Kopriva's payroll for September should have been \$1,393.11; however, she issued check number 7332 to herself on October 1, 2018 for \$1,618.75, which is the gross amount of her pay based on the 129.5 hours shown in the payroll records. Because Ms. Kopriva did not properly deduct the withholdings from her gross pay, the City incurred the employee's share of the FICA payment and IPERS contribution for the month. **Table 2** summarizes these costs along with the other improper payroll identified in **Exhibit B**. The \$9,599.62 total of improper costs summarized in **Table 2** is included in **Exhibit A**.

Table 2		
Description	Amount	
Employee’s share of payroll costs for September 2018:		
FICA	\$ 120.97	
IPERS	99.46	220.43
Other improper payroll disbursements from Exhibit B		9,379.19
Total		\$ 9,599.62

Unauthorized Checks – During our review, we identified 20 checks issued to Ms. Kopriva which were similar in amount to the payroll checks listed in **Exhibit B**; however, they were issued outside a payroll cycle. The 20 checks total \$13,749.06 and are listed in **Exhibit C**. As illustrated by the **Exhibit**, the checks ranged from \$353.97 to \$1,771.01 and were issued between June 26, 2017 and December 1, 2018.

The 20 checks were not included in the payroll records available. As a result, the City did not incur any additional costs for the employer's share of FICA or IPERS contributions for the payments. City officials reported there was not a reason for Ms. Kopriva to receive multiple checks per month or payments which were not supported by appropriate documentation. We also reviewed the City's approved disbursement listings and determined the checks listed in **Exhibit C** were not included. The 20 checks totaling \$13,749.06 are included in **Exhibit A** as improper disbursements.

Checks Recorded as Vendor Payments – During our review of the City's bank statements, we identified eight checks issued to Ms. Kopriva; however, when we reviewed information in the City's accounting system for the check numbers, we determined the checks were recorded as if they were

issued to a vendor. **Table 3** summarizes the dates of the checks, check numbers, payees recorded in the accounting system, and amounts.

Table 3			
Check Date	Check Number	Payee Recorded in the Accounting System	Amount
01/19/17	6673	Iowa League of Cities	\$ 219.60
09/01/17	6932	CNC Lumber	905.58
09/18/17	6931	Staples	249.80
10/10/17	6962	ICAP	622.08
10/18/17	6964	ICAP	212.42
10/23/17	6974	ICAP	190.90
12/05/17	7043	Municipal vendor	432.02
01/19/17^	7083	CNC Lumber	318.58
Total			<u>\$ 3,150.98</u>

^ - Check was redeemed 01/23/18. Based on the preceding and succeeding checks, it appears the check should have been dated 01/19/18.

In addition to reviewing the images of the redeemed checks, we verified the checks listed in **Table 3** were deposited in Ms. Kopriva's personal bank account. The \$3,150.98 total of the checks is included in **Exhibit A** as improper disbursements.

Checks Recorded as Voided Checks – Because we identified concerns regarding the reliability of entries into the accounting system when we compared to the images of the redeemed checks we also reviewed the accounting system for voided checks to determine if the checks were actually voided or were redeemed instead. As a result, we identified nine checks which were recorded as voided in the accounting system but were issued to Ms. Kopriva and deposited into her personal bank accounts.

Table 4 summarizes the check dates, check numbers, and amounts for the nine checks issued to Ms. Kopriva which were recorded as voided in the accounting system. As illustrated by the **Table**, seven of the nine identified were issued from February 3, 2017 through May 30, 2017.

Table 4		
Check Date	Check Number	Amount
02/03/17	6702	\$ 414.72
02/17/17	6712	298.60
03/20/17	6738	261.98
03/30/17	6749	80.51
05/17/17	6789	112.03
05/30/17	6809	870.90
05/30/17	6810	414.72
03/16/18	7128	432.02
04/27/18	7177	1,576.81
Total		<u>\$ 4,462.29</u>

The \$4,462.29 of checks that were recorded as voided are included in **Exhibit A** as improper disbursements.

Reimbursements – As previously stated, Ms. Kopriva was entitled to reimbursements of purchases she made on behalf of the City, mileage, and training costs. Of the 151 checks Ms. Kopriva issued to herself, we determined 41 were reimbursements based on dollar amounts, approved disbursement listings, and discussions with City officials. The 41 checks are listed in **Exhibit D**.

As illustrated by the **Exhibit**, we classified 15 reimbursement checks issued to Ms. Kopriva totaling \$881.43 as unsupported disbursements. The 15 reimbursement checks were included on disbursement listings presented to and approved by the City Council. Because City Council members approved the payments, we did not identify them as improper. However, because supporting documentation was not available for the disbursements, we were unable to determine their propriety.

In addition, supporting documentation was not available in the City's records and City officials were unable to provide an explanation for the 26 remaining reimbursement checks issued to Ms. Kopriva. In addition, the 26 reimbursements, which total \$2,177.00, were not included on the disbursement listings presented to the City Council. As a result, we classified them as improper. .

The \$ \$2,177.00 of improper and \$881.43 of unsupported reimbursements issued to Ms. Kopriva are included in **Exhibit A**.

Other Checks

As previously stated, we reviewed all disbursements and examined images of redeemed checks from the City's checking accounts for the period January 1, 2015 through January 31, 2019. We determined the propriety of disbursements based on available supporting documentation; the type or the quantity of the items purchased; discussions with City officials; and the vendor, frequency, and amount of payments. The improper and unsupported disbursements we identified are described in the following paragraphs.

Checks Deposited by Keri Kopriva – During our review of images of checks redeemed from the City's general checking account, we identified two checks issued to Kannkop Thrift Shop. The checks were issued in consecutive months and each was for an amount in excess of \$800.00. Copies of the redeemed check images are included in **Appendix 1**. As illustrated by the **Appendix**, the two checks were endorsed by Ms. Kopriva. By examining Ms. Kopriva's personal bank statements, we determined the checks were deposited to her personal bank account on June 14, 2018 and July 24, 2018. **Table 5** lists the checks described as payments to the thrift shop.

Table 5			
Check Date	Check Number	Payee	Amount
06/13/18	7218	Kannkop Thrift Shop	\$ 822.00
07/24/18	7242	Kannkop Thrift Shop	972.00
Total			<u>\$ 1,794.00</u>

The copies of the checks included in **Appendix 1** also include an address recorded on the checks. Based on records available on the Marshall County Assessor's website, the address listed on the checks is a private residence. We were unable to determine why Mr. Kopriva recorded the address on the checks. We also searched records available on the Secretary of State's website and determined no businesses in the name of Kannkop have registered with the Secretary of State.

In addition, based on records available from the City, the City did not issue any payments to Kannkop Thrift Shop prior to the checks listed in **Table 5** and has not issued any checks to the vendor since Ms. Kopriva left employment with the City.

The \$1,794.00 total from **Table 5** is included in **Exhibit A** as improper disbursements.

Checks To Keri Kopriva's Family Member – During our review of images of checks redeemed from the City's general checking account, we identified five checks issued to Daelyn Powell between March 29, 2018 and December 10, 2018. According to City officials we spoke with, Daelyn Powell is Ms. Kopriva's child and may have done some administrative work at City Hall, such filing documents. However, we were unable to locate an approval of the payments or support for the checks. **Table 6** lists the five checks identified. Because City officials reported the disbursements may have been for City operations, we have classified the \$367.50 as unsupported.

Table 6			
Check Date	Check Number	Payee	Amount
03/27/18	7153	Daelyn Powell	\$ 70.00
06/05/18	7204	Daelyn Powell	60.00
06/30/18	7220	Daelyn Powell	80.00
09/06/18	7311	Daelyn Powell	115.00
12/10/18	7390	Daelyn Powell	42.50
Total			<u>\$ 367.50</u>

Copies of the checks are included in **Appendix 2**. As illustrated by the **Appendix**, the endorsements on some of the checks are similar to the endorsements of the checks issued to Ms. Kopriva included in **Appendix 1**. Both sets of checks include "For deposit only" endorsements in handwriting that appears similar.

Based on bank records we obtained, Ms. Kopriva is a joint owner of an account held in Daelyn Powell's name. Using the bank statements for the account, we determined the checks listed in **Table 6** were deposited to the personal bank account. Deposits to the account also include a number of transfers from Ms. Kopriva's personal bank account. We are unable to determine if Ms. Kopriva used the joint account for her personal purchases.

The \$367.50 of checks listed in **Table 6** are included in **Exhibit A** as unsupported disbursements.

Alliant Energy – As disclosed in a subsequent section of this report, we determined the City's credit card we used to pay for monthly utility bills at Ms. Kopriva's personal residence. As a result, we contacted Alliant Energy and obtained billing and payment histories for the City's Alliant Energy accounts and Ms. Kopriva's Alliant Energy account. We compared images of checks redeemed from the City's bank accounts to the billing and payment histories to determine if payments were made to Alliant Energy for accounts other than the City's. As a result of our testing, we identified two checks issued from the City's bank accounts which were used to pay Ms. Kopriva's personal Alliant Energy account billings.

We also determined check number 6947 from the City's bank account included a manual notation of an account number in the memo portion of the check. As a result, we obtained a billing and payment history from Alliant Energy for the account number. Using information from Alliant Energy, we determined check number 6947 was applied to Eric Hannah's account rather than a City account. Because Ms. Kopriva did not return our calls, we were not able to ask her why a City check was issued for Mr. Hannah's account.

Table 7 lists the check dates, check numbers, and amounts of the three checks identified. Each of the checks were signed by Ms. Kopriva and two were issued on the same day. Because the three payments were not for City operations and personal in nature, they are improper. The \$1,569.92 total is included in **Exhibit A**.

Table 7

Check Date	Check Number	Amount	Account to Which Payment was Applied
09/27/17	6946	\$ 320.71	Keri Kopriva
09/27/17	6947	442.56	Eric Hannah
12/07/17	7375	806.65	Keri Kopriva
Total		<u>\$ 1,569.92</u>	

IPERS Late Fees and Interest – Using reports obtained from IPERS, we determined the City paid \$323.75 of late fees and charges because required IPERS reports were not filed in a timely manner. As the City Clerk, Ms. Kopriva was responsible for ensuring timely payment of all City bills, including IPERS contributions, and ensuring reports were filed in a timely manner. The \$323.75 of late fees and charges identified are included in **Exhibit A** as improper disbursements.

Credit Card Purchases

As previously stated, the City Clerk, Librarian, and maintenance person were provided City credit cards to order office supplies and other necessary items for City operations. City employees were required to provide copies of receipts or other documentation for the charges made on the credit cards. When the statements were received, the documentation was to be matched to the charge on the credit card. The monthly credit card statements and the related receipts or other supporting documentation were to be maintained in City Hall. Ms. Kopriva was responsible for ensuring a payment was issued for the credit card billings in a timely manner.

We obtained the credit card statements for all City credit cards and reviewed the activity on each for the period January 1, 2015 and January 31, 2019. Using the credit card statements and the City's bank statements, we determined all payments on the City's credit cards were made with checks issued from the City's bank accounts. We also reviewed all charges shown on the monthly statements to determine if the purchases made with the credit cards were necessary and reasonable for City operations or personal in nature. We determined the propriety of purchases based on available supporting documentation; the type or the quantity of the items purchased; discussions with City officials; and the vendor, frequency, and amount of payments.

Purchases were considered improper if the type of item or the quantity purchased was personal in nature or not reasonable for City operations. When specific purchase information from the vendor was not available but charges appeared consistent with City operations, based on the vendor, frequency of purchases, and/or the amount of the charge, they were classified as reasonable. Purchases from vendors which could be for City or for personal use were classified as unsupported. In some cases, when the receipt was available, we determined a portion of a charge included some items which were reasonable for City operations and others which were personal in nature.

Based on supporting documentation, the vendor, and discussions with City officials, we identified 621 charges which were improper or unsupported. **Table 8** summarizes the improper and unsupported credit cards charges identified by vendor, the employee who was assigned the card used to make the purchase, the number of improper and unsupported transactions identified, and the related amounts. The **Table** also includes the **Exhibit** in which the charges are listed.

Table 8

Exhibit/ Vendor	Ms. Kopriva's City Credit Card			City Maintenance Credit Card		
	# of Transactions	Improper	Unsupported	# of Transactions	Improper	Unsupported
E /Amazon	74	\$ 4,328.24	62.55	-	\$ -	-
F /Staples [^]	35	2,763.78	1,762.77	3	118.53	88.95
G /Wal-Mart	27	1,537.70	273.30	5	-	89.06
H /Software	54	1,518.46	-	-	-	-
I /Apple iTunes	173	6,822.83	-	50	2,144.96	-
J & K /Other Vendors	148	6,564.50	5,058.04	10	1,391.19	150.44
L /Interest & Fees	41	513.13	-	-	-	-
Total	552	\$ 24,048.64	7,156.66	68	\$ 3,654.68	328.45

[^] - We also identified 3 unsupported purchases from Staples made using the credit card assigned to the Library which totaled \$474.98.

According to City officials, while the maintenance person had custody of the credit card assigned to him, he reported he never used it. However, because Ms. Kopriva received the credit card statement and was the only individual responsible for reviewing the charges and ensuring supporting documentation was provided for all credit card charges, she had access to the maintenance person's credit card number. The improper and unsupported credit card charges identified are described in the following paragraphs.

Amazon – We identified 74 transactions involving Amazon in the City's monthly credit card statements. The 74 transactions occurred on Ms. Kopriva's City issued credit card and totaled \$4,390.79. Because supporting documentation was not available, we contacted Amazon and obtained a detailed listing of the items purchased. Based on information received from Amazon, none of the purchases made by Ms. Kopriva were shipped to City Hall. Instead, all items were shipped to her personal residence. **Exhibit E** lists the items purchased which was provided by Amazon.

As illustrated by the **Exhibit**, there were two transactions for which Amazon did not provide detailed descriptions. Because sufficient information was not available, for these purchases, they are classified as unsupported. The **Exhibit** also includes five purchases of perennial flower seeds in December 2017. Based on discussions with City officials, the perennial flower seeds purchased may have been for the City's cemetery. However, because the flower seeds also may have been personal in nature, the five purchases were classified as unsupported.

According to City officials, the remaining items purchased from Amazon are not reasonable for City operations. As illustrated by **Exhibit E**, the personal items identified include an iPod, men's and women's clothing, Bath & Body Works lotions, jewelry, and a snail.

The \$4,328.24 of improper purchases and \$62.55 of unsupported purchases listed in **Exhibit E** are included in **Exhibit A**.

Staples – The City's credit cards included 97 transactions from Staples stores and the Staples' website from January 1, 2015 through January 31, 2019. Because sufficient supporting documentation was not available from the City, we contacted Staples and obtained a detailed listing of the items purchased. Using the information from Staples, we identified 41 improper and unsupported transactions made with the City's credit cards, including 35 purchases made with the credit cards assigned to Ms. Kopriva, 3 made with the City's Maintenance credit card, and 3 made with the credit card assigned to the Library. The 35 purchases made with the credit card assigned to Ms. Kopriva totaled \$4,526.55. **Exhibit F** lists the 41 transactions and the items purchased for each transaction.

As illustrated by the **Exhibit**, improper purchases we identified included school supplies, an air fryer, an Instax camera, flash drives, earbuds or headphones, and cell phone charging cords. We also identified certain items which were purchased on a frequent basis such as Swiffer Wet Jet products. Because most of City Hall is carpeted there would not be a reason to purchase these for City operations. As a result, the 10 purchases of Swiffer products identified were classified as improper.

In addition, we identified nine gift cards purchased between November 13, 2017 and June 28, 2018. The value of the individual gift cards ranged from \$40.00 to \$300.00 and totaled \$1,290.00. They included five VISA gift cards, two from Wayfair, a multipack from Starbucks, and one from Target. The amount charged to the City's credit cards for the gift cards also included \$43.49 of fees for the VISA gift cards. The total improper purchases made with the cards assigned to Ms. Kopriva totaled \$2,763.78.

The **Exhibit** also includes a \$308.95 provisional credit posted on July 11, 2018 to the credit card assigned to Ms. Kopriva. The transaction was described on the credit card statement as "PROV FR CR STAPLES DIRECT #6427 CREDIT." The detailed information from Staples specified the transaction as "Suspected Fraud – Credit Card issued provisional credit." The detailed purchase information obtained from Staples also shows a \$300.00 VISA gift card with an \$8.95 fee was purchased on June 28, 2018. The **Exhibit** also illustrates the \$308.95 provisional credit was reversed on September 12, 2018 and charged back to the account. We were unable to determine why a fraudulent charge was reported; however, it is possible it was an attempt to conceal the gift card purchased in June.

In addition to improper purchases, we identified several unsupported purchases made with the cards assigned to Ms. Kopriva. The unsupported items purchased included storage totes, batteries, 3-ring binders, mobile cards, and various cleaning supplies. We reviewed the frequency of the purchases to determine if the items were reasonable or unsupported. However, based on the frequency of the purchases, the items may have been for use at City Hall or Ms. Kopriva's personal residence. As a result, the purchases were classified as unsupported. We also identified nine transactions made with the credit card assigned to Ms. Kopriva for which Staples was not able to provide detailed transaction information. The nine transactions are also classified as unsupported. The unsupported purchases on City credit card assigned to Ms. Kopriva total \$1,762.77.

During our review of the Staple transactions, we also identified 3 purchases made with the card assigned to the maintenance person totaling \$197.67. Of this amount, \$108.72 are improper, including purchases of USB charging cables for an iPhone, stylus pens for iPad, Apple headphone adapter, and wired speakers. Based on discussions with City officials, these items would not be reasonable for City operations. In addition, we identified items purchased such as a mobile cart, corrections tape, and insulated hot cup with lids. Because these items may have been for use at City Hall or Ms. Kopriva's personal residence, they were classified as unsupported. The unsupported items purchased with the maintenance person's City credit card totaled \$88.95.

In addition, we identified three transactions made with the credit card assigned to the Librarian. However, Staples was not able to provide details for the three transactions. As a result, the three transactions totaling \$474.98 are classified as unsupported.

We also identified six transactions which included tax totaling \$59.44. As a governmental entity, the City maintains a tax-exempt status. As a result, the City should not incur any sales tax. City officials should ensure steps are taken to procure items in an appropriate manner. We have not included the \$59.44 in **Exhibit A**.

The \$2,882.31 of improper disbursements and \$2,326.70 of unsupported disbursements listed in **Exhibit F** are included in **Exhibit A**.

Wal-Mart – During our review of the City’s credit card statements, we identified purchases from Wal-Mart between January 1, 2015 and January 31, 2019 for which supporting documentation was not available from the City’s records. Because supporting documentation was not available, we contacted Wal-Mart and obtained a detailed listing of the items purchased. During our review of the City’s credit card statements, we identified 27 charges made with the credit card assigned to Ms. Kopriva and 5 charges made with the credit card assigned to the maintenance person. **Exhibit G** lists the details of the purchases made at Wal-Mart and Walmart.com using the City’s credit cards.

As illustrated by the **Exhibit**, we identified \$1,537.70 of improper purchases for items such as prefilled syringe cases, groceries, health and beauty items, a garment rack, clothing, shoe organizers, allergy medication, an FM transmitter, Bluetooth ear buds, a pet toy, and alcohol. Also as illustrated by the **Exhibit**, foodstamp benefits were used offset groceries and other personal items purchased on October 27, 2018.

We also determined a doorknob was purchased which may have been for City operations or personal in nature. As a result, the purchase was classified as unsupported. **Exhibit G** also illustrates Walmart did not provide detailed listings of items for 11 transactions. Because sufficient information was not available for the 11 transactions, they are classified as unsupported.

The \$1,537.70 of improper purchases and \$362.36 of unsupported purchases listed in **Exhibit G** are included in **Exhibit A**.

Software Vendors – During our review of the City’s credit card statements, we identified transactions for the credit cards assigned to Ms. Kopriva and the maintenance person from various computer software vendors from January 1, 2015 through February 8, 2019. The transactions included charges and refunds. Because we were unable to locate or obtain supporting documentation for the charges, we discussed them with City officials to determine their propriety. According to City officials, the City Council approved a purchase of a software product that allowed Ms. Kopriva to electronically access the City’s records from her home while she was on medical leave. We identified 14 charges from the software vendor approved by the City Council and classified them as reasonable for the City’s operations.

The remaining charges, which total \$1,518.46 net of refunds, are listed in **Exhibit H**. As illustrated by the **Exhibit**, the charges included purchases from AVG, Adobe, WS Software, Malwarebytes, and PDFRun.com. According to City officials we spoke with, these purchases were not approved and not needed for City operations. In addition, City officials were unable to locate the software on the City’s computer located in City Hall. As a result, the \$1,518.46 net total for the computer software charges is included in **Exhibit A** as improper disbursements.

Apple iTunes – During our review of the City’s credit card statements, we identified 223 charges from iTunes from January 1, 2015 through January 31, 2019. **Table 9** subtotals the amount of the 223 charges by month of purchase. As illustrated by the **Table**, the majority of the Apple iTunes charges occurred between February and April 2017.

Table 9

Transaction Month	Number of Transactions	Amount	Transaction Month	Number of Transactions	Amount
February 2017	52	\$ 1,642.17	July 2017	11	439.86
March 2017	41	2,176.42	August 2017	9	264.84
April 2017	42	1,953.44	September 2017	6	200.87
May 2017	28	1,195.56	October 2017	5	72.55
June 2017	24	974.66	November 2018	5	47.42
			Total	223	\$ 8,967.79

Exhibit I lists the 223 disbursements. As illustrated by the **Exhibit**, the charges ranged from \$1.61 to \$99.99 and included 58 charges of \$49.99 each. Of the 223 charges, 173 were made with the City credit card issued to Ms. Kopriva. The remaining 50 disbursements were incurred on the credit card issued to the maintenance person. However, as previously stated, the maintenance person reported he did not use his City issued credit card but Ms. Kopriva had access to his credit card number.

The purchases from iTunes were not approved by the City Council and City officials were not able to identify a reason for they were necessary for City operations. As a result, the \$8,967.79 of iTunes purchases are included in **Exhibit A** as improper disbursements.

Other Vendors – During our examination of the credit card statements, we identified charges to unusual vendors such as McDonald's, Eastside Liquor & Grocery, and U.S. Cellular. Supporting documentation for purchases of this nature was not available; however, based on discussions with City officials, vendor requests, and searches on the internet, we were able to determine if the purchases were reasonable for City operations, personal in nature, or, due to lack of sufficient information, may have been for City operations or personal in nature.

The improper transactions identified are listed in **Exhibit J**. As illustrated by the **Exhibit**, we identified 98 improper transactions, including 7 refunds and 91 charges which ranged from \$0.39 to \$602.99. The net amount of the 98 transactions totaled \$7,955.69. According to City officials we spoke with, purchases for City operations were not made from the vendors listed in the **Exhibit**, such as U.S. Cellular, Bed Bath and Beyond, Covenant Family Pharmacy, Walgreens, and Dish.

As illustrated by the **Exhibit**, the improper disbursements identified include seven payments to Alliant Energy which total \$2,386.66. Using information obtained from Alliant Energy, we determined the seven payments were for services provided at Ms. Kopriva's or her friend's personal residences. In addition, we identified 25 charges to convenience stores totaling \$897.69. Of the 25 charges, 11 charges occurred outside of Tama County in places such as, Center Point, Cedar Rapids, and Waterloo. We also identified a charge in the amount of \$19.95 to a card processing, business productivity, and social networking website located in Hong Kong.

Exhibit J also includes three transactions posted on August 10, 2016 which are described on the credit card statements as "Credit for fraud, credit adjustment." Based on the dollar amounts of the adjustments, they were related to purchases made at Whannels True Value, Farm and Fleet and Menards between June 14, 2016 and August 10, 2016. As a result of the potential fraudulent transactions, the credit card company issued the City a new credit card. However, the credit card statements show the credit card company rebilled the charges to the City on September 16, 2016 as legitimate charges.

The **Exhibit** also includes a credit adjustment transactions indicating a potential fraudulent charge was reported related to a \$115.56 charge from a hotel reservations service posted on October 23, 2018. The credit adjustment for the same amount was posted of November 9, 2018. Based on available supporting documentation and discussions with the current City Clerk, the City has not been rebilled for the charge as of July 2020.

Exhibit K lists the unsupported credit card charges identified. As illustrated by the **Exhibit**, we identified 60 charges totaling \$5,208.48 for which supporting documentation could not be located. As a result, we were unable to determine the items purchased. Because supporting documentation was not available and purchases from the vendors included in the **Exhibit** may be for City operations or personal in nature, we discussed the charges with City officials. City officials were unable to determine if the purchases were for City operations based on the vendors, dates, and amounts of the charge. Because the purchases may have been for City operations or personal in nature, they were classified as unsupported.

As illustrated by the **Exhibit**, the unsupported purchases ranged from \$3.17 to \$315.97 and the charges were incurred from January 15, 2015 through November 6, 2018.

The \$7,955.69 of improper disbursements and \$5,208.48 of unsupported disbursements identified are included in **Exhibit A**.

Credit card fees and interest – As previously stated, Ms. Kopriva was responsible for ensuring all City disbursements were paid in a timely manner. During our review of the credit card statements, we identified 41 transactions involving late fees, interest charges, and over limit fees. . The transactions are listed in **Exhibit L**.

The **Exhibit** illustrates the City incurred \$35.00 over limit fees in 10 instances; however the fee incurred in May 2016 was later reversed. The **Exhibit** also illustrates 12 additional fees and charges were reversed. The reversals, which totaled \$44.33, resulted in net charges of \$513.13 to the City.

The \$513.13 net total is included in **Exhibit A** as improper disbursements.

UNDEPOSITED COLLECTIONS

As previously stated, it is the City Clerk's responsibility to prepare and bill residents and businesses for City utility services on a monthly basis. As the City Clerk, Ms. Kopriva had primary responsibility for preparing monthly utility billings, collecting payments, recording payments in the utility accounting system for each customer, and preparing and making deposits to the City's bank account. According to City officials, utility billings are paid in cash and with checks. However, receipts could not be found in the City's records. In addition, Ms. Kopriva did not prepare a monthly utility reconciliation for the City Council's review. When we attempted to reconcile the collections recorded in the utility account records to deposits to the City's checking account, we identified concerns regarding undeposited collections, including no cash being deposited into the City's bank accounts for utility collections and a number of unsupported adjustments in the utility records.

As previously stated, Ms. Kopriva began a leave from the City Clerk's position in mid-December 2018. Using the deposit slips included with the City's bank statements, we identified deposits to the City's bank account for utility payments during Ms. Kopriva's tenure from January 1, 2015 through December 31, 2018. We also determined the amount of utility payments deposited to the City's bank account from January 1, 2019 through December 31, 2019, which included the month Ms. Kopriva was on leave and the twelve months after her employment with the City ended.

The deposits by month for utility payments, including the amounts deposited in cash and checks, and a subtotal for the two periods are listed in **Exhibit M**. As illustrated by the **Exhibit**, cash deposits were made on a regular basis during the months immediately following Ms. Kopriva's employment. However, for 26 of the 48 months of Ms. Kopriva's employment reviewed, there were not any cash deposits made to the City's checking account for utility payments. For the remaining 22 months, the amount of cash deposited ranged from \$30.00 to \$799.85. In contrast, the monthly cash deposits ranged from \$394.29 to \$1,888.97 from January through December 2019.

Table 10 summarizes the total cash deposits identified and the average monthly cash deposits for each period. As previously stated, Ms. Kopriva was on leave starting in December 2018 and was subsequently terminated from employment effective February 4, 2019. We included January 2019 with the period following her employment because a City official performed the City Clerk's duties during January 2019, including those associated with utilities.

Table 10

Description	Date Range	
	01/01/15 – 12/31/18	01/01/19 – 12/31/19
Number of months in period	48	12
Total cash deposited (Exhibit M)	\$ 7,022.03	12,628.67
Average cash deposits per month	146.29	1,052.39
Total checks deposited (Exhibit M)	214,238.62	50,685.27
Average check deposits per month	4,463.30	4,223.77

As illustrated by the **Table**, the cash deposits averaged \$146.29 per month for the period reviewed during Ms. Kopriva's employment. However, cash deposits for the month Ms. Kopriva was on leave and the 12 months immediately following the end of her employment increased to an average of \$1,052.39 per month, an increase of approximately 619%. However, the average amount of checks deposited each month for utility payments remained relatively consistent.

Because the number of utility customers served and the average amount of billings did not significantly vary from January 1, 2015 through December 31, 2019, it is reasonable to expect the amount of collections should have also remained consistent during that period. As a result, we used the average monthly cash deposits summarized in **Table 10** to estimate the amount of utility collections which should have been billed to customers, collected, and deposited to the City's general bank account.

Table 11 summarizes the estimated amount of utility collections which were not deposited to the City's bank account from January 1, 2015 through December 31, 2018. As illustrated by the **Table**, we estimated \$43,450.00 was not deposited to the City's bank accounts for monthly utility payments. **Exhibit A** includes the \$43,450.00 of estimated undeposited collections.

Table 11

Description	Amount
Average monthly cash collections by current City Clerk	\$ 1,052.39
Average monthly cash collections by Ms. Kopriva	146.29
Difference in average cash collections	906.10
Multiplied by the number of months	48
Calculated undeposited cash collections	\$ 43,492.80
Estimated undeposited cash collections, rounded	\$ 43,450.00

We reviewed deposits to Ms. Kopriva's personal bank accounts for the period January 1, 2015 through January 31, 2019 to determine if there were a significant number of cash deposits. Based on the bank statements, most deposits were mobile deposits made electronically. These deposits cannot include cash.

Ms. Kopriva's Utility Bill

As previously stated, Ms. Kopriva had primary responsibility for preparing monthly utility billings, collecting payments, recording payments in the utility accounting system for each customer, and preparing and making deposits. Because Ms. Kopriva's personal residence was located within the

City, she was responsible for billing herself for her utilities. As a result, we reviewed Ms. Kopriva's utility history account to determine if bills were being prepared and if payments were recorded.

As disclosed in the report issued by the Office of Auditor of State on August 6, 2018, we determined Ms. Kopriva recorded \$1,520 of unusual transactions which decreased her utility account balance. The six transactions disclosed in the report were recorded between January 1, 2015 and March 28, 2017 and included unsupported adjustments, manual billings, and payment reversals. We also identified two additional unsupported transactions which decreased Ms. Kopriva's utility account balance. The two transactions totaled approximately \$60 and were recorded in September 2017 and July 2018.

During our review of the utility history reports, we determined billings and payments were recorded in the utility system for Ms. Kopriva's utility account. According to the utility history reports, Ms. Kopriva was frequently delinquent paying her utility account but penalties were assessed to the account. We also reviewed Ms. Kopriva's personal bank statements to determine if payments were issued to the City. However, we were unable to trace the payments recorded in the utility system to checks issued from Ms. Kopriva's bank statements. Because we were unable to determine the source of the payments, we are unable to determine if Ms. Kopriva made cash payments for her utility bills or Ms. Kopriva improperly recorded a payment in the utility system. As a result, we have not included an amount in **Exhibit A**.

OTHER ADMINISTRATIVE ISSUES

Oversight – City officials have a fiduciary responsibility to exercise authority over its funds, efficiently and effectively achieve its mission, provide oversight of the City's operations and maintain the public trust. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity. Based on our review, we determined the City officials did not provide sufficient oversight of the City's financial transactions and did not:

- Properly review payroll supporting documentation prior to issuance.
- Compare the bill listings to supporting documentation and checks.
- Require and maintain original, itemized receipts for all disbursements, including employee reimbursements, and review the supporting documentation to ensure an appropriate purpose of the disbursements.
- Review the City's bank statements and credit card statements.
- Request and review bank reconciliations.
- Request and review utility reconciliations.

Recommended Control Procedures

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

- A. Segregation of Duties – An important aspect of internal control is the segregation of duties among individuals to prevent one person from handling duties which are incompatible. The former City Clerk had control over each of the following areas:
- (1) Receipts – opening mail, collecting, posting to the accounting records, and preparing and making bank deposits,
 - (2) Disbursements – making certain purchases, receiving certain goods and services, presenting disbursements to the City Council for approval, maintaining supporting documentation, preparing, signing, and distributing checks, and posting to the accounting records,
 - (3) Payroll – calculating payroll amounts, preparing, signing, and distributing checks, posting payments to the accounting records, and filing required payroll reports,
 - (4) Utility billings – preparing and mailing billings, receipting and depositing collections, posting collections to customer accounts and accounting records, and preparing and making bank deposits,
 - (5) Bank accounts – receiving and reconciling monthly bank statements to accounting records, and
 - (6) Reporting – preparing City Council meeting minutes and financial reports, including monthly City Clerk reports

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

Bank statements should be delivered to and reviewed by an official who does not collect or disburse City funds and bank reconciliations should be performed on a monthly basis. The reviews should be documented by the signature or initials of the reviewer and the date of the review.

- B. Payroll – The City Clerk was originally authorized to work 20 hours per week. However, the City Council approved additional authorized hours throughout Ms. Kopriva's employment. She was also allowed to submit expenses for reimbursement. City employees were required to complete timesheets and submit them for approval. During our review of payroll, we identified the following:
- Ms. Kopriva issued herself unauthorized checks totaling \$33,138.95, including \$9,599.62 of payroll costs resulting from recording hours in excess of her timesheets and the number of hours approved by the City Council.
 - City Council approved paying the former City Clerk overtime compensation for "urgent needs outside of City Hall hours." However, there were no descriptions or examples documenting the definition of "urgent needs."

Recommendation – City Council member(s), or a designated member who is familiar with the Clerk's actions, should review and approve the Clerk's timesheet for each pay period. The review and approval should be documented by the signature or initials of the reviewer and the date of approval.

In addition, City officials should implement procedures to ensure appropriate payroll records are maintained. City officials should also periodically review payroll records to ensure payroll is calculated properly and is supported by the approved timesheets.

City Council should also review the overtime compensation policy established and develop appropriate written procedures which ensure overtime payments are made only in appropriate circumstances. City Council members should ensure adequate records are maintained for each instance which document what needed to be done and the number of additional hours required to complete the task(s). Documentation regarding the amount of compensation awarded for each instance should also be maintained.

- C. Credit Card – The City has credit cards for use by the City Clerk, the Librarian, and maintenance person for City purchases. The City has a policy which requires original itemized receipts be submitted to support expenses on City issued credit cards. However, itemized receipts were not consistently maintained or available to support all credit card purchases. In addition, credit card statements are not reviewed by an independent person.

We also determined the City incurred finance charges and late payment fees because the former City Clerk did not pay the balance on the credit card account each month and/or did not make payments in a timely manner.

Recommendation – Original receipts should be provided to the City Clerk and reconciled to the credit card statements each month and charges should be reviewed prior to approval and payment by someone independent of the use of the card. Any concerns identified during the review should be resolved in a timely manner. All payments on credit card accounts should be approved by the City Council prior to payment.

- D. Disbursements – During our review of the City's disbursements, the following concerns were identified:

1. Disbursements were not consistently supported by invoices or other documentation.
2. Not all disbursements were approved by the City Council.
3. Checks were recorded in the City's records as void or payable to a vendor when they were actually issued to the former City Clerk.
4. The City incurred late payment fees because the City Clerk did not pay certain City obligations in a timely manner.
5. The City periodically paid sales tax even though the City is a tax-exempt entity.

Recommendation – All City disbursements should be approved by the City Council prior to payment, with the exception of those specifically allowed by a policy approved by the City Council. For those disbursements paid prior to City Council approval, a listing should be provided to the City Council at the next meeting for review and approval. All payments should be remitted in a timely manner to ensure last fees are not incurred. To strengthen internal control, each check should be prepared and signed by one person and detailed supporting documentation and invoices should be provided, along with the check, to an independent individual for review and countersignature.

The City Council should ensure procedures are implemented which ensure sales tax is not paid for purchases made for City operations. In addition, City Council members should

periodically review the numerical sequence of checks issued and compare images of the redeemed checks to the approved disbursement listing to ensure checks were issued to proper payee for an appropriate amount.

- E. Reconciliation of Utility Billings, Collections, and Delinquent Accounts – The former City Clerk had sole responsibility for preparing utility billings, collecting payments, and recording the payments in the accounting system. We determined reconciliations of utility billings and collections and delinquent accounts were not required, prepared, or reviewed by the City Council. We also determined supporting documentation was not maintained for adjustments posted to customers' accounts.

Recommendation – City Council members should establish procedures to ensure utility billings are reconciled to subsequent collections and delinquent accounts for each billing period. The City Council, or independent individual designated by the City Council, should review the reconciliations and monitor delinquencies. Delinquent accounts should not be written off without City Council approval.

- F. Oversight by City officials – City officials have a fiduciary responsibility to provide oversight of the City's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

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

Recommendation – Oversight by City officials is essential and should be an ongoing effort. City officials should exercise due care and review all pertinent information. City officials should also ensure sufficient information is prepared and provided to them for making decisions and appropriate policies and procedures are adopted, implemented, and monitored to ensure compliance.

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

Exhibits

Report on Special Investigation of the
City of Clutier

Summary of Findings
For the Period January 1, 2015 through January 31, 2019

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Payments to Keri Kopriva:				
Unauthorized payroll and related payroll costs	Table 2	\$ 9,599.62	-	9,599.62
Unauthorized checks	Exhibit C	13,749.06	-	13,749.06
Checks recorded as vendor payments	Table 3	3,150.98	-	3,150.98
Checks recorded as void	Table 4	4,462.29	-	4,462.29
Reimbursements to Keri Kopriva	Exhibit D	2,177.00	881.43	3,058.43
Other checks:				
Deposited by Keri Kopriva	Table 5	1,794.00	-	1,794.00
To Keri Kopriva's family member	Table 6	-	367.50	367.50
Alliant Energy	Table 7	1,569.92	-	1,569.92
IPERS late fees and interest	Page 14	323.75	-	323.75
Credit card purchases and fees:				
Amazon	Exhibit E	4,328.24	62.55	4,390.79
Staples	Exhibit F	2,882.31	2,326.70	5,209.01
Wal-Mart	Exhibit G	1,537.70	362.36	1,900.06
Software Vendors	Exhibit H	1,518.46	-	1,518.46
Apple iTunes	Exhibit I	8,967.79	-	8,967.79
Other Vendors	Exhibits J and K	7,955.69	5,208.48	13,164.17
Interest and late fees	Exhibit L	513.13	-	513.13
Total improper and unsupported disbursements	Table 11	64,529.94	9,209.02	73,738.96
Estimated undeposited utility collections	Table 10	43,450.00	-	43,450.00
Total		\$ 107,979.94	9,209.02	117,188.96

Report on Special Investigation of the
City of Clutier

Excess Hours Paid to Keri Kopriva
For the Period January 1, 2015 through January 31, 2019

Monthly Pay Period	Authorized Hours per Month		Amounts Paid to Keri Kopriva			Per Payroll Records			Per Timesheet
	Number of Work Days in Month	Maximum Authorized Hours	Date	Check #	Amount	Department	Hours Recorded	Net Payroll Amount	Hours Recorded
January 2016	20	80.0	01/28/16	6253	\$ 670.04	Clerk	50.50	\$ 479.96	50.50
			01/28/16	6254	190.08	Sewer	20.00	190.08	20.00
						Water	20.00	190.08	20.00
					860.12		90.50	860.12	90.50
February 2016	20	80.0	02/25/16	6284	641.51	Clerk	47.50	451.43	47.50
			02/25/16	6288	190.08	Sewer	20.00	190.08	20.00
						Water	20.00	190.08	20.00
					831.59		87.50	831.59	87.50
March 2016	23	82.0	03/29/16	6315	589.25	Clerk	42.00	399.17	41.25
			03/29/16	6318	190.08	Sewer	20.00	190.08	20.00
						Water	20.00	190.08	20.00
					779.33		82.00	779.33	81.25
April 2016	21	84.0	04/29/16	6354	779.99	Clerk	58.50	581.27	57.00
			04/29/16	6356	198.72	Sewer	20.00	198.72	20.00
						Water	20.00	198.72	20.00
					978.71		98.50	978.71	97.00
May 2016	21	84.0	05/31/16	6379	894.25	Clerk	50.00	496.81	48.75
						Sewer	20.00	198.72	20.00
						Water	20.00	198.72	20.00
					894.25		90.00	894.25	88.75
June 2016	22	88.0	06/30/16	6413	834.64	Clerk	64.00	635.92	63.00
			06/30/16	6417	198.72	Sewer	20.00	198.72	20.00
						Water	20.00	198.72	20.00
					1,033.36		104.00	1,033.36	103.00
July 2016	20	80.0	07/28/16	6451	705.47	Clerk	51.00	506.75	51.00
			07/28/16	6457	198.72	Sewer	20.00	198.72	20.00
						Water	20.00	198.72	20.00
					904.19		91.00	904.19	91.00

Hours Not Included on Timesheet	Hours in Excess of Maximum Allowed *	Total Excess Hours Paid	Authorized Hourly Wage	Improper Payments			
				Gross Wages	City's Share of:		Total
					FICA	IPERS	
-	10.50	10.50	\$ 11.00	115.50	8.84	10.31	134.65
-	7.50	7.50	11.00	82.50	6.31	7.37	96.18
0.75	-	0.75	11.00	8.25	0.63	0.74	9.62
1.50	13.00	14.50	11.50	166.75	12.76	14.89	194.40
1.25	4.75	6.00	11.50	69.00	5.28	6.16	80.44
1.00	15.00	16.00	11.50	184.00	14.08	16.43	214.51
-	11.00	11.00	11.50	126.50	9.68	11.30	147.48

Report on Special Investigation of the
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Excess Hours Paid to Keri Kopriva
For the Period January 1, 2015 through January 31, 2019

Monthly Pay Period	Authorized Hours per Month		Amounts Paid to Keri Kopriva			Per Payroll Records			Per Timesheet
	Number of Work Days in Month	Maximum Authorized Hours	Date	Check #	Amount	Department	Hours Recorded	Net Payroll Amount	Hours Recorded
August 2016	23	92.0	08/30/16	6487	844.56	Clerk	65.00	645.84	65.00
			08/30/16	6486	198.72	Sewer	20.00	198.72	20.00
						Water	20.00	198.72	20.00
					1,043.28		105.00	1,043.28	105.00
September 2016	21	84.0	09/30/16	6522	745.21	Clerk	55.00	546.49	53.50
			09/30/16	6521	198.72	Sewer	20.00	198.72	20.00
						Water	20.00	198.72	20.00
					943.93		95.00	943.93	93.50
October 2016	21	84.0	10/31/16	6543	715.40	Clerk	52.00	516.68	47.50
			10/31/16	6541	198.72	Sewer	20.00	198.72	20.00
						Water	20.00	198.72	20.00
					914.12		92.00	914.12	87.50
November 2016	21	84.0	11/26/16	6599	839.82	Clerk	61.00	632.46	57.25
			11/26/16	6598	207.36	Sewer	20.00	207.36	20.00
						Water	20.00	207.36	20.00
					1,047.18		101.00	1,047.18	97.25
December 2016	21	84.0	12/28/16	6648	844.58	Clerk	74.00	767.22	69.00
			12/28/16	6649	337.36	Sewer	20.00	207.36	20.00
						Water	20.00	207.36	20.00
					1,181.94		114.00	1,181.94	109.00
January 2017	21	105.0	01/30/17	6685	851.90	Clerk	82.00	851.90	74.00
			01/30/17	6688	414.72	Sewer	20.00	207.36	20.00
						Water	20.00	207.36	20.00
					1,266.62		122.00	1,266.62	114.00
February 2017	21	105.0	02/28/17	6723	917.57	Clerk	88.50	917.57	68.00
			02/28/17	6724	414.72	Sewer	20.00	207.36	20.00
						Water	20.00	207.36	20.00
					1,332.29		128.50	1,332.29	108.00

Hours Not Included on Timesheet	Hours in Excess of Maximum Allowed *	Total Excess Hours Paid	Authorized Hourly Wage	Improper Payments			
				Gross Wages	City's Share of:		Total
					FICA	IPERS	
-	13.00	13.00	11.50	149.50	11.44	13.35	174.29
1.50	9.50	11.00	11.50	126.50	9.68	11.30	147.48
4.50	3.50	8.00	11.50	92.00	7.04	8.22	107.26
3.75	13.25	17.00	12.00	204.00	15.61	18.22	237.83
5.00	25.00	30.00	12.00	360.00	27.54	32.15	419.69
8.00	9.00	17.00	12.00	204.00	15.61	18.22	237.83
20.50	3.00	23.50	12.00	282.00	21.57	25.18	328.75

Report on Special Investigation of the
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Excess Hours Paid to Keri Kopriva
For the Period January 1, 2015 through January 31, 2019

Monthly Pay Period	Authorized Hours per Month		Amounts Paid to Keri Kopriva			Per Payroll Records		Per Timesheet
	Number of Work Days in Month	Maximum Authorized Hours	Date	Check #	Amount	Department	Hours Recorded	Hours Recorded
March 2017	23	115.0	03/31/17	6756	860.55	Clerk	83.00	79.00
			03/31/17	6760	414.72	Sewer	20.00	20.00
						Water	20.00	20.00
					1,275.27		123.00	119.00
April 2017	20	124.0	04/29/17	6781	870.90	Clerk	84.00	87.75
			04/29/17	6783	414.72	Sewer	20.00	20.00
						Water	20.00	20.00
					1,285.62		124.00	127.75
May 2017	22	124.0	05/30/17	6809	870.90	Clerk	84.00	81.75
			05/30/17	6810	414.72	Sewer	20.00	20.00
						Water	20.00	20.00
					1,285.62		124.00	121.75
June 2017	22	132.0	06/30/17	6838	1,311.55	Clerk	126.50	101.00
			06/30/17	6837	414.72	Sewer	20.00	20.00
						Water	20.00	20.00
					1,726.27		166.50	141.00
July 2017	20	120.0	07/31/17	6867	1,473.98	Clerk	142.00	76.75
			07/31/17	6868	414.72	Sewer	20.00	20.00
						Water	20.00	20.00
					1,888.70		182.00	116.75
August 2017	23	138.0	08/31/17	6924	1,635.55	Clerk	157.75	96.00
			08/31/17	6916	414.72	Sewer	20.00	20.00
						Water	20.00	20.00
					2,050.27		197.75	136.00
September 2017	20	120.0	10/02/17	6952	1,990.65	Clerk	152.00	104.50
						Sewer	20.00	20.00
						Water	20.00	20.00
					1,990.65		192.00	144.50

Hours Not Included on Timesheet	Hours in Excess of Maximum Allowed *	Total Excess Hours Paid	Authorized Hourly Wage	Improper Payments			
				Gross Wages	City's Share of:		Total
					FICA	IPERS	
4.00	4.00	8.00	12.00	96.00	7.34	8.57	111.91
-	-	-	12.00	-	-	-	-
2.25	-	2.25	12.00	27.00	2.07	2.41	31.48
25.50	9.00	34.50	12.00	414.00	31.67	36.97	482.64
65.25	-	65.25	12.00	783.00	59.90	69.92	912.82
61.75	-	61.75	12.00	741.00	56.69	66.17	863.86
47.50	24.50	72.00	12.00	864.00	66.10	77.16	1,007.26

Report on Special Investigation of the
City of Clutier

Excess Hours Paid to Keri Kopriva
For the Period January 1, 2015 through January 31, 2019

Monthly Pay Period	Authorized Hours per Month		Amounts Paid to Keri Kopriva			Per Payroll Records			Per Timesheet
	Number of Work Days in Month	Maximum Authorized Hours	Date	Check #	Amount	Department	Hours Recorded	Net Payroll Amount	Hours Recorded
October 2017	22	132.0	10/31/17	6988	1,658.88	Clerk	120.00	1,244.16	90.00
						Sewer	20.00	207.36	20.00
						Water	20.00	207.36	20.00
								160.00	1,658.88
November 2017	21	126.0	11/30/17	7010	1,538.99	Clerk	142.50	1,538.99	91.50
						Sewer	20.00	216.01	20.00
						Water	20.00	216.01	20.00
								182.50	1,971.01
December 2017	20	120.0	12/29/17	7060	977.19	Clerk	109.00	1,177.19	90.00
						Sewer	20.00	216.01	20.00
						Water	20.00	216.00	20.00
								149.00	1,609.20
January 2018 ##	22	132.0	01/30/18	7086	1,010.41	Clerk	123.00	1,010.41	
						Sewer	20.00	216.00	
						Water	20.00	216.00	
								163.00	1,442.41
February 2018	20	120.0	03/02/18	7114	1,306.81	Clerk	81.00	874.80	74.50
						Sewer	20.00	216.01	20.00
						Water	20.00	216.00	20.00
								121.00	1,306.81
March 2018	22	132.0	04/03/18	7154	1,512.01	Clerk	100.00	1,080.00	94.25
						Sewer	20.00	216.01	20.00
						Water	20.00	216.00	20.00
								140.00	1,512.01
April 2018 ##	21	126.0	04/30/18	7179	1,404.01	Clerk	90.00	972.00	
						Sewer	20.00	216.01	
						Water	20.00	216.00	
								130.00	1,404.01

Hours Not Included on Timesheet	Hours in Excess of Maximum Allowed *	Total Excess Hours Paid	Authorized Hourly Wage	Improper Payments			
				Gross Wages	City's Share of:		Total
					FICA	IPERS	
30.00	-	30.00	12.00	360.00	27.54	32.15	419.69
51.00	5.50	56.50	12.50	706.25	54.03	63.07	823.35
19.00	10.00	29.00	12.50	362.50	27.73	32.37	422.60
-	31.00	31.00	12.50	387.50	29.64	34.60	451.74
6.50	-	6.50	12.50	81.25	6.22	7.26	94.73
5.75	2.25	8.00	12.50	100.00	7.65	8.93	116.58
-	4.00	4.00	12.50	50.00	3.83	4.47	58.30

Report on Special Investigation of the
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Excess Hours Paid to Keri Kopriva
For the Period January 1, 2015 through January 31, 2019

Monthly Pay Period	Authorized Hours per Month		Amounts Paid to Keri Kopriva			Per Payroll Records		Per Timesheet
	Number of Work Days in Month	Maximum Authorized Hours	Date	Check #	Amount	Department	Hours Recorded	Hours Recorded
May 2018 ##			05/29/18	7197	1,512.01	Clerk	100.00	1,080.00
						Sewer	20.00	216.01
						Water	20.00	216.00
	22	132.0			1,512.01		140.00	1,512.01
								-
June 2018 ##			06/30/18	7222	1,609.20	Clerk	109.00	1,177.19
						Sewer	20.00	216.01
						Water	20.00	216.00
	21	126.0			1,609.20		149.00	1,609.20
								-
July 2018 ##			08/01/18	7243	1,183.33	Clerk	70.00	753.02
						Sewer	20.00	215.16
						Water	20.00	215.16
	21	126.0			1,183.33		110.00	1,183.34
								-
August 2018 ##			09/06/18	7310	1,635.15	Clerk	112.00	1,204.84
						Sewer	20.00	215.16
						Water	20.00	215.16
	23	138.0			1,635.15		152.00	1,635.16
								-
September 2018 #			10/01/18	7332	1,618.75	Clerk	89.50	962.80
						Sewer	20.00	215.16
						Water	20.00	215.15
	19	114.0			1,618.75		129.50	1,393.11
								126.50
October 2018			10/31/18	7365	1,032.72	Clerk	96.00	1,032.72
			10/31/18	7364	430.31	Sewer	20.00	215.16
						Water	20.00	215.15
	23	138.0			1,463.03		136.00	1,463.03
								135.75
November 2018			12/01/18	7382	1,393.11	Clerk	89.50	962.80
						Sewer	20.00	215.16
						Water	20.00	215.15
	21	126.0			1,393.11		129.50	1,393.11
								118.25

Hours Not Included on Timesheet	Hours in Excess of Maximum Allowed *	Total Excess Hours Paid	Authorized Hourly Wage	Improper Payments			
				Gross Wages	City's Share of:		Total
					FICA	IPERS	
-	8.00	8.00	12.50	100.00	7.63	8.93	116.56
-	23.00	23.00	12.50	287.50	21.99	25.67	335.16
-	-	-	12.50	-	-	-	-
-	14.00	14.00	12.50	175.00	13.39	16.52	204.91
3.00	12.50	15.50	12.50	193.75	14.82	18.29	226.86
0.25	-	0.25	12.50	3.12	0.24	0.30	3.66
11.25	-	11.25	12.50	140.63	10.76	13.28	164.67

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Excess Hours Paid to Keri Kopriva
For the Period January 1, 2015 through January 31, 2019

Monthly Pay Period	Authorized Hours per Month		Amounts Paid to Keri Kopriva			Per Payroll Records		Per Timesheet
	Number of Work Days in Month	Maximum Authorized Hours	Date	Check #	Amount	Department	Hours Recorded	Net Payroll Amount
December 2018 ##			12/19/18	7378	957.42	Clerk	49.00	527.11
						Sewer	20.00	215.16
						Water	20.00	215.15
	21	126.0			957.42		89.00	957.42
								-

Totals

* - Hours paid in excess of maximum allowable takes into consideration the number of excess hours paid based on Ms. Kopriva's timesheet. In cases where the hours she recorded on her timesheet were less than then the maximum allowed and less than the hours recorded on the spreadsheet, additional excess hours were not included in our calculation.

- The payroll check Ms. Kopriva issued herself in September 2018 did not have any payroll costs withheld. As a result, the City paid the employee's share of FICA and IPERS.

- Timesheet not available.

Hours Not Included on Timesheet	Hours in Excess of Maximum Allowed *	Total Excess Hours Paid	Authorized Hourly Wage	Improper Payments			
				City's Share of:			Total
				Gross Wages	FICA	IPERS	
-	-	-	12.50	-	-	-	-
380.75	285.75	666.50		\$8,043.00	615.31	720.88	9,379.19

**Report on Special Investigation
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Report on Special Investigation of the
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Unauthorized Checks to Keri Kopriva
For the Period January 1, 2015 through January 31, 2019

Per Check Image			
Date	Check Number	Payee	Amount
06/26/17	6835	Keri Kopriva	\$ 409.87
06/29/17	6836	Keri Kopriva	426.37
06/30/17	6839	Keri Kopriva	414.72
06/30/17	6863	Keri Kopriva	485.11
06/30/17	6865	Keri Kopriva	433.89
08/03/17	6870	Keri Kopriva	1,266.62
08/12/17	6898	Keri Kopriva	461.99
08/17/17	6907	Keri Kopriva	924.39
08/31/17	6930	Keri Kopriva	490.40
09/30/17	6957	Keri Kopriva	414.72
10/30/17	6987	Keri Kopriva	414.72
12/26/17	7058	Keri Kopriva	432.02
05/17/18	7194	Kopriva, Keri A	772.69
06/05/18	7205	Keri Kopriva	1,306.81
06/07/18	7214	Keri Kopriva	432.01
06/26/18	7219	Keri Kopriva	1,771.01
08/14/18	7304	Keri Kopriva	714.33
09/11/18	7315	Keri Kopriva	353.97
10/31/18	7381	Keri Kopriva	430.31
12/01/18	7383	Keri Kopriva	1,393.11
Total			<u>\$ 13,749.06</u>

Exhibit D

Report on Special Investigation of the
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Reimbursements to Keri Kopriva
For the Period January 1, 2015 through January 31, 2019

Per Bank Statement						
Check Date	Check Number	Payee	Amount	Improper	Unsupported	
03/12/15	5890	Keri Kopriva	\$ 34.96	34.96	-	
05/20/15	5958	Keri Kopriva	17.59	17.59	-	
06/18/15	5987	Keri Kopriva	13.91	13.91	-	
07/29/15	6026	Keri Kopriva	81.42	81.42	-	
08/31/15	6070	Keri Kopriva	48.41	48.41	-	
10/09/15	6113	Keri Kopriva	14.03	14.03	-	
11/19/15	6151	Keri Kopriva	20.35	-	20.35	
12/18/15	6220	Keri Kopriva	8.79	8.79	-	
12/28/15	6225	Keri Kopriva	8.79	8.79	-	
01/22/16	6246	Keri Kopriva	14.03	14.03	-	
02/10/16	6275	Keri Kopriva	14.03	14.03	-	
03/23/16	6304	Keri Kopriva	48.99	-	48.99	
04/05/16	6328	Keri Kopriva	53.82	-	53.82	
04/05/16	6332	Keri Kopriva	312.37	-	312.37	
04/25/16	6347	Keri Kopriva	48.30	-	48.30	
05/18/19	6371	Keri Kopriva	14.03	-	14.03	
06/06/16	6396	Keri Kopriva	14.03	-	14.03	
06/22/16	6412	Keri Kopriva	50.26	-	50.26	
07/28/16	6457	Keri Kopriva	34.84	-	34.84	
08/12/16	6470	Keri Kopriva	80.96	-	80.96	
08/29/16	6483	Keri Kopriva	11.76	-	11.76	
09/06/16	6501	Keri Kopriva	14.03	-	14.03	
10/13/16	6538	Keri Kopriva	14.03	-	14.03	

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Reimbursements to Keri Kopriva
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Per Bank Statement					
Check Date	Check Number	Payee	Amount	Improper	Unsupported
11/18/16	6596	Keri Kopriva	56.56	56.56	-
11/30/16	6611	Keri Kopriva	14.03	14.03	-
12/20/16	6646	Keri Kopriva	88.21	88.21	-
01/18/17	6681	Keri Kopriva	14.03	-	14.03
04/21/17	6763	Keri Kopriva	149.00	149.00	-
04/21/17	6765	Keri Kopriva	149.63	-	149.63
06/14/17	6834	Keri Kopriva	108.44	108.44	-
06/30/17	6853	Keri Kopriva	64.52	64.52	-
08/18/17	6909	Keri Kopriva	222.79	222.79	-
08/28/17	6910	Keri Kopriva	98.00	98.00	-
12/15/17	7057	Keri Kopriva	264.64	264.64	-
03/27/18	7152	Keri Kopriva	70.00	70.00	-
06/30/18	7240	Keri Kopriva	164.74	164.74	-
08/03/18	7245	Keri Kopriva	256.71	256.71	-
10/08/18	7346	Keri Kopriva	200.00	200.00	-
10/23/18	7361	Keri Kopriva	48.80	48.80	-
12/07/18	7372	Keri Kopriva	93.01	93.01	-
12/10/18	7395	Keri Kopriva	21.59	21.59	-
Total			\$ 3,058.43	2,177.00	881.43

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Improper and Unsupported Credit Card Charges from Amazon
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Per Credit Card Statement			Per Amazon
Card Number^	Transaction Date	Amount	Item Description
0440	01/12/17	\$ 11.98	Stainless Steel Precision Cutting Knife with Lockable and Replaceable 30 Degree Acute Angle Blade Specially Designed for Automotive Vinyl Wrap Materia Shipping
0440	01/12/17	258.72	SimpleLife4U White Wood Grain Contact Paper Nordic Style Self-Adhesive Shelf Liner Locker Sticker 17.7 Inch By 9.8 Feet (quantity 14) Shipping
0440	01/12/17	48.98	Instant Granite Counter Top Film - Luna Pearl (3' x 6') Shipping
0440	01/13/17	179.40	Beaustile Black Brick Mosaic 3D Wall Stickers Home Decor Fire Retardant Backsplash Wallpaper Bathroom Kitchen DIY
0440	01/19/17	199.00	SOOMJ,3D Wall Panels,Brick Wallpaper, (1-Pack White) 2.6Ft x 2.3Ft Waterproof Wall Sticker Self-adhesive Panels Decor Wallpaper (quantity 10)
0440	01/27/17	(199.00)	Returned items
0440	01/31/17	28.48	Airart iPhone 7 Wallet Case, Premium Flip Stand Soft Vegan Leather Case with Cash Pocket & Cards Slots [Magnetic Closure], Ultra Slim Fit Card Case Co iPhone 7 Case, ALPHABETT [Card Slot Holder] Dual Layer Advanced Shock Absorption Protection with Card Holder for Apple iphone 7 (Black)

Quantity	Amount	Total	Improper	Unsupported
1	\$ 7.99	7.99	7.99	-
		3.99	3.99	-
		11.98		
14	14.49	202.86	202.86	-
		55.86	55.86	-
		258.72		
1	39.99	39.99	39.99	-
		8.99	8.99	-
		48.98		
12	14.95	179.40	179.40	-
		179.40		
		199.00	199.00	-
		199.00		
		(199.00)	(199.00)	-
		(199.00)		
1	16.99	16.99	16.99	-
1	11.49	11.49	11.49	-
		28.48		

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Card Number^	Transaction Date	Amount	Item Description
0440	06/10/17	14.99	IIT 17309 Rubber Coated Stainless Steel Magnetic Parts Tray with Handle
0440	06/11/17	14.40	Gillberry Women Loose Casual Button Blouse T Shirt Tank Tops Gillberry Women Loose Casual Button Blouse T Shirt Tank Tops (XXL) Shipping
0440	06/12/17	39.22	Bali Women's Perfectly Glamorous Minimizer Underwire Bra, Black Combo,40D Shipping
0440	06/13/17	242.80	Ekouaer Womens Sofy Comfy Sexy Lounge Sleep Pjs (Gray, XX-Large) Simply Simily Stainless Steel Water Bottle - Wide Mouth - BPA Free - Double Walled Vacuum Insulated, 40 Oz - Red Women's Sexy Halter Babydoll Lingerie(XXL,Blue) Lilyette by Bali Women's Dream Plunge Into Comfort Keyhole Minimizer, Rum Raisin Combo Jacquard, 40D Simply Simily Stainless Steel Water Bottle - Wide Mouth - BPA Free - Double Walled Vacuum Insulated, 40 Oz - Blue Olympia Tool 38-606 6-Inch Bench Vise Hanes Women's Constant Comfort Microfiber Hipster 4-Pack Panty, Assorted, 9 Inertia Gear Water Bottle Holder for Hydro Flask 40 oz Carrier w/ Pockets worn as a Sling or Backpack for (Bottle Not Included) - Black Discount Sales Tax Shipping

Quantity	Amount	Total	Improper	Unsupported
1	14.99	14.99	14.99	-
		14.99		
1	5.59	5.59	5.59	-
1	5.49	5.49	5.49	-
		3.32	3.32	-
		14.40		
1	33.23	33.23	33.23	-
		5.99	5.99	-
		39.22		
1	19.99	19.99	19.99	-
1	17.99	17.99	17.99	-
1	12.49	12.49	12.49	-
1	20.00	20.00	20.00	-
1	17.99	17.99	17.99	-
1	55.89	55.89	55.89	-
1	11.99	11.99	11.99	-
2	19.95	39.90	39.90	-
		(3.00)	(3.00)	-
		5.27	5.27	-
		44.29	44.29	-
		242.80		

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Card Number^	Transaction Date	Amount	Item Description
0440	06/14/17	61.83	Men's Under Armour Resistor No-Show Socks 6-Pack, Black, Large Hanes Men's 3 Pack FreshIQ Comfort Blend Dyed Boxer Brief, Assorted, XX-Large Hanes Men's 3 Pack Comfort Blend BoxerBrief, Black/Grey, XX-Large Sales Tax Shipping
0440	06/15/17	44.13	Gillberry Winter Baby Kids Girls Boys Warm Woolen Coif Hood Scarf Caps Hats (D) Gillberry Women's Fashion Tribe Stripe Pocket Tank Top Sleeveless Tops (XL, Blue) Gillberry Women Stripe Short Sleeve Flower Printed T-shirt Blouse Tops (XL, Blue) Gillberry Women Short Sleeve Striped Floral Casual Blouse Shirt Tops T-shirt (XL, Blue) Gillberry 1PC Digital LED Black Wooden Wood Desk Alarm Brown Clock Voice Control Gillberry Women Summer Floral Vest Sleeveless Blouse Casual Tank Tops T-Shirt (XL, Pink) Shipping
0440	06/16/17	31.75	Dokken Back Attack Mens Big And Tall Shirt Black 3X Shipping
0440	06/17/17	13.50	Caffia Women's Lace Trim Chemises Sleepwear Full Slip Satin Nightgown, Floral 2XL Shipping

Quantity	Amount	Total	Improper	Unsupported
1	18.77	18.77	18.77	-
1	11.99	11.99	11.99	-
1	11.99	11.99	11.99	-
		2.57	2.57	-
		16.51	16.51	-
		<u>61.83</u>		
1	4.35	4.35	4.35	-
1	5.40	5.40	5.40	-
1	5.45	5.45	5.45	-
1	5.99	5.99	5.99	-
1	7.99	7.99	7.99	-
1	4.99	4.99	4.99	-
		9.96	9.96	-
		<u>44.13</u>		
1	22.51	22.51	22.51	-
		9.24	9.24	-
		<u>31.75</u>		
1	4.50	4.50	4.50	-
		9.00	9.00	-
		<u>13.50</u>		

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Card Number^	Transaction Date	Amount	Item Description
0440	06/20/17	10.62	Hanes Women's Constant Comfort®; X-Temp®; Hipster Panties 3-Pack
0440	06/20/17	35.97	UTAKE Women Handbags Leather Handbags Shoulder Bag Lichi Grain PU Leather Tote Bag UT04 Brown Shipping
0440	06/20/17	8.00	FEITONG Girls Stripe Shirt Chiffon Culottes 2 Pieces Set Clothes Skirt Suit (Age:2-3Y) Shipping
0440	06/20/17	14.77	Dokken Breaking The Chains Mens Heather Shirt Charcoal 2X Shipping
0440	06/22/17	28.47	Tidetell Strapless Backless Self Adhesive Silicone Invisible Bra One Size Bath & Body Works Ultra Shea Cream Peony Shipping Discount
0440	08/31/17	124.13	Doublju Loose Fit Square Neck Chiffon Blouse Top For Women BLACK 3XL Bali Women's Comfort Revolution Front-Close Shaping Underwire Bra, Black,40D OUGES Women's Long Sleeve Round Neck Patchwork Casual Shirt Tops(Black,XXL)

Quantity	Amount	Total	Improper	Unsupported
		10.62	10.62	-
		10.62		
1	25.99	25.99	25.99	-
		9.98	9.98	-
		35.97		
1	6.50	6.50	6.50	-
		1.50	1.50	
		8.00		
1	13.77	13.77	13.77	-
		1.00	1.00	-
		14.77		
2	8.99	17.98	17.98	-
1	10.49	10.49	10.49	-
		8.46	8.46	-
		(8.46)	(8.46)	-
		28.47		
1	18.99	18.99	18.99	-
1	23.76	23.76	23.76	-
1	15.99	15.99	15.99	-

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Card Number^	Transaction Date	Amount	Item Description
			Doublju Lightweight Thin Zip-Up Hoodie Jacket For Women With Plus Size MARLEDNAVY X-LARGE
			Doublju Loose Fit Tops And Blouses Sleeveless Blouses For Women With Plus Size (Made In USA) MAUVE 3XL
			JJ Perfection Women's Round Neck Front Pleated Samll Tribal Patterned Chiffon Tank Top TAUPEBLACK 2XL
			JJ Perfection Women's Solid Woven Scoop Neck Sleeveless Tunic Tank Top DUSTYSAGE 3XL
			Tax
			Shipping
			Discount
0440	09/08/17	122.63	Doublju Lightweight Thin Zip-Up Hoodie Jacket For Women With Plus Size MARLEDNAVY 3XL
			JJ Perfection Women's Round Neck Front Pleated Chiffon Cami Tank Top NAVYIVORY 3XL
			Lightweight Pullover,Cestyle Teens Grils Active Long Sleeve Crew Neck Color Block Raglan Shirt Winter Jersey Tunic Tops Sweatshirts Blouse Red XX-Larg
			Bali Women's Comfort Revolution Front-Close Shaping Underwire Bra, Warm Steel,40D
			Doublju Basic Lightweight Pullover Hoodie Sweatshirt For Women BEGONIAPINK 3XL
			Tax
			Shipping
0440	09/20/17	17.47	1530-BLK-2X Dreamcrest Nightgown / Women Sleepwear / Sleep Dress
			Shipping

Quantity	Amount	Total	Improper	Unsupported
1	20.99	20.99	20.99	-
1	6.99	6.99	6.99	-
1	19.99	19.99	19.99	-
1	15.99	15.99	15.99	-
		1.43	1.43	-
		14.42	14.42	-
		(14.42)	(14.42)	-
		<u>124.13</u>		
1	24.99	24.99	24.99	-
1	13.99	13.99	13.99	-
1	26.99	26.99	26.99	-
1	25.69	25.69	25.69	-
1	17.99	17.99	17.99	-
		1.54	1.54	-
		11.44	11.44	-
		<u>122.63</u>		
1	11.99	11.99	11.99	-
		5.48	5.48	-
		<u>17.47</u>		

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Card Number^	Transaction Date	Amount	Item Description
0440	10/12/17	35.97	TheMogan Women's Snap Button V-Neck Long Sleeve Knit Cardigan Charcoal 1XL TheMogan Women's 3/4 Sleeve Button V-Neck Knit Sweater Crop Cardigan Charcoal XL Shipping
0440	10/13/17	26.94	Czech Ruckus Rugby T-shirt, White, X Large Shipping
0440	10/13/17	19.75	Makit & Bakit (toys)
0440	10/14/17	38.98	Risesun Women's Fall Button Down Knitwear Long Sleeve Cozy Basic Knit Snap Cardigan Sweater(Blue,XL) Shipping
0440	10/14/17	16.98	Coutgo Women's Long Sleeve Suede Elbow Patch Drawstring Round Neck Dots Pullover (XL, Grey-1)
0440	11/14/17	(16.98)	Returned - Coutgo Women's Long Sleeve Suede Elbow Patch Drawstring Round Neck Dots Pullover (XL, Grey-1)
0440	10/14/17	177.22	Colorbok TB-61816 Makit and Bakit Suncatcher Kit, Turtle Doublju Short Sleeve Contrast Vintage Melange Burnout T-Shirts For Women With Plus Size IVORY 2XL White Mountain Women's Hilt Ballet Flat, Black, 9 M US

Quantity	Amount	Total	Improper	Unsupported
1	15.99	15.99	15.99	-
1	13.99	13.99	13.99	
		5.99	5.99	-
		35.97		
1	19.99	19.99	19.99	-
		6.95	6.95	-
		26.94		
1	19.75	19.75	19.75	-
		19.75		
1	18.98	18.98	18.98	-
		20.00	20.00	-
		38.98		
1	16.98	16.98	16.98	-
1	(16.98)	(16.98)	(16.98)	-
1	4.13	4.13	4.13	-
1	12.99	12.99	12.99	-
1	33.23	33.23	33.23	-

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Card Number^	Transaction Date	Amount	Item Description
			Doublju Short Sleeve Contrast Vintage Melange Burnout T-Shirts For Women With Plus Size PINK X-LARGE
			Doublju Deep V-Neck Surplice Wrap Blouse Top With Lace Sleeves For Women With Plus Size DARKGREEN 2XL
			Blowfish Women's Play Fashion Sneaker, Olive Bootcamp Smoked Canvas, 9 M US
			Tunic Tops for Leggings for Women Long Sleeve,Cestyle Ladies Crewneck Jersey Casual Raglan Tee Shirts Banded Hem Elastic Pullover Black XX-Large
			Bath & Body Works Ultra Shea Cream Hello Beautiful
			Sales Tax
			Shipping
0440	12/03/17	13.50	Very Rare 'Luo Yang' Dark Blue Tree Peony Flower Seeds, Professional Pack, 5 Seeds / Pack, New Variety Light up Your Garden
0440	12/04/17	10.37	Bath & Body Works Cashmere Glow 8.0 oz Ultra Shea Body Cream
0440	12/04/17	34.95	Ruckus Vintage Crest Rugby T-shirt, Athletic Grey, X Large Shipping
0440	12/04/17	16.75	6" die cut white vinyl DOKKEN name oval Euro style vinyl decal sticker Shipping

Quantity	Amount	Total	Improper	Unsupported
1	12.99	12.99	12.99	-
1	9.99	9.99	9.99	-
1	36.95	36.95	36.95	-
1	26.99	26.99	26.99	-
1	10.47	10.47	10.47	-
		4.46	4.46	-
		25.02	25.02	-
		<u>177.22</u>		
1	13.50	13.50	-	13.50
		<u>13.50</u>		
1	10.37	10.37	10.37	-
		<u>10.37</u>		
1	28.00	28.00	28.00	-
		6.95	6.95	-
		<u>34.95</u>		
1	4.75	4.75	4.75	-
		12.00	12.00	-
		<u>16.75</u>		

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Card Number^	Transaction Date	Amount	Item Description
0440	12/04/17	7.98	Mr.seeds-Rare Heirloom Sorbet Robust Colorful Double Blooms Peony Tree Seeds, Professional Pack, 10Particle/bag Shipping
0440	12/04/17	6.99	Fashion Wardrobe Womens Drop Pocket Boyfriend Open Cardigan Top Ladies Plus Size Uk 16 18 20 22 24 (USA 18-20-22 / UK 20-22-24 (XXL), Charcoal) Shipping
0440	12/04/17	1.93	25 White Japanese Lilac Seeds (Extremely Fragrant)/
0440	12/05/17	5.98	World crown black jade bonsai tree peony garden balcony 10 seeds
0440	12/06/17	23.84	T Shir With Pockets,BeautyVan New Women Casual Long Sleeve Color Block With Pockets T Shirt (XL, Yellow) Loose Pockets T-Shirt ,BeautyVan New Design Women Casual Long Sleeve Solid Loose Pockets T-Shirt (XL, Red) Shipping
0440	12/06/17	5.69	Outsidepride Peony Pale Rose - 5000 Seeds
0440	12/06/17	4.66	Beautifull 30 DUCHESS WHITE PAEONY ASTER French Peony Callistephus Flower Seeds

Quantity	Amount	Total	Improper	Unsupported
1	2.99	2.99	-	2.99
		4.99	4.99	-
		7.98		
1	1.61	1.61	1.61	-
		5.38	5.38	-
		6.99		
1	1.93	1.93	-	1.93
		1.93		
1	5.98	5.98	-	5.98
		5.98		
1	7.59	7.59	7.59	-
1	7.95	7.95	7.95	-
		8.30	8.30	-
		23.84		
1	5.69	5.69	-	5.69
		5.69		
1	4.66	4.66	-	4.66
		4.66		

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Card Number^	Transaction Date	Amount	Item Description
0440	12/15/17	87.94	XXXL - Da Vinci Drums T Shirts Rock Drummer Vitruvian Man Player Band Guitar Bass Amp Tee Drumming Vintage Mens Womens Kids Shirtmandude L - Iditarod T Shirt Alaska Sled Dog Racing Husky Sledding Race Arctic Circle Skiing Ski Retro Vintage Mens Womens Shirtmandude T Shirts XXL - The Boars Nest T Shirt Funny Beer Bar Pub Saloon Dukes of Hazzard Vintage Wild Boar Retro Shirtmandude XXXL - Vintage Record T Shirt Seattle Record Store Shirt Cool Vinyl Record Player Shirt DJ T Shirt Vinyl Album Tee Vintage Rock Shirt Shipping
0440	12/15/17	24.98	Blood Clots Sweat Dries Bones Suck It Up Buttercup T-Shirt Small Sport Grey Shipping
0440	12/16/17	69.95	Blowfish Women's Fite Ballet Flat, Whiskey Lonestar PU, 10 M US Shipping
0440	12/16/17	34.62	Garden Genie Gloves Shipping
0440	12/17/17	26.18	SubstrateSource Anubias "Nangi" Freshwater Live Aquarium Plant Shipping

Quantity	Amount	Total	Improper	Unsupported
1	15.99	15.99	15.99	-
1	14.99	14.99	14.99	-
2	15.99	31.98	31.98	-
1	15.99	15.99	15.99	-
		8.99	8.99	-
		87.94		
1	19.99	19.99	19.99	-
		4.99	4.99	
		24.98		
1	44.95	44.95	44.95	-
		25.00	25.00	-
		69.95		
2	2.81	5.62	5.62	-
		29.00	29.00	-
		34.62		
1	6.19	6.19	6.19	-
		19.99	19.99	-
		26.18		

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Card Number^	Transaction Date	Amount	Item Description
0440	12/19/17	10.21	Ankola Tops, Women O-Neck Plaid Long Sleeve Shirts Patchwork Sweater Sweatshirt Pullover (5XL, Green) Shipping
0440	12/19/17	40.86	Vanity Fair Women's Beauty Back Front Close Full Figure Underwire Bra 76383, Rose Beige, 40D Shipping
0440	12/19/17	22.61	Baseball Tops,Han Shi Women Striped Long Sleeve Raglan Blouse T Shirt Sweatshirts Jersey (XXL, Navy) Baseball Tops,Han Shi Women Striped Long Sleeve Raglan Blouse T Shirt Sweatshirts Jersey (XXL, Black) Shipping Discount
0440	12/19/17	61.98	Womens Halter Babydoll Lingerie Set Plus Size(2XL,Purple) Fish Bowl Acrylic Hanging Aquarium Wall Mounted 1.5 Gallon Pet Fish Tank (big) Emerald Glass Gems 1 Lbs. - FILLS 1 1/4 Cups Vol. -Non-Toxic Lead Free Vase Filler, Table Scatter, Aquarium Filler - Beautiful, Smooth, Fun, Vibrant C Shipping
0440	12/20/17	6.49	DEESEE(TM) 50 Pcs Glow In The Dark Stones Pebbles Rock For FISH TANK AQUARIUM Garden (Blue) Shipping

Quantity	Amount	Total	Improper	Unsupported
1	6.72	6.72	6.72	-
		3.49	3.49	-
		10.21		
1	26.46	26.46	26.46	-
		14.40	14.40	-
		40.86		
1	3.49	3.49	3.49	-
1	3.49	3.49	3.49	-
		15.98	15.98	-
		(0.35)	(0.35)	-
		22.61		
1	10.99	10.99	10.99	-
1	29.99	29.99	29.99	-
1	11.61	11.61	11.61	-
		9.39	9.39	-
		61.98		
1	4.99	4.99	4.99	-
		1.50	1.50	-
		6.49		

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Per Credit Card Statement			Per Amazon
Card Number^	Transaction Date	Amount	Item Description
0440	12/20/17	263.41	Converse Women's Cut-for-Chucks 6-Pair Pack Multi Stripes Socks 4-10 Women's Shoe Bath & Body Works Wild Madagascar Vanilla Ultra Shea Body Butter 7 Oz. ThxToms 3 Pairs Garden Gloves with Breathable and Light Coating Keep Hand Cool and Safe during Gardening Work, 3 Colors, Large Pro-Lift C-2036D Grey 36" Z-Creeper Seat U.S. Polo Assn. Women's Super Soft Casual French Terry Lounge Pajama Sleep Pant Evening Blue Small iPhone 7 Screen Protector, Cubevit iPhone 7 Privacy Tempered Glass Screen Protector, [Scratch Proof] [Easy Install] [Bubble Free] [0.3mm, 2.5D] Anti S MEN'S FLEECE CARGO SWEATPANTS HEAVYWEIGHT (3XL, CHARCOAL) Star K Created Ruby Round Puffed Pendant with matching earrings Sterling Silver Shop Succulents Unique Succulent (Collection of 5) Bath and Body Works Warm Vanilla Sugar Ultra Shea Body Butter 7 oz. FM42 Silver-tone Dried Leaves Lucky 4-Leaf Clover Round Glass Locket Pendant Necklace FN3059 Sales Tax Shipping
0440	01/02/18	25.45	1 Tiger Nerite Snail (Neritina natalensis - 1/2 to 1 inch in diameter) - Live Snail by Aquatic Arts Shipping

Quantity	Amount	Total	Improper	Unsupported
1	20.00	20.00	20.00	-
1	15.99	15.99	15.99	-
1	6.99	6.99	6.99	-
1	27.20	27.20	27.20	-
1	17.99	17.99	17.99	-
1	7.90	7.90	7.90	-
1	34.99	34.99	34.99	-
1	34.99	34.99	34.99	-
1	15.17	15.17	15.17	-
1	20.09	20.09	20.09	-
1	8.98	8.98	8.98	-
		2.54	2.54	-
		50.58	50.58	-
		<u>263.41</u>		
1	4.95	4.95	4.95	-
		20.50	20.50	-
		<u>25.45</u>		

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Card Number^	Transaction Date	Amount	Item Description
0440	01/03/18	7.66	Fashion Wardrobe Womens Drop Pocket Boyfriend Open Cardigan Top Ladies Plus Size Uk 16 18 20 22 24 (USA 18-20-22 / UK 20-22-24 (XXL), Charcoal) Shipping
0440	01/04/18	3.00	Kitchen Cutlery Ultra Sharp Ceramic futuristic Cosy Fruit Foldable Folding Knife
0440	02/08/18	18.30	Differenttouch 6 Pairs Women's Mamia Fancy Design Multi Color Knee High Socks (Polka Dot, Size 9-11) Mamia 6 Pairs Women's Mamia Fancy Design Multi Color Knee High Socks (Stripes 02, Size 9-11)
0440	02/08/18	17.99	CadeVic Women's Casual Long Sleeve With Pocket Round Neck Sweatshirts Loose Blouses T Shirts Tops, Blue XL Shipping
0440	02/14/18	182.74	Socksmith Womens' Novelty Crew Socks "Viva La Frida" (Sky Blue) Contigo SnapSeal Byron Vacuum Insulated Stainless Steel Travel Mug, 20oz, Monaco GenieBidet Seat - Self Cleaning Dual Nozzles. Rear & Feminine Cleaning - No wiring required. Simple 20-45 minute installation or less. Hybrid T with O Allegra K Women's Elbow Sleeves Boat Neck Slim Fit Striped Christmas Tee XL Black Bath & Body Works, Signature Collection Ultra Shea Body Cream, Magic In The Air, 8 Ounce Eurosport Black Braided Elastic Stretch Belt Size X-Large

Quantity	Amount	Total	Improper	Unsupported
1	2.17	2.17	2.17	-
		5.49	5.49	-
		7.66		
1	3.00	3.00	3.00	-
		3.00		
1	8.35	8.35	8.35	-
1	9.95	9.95	9.95	-
		18.30		
1	9.99	9.99	9.99	-
		8.00	8.00	-
		17.99		
1	9.95	9.95	9.95	-
1	10.39	10.39	10.39	-
1	99.97	99.97	99.97	-
1	11.99	11.99	11.99	-
1	9.99	9.99	9.99	-
1	6.89	6.89	6.89	-

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Card Number^	Transaction Date	Amount	Item Description
			Criacr Bluetooth FM Transmitter, Wireless Bluetooth Radio Adapter Car Charger with Hands-free Calling, 5V / 3.4A Dual USB Charging Port, for iPhone Sa
			Bath & Body Works Ultra Shea Cream Aloha Waterfall Orchid
			Sales Tax
			Shipping
			Discount
4447	07/12/18	423.00	Pwr+ Charger for Bose SoundLink Color Mini 2 II Revolve Micro Plus - UL Listed Extra Long 6.5Ft Adapter Power Cord 627840 725192 Bluetooth Portable Sp
			FM FM42 Pressed Dried Flowers Teardrop Shape Pendant Necklace FN4005
			NENONA Women's V-Neck Button Down Knitwear Long Sleeve Soft Basic Knit Snap Cardigan Sweater(Brown-XL)
			ECOWISH Womens Cotton Knitted Color Print Long Sleeve Lightweight Blouse Basic Sweatshirt Tops,Orange,US 2XL
			Lark & Ro Womens Elbow-Sleeve Shift Dress, Black/Garnet Daisy Star Panel, Extra Large
			Bose SoundLink Color Bluetooth Speaker II - Polar White
			Hollywood Star Fashion 3/4 sleeve crew neck button up cropped cardigan sweater (Large, Oatmeal)
			ECOWISH Womens Casual Long Sleeve T-Shirts Buttons Decor Blouse Loose Tunic Tops Khaki XL
			ECOWISH Womens Dresses Summer Floral Short Sleeve Elastic Waist Vintage Retro Midi Dress with Pockets Blue XL
			Round 10mm Blue Lapis Stone Station Sterling Silver Box Chain Necklace 20"+2"
			Rinhoo Silver Plated Handmade Real Dry Pressed Flower Cross Bar Shape Pendant Necklace Women Girls Jewelry (Teardrop(Blue))
			Sherrylily Womens Casual Knit Open Front Long Sleeve Cardigans with Pockets

Quantity	Amount	Total	Improper	Unsupported
1	19.99	19.99	19.99	-
1	12.95	12.95	12.95	-
		0.62	0.62	-
		16.55	16.55	-
		(16.55)	(16.55)	-
		182.74		
1	12.90	12.90	12.90	-
1	10.98	10.98	10.98	-
1	21.99	21.99	21.99	-
1	12.99	12.99	12.99	-
1	39.00	39.00	39.00	-
1	129.00	129.00	129.00	-
1	7.10	7.10	7.10	-
1	10.99	10.99	10.99	-
1	18.99	18.99	18.99	-
1	14.99	14.99	14.99	-
1	9.99	9.99	9.99	-
1	26.99	26.99	26.99	-

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Per Credit Card Statement			Per Amazon
Card Number^	Transaction Date	Amount	Item Description
			BIADANI Women Classic 3/4 Sleeve Crop Cardigan Black X-Large
			Rinhoo Silver Plated Handmade Real Dry Pressed Flower Cross Bar Shape Pendant Necklace Women Girls Jewelry (Bar(Red))
			3/4 sleeve crew neck button up cropped cardigan sweater (Large, Olive)
			Sales Tax
			Shipping
			Discount
4447	07/13/18	19.99	Simier Fariry Womens Summer Pleated Pockets Swing Beach T Shirt Dress Blue XL
4447	09/19/18	16.65	Bath and Body Works Body Butter (Super Soft Warm Vanilla Sugar)
			Shipping
4447	09/19/18	47.98	TILT TV WALL MOUNT BRACKET For Seiki 48" 1080p 60Hz LED HDTV (SE48FY25)
			Shipping
4447	09/20/18	27.99	Allegra K Women's Drop Shoulder Elbow Cat Patch Loose Sweater XL Red

Quantity	Amount	Total	Improper	Unsupported
1	16.99	16.99	16.99	-
1	9.99	9.99	9.99	-
1	8.50	8.50	8.50	-
		11.76	11.76	-
		62.85	62.85	-
		(3.00)	(3.00)	-
		<u>423.00</u>		
1	19.99	19.99	19.99	-
		<u>19.99</u>		
1	12.00	12.00	12.00	-
		4.65	4.65	-
		<u>16.65</u>		
1	39.99	39.99	39.99	-
		7.99	7.99	-
		<u>47.98</u>		
1	27.99	27.99	27.99	-
		<u>27.99</u>		

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Per Credit Card Statement			Per Amazon
Card Number^	Transaction Date	Amount	Item Description
4447	09/20/18	548.89	Classic Accessories Ravenna Grill Cover - Premium BBQ Cover with Reinforced Fade-Resistant Fabric, Medium, 58-Inch
			FM FM42 Vintage Style Blue Dried Flowers Encased in Simulated Resin Oval Pendant Necklace FN2038
			BIADANI Women's 3/4 Sleeve Cropped Waffle Cardigan Charcoal X-Large
			WallFlower Women's Juniors High Rise Irresistible Denim Jegging in Logan Size:15
			WallFlower Women's Juniors High Rise Irresistible Denim Jegging in Varsity Blue Size: 15
			BILY Women Open Front Long Sleeve Classic Knit Cardigan Brown X-Large
			Lian LifeStyle Big Girls' Women's 4 Pairs Over Knee High Thigh High Cotton Socks Size L/XL(Assorted)
			iCozzier 15-15.6 inch Handle Electronic Accessories Strap Laptop Sleeve Case Bag Protective Bag for 15" MacBook Air/MacBook Pro/Pro Retina Sleeve - Da
			ALLoveble Women Sexy Lingerie See-Through Backless Lace Babydoll Open Crotch Teddy Underwear Black (XXL, Blue)
			NINGMI Lingerie for Women Teddy Deep V One Piece Eyelash Lace Babydoll Bodysuit
			Allegra K Women's Lace Panel Upper Semi Sheer Yoke Short Sleeves Blouse XL Beige
			Avidlove Sleepwear Womens Sexy Nightie Lace Full Slip Dress Grey XX-Large
			Classic Accessories 55-189-015101-EC Ravenna Air Conditioner Cover, Square, Taupe
			Greatonu Camel Breathable Round Toe Walking Ballet Flat Dress Shoes Size 9
			FM FM42 Pressed Blue Dried Flowers & Green Leaves Round Shape Pendant Necklace FN4004
			Sorbus Roll Rack [Large 20.5" X 13"] Over The Sink Drying Mat,- Multipurpose Dish Drainer - Fruits and Vegetable Rinser - Durable Silicone Covered St

Quantity	Amount	Total	Improper	Unsupported
1	31.19	31.19	31.19	-
1	8.98	8.98	8.98	-
1	15.99	15.99	15.99	-
1	24.99	24.99	24.99	-
1	24.99	24.99	24.99	-
1	19.37	19.37	19.37	-
1	17.29	17.29	17.29	-
1	20.99	20.99	20.99	-
1	12.99	12.99	12.99	-
1	10.99	10.99	10.99	-
1	17.99	17.99	17.99	-
1	11.99	11.99	11.99	-
1	27.89	27.89	27.89	-
1	25.99	25.99	25.99	-
1	8.98	8.98	8.98	-
1	19.99	19.99	19.99	-

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Card Number^	Transaction Date	Amount	Item Description
			Sperry Top-Sider Women's Sayel Away Washed Sneaker, Mint, M 080 Medium US
			Garmol Women Sexy Lingerie One Piece Fishnet Teddy Lace Cups Bodysuit Mesh Babydoll (XXX-Large, red)
			Bath & Body Works, Signature Collection Ultra Shea Body Cream, Wild Madagascar Vanilla, 8 Ounce
			Wall Mount Shelf - Single Floating DVD DVR Shelf - Holds up to 16.5lbs - Wall Mount AV Shelf with Strengthened Tempered Glass - Perfect for PS4, Xbox
			Prolific Health Women's Jean Look Jeggings Tights Yoga Many Colors Spandex Leggings Pants S-XXL (X-Large, Grey)
			Avidlove Women Nightwear Sexy Strap Lingerie Stretch Chemise Babydoll Dark Red XX-Large
			Dktie Static Cling Decorative Window Film Vinyl Non Adhesive Privacy Film, Stained Glass Window Film for Bathroom Shower Door Heat Control Anti UV 17.7I
			Sales Tax
			Shipping
			Discount
4447	09/20/18	35.00	Flower Locket Necklace in pink antique bronze and blue with pale rose and leaf
4447	09/20/18	15.39	Avidlove Womens Open Back Halter Plunging Teddy, Comfortable Lace Lingerie, Green, XXL
4447	09/21/18	31.99	Sherrylily Womens Loose Open Front Long Sleeve Solid Color Knit Cardigans with Two Pockets (XX-Large, Coffee)

Quantity	Amount	Total	Improper	Unsupported
1	42.90	42.90	42.90	-
1	13.99	13.99	13.99	-
1	9.43	9.43	9.43	-
1	13.99	13.99	13.99	-
1	23.94	23.94	23.94	-
1	15.55	15.55	15.55	-
1	13.99	13.99	13.99	-
		4.13	4.13	-
		111.77	111.77	-
		(1.40)	(1.40)	-
		<u>548.89</u>		
1	35.00	35.00	35.00	-
		<u>35.00</u>		
1	15.39	15.39	15.39	-
		<u>15.39</u>		
1	31.99	31.99	31.99	-
		<u>31.99</u>		

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Card Number^	Transaction Date	Amount	Item Description
4447	09/21/18	18.89	Ardene Women's - Slip-ONS - Buckle Flats 9 -(8A-FW00648) Shipping
7093	10/14/18	6.79	ACEIken Case for Alexa Voice Remote for Fire TV and Fire TV Stick (Green)
7093	10/15/18	216.17	<p>Tipi Toe Women's 12-Pairs Vintage Space Dye Fashion Marled Dress Crew Socks,(sock size 9-11) Fits shoe size 5-9, WC26-AB</p> <p>Loritta 3 Pairs Womens Cotton Socks Colorful Pattern Novelty Funny Casual Crew Happy Socks</p> <p>TubShroom The Revolutionary Tub Drain Protector Hair Catcher/Strainer/Snare, White</p> <p>Avidlove Women Sexy Teddy Lingerie Bodysuit V Neck One Piece Satin Pajamas Nightwear(Blue,XXL)</p> <p>LIXFDT Women's Black Lace Suspender Garter Belt and Stocking Sets</p> <p>Prolific Health Women's Jean Look Jeggings Tights Yoga Many Colors Spandex Leggings Pants S-XXL (X-Large, Black)</p> <p>NINGMI Women Deep V Halter Lace Lingerie Teddy One Piece Bodysuit Mesh Babydoll</p> <p>Chalier 5 Pairs Womens Winter Warm Funny Casual Cotton Crew Animal Socks Style 02 One Size</p> <p>Womens Low Cut Athletic Cotton Socks, Soxtown 6 Pairs Women's No Show Casual Stripe Socks</p> <p>Keds Women's 6 Pack Print Low Show Socks, Assorted Peacoat, 9-11</p> <p>BESTOPE Blackhead Remover Pimple Comedone Extractor Tool Best Acne Removal Kit - Treatment for Blemish, Whitehead Popping, Zit Removing for Risk Free</p> <p>HOPOSO Blackhead Remover Pore Vacuum Electric Pimple Extractor Skin Care Facial Pore Minimizer Cleaning Tool for Women Men Face Nose</p>

Quantity	Amount	Total	Improper	Unsupported
1	14.90	14.90	14.90	-
		3.99	3.99	-
		18.89		
1	6.79	6.79	6.79	-
		6.79		-
1	15.99	15.99	15.99	-
1	7.99	7.99	7.99	-
1	12.99	12.99	12.99	-
1	15.55	15.55	15.55	-
1	16.99	16.99	16.99	-
1	26.94	26.94	26.94	-
1	10.99	10.99	10.99	-
1	9.99	9.99	9.99	-
1	6.99	6.99	6.99	-
1	9.60	9.60	9.60	-
1	6.79	6.79	6.79	-
1	23.99	23.99	23.99	-

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Per Credit Card Statement			Per Amazon
Card Number^	Transaction Date	Amount	Item Description
			Womens Low Cut Athletic Cotton Socks, Soxtown 6 Pairs Women's No Show Casual Stripe Socks
			LEKEYE Drain Hair Catcher/Tub Drain Cover/Bathtub Shower Drain Protector/Strainer/Stainless Steel and Silicone-Red Copper
			Prolific Health Women's Jean Look Jeggings Tights Yoga Many Colors Spandex Leggings Pants S-XXXL (X-Large, Camel)
			Keds Women's 6 Pack Print Low Show Socks, White Assorted, 9-11
			Sales Tax
			Discount
7093	11/20/18	13.90	<i>Details not available</i>
7093	11/25/18	13.90	<i>Details not available</i>
7093	01/02/19	250.11	LATEST MODEL Apple Ipod Nano 7th Generation 16 GB Slate With Generic White Earpods and A USB Data Cable (Non Retail Packaged in a Brown Box)
			Sales Tax
			Shipping
7093	01/04/19	16.04	Mediabridge Armband for iPod Nano - 7th Generation / 8th Generation (Black) - Model AB1 (Part# AB1-IPN7-BLACK)
			Sales Tax
Totals		<u>\$ 4,390.79</u>	

^ - Credit cards assigned to Ms. Kopriva ended in 0440, 4447, and 7093.

Quantity	Amount	Total	Improper	Unsupported
1	6.99	6.99	6.99	-
1	10.99	10.99	10.99	-
1	22.94	22.94	22.94	-
1	9.60	9.60	9.60	-
		2.25	2.25	-
		(1.40)	(1.40)	-
		<u>216.17</u>		
		13.90	-	13.90
		<u>13.90</u>		
		13.90	-	13.90
		<u>13.90</u>		
1	224.45	224.45	224.45	-
		15.71	15.71	-
		9.95	9.95	-
		<u>250.11</u>		
1	14.99	14.99	14.99	-
		1.05	1.05	-
		<u>16.04</u>		
		<u>\$ 4,390.79</u>	<u>4,328.24</u>	<u>62.55</u>

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Per Credit Card Statement*					Per Staples
Card Number ^	Transaction Date	Transaction Description		Charges / (Returns)	Description Per Support
6890	03/27/15	STAPLES DIRECT	800-3333330 MA	\$ 66.05 66.05	No transaction details available
6890	05/06/15	STAPLES DIRECT	800-3333330 MA	419.93 419.93	No transaction details available
6890	06/19/15	STAPLES DIRECT	800-3333330 MA	152.76 152.76	No transaction details available
6890	07/16/15	STAPLES DIRECT	800-3333330 MA	132.98 132.98	No transaction details available
6890	09/10/15	STAPLES DIRECT	800-3333330 MA	43.97 43.97	No transaction details available
6890	09/22/15	STAPLES DIRECT	800-3333330 MA	7.99 7.99	No transaction details available
6890	09/29/15	STAPLES DIRECT	800-3333330 MA	280.59 280.59	No transaction details available
6890	09/30/15	STAPLES DIRECT	800-3333330 MA	55.86 55.86	No transaction details available
6890	01/07/16	STAPLES DIRECT	800-3333330 MA	36.28 36.28	Altec Lansing Dual Drive Bluetooth speaker Maxell HB202 Stereo Earbud Black

Quantity	Unit Price	Total	Improper	Unsupported	Reasonable	Tax
	\$ 66.05	66.05	-	66.05	-	-
		66.05				
	419.93	419.93	-	419.93	-	-
		419.93				
	152.76	152.76	-	152.76	-	-
		152.76				
		132.98	-	132.98	-	-
		132.98				
	43.97	43.97	-	43.97	-	-
		43.97				
	7.99	7.99	-	7.99	-	-
		7.99				
	280.59	280.59	-	280.59	-	-
		280.59				
	55.86	55.86	-	55.86	-	-
		55.86				
1	29.99	29.99	29.99	-	-	-
1	6.29	6.29	6.29	-	-	-
		36.28				

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Card Number ^	Transaction Date	Transaction Description		Charges / (Returns)	Description Per Support
6890	04/20/16	STAPLES DIRECT	800-333333 MA	92.87	Swiffer Wet Jet Multipurpose refill solution with gain
	04/22/16	STAPLES DIRECT	800-333333 MA	28.63	Rewards Discount
					RussellHazel 4x4 square adhesive notes lime 3 pack
					Rewards Discount
					Glad odorshield tall kitchen drawstring trash bags
					Rewards Discount
					Windex window glass cleaner unscented 32 oz
					Rewards Discount
					RussellHazel 4x4 square adhesive notes grey 3 pack
					Rewards Discount
					Swingline optima grip compact stapler 25 sheet capacity
					Rewards Discount
					Swiffer WetJet Kit
					Rewards Discount
					Windex Antibacterial Multipurpose Cleaner Spray
					Rewards Discount
					Swiffer Wet Jet wood floor cleaner solution refill
					Rewards Discount
					Swiffer WetJet extra power mop pads
					Rewards Discount
				121.50	
6890	05/18/16	STAPLES DIRECT	800-333333 MA	77.77	No transaction details available
				77.77	
0440	08/12/16	STAPLES DIRECT	800-3333330 MA	183.30	Learning advantage CTU7506 8 digit display student calculator
	08/17/16	STAPLES DIRECT	800-3333330 MA	4.00	Staples 1subject notebook 8x105 wide ruled black
	08/25/16	STAPLES DIRECT	800-3333330 MA	6.00	Staples 1subject notebook 8x105 wide ruled blue
					Staples 1subject notebook 8x105 wide ruled green
					Staples 1subject notebook 8x105 wide ruled purple
					Staples 1subject notebook 8x105 wide ruled red

Quantity	Unit Price	Total	Improper	Unsupported	Reasonable	Tax
1	5.99	5.99	5.99	-	-	-
		(0.46)	(0.46)	-	-	-
1	20.99	20.99	-	20.99	-	-
		(1.60)	-	(1.60)	-	-
1	15.99	15.99	-	-	15.99	-
		(1.22)	-	-	(1.22)	-
1	3.99	3.99	-	-	3.99	-
		(0.30)	-	-	(0.30)	-
1	10.00	10.00	-	10.00	-	-
		(0.76)	-	(0.76)	-	-
1	13.19	13.19	-	-	13.19	-
		(1.00)	-	-	(1.00)	-
1	24.99	24.99	24.99	-	-	-
		(1.90)	(1.90)	-	-	-
1	3.99	3.99	-	3.99	-	-
		(0.30)	-	(0.30)	-	-
1	5.99	5.99	5.99	-	-	-
		(0.46)	(0.46)	-	-	-
2	13.19	26.38	26.38	-	-	-
		(2.00)	(2.00)	-	-	-
		<u>121.50</u>				
		<u>77.77</u>	-	77.77	-	-
		<u>77.77</u>				
1	5.89	5.89	5.89	-	-	-
2	1.49	2.98	2.98	-	-	-
2	1.49	2.98	2.98	-	-	-
2	1.49	2.98	2.98	-	-	-
2	1.49	2.98	2.98	-	-	-
2	1.49	2.98	2.98	-	-	-

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Per Credit Card Statement*				Per Staples
Card Number ^	Transaction Date	Transaction Description	Charges / (Returns)	Description Per Support
				Medge striped case for iPhone 5 5s tan leaf Staples Big Tab insertable paper dividers 5 tab clear Crazart Classic Super washable markers fine assorted 10 pack Westcott 12 arcylic ruler Staples erasers pink dozen Staples 2 presharpened wood pencils yellow 24 pk 3M purple glue sticks 025 oz pack of 2 pack of 12 12pk Westcott bent all value 8 stainless steel standard scissors Jam paper 2 pocket laminated glossy school folders Jam paper 2 pocket laminated glossy school folders Howard Berger comfort zone mini ceramic fireplace heater Texas Instruments TI30XA 10digit scientific calculator Expo original chiseltip carded dry erase markers assorted Staples 3x5 line ruled white index cards 100 pack Crayola colored pencils 12 box Staples ballpoint stick pens medium point red Sharpie permanent markers twin tip point black 4pack Staples poly 2pocket folders burgundy Papermate mates mechanical pencil 13 mm lead colored Expo dry erase markers fine point assorted 8 pack Staples accel durable poly cover 1 subject notebook wide Sandisk Cruzer U 16GB USB 20 drive red Staples durable dry erase eraser black Staples better 3inch D 3ring view binder teal Crayola crayons 16box Staples wide ruled filler paper 8 x 1012 120pack 2 pocket poly folder navy Staples manual dualhole pencil sharpener assorted colors Koss KE5K headphones black Rewards Discount

Quantity	Unit Price	Total	Improper	Unsupported	Reasonable	Tax
1	3.99	3.99	3.99	-	-	-
1	1.49	1.49	1.49	-	-	-
2	2.49	4.98	4.98	-	-	-
2	2.79	5.58	5.58	-	-	-
2	1.29	2.58	2.58	-	-	-
1	3.99	3.99	3.99	-	-	-
1	23.99	23.99	23.99	-	-	-
1	9.29	9.29	9.29	-	-	-
2	2.49	4.98	4.98	-	-	-
2	2.49	4.98	4.98	-	-	-
1	19.99	19.99	19.99	-	-	-
1	9.99	9.99	9.99	-	-	-
1	5.99	5.99	5.99	-	-	-
1	1.49	1.49	1.49	-	-	-
1	3.49	3.49	3.49	-	-	-
2	1.79	3.58	3.58	-	-	-
1	8.79	8.79	8.79	-	-	-
2	2.00	4.00	4.00	-	-	-
2	5.49	10.98	10.98	-	-	-
2	12.49	24.98	24.98	-	-	-
2	4.99	9.98	9.98	-	-	-
1	6.00	6.00	6.00	-	-	-
1	3.49	3.49	3.49	-	-	-
1	12.99	12.99	12.99	-	-	-
1	2.29	2.29	2.29	-	-	-
1	1.99	1.99	1.99	-	-	-
2	2.00	4.00	4.00	-	-	-
2	2.49	4.98	4.98	-	-	-
1	5.69	5.69	5.69	-	-	-
		(33.55)	(33.55)	-	-	-

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Per Credit Card Statement*					Per Staples	
Card Number ^	Transaction Date	Transaction Description		Charges / (Returns)	Description Per Support	
				193.30	Rewards Discount	Rewards Discount
0440	08/13/16	STAPLES DIRECT	800-3333330 MA	45.74	Poppin Pool blue pencil pouch	
	08/17/16	STAPLES DIRECT	800-3333330 MA	12.96	Rewards Discount	
					Poppin aqua pencil pouch	
					Rewards Discount	
					Wilson Jones zip pouches fits 3 ring binders	
					Rewards Discount	
					Smead hanging file folders 3 12 expansion letter size standard green 10box	
					Rewards Discount	
					Smead supertab file folders 13 cut letter size manila 100box	
					Rewards Discount	
					Staples poly expanding hanging file folders letter size assorted	
				58.70	Rewards Discount	
0440	08/16/16	STAPLES DIRECT	800-3333330 MA	189.70	Swiffer WetJet system cleaning solution 125ltr	
					Rewards Discount	
					Quilted Northern Ultra Plush	
					Rewards Discount	
					Scotch Heavy Duty shipping packing tape	
					Rewards Discount	
					Windex Antibacterial Multisurface cleaner spray 32 oz	
					Rewards Discount	
					HP 05X CE505X black high yield original laserjet toner	
					Rewards Discount	
					Paper Mate Liquid Paper Dryline grip correction tape 2 pack	
					Rewards Discount	

Quantity	Unit Price	Total	Improper	Unsupported	Reasonable	Tax
		(2.49)	(2.49)	-	-	-
		(1.99)	(1.99)	-	-	-
		193.30				
1	11.99	11.99	11.99	-	-	-
		(5.51)	(5.51)	-	-	-
1	11.99	11.99	11.99	-	-	-
		(5.51)	(5.51)	-	-	-
1	5.49	5.49	5.49	-	-	-
		(2.53)	(2.53)	-	-	-
1	39.28	39.28	-	-	39.28	-
		(18.07)	-	-	(18.07)	-
1	13.97	13.97	-	-	13.97	-
		(6.43)	-	-	(6.43)	-
2	12.99	25.98	-	-	25.98	-
		(11.95)	-	-	(11.95)	-
		58.70				
1	33.19	33.19	33.19	-	-	-
		(9.40)	(9.40)	-	-	-
1	18.99	18.99	-	18.99	-	-
		(5.38)	-	(5.38)	-	-
1	22.29	22.29	-	22.29	-	-
		(6.32)	-	(6.32)	-	-
2	3.99	7.98	-	7.98	-	-
		(2.26)	-	(2.26)	-	-
1	139.29	139.29	-	-	139.29	-
		(39.47)	-	-	(39.47)	-
2	8.29	16.58	-	-	16.58	-
		(4.70)	-	-	(4.70)	-

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Card Number ^	Transaction Date	Transaction Description		Charges / (Returns)	Description Per Support
				189.70	Swiffer WetJet extra power mop pads 14 box Rewards Discount
0440	09/28/16	STAPLES DIRECT	800-3333330 MA	19.99	Lifepro mini 750W infrared fireplace heater Rewards Discount
				19.99	
0440	11/02/16	STAPLES DIRECT	800-3333330 MA	189.58	Hammermill copy plus 85x11 copy paper 20 lbs 92 brightness 500ream 10 reams
	11/03/16	STAPLES DIRECT	800-3333330 MA	41.31	Rewards Discount Cottonelle ultra comfortcare 2ply standard toilet paper Rewards Discount Acesori Abuds bluetooth aluminum earbuds Rewards Discount Swiffer WetJet system cleaning solution 125ltr Rewards Discount Filtration vacuum bags 3 per bag Rewards Discount Swingline portable electric stapler 20 sheet capacity Rewards Discount Staples rubber band ball Rewards Discount Staples poly expanding hanging file folders letter size assorted 5pack Rewards Discount Swiffer WetJet extra power mop pad 14box Rewards Discount
				230.89	

Quantity	Unit Price	Total	Improper	Unsupported	Reasonable	Tax
2	13.19	26.38	26.38	-	-	-
		(7.47)	(7.47)	-	-	-
		<u>189.70</u>				
1	39.99	39.99	39.99	-	-	
		(20.00)	(20.00)	-	-	
		<u>19.99</u>				
1	55.99	55.99	-	-	55.99	-
		(28.77)	-	-	(28.77)	-
1	18.99	18.99	-	-	18.99	-
		(1.15)	-	-	(1.15)	-
1	43.99	43.99	43.99	-	-	-
		(2.68)	(2.68)	-	-	-
1	34.79	34.79	34.79	-	-	-
		(2.12)	(2.12)	-	-	-
1	7.29	7.29	-	7.29	-	-
		(0.45)	-	(0.45)	-	-
1	54.99	54.99	-	-	54.99	-
		(3.36)	-	-	(3.36)	-
1	3.29	3.29	-	-	3.29	-
		(0.20)	-	-	(0.20)	-
2	13.59	27.18	-	-	27.18	-
		(1.66)	-	-	(1.66)	-
2	13.19	26.38	26.38	-	-	-
		(1.61)	(1.61)	-	-	-
		<u>230.89</u>				

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Card Number ^	Transaction Date	Transaction Description		Charges / (Returns)	Description Per Support
0440	12/15/16	STAPLES DIRECT	800-3333330 MA	284.98	Dell Inspiron 14 I34520200BLK Laptop Intel Celeron
				284.98	Rewards Discount
9985	02/04/17	STAPLES DIRECT	800-3333330 MA	218.62	Monoprice 34x5 yds hook loop fastening tape black
	02/08/17	STAPLES DIRECT	800-3333330 MA	31.08	Rewards Discount
					Staples Acrylic Revolving Desk Organizer blue edge
					Rewards Discount
					Staples Acrylic Blue Edge letter sorted
					Rewards Discount
					Scotch Magic Tape with desktop dispenser
					Rewards Discount
					Dwings cord control assorted kit black set of 18
					Rewards Discount
					Delton Lightning USB cable for iphone, ipod touch assorted colors
					pack of 3
					Rewards Discount
					Swiffer Duster refills 16 clothbox
					Rewards Discount
					Insten navy blue leather casestylus pen for apple iPad mini
					Rewards Discount
					Insten light blue leather casestylus pen for apple iPad mini
					Rewards Discount
					Staples electronics duster
					Rewards Discount
					Staples motiva retractable ballpoint pens fine point blue ink
					Rewards Discount
					Staples motiva retractable ballpoint pens fine point black ink
					Rewards Discount
					Postit popup note dispenser with notes 3x3

Quantity	Unit Price	Total	Improper	Unsupported	Reasonable	Tax
2	249.99	499.98	499.98	-	-	-
		(215.00)	(215.00)	-	-	-
		<u>284.98</u>				
1	6.29	6.29	-	-	6.29	-
		(1.15)	-	-	(1.15)	-
1	6.79	6.79	-	-	6.79	-
		(1.24)	-	-	(1.24)	-
1	3.39	3.39	-	-	3.39	-
		(0.62)	-	-	(0.62)	-
2	8.39	16.78	-	-	16.78	-
		(3.05)	-	-	(3.05)	-
1	6.99	6.99	-	6.99	-	-
		(1.27)	-	(1.27)	-	-
1	24.99	24.99	24.99	-	-	-
		(4.55)	(4.55)	-	-	-
1	11.99	11.99	11.99	-	-	-
		(2.18)	(2.18)	-	-	-
1	11.99	11.99	11.99	-	-	-
		(2.18)	(2.18)	-	-	-
1	11.49	11.49	11.49	-	-	-
		(2.09)	(2.09)	-	-	-
1	15.49	15.49	-	-	15.49	-
		(7.89)	-	-	(7.89)	-
1	12.49	12.49	-	-	12.49	-
		(2.27)	-	-	(2.27)	-
1	12.49	12.49	-	-	12.49	-
		(2.27)	-	-	(2.27)	-
1	13.39	13.39	-	-	13.39	-

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Card Number ^	Transaction Date	Transaction Description		Charges / (Returns)	Description Per Support
					Rewards Discount
					Staples poly expanding hanging file folders letter size assorted 5 pack
					Rewards Discount
					Staples 7 CAT5E patch cable red
					Rewards Discount
					Quality park rediseal security tinted business envelopes 4 18x19 12 white 500 box
					Rewards Discount
					Legrand wiremold conduct 15 overfloor cord protector gray
					Rewards Discount
					Insten 4 port USB hub black
					Rewards Discount
					Apple MMX62Ama Lightning 35 mm headphone jack malefemale adapter wire
					Rewards Discount
				249.70	
9985	06/09/17	STAPLES DIRECT	800-3333330 MA	318.30	LysolReg Power Freetrade multipurpose wipes 75 wipespack
	06/10/17	STAPLES DIRECT	800-3333330 MA	39.99	Bella Storage solution 5.5 quart plastic locking lid container
					Rewards Discount
					Duracell quantum AAA alkaline batteries 24pack
					OEM Lightning to USB cable20 m 5 pack for Apple Iphone
					Rewards Discount
					Glad Odorshield tall kitchen drawstring trash bags Gain 13 gallon 80bagsbox
					Mr Clean Magic Eraser outdoor pro white scrubber 7 pack
					Windex window glass cleaner unscented 197 oz
					OIC 3ring binder storage cli[board charcoal
					HP 05A Black Toner Cartridget CE505A
					Mr Clean Magic Eraser extra durable white scrubbers 4 pack

Quantity	Unit Price	Total	Improper	Unsupported	Reasonable	Tax
		(2.44)	-	-	(2.44)	-
1	13.59	13.59	-	-	13.59	-
		(2.47)	-	-	(2.47)	-
1	9.99	9.99	-	-	9.99	-
		(1.82)	-	-	(1.82)	-
1	71.99	71.99	-	-	71.99	-
		(13.11)	-	-	(13.11)	-
1	37.99	37.99	-	-	37.99	-
		(6.91)	-	-	(6.91)	-
1	7.29	7.29	7.29	-	-	-
		(1.33)	(1.33)	-	-	-
1	15.49	15.49	15.49	-	-	-
		(2.36)	(2.36)	-	-	-
		<u>249.70</u>				
2	7.99	15.98	-	-	15.98	-
10	1.99	19.90	-	-	19.90	-
		(4.90)	-	-	(4.90)	-
1	25.99	25.99	-	-	25.99	-
1	54.99	54.99	54.99	-	-	-
		(15.00)	(15.00)	-	-	-
1	15.99	15.99	-	-	15.99	-
2	10.49	20.98	-	-	20.98	-
2	3.99	7.98	-	-	7.98	-
1	22.99	22.99	-	-	22.99	-
1	76.99	76.99	-	-	76.99	-
2	7.99	15.98	-	-	15.98	-

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Card Number ^	Transaction Date	Transaction Description		Charges / (Returns)	Description Per Support
					Rewards Discount
					Ampad Steno Book Clear 6x9
					Tops legal junior notepads 5x8 narrow white 50 sheetspad 12padsback
					Paper Mate Liquid Paper Dryline grip correction tape white 2pack
					Staples PL230 8 digit display calculator
					Bounty Selectasize paper towels white 2ply 63 sheetsroll 8 regular rolls
					Logitech S120 Wired Speakers
					Rewards Discount
					Brother TZE141 Label Maker Tape 07W Black on Clear
				358.29	
0440	08/08/17	STAPLES	00104141 WATERLOO IA	154.03	Poppin Cable Catch
					X-Acto #11 Blade D
					Fiskars 8 in soft
					Billboard BT Earbuds
					3x5 lined index cards
					X-Acto Retract-A-B
					Seagate Bckup+ SLI
					Tax
				154.03	
9985	10/17/17	STAPLES DIRECT	800-3333330 MA	58.24	Dixie Perfectouch Insulated hot cup by GP Pro 12 ox coffee haze 160pack
	10/23/17	STAPLES DIRECT	800-3333330 MA	24.99	Rewards Discount
					Mind Reader 2shelf plasticpoly mobile carts black
					Dixie Dome Plastic Hot Cup lid by GP Pro Large white 50 pack
					Rewards Discount

Quantity	Unit Price	Total	Improper	Unsupported	Reasonable	Tax
		(0.70)	-	-	(0.70)	-
3	9.89	29.67	-	-	29.67	-
1	12.99	12.99	-	-	12.99	-
1	8.49	8.49	-	-	8.49	-
1	5.00	5.00	-	-	5.00	-
1	14.99	14.99	-	-	14.99	-
1	12.59	12.59	12.59	-	-	-
		(2.60)	(2.60)	-	-	-
1	19.99	19.99	-	-	19.99	-
		<u>358.29</u>				
1	7.99	7.99	-	7.99	-	-
1	9.99	9.99	-	-	9.99	-
1	18.99	18.99	-	18.99	-	-
1	19.99	19.99	19.99	-	-	-
1	1.00	1.00	-	1.00	-	-
1	6.00	6.00	-	-	6.00	-
1	79.99	79.99	-	79.99	-	-
	10.08	10.08	-	-	-	10.08
		<u>154.03</u>				
1	25.29	25.29	-	25.29	-	-
		(4.40)	-	(4.40)	-	-
1	24.99	24.99	-	24.99	-	-
1	3.99	3.99	-	3.99	-	-
		(0.20)	-	(0.20)	-	-

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Card Number ^	Transaction Date	Transaction Description			Description Per Support	
					Papermate Liquid Paper Dryline Grip Correction Tape White 2pack	
					Rewards Discount	
				83.23		
0440	11/13/17	STAPLES	00104141	WATERLOO IA	307.66	Instax Mini 9 Lime
						HP 05A Black Toner
						Rewards Discount
						Staples Expandable File 5pack
						Rewards Discount
						Lindt Trffls White
						Staples 3 tab 2 pack
						\$50 Wayfair gift card
						RY18 Bsky Blkstrp
						Money Sales Receipt
						Rewards Discount
						\$40 Starbucks Mult
						18 BS PLR Chrlott
						Tax
				307.66		
0440	11/15/17	STAPLES DIRECT	800-3333330	MA	195.16	Mili 64 GB Iphone Flash Drive Shpidata64GB by AZT Tech
	11/16/17	STAPLES DIRECT	800-3333330	MA	13.49	Mind Reader Raise Monitor Stand Black Meshmonstabl
	11/17/17	STAPLES DIRECT	800-3333330	MA	17.29	Fujifilm Instant Film for Fujifilm instax mini
						Fujifilm Instax Mini Rainbox Instant Film
						Sustainable Earth by Staples Brother TN620 Remanufactured Black toner cartridge standard
				225.94		
0440	11/18/17	STAPLES DIRECT	800-3333330	MA	103.44	Lysolreg Power Freetrade Multipurpose wipes 75 wipes pack
						Lysol Disinfecting Wipes Variety Pack 35pk 3 pack
						Quality Park Rediseal Security Tinted Business Envelopes

Quantity	Unit Price	Total	Improper	Unsupported	Reasonable	Tax
4	8.49	33.96	-	33.96	-	-
		(0.40)	-	(0.40)	-	-
		<u>83.23</u>				
1	69.99	69.99	69.99	-	-	-
1	102.99	102.99	-	-	102.99	-
		(28.00)	-	-	(28.00)	-
1	16.99	16.99	-	-	16.99	-
		(7.40)	-	-	(7.40)	-
1	5.49	5.49	5.49	-	-	-
1	8.79	8.79	-	-	8.79	-
1	50.00	50.00	50.00	-	-	-
1	9.99	9.99	-	9.99	-	-
1	10.49	10.49	-	-	10.49	-
		(0.90)	-	-	(0.90)	-
1	40.00	40.00	40.00	-	-	-
1	14.99	14.99	-	14.99	-	-
	14.24	14.24	-	-	-	14.24
		<u>307.66</u>				
1	99.99	99.99	99.99	-	-	-
1	17.29	17.29	17.29	-	-	-
2	16.59	33.18	33.18	-	-	-
1	13.49	13.49	13.49	-	-	-
1	61.99	61.99	-	-	61.99	-
		<u>225.94</u>				
1	4.19	4.19	-	-	4.19	-
1	7.29	7.29	-	-	7.29	-
1	71.99	71.99	-	-	71.99	-

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Card Number ^	Transaction Date	Transaction Description		Charges / (Returns)	Description Per Support
					Rewards Discount
					Lysol Power Free Multipurpose Cleaner Spray Citrus
					Startechcom 4 port USB 30 Hub small USB with Charge Port
					Powered USB
				103.44	
0440	12/06/17	STAPLES DIRECT	800-3333330 MA	41.98	Logitech Combo MK270 Wireless Keyboard Mouse Black
					Rewards Discount
				41.98	Lysol Toilet Bathroom Cleaner Wintergreen 24 oz 3pack
0440	02/15/18	STAPLES	00104141 WATERLOO IA	239.06	Epson Workforce WF (printer)
					4 pkt poly port W F
					Rewards Discount
					Recloseable fasten
					Stpls Hvy 5.25 Exp
					Rewards Discount
					Fiskars 8 in soft
					Rewards Discount
					Scotch XTM Strp LG
					Rewards Discount
					4 pkt poly port W F
					Rewards Discount
					4 pkt poly port W F
					Rewards Discount
					Scotch Sure Start
					\$50 Wayfair Gift Card
					4 pkt poly port W F
					Rewards Discount

Quantity	Unit Price	Total	Improper	Unsupported	Reasonable	Tax
		(18.00)	-	-	(18.00)	-
2	3.99	7.98	-	-	7.98	-
1	29.99	29.99	29.99	-	-	-
		<u>103.44</u>				
1	29.99	29.99	29.99	-	-	-
		(3.00)	(3.00)	-	-	-
1	14.99	14.99	-		14.99	-
		<u>41.98</u>				
1	89.99	89.99	-	-	89.99	-
1	2.49	2.49	-	-	2.49	-
		(0.50)	-	-	(0.50)	-
1	29.99	29.99	-	29.99	-	-
1	18.79	18.79	-	-	18.79	-
		(0.80)	-	-	(0.80)	-
1	18.99	18.99	-	-	18.99	-
		(3.40)	-	-	(3.40)	-
1	13.99	13.99	-	13.99	-	-
		(6.80)	-	(6.80)	-	-
1	2.49	2.49	-	-	2.49	-
		(0.50)	-	-	(0.50)	-
1	2.49	2.49	-	-	2.49	-
		(0.50)	-	-	(0.50)	-
1	3.99	3.99	-	-	3.99	-
1	50.00	50.00	50.00	-	-	-
1	2.49	2.49	-	-	2.49	-
		(0.50)	-	-	(0.50)	-

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Card Number ^	Transaction Date	Transaction Description		Charges / (Returns)	Description Per Support
				239.06	Scotch Sure Start Tax
0440	02/15/18	STAPLES DIRECT	800-3333330 WA	202.94	Poppin Whitepool Blueaqua letter file folders 24pack
	02/21/18	STAPLES DIRECT	800-3333330 WA	29.98	Poppin Aqua Plastic File Box
					Poppin Navy Silicone Grip Grass
					Duracell Quatum AAA Alkaline Batteries 24pack
					Logitech Combo MK270 Wireless Keyboard Mouse Black
					Rewards Discount
				232.92	Black Decker 2 Liter Purify Air Fryer
0440	04/14/18	STAPLES DIRECT	800-3333330 WA	353.63	Target Gift Card 200 Email Delivery
	04/18/18	STAPLES DIRECT	800-3333330 WA	87.94	Cliprite CRT049 Binder Tabs with Small Clips
					Jam Paper Colored Binder Clips Small 19MM White Binder Clips 25pack
					Bounty Selectasize mega kitchen rolls paper towels 2ply 92 sheetsroll
					Rewards Discount
					Harman Kardon Esquire Mini wireless portable speaker and conferenceing system black
					Rewards Discount
					Glad Odorshield Hawaiian Aloha Small trash bags 4 gallon
					Jam Paper Colored Binder Clips Small 19MM Grey Binder Clips 25pack
					Glad Tall Kitchen Drawstring trash bags odorshield 13 gallon white trash bag febreze
					Rewards Discount
					Lysol Disinfecting Wipes crisp linen 80pack
					Visa 50 Gift Card

Quantity	Unit Price	Total	Improper	Unsupported	Reasonable	Tax
1	3.99	3.99	-	-	3.99	-
	12.37	12.37	-	-	-	12.37
		<u>239.06</u>				
2	14.99	29.98	-	29.98	-	-
2	19.99	39.98	-	39.98	-	-
1	11.99	11.99	-	11.99	-	-
1	26.99	26.99	-	-	26.99	-
1	29.99	29.99	29.99	-	-	-
		(3.00)	(3.00)	-	-	-
1	96.99	96.99	96.99	-	-	-
		<u>232.92</u>				
1	200.00	200.00	200.00	-	-	-
1	31.99	31.99	-	-	31.99	-
1	5.99	5.99	-	-	5.99	-
1	27.29	27.29	-		27.29	-
		(7.47)	-		(7.47)	-
1	88.20	88.20	-	88.20	-	-
		(8.82)	-	(8.82)	-	-
2	3.49	6.98	-	6.98	-	-
1	5.99	5.99	-	-	5.99	-
1	18.99	18.99	-	-	18.99	-
		(3.00)	-	-	(3.00)	-
1	6.29	6.29	-	-	6.29	-
1	55.95	55.95	55.95	-	-	-

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Improper and Unsupported Credit Card Charges from Staples
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Per Credit Card Statement*					Per Staples
Card Number ^	Transaction Date	Transaction Description		Charges / (Returns)	Description Per Support
				441.57	Swiffer wet jet refill cloths 24pack Rewards Discount
0440	04/17/18	STAPLES DIRECT	800-3333330 WA	106.95	Visa 100 Gift Card
				106.95	
9181	05/01/18	STAPLES DIRECT	800-3333330 MA	306.00	No transaction details available
				306.00	
0440	05/08/18	STAPLES DIRECT	800-3333330 WA	70.68	Hammermill Copy Paper 85x11 Copy Paper 20 lbs
	05/09/18	STAPLES DIRECT	800-3333330 WA	212.69	Rewards Discount
					Staples Laserinkjet shipping labels 8 12 x 11 white 1labelsheet
					Rewards Discount
					Visa 200Gift Card
				283.37	
4447	06/16/18	STAPLES DIRECT	800-3333330 MA	308.95	Visa 300 Gift Card
				308.95	
4447	06/16/18	STAPLES DIRECT	800-3333330 MA	30.27	Vtech DS66212 DECT 60 2Hangset Cordless Phone with Bluetooth Connect to Cell Digital Answerin
	06/19/18	STAPLES DIRECT	800-3333330 MA	56.29	Rewards Discount
					Vtech DS66212 DECT 60 2Hangset Cordless Phone with Bluetooth Connect to Cell Digital Answerin
					Paper Mate Liquid Paper Dryline Grip Correction Tapes White2pack
					Rewards Discount
					Duracell Coppertop AAA Alkaline Batteries 24pack
				86.56	

Quantity	Unit Price	Total	Improper	Unsupported	Reasonable	Tax
1	19.69	19.69	19.69	-	-	-
		(6.50)	(6.50)	-	-	-
		<u>441.57</u>				
1	106.95	106.95	106.95	-	-	-
		<u>106.95</u>				
		306.00	-	306.00	-	-
		<u>306.00</u>				
1	57.99	57.99	-	-	57.99	-
		(12.00)	-	-	(12.00)	-
1	27.99	27.99	-	-	27.99	-
		(3.30)	-	-	(3.30)	-
1	212.69	212.69	212.69	-	-	-
		<u>283.37</u>				
1	308.95	308.95	308.95	-	-	-
		<u>308.95</u>				
1	64.99	64.99	64.99	-	-	-
		(8.70)	(8.70)	-	-	-
1	-	-	-	-	-	-
2	9.29	18.58	-	-	18.58	-
		(7.60)	-	-	(7.60)	-
1	19.29	19.29	-	-	19.29	-
		<u>86.56</u>				

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Per Credit Card Statement*					Per Staples
Card Number ^	Transaction Date	Transaction Description		Charges / (Returns)	Description Per Support
9181	06/26/18	STAPLES DIRECT	800-3333330 MA	105.99 105.99	No transaction details available
4447	06/28/18	STAPLES DIRECT	800-3333330 MA	308.95 308.95	Visa 300 Gift Card
4447	07/11/18	PROV FR CR STAPLES DIRECT #6427 CREDIT ADJUSTMENT		(308.95) (308.95)	Suspected Fraud - Credit Card issued provisional credit
4447	08/27/18	STAPLES	00104141 WATERLOO IA	178.67 178.67	HP Envy Photo 7855 AVY LSR LBL 1 up 1 Rewards Discount Tax
4447	08/27/18	STAPLES	00104141 WATERLOO IA	80.23 80.23	HP 64 XL Black (Printer Ink) Rewards Discount HP 64 Combo (Printer Ink) Rewards Discount Tax
4447	09/12/18	REV PROV FR CR STAPLES DIR MA #6427 DEBIT ADJUSTMENT		308.95 308.95	Reverse provisional credit
9181	11/20/18	STAPLES DIRECT	800-3333330 MA	62.99 62.99	No transaction details available

Quantity	Unit Price	Total	Improper	Unsupported	Reasonable	Tax
		105.99	-	105.99	-	-
		105.99				
1	308.95	308.95	308.95	-	-	-
		308.95				
		(308.95)	(308.95)	-	-	-
		(308.95)				
1	129.99	129.99	129.99	-	-	-
1	39.99	39.99	-	39.99	-	-
1		(3.00)	-	(3.00)	-	-
	11.69	11.69	-	-	-	11.69
		178.67				
1	38.99	38.99	-	38.99	-	-
		(1.00)	-	(1.00)	-	-
1	37.99	37.99	-	37.99	-	-
		(1.00)	-	(1.00)	-	-
		5.25	-	-	-	5.25
		80.23				
		308.95	308.95	-	-	-
		308.95				
		62.99	-	62.99	-	-
		62.99				

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Per Credit Card Statement*					Per Staples
Card Number ^	Transaction Date	Transaction Description		Charges / (Returns)	Description Per Support
7093	11/26/18	STAPLES	00104141 WATERLOO IA	88.79	Scosche FM Trans U Brother TN730 Blac Tax
				88.79	
Totals				\$ 6,728.51	

* - For some online purchases, there was more than one transaction shown on the City's credit cards because Staples charged the credit card as items were shipped. For these transactions, the credit card used for the purchase is shown once but each transaction posted to the credit card is listed.

^ - Credit cards assigned to Ms. Kopriva ended in 6890, 0440, 4447, and 7093. The credit card ending in 9985 was assigned to the maintenance person. The credit card ending in 9181 was assigned to the Librarian.

Quantity	Unit Price	Total	Improper	Unsupported	Reasonable	Tax
1	39.99	39.99	39.99	-	-	-
1	42.99	42.99	-	-	42.99	-
	5.81	5.81	-	-	-	5.81
		88.79				
		\$ 6,728.51	2,882.31	2,326.70	1,460.06	59.44

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Improper and Unsupported Credit Card Purchases from Wal-Mart
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Per Credit Card Statement					Information from Wal-Mart
Card Number ^	Transaction Date	Transaction Description		Charges / (Returns)	Description Per Support
6890	05/21/15	WALMART.COM	800-966-6546	\$ 40.24	DETAILS NOT AVAILABLE
				40.24	
6890	06/04/15	WALMART.COM	8009666546 800-966-6546 AR	38.95	DETAILS NOT AVAILABLE
				38.95	
6890	08/06/15	WALMART.COM	8009666546 800-966-6546 AR	16.33	DETAILS NOT AVAILABLE
				16.33	
6890	08/06/15	WALMART.COM	8009666546 800-966-6546 AR	44.00	DETAILS NOT AVAILABLE
				44.00	
6890	08/18/15	WALMART.COM	80096668546 800-966-6546 AR	60.63	DETAILS NOT AVAILABLE
				60.63	
6890	04/21/16	WAL-MART #1496	WATERLOO IA	25.57	DETAILS NOT AVAILABLE
				25.57	
0440	10/20/16	WAL-MART #0753	CEDAR FALLS IA	327.59	PFC DEEP CHERRY BROWN 3VR US
0440	10/20/16	WAL-MART #0753	CEDAR FALLS IA	70.93	DOVE COOL MOISTURE 6 BAR
					FEBREZE FABRIC REFRESHER AUTO BASE SCENT
					ARMOR ALL ORANGE WIPES
					ARMOR ALL CLEANING WIPES
					C&C MAKEUP DISSOLVING 25CT FACIAL WIPES
					DISH DRYING MAT
					GARMENT RACKS

Quantity	Price Per		Improper	Unsupported
	Unit	Total Cost		
	40.24	\$ 40.24	-	40.24
		40.24		
	38.95	38.95	-	38.95
		38.95		
	16.33	16.33	-	16.33
		16.33		
	44.00	44.00	-	44.00
		44.00		
	60.63	60.63	-	60.63
		60.63		
	25.57	25.57	-	25.57
		25.57		
1	9.98	9.98	9.98	-
1	6.37	6.37	6.37	-
1	2.97	2.97	2.97	-
1	3.38	3.38	3.38	-
1	6.97	6.97	6.97	-
1	4.97	4.97	4.97	-
1	3.92	3.92	3.92	-
1	49.88	49.88	49.88	-

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Improper and Unsupported Credit Card Purchases from Wal-Mart
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Per Credit Card Statement				Information from Wal-Mart
Card Number ^	Transaction Date	Transaction Description	Charges / (Returns)	Description Per Support
				RUBBERMAID RETROFIT CLOSET ORGANIZER 4-S
				AQUASTRETCH EXPANDABLE HO
				COLOR ULTIME 4.2 MAHOGANY RED
				BODYCOLOGY 10.5OZ SCRUB CHERISH MOMENT
				POT HOLDER
				HP SOCIAL MEDIA STICKY BACK
				GARDENSHARP TOOL SHARPENER
				FEBREZE FABRIC REFRESHER TO GO 2.8OZ
				RYC CONTOUR VENT STICKS VERY CHERRY
				CLOG4SHWBAR
				3PK MAKEUP CLOTHS
				BHG SILICONE OVEN MITT GREY
				SCREEN PROTECTOR - IPHONE 6
				BIORE 18CT CHARCOAL PORE STRIPS
				COTTONELLE FCC REFILL BAG 252
				GENUINE DICKIES TITANIUM XL TRUCK BENCH
				GENUINE DICKIES TITANIUM XL TRK PAIR-BLK
				CP CLOSET SPACE EXPANDING
				5-TIER 16PKT SMART CAROUSEL ORGANIZER AS
				SHOE ORGANIZER
				DISTRESSED WOOD PEEL & ST
				SALES TAX
			398.52	
0440	12/16/16	WAL-MART #0581 MARSHALLTOWN IA	137.09	HERBAL ESSENCE TOUSLE ME SFTLY SPRAY GEL
				EQUATE STOOL SOFTENER 140CT

Quantity	Price Per		Improper	Unsupported
	Unit	Total Cost		
1	38.80	38.80	38.80	-
1	15.97	15.97	15.97	-
1	9.97	9.97	9.97	-
1	3.97	3.97	3.97	-
1	5.96	5.96	5.96	-
1	7.00	7.00	7.00	-
1	5.00	5.00	5.00	-
1	1.97	1.97	1.97	-
1	1.88	1.88	1.88	-
2	13.88	27.76	27.76	-
1	2.97	2.97	2.97	-
1	7.47	7.47	7.47	-
1	4.88	4.88	4.88	-
1	14.44	14.44	14.44	-
1	9.92	9.92	9.92	-
1	29.88	29.88	29.88	-
1	29.88	29.88	29.88	-
1	9.67	9.67	9.67	-
1	14.88	14.88	14.88	-
1	21.74	21.74	21.74	-
1	20.00	20.00	20.00	-
	26.07	26.07	26.07	-
		398.52		
1	2.97	2.97	2.97	-
1	4.00	4.00	4.00	-

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Per Credit Card Statement				Information from Wal-Mart
Card Number ^	Transaction Date	Transaction Description	Charges / (Returns)	Description Per Support
				EQ ALLERGY MEDICATION CAPS 100 CT
				CLEAR EYES CONTACT LENS RELIEF DROPS
				FERIA INTENSE DEEP AUBURN / RED VELVET
				HP 05A BLACK PRINT CARTRIDGE
				COLOR ULTIME 4.2 MAHOGANY RED
				SALES TAX
			137.09	
0440	06/14/17	WM SUPERCENTER #1496 WATERLOO IA	153.10	DOVE COOL MOISTURE 6 BAR
				WOOD CLOTHESLINE PINS
				AK CC MB SH CNTRL FACE CLEANSER
				NTH PEANUT BUTTER & MILK CHOC COOKIES
				NAKED JUICE STRAWBERRY BANANA 15.2FO
				GREAT VALUE CRINKLE CUT FRIES 80OZ
				GREAT VALUE WAFFLE CUT FRIES 24OZ
				MARUCHAN RAMEN HOT SPICY CHICKEN NOODLES
				MARUCHAN RAMEN CREAMY CHICKEN
				INSTANT LUNCH CHK TORTILLA 2.25OZ
				PNT DAILY MOISTURERRENEWAL DETANGLER 8.5Z
				STEERING WHEEL COVER
				JACK'S OL PEPPERONI (12X15.4OZ)
				CAMPBELL'S SPAGHETTIOS MEATBALLS 22 OZ
				GREAT VALUE HONEY WHEAT BREAD
				MONKEY HOOK PICTURE HANGER COMBO PACK
				SUGAR SNAP PEAS 8OZ
				MARKETSIDe ASIAN CHOPPED SALAD KIT

Quantity	Price Per		Improper	Unsupported
	Unit	Total Cost		
2	4.00	8.00	8.00	-
1	3.24	3.24	3.24	-
1	8.97	8.97	8.97	-
1	90.97	90.97	90.97	-
1	9.97	9.97	9.97	-
	8.97	8.97	8.97	-
		137.09		
1	6.37	6.37	6.37	-
1	2.27	2.27	2.27	-
1	5.28	5.28	5.28	-
2	2.08	4.16	4.16	-
1	2.68	2.68	2.68	-
1	4.18	4.18	4.18	-
1	1.68	1.68	1.68	-
5	0.36	1.80	1.80	-
6	0.17	1.02	1.02	-
3	0.36	1.08	1.08	-
1	6.47	6.47	6.47	-
1	6.82	6.82	6.82	-
2	2.98	5.96	5.96	-
3	1.98	5.94	5.94	-
1	1.42	1.42	1.42	-
1	8.97	8.97	8.97	-
1	2.78	2.78	2.78	-
2	3.83	7.66	7.66	-

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Per Credit Card Statement				Information from Wal-Mart
Card Number ^	Transaction Date	Transaction Description	Charges / (Returns)	Description Per Support
				KLEENEX HAND TOWEL
				LITTLE TREES VENT WRAP BLACK ICE
				GREAT VALUE 2% MILK GAL
				GREAT VALUE PHILIPPINE MANGO 6 OZ
				ASSORTED HUGS AND KISSES POUCH
				BOUNTY 12 SUPER - 22 ROLLS SAS
				GREAT VALUE 18 LARGE A EGG
				REVLON SURE GRIP CLIX NEUTRAL COLORS 6PC
				AXLE SC UB
				EQUATE CLEAN AND DANDRUFF
				BIC 5PK POCKET LIGHTER
				FIBER ONE BAR OATS & PNB VALUE PACK 10CT
				COUPON OR DISCOUNT
				SALES TAX
			153.10	
0440	08/08/17	WM SUPERCENTER #581 MASHALTOWN IA	126.45	12-PK ASSORTED SNAPCLIPS
				MINI CRATE-BLACK
				KLEENEX UPRIGHT 4PK 75 COUNT ULTRA
				DAWN PLAT LIQ SOAP REFRESHING RAIN 28OZ
				SHOUT SHEETS WIPES 12CT
				GLADE CRISP WATERS AERO 8OZ
				OLAY EYES ULTIMATE EYE CREAM 0.4OZ
				GLADE CASHMERE WOODS AERO 8OZ
				50CT GOODY BLACK/BROWN LATEX
				COLOR ULTIME 4.2 MAHOGANY RED

Quantity	Price Per		Improper	Unsupported
	Unit	Total Cost		
1	2.68	2.68	2.68	-
1	2.97	2.97	2.97	-
1	2.38	2.38	2.38	-
1	3.74	3.74	3.74	-
1	5.28	5.28	5.28	-
1	17.47	17.47	17.47	-
1	1.28	1.28	1.28	-
1	3.78	3.78	3.78	-
2	7.84	15.68	15.68	-
1	4.87	4.87	4.87	-
1	4.64	4.64	4.64	-
1	4.98	4.98	4.98	-
	(0.03)	(0.03)	(0.03)	-
	6.84	6.84	6.84	-
		153.10		
1	2.56	2.56	2.56	-
2	0.97	1.94	1.94	-
1	5.23	5.23	5.23	-
1	3.97	3.97	3.97	-
1	2.96	2.96	2.96	-
1	0.97	0.97	0.97	-
1	24.96	24.96	24.96	-
1	0.97	0.97	0.97	-
1	2.17	2.17	2.17	-
1	9.97	9.97	9.97	-

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Per Credit Card Statement				Information from Wal-Mart	
Card Number ^	Transaction Date	Transaction Description	Charges / (Returns)	Description Per Support	
				LYSOL BATH WIPE 35CT KLEENEX HAND TOWEL DAWN PLAT LIQ SOAP MOUNTAIN MIST 18OZ 1-PK TEXTURED PAISLEY HEADWRAP TIDE PODS BR W/FBZ 61CT GARNIER MICELLAR WATER ALL IN 1 OILY SKN REVLOX EXHOLD GRIP BRAID ELASTICS 4PC REVLOX ESS COIL ELASTICS 4CT BLUE/GREEN COLORED STRAWS GLAD 13G FLX FR 60CT SALES TAX	
			126.45		
0440	09/11/17	WALMART.COM 800-966-6546 AR	69.79	FIRM GRIP PRO PAINT DISPOSABLE NITRILE GLOVES FITS ALL - 12 CT PLAYTEX GREAT LENGTHS EXTRA-LONG GLOVES, 30 COUNT GREAT VALUE HAZELNUT CAPPUCCHINO MIX, 0.53 OZ, 18 COUNT GREEN MOUNTAIN COFFEE PUMPKIN SPICE, FLAVORED KEURIG CUP POD, LIGHT ROAST, 18 CT Q-TIPS COTTON SWABS, 500 CT Q-TIPS BEAUTY COTTON ROUNDS, 75 CT KLEENEX COOL TOUCH WHITE UNSCENTED TISSUES. 50 SHEETS/BOX KLEENEX HAND TOWELS, 1 BOX, 60 PER BOX REMINGTON WETECH NOSE, EAR, & BROW TRIMMER, BLACK, NE3250B BODY BENEFITS BY BODY IMAGE MEN'S FIT SPONGE, COLORS MAY VARY GOLD'S GYM THERAPEUTIC HAND GRIP KIT FIRM GRIP PRO PAINT DISPOSABLE NITRILE GLOVES FITS ALL - 12 CT KLEENEX HAND TOWELS, 1 BOX, 60 PER BOX	

Quantity	Price Per		Improper	Unsupported
	Unit	Total Cost		
1	2.48	2.48	2.48	-
3	2.68	8.04	8.04	-
1	2.67	2.67	2.67	-
1	3.97	3.97	3.97	-
1	19.97	19.97	19.97	-
1	6.96	6.96	6.96	-
1	4.47	4.47	4.47	-
1	3.48	3.48	3.48	-
1	1.98	1.98	1.98	-
1	8.46	8.46	8.46	-
	8.27	8.27	8.27	-
		126.45		
1	1.38	1.38	1.38	-
1	4.34	4.34	4.34	-
1	5.94	5.94	5.94	-
1	11.94	11.94	11.94	-
1	3.59	3.59	3.59	-
1	3.97	3.97	3.97	-
1	4.32	4.32	4.32	-
1	2.94	2.94	2.94	-
1	9.99	9.99	9.99	-
1	2.00	2.00	2.00	-
1	9.74	9.74	9.74	-
1	1.38	1.38	1.38	-
1	2.94	2.94	2.94	-

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Card Number ^	Transaction Date	Transaction Description	Charges / (Returns)	Description Per Support	
				KLEENEX HAND TOWELS, 1 BOX, 60 PER BOX	
				COUPON OR DISCOUNT	
				SALES TAX	
			69.79		
9985	09/24/17	WALMART.COM 8009666546 800-966-6546 AR	55.10	DETAILS NOT AVAILABLE	
			55.10		
9985	09/24/17	WAL-MART.COM 8008666546 BENTONVILLE AR MERCHANDISE/SERVICE RETURN	(3.86)	DETAILS NOT AVAILABLE	
			(3.86)		
9985	09/24/17	WALMART.COM 8009666546 800-966-6546 AR	4.15	DETAILS NOT AVAILABLE	
			4.15		
0440	09/24/17	WM SUPERCENTER #581 MARSHALLTOWN IA	30.00	AVEENO DAILY MOIST BDY WSH	
				AK JJ TOUGH STRIP EX LARGE [Johnson & Johnson bandages]	
				EQ ALLERGY MEDICATION CAPS 100 CT	
				QTIPS SWABS 500CT	
				WMT FUT PRIM CONTOUR CLIPS 8CT	
				DETANGLE IT OVAL CUSHION COMB COMBO 3CT	
				SALES TAX	
			30.00		
9985	09/25/17	WALMART.COM 8009666546 800-966-6546 AR	8.07	DETAILS NOT AVAILABLE	
			8.07		

Quantity	Price Per		Improper	Unsupported
	Unit	Total Cost		
1	2.94	2.94	2.94	-
	(1.09)	(1.09)	(1.09)	-
	3.47	3.47	3.47	-
		69.79		
	55.10	55.10	-	55.10
		55.10		
	(3.86)	(3.86)	-	(3.86)
		(3.86)		
	4.15	4.15	-	4.15
		4.15		
1	7.42	7.42	7.42	-
1	2.78	2.78	2.78	-
1	4.00	4.00	4.00	-
1	2.98	2.98	2.98	-
1	2.98	2.98	2.98	-
1	7.88	7.88	7.88	-
	1.96	1.96	1.96	-
		30.00		
	8.07	8.07	-	8.07
		8.07		

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Per Credit Card Statement				Information from Wal-Mart
Card Number ^	Transaction Date	Transaction Description	Charges / (Returns)	Description Per Support
9985	09/25/17	WALMART.COM 8009666546 800-966-6546 AR	25.60	DETAILS NOT AVAILABLE
			25.60	
0440	10/21/17	WM SUPERCENTER #581 MARSHALLTOWN IA	83.07	DAISY SOUR CREAM 24 OZ GREAT VALUE MILD CHEDDAR SHRED 32 OZ AE EGG NOG QT ORTEGA MILD TACO SAUCE KRAFT RANCH DRESSING BLUE MOON BELGIAN WHITE ALE 6/12 B IA 6 PK BOTTLE DEPOSIT TOSTITOS CANTINA TRADITIONAL XL 12.00Z FRANKS REDHOT BWS 23FZ 5# BAG NAVEL ORANGES MARKETSIDES SHREDDED ICEBERG LETTUCE 8OZ FRITOS SCOOPS PSZ 18 OZ GREAT VALUE PUMPKIN SPICE CAPPUCINO FRENCH BREAD DORITOS NACHO PARTY SIZE 15.00Z GV TRAD REFD BNS FRESHNESS GUARANTEED GUCAMOLE MILD 8Z CAULIFLOWER CRUMBLES 16 OZ BAG FRESH PICO DE GALLO MILD 12 OZ SALES TAX
			83.07	

Quantity	Price Per		Improper	Unsupported
	Unit	Total Cost		
	25.60	25.60	-	25.60
		25.60		
1	2.84	2.84	2.84	-
2	5.08	10.16	10.16	-
1	3.06	3.06	3.06	-
1	2.24	2.24	2.24	-
1	1.74	1.74	1.74	-
1	8.12	8.12	8.12	-
1	0.30	0.30	0.30	-
2	2.48	4.96	4.96	-
1	4.48	4.48	4.48	-
2	6.48	12.96	12.96	-
2	1.68	3.36	3.36	-
1	3.98	3.98	3.98	-
1	5.94	5.94	5.94	-
1	1.00	1.00	1.00	-
1	3.48	3.48	3.48	-
2	0.78	1.56	1.56	-
2	2.68	5.36	5.36	-
1	3.98	3.98	3.98	-
1	2.98	2.98	2.98	-
		0.57	0.57	-
		83.07		

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Per Credit Card Statement				Information from Wal-Mart
Card Number ^	Transaction Date	Transaction Description	Charges / (Returns)	Description Per Support
0440	12/01/17	WALMART.COM 8009666546 800-966-6546 AR	32.55	PORTABLE 360ADJUSTABLE FOLDABLE LAPTOP NOTEBOOK DESK TABLE STANXD BED TRAY 2FAN
			32.55	
0440	12/02/17	WALMART.COM 8009666546 800-966-6546 AR	119.22	CREST COMPLETE WHITENING PLUS SCOPE MULTI-BENEFIT FLUORIDE LIQUID GEL TOOTHPASTE, MINTY FRESH 4.6 OUNCE DIXIE EVERYDAY DIP/SNACK 10 OZ PAPER BOWLS, 60CT GREAT VALUE PLACSTIC PARTY CUPS, 18 OZ, 120 COUNT CREST COMPLETE WHITENING PLUS SCOPE MULTI-BENEFIT FLUORIDE LIQUID GEL TOOTHPASTE, MINTY FREST, 4.6 OUNCE BOUNTY SELECT-A-SIZE PPAER TOWELS, WHITE, 8 BULK ROLLS = 18 REGULAR ROLLS SWIFFER 360 DIUSTER SHORT HANDLE STARTER KIT 1 COUNT SWIFFER WETJET EXTRA POWER WITH MR. CLEAN MAGICERASER HARDWOOD FLOOR CLEANER, SPRAY MOP PAD REFILL, 20 COUNT SWIFFER 360 DUSTERS PET REFILLS, 3 CCOUNT SWIFFER WETJET MULTI-PURPOSE FLOOR AND HARDWOOD LIQUID CLEANER SOLUTION REFILL, OPEN WINDOW FRESH SCENT 42.2 FL OZ PLEDGE MULTI SURFACE ANTIBACTERIAL EVERYDAY CLEANER 9.7 OUNCES, (PACK OF 2) PLAYTEX GREAT LENGTHS EXTRA-LONG GLOVES, 30 COUNT COTTONELLE FRESHCARE FLUSHABLE WET WIPES 42 CLEANSING CLOTHS PER PACK, 8 RIGID FLIP TOP RESEALABLE PACKS COTTONELLE CLEAN CARE TOILET PAPER, 12 DOUBLE ROLLS KLEENEX ON-THE-GO FACIAL TISSUES 6 PACKS DOWNY WRINKLE RELAEASER CRISP LINEN 33.8 MAINSTAYS 5X7 CHUNKY BAROQUE PICTURE FRAME, BLACK MAINSTAYS 5X7 CHUNKY BAROQUE PICTURE FRAME, BLACK

Quantity	Price Per		Improper	Unsupported
	Unit	Total Cost		
1	32.55	32.55	32.55	-
		32.55		
1	3.27	3.27	3.27	-
1	5.32	5.32	5.32	-
1	8.23	8.23	8.23	-
1	3.27	3.27	3.27	-
1	18.97	18.97	18.97	-
1	2.20	2.20	2.20	-
1	11.97	11.97	11.97	-
1	5.47	5.47	5.47	-
1	5.22	5.22	5.22	-
1	8.77	8.77	8.77	-
1	5.32	5.32	5.32	-
1	12.47	12.47	12.47	-
1	8.23	8.23	8.23	-
1	2.72	2.72	2.72	-
1	6.97	6.97	6.97	-
1	5.84	5.84	5.84	-
1	5.84	5.84	5.84	-

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Card Number ^	Transaction Date	Transaction Description	Charges / (Returns)	Description Per Support	
				MAINSTAYS 5X7 CHUNKY BAROQUE PICTURE FRAME, BLACK	
				COUPON OR DISCOUNT	
				SALES TAX	
			119.22		
0440	02/03/18	WALMART.COM 800-966-6546 AR	43.19	ANKER SOUNDBUDS FLOW BLUETOOTH AND WATER-RESISTANT EAR BUDS	
				DOVE REFRESH+CARE DETOX & PURIFY DRY SHAMPOO, 5 OZ	
				GREAT VALUE PLASTIC PARTY CUPS, 18 OZ, 120 COUNT	
				COUPON OR DISCOUNT	
				SALES TAX	
			43.19		
0440	03/07/18	WALMART.COM 8009666546 800-966-6546 AR	80.75	BETTER HOMES AND GARDENS MARRONE 12x20 TWINE WITH CLIPS COLLAGE BOARD	
				GE BATTERY OPERATED LED UTILITY LIGHT FIXTURE, 12-IN, WHITE, 17446	
				SHOUT WIPE & GO 12 CT	
				SHOUT CARPET OXY FRESH SCENT STAIN & ODOR REMOVER, 32 FL OZ	
				HARD CANDY GLAMOFLAUGE CONCEALER WITH CONCEALER PENCIL, NUDE BEIGE	
				GREAT VALUE HALZELNUT CAPPUCINO MIX, 0.53 OZ, 18 COUNT	
				KLEENEX HAND TOWELS , 1 BOX, 60 PER BOX	
				KLEENEX HAND TOWELS , 1 BOX, 60 PER BOX	
				GREAT VALUE HALZELNUT CAPPUCINO MIX, 0.53 OZ, 18 COUNT	
				GE BATTERY OPERATED LED UTILITY LIGHT FIXTURE, 12-IN, WHITE, 17446	

Quantity	Price Per Unit	Total Cost	Improper	Unsupported
1	5.84	5.84	5.84	-
	(15.51)	(15.51)	(15.51)	
	8.81	8.81	8.81	
		<u>119.22</u>		
1	29.84	29.84	29.84	-
1	5.92	5.92	5.92	-
1	8.23	8.23	8.23	-
	(3.88)	(3.88)	(3.88)	-
	3.08	3.08	3.08	-
		<u>43.19</u>		
1	19.96	19.96	19.96	-
1	14.89	14.89	14.89	-
1	2.96	2.96	2.96	-
1	3.92	3.92	3.92	-
1	6.00	6.00	6.00	-
1	5.94	5.94	5.94	-
1	2.97	2.97	2.97	-
1	2.97	2.97	2.97	-
1	5.94	5.94	5.94	-
1	14.89	14.89	14.89	-

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Improper and Unsupported Credit Card Purchases from Wal-Mart
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Card Number ^	Transaction Date	Transaction Description	Charges / (Returns)	Description Per Support	
				COUPON OR DISCOUNT	
				SALES TAX	
			80.75		
0440	03/10/18	WALMART.COM 8009666546 800-966-6546 AR	5.70	SMOOTH MAKEUP SPONGE BLENDER BLENDING BEAUTY EGG FOUNDATION	
			5.70	PUFF FLAWLESS POWDER BLENDER	
0440	03/21/18	WALMART.COM 8009666546 800-966-6546 AR	47.58	ENTRY DOOR KNOB	
			47.58	SALES TAX	
0440	05/01/18	WALMART.COM 8009666546 800-966-6546 AR	8.23	GMS Prefilled Syringe Cases (Pack of 2)	
0440	05/03/18	WALMART.COM 8009666546 800-966-6546 AR	12.98	MULTIPET GORRRRILLA TOUGH RUBBER TREAT TOY, 4.5", RED	
			21.21	SALES TAX	
0440	05/11/18	WM SUPERCENTER #581 MARSHALLTOWN IA	105.84	SHOUT LIQUID REFILL 60FO	
				WHINK RUST STAIN REMOVER	
				ORE IDA CRISPY CROWNS	
				GREAT VALUE WAFFLE CUT FRIES 24OZ	
				GORTONS ROASTED GARLIC & BUTTER TILAPIA	
				CLOROX TBC CLNG BLCH GEL 2 X 24 FO	
				GV FF RAINBOW SHERBET SR48	

Price Per		Total Cost	Improper	Unsupported
Quantity	Unit			
	(5.72)	(5.72)	(5.72)	-
	6.03	6.03	6.03	
		80.75		
1	5.70	5.70	5.70	-
		5.70		
1	44.47	44.47	-	44.47
	3.11	3.11	-	3.11
		47.58		
1	12.98	12.98	12.98	-
1	7.69	7.69	7.69	-
	0.54	0.54	0.54	-
		21.21		
1	5.24	5.24	5.24	-
1	4.97	4.97	4.97	-
1	2.34	2.34	2.34	-
1	1.68	1.68	1.68	-
2	3.73	7.46	7.46	-
1	2.98	2.98	2.98	-
1	2.04	2.04	2.04	-

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Improper and Unsupported Credit Card Purchases from Wal-Mart
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Per Credit Card Statement				Information from Wal-Mart	
Card Number ^	Transaction Date	Transaction Description	Charges / (Returns)	Description Per Support	
				EVOL MSV TRFPRM/PTBLRIS 4 GLADE CASHMERE WOODS AERO 8OZ COTTONELLE FRESH FLUSHABLE 42CT TUB MR CLEAN ERASER ERASER COTTENELLE MOIST WIPES FRESH CARE 168 KLEENEX HAND TOWEL GV SLIDE CUTTER PLASTIC WRAP 300 FT FEBREZE ONE BAMBOO AERO 300ML EVOL MLTSV THAI CURRYCKN DOWNY WRINKLE RELEASER CRISP LINEN 33.8 REYNOLDS NONSTICK 35' FOIL DAWN PLAT LIQ SOAP REFRESH RAIN 34.6OZ SONIC CHERRY LIMEADE 10 CT SALES TAX	
			105.84		
7093	10/27/18	WM SUPERCENTER #581 MARSHALLTOWN IA	9.60	DASANI 20OZ 9007 HEADLGT BANANAS REESE PEANU SALES TAX EBT FOODSTAMPS	
			9.60		

Quantity	Price Per		Improper	Unsupported
	Unit	Total Cost		
1	6.96	6.96	6.96	-
1	0.97	0.97	0.97	-
2	2.18	4.36	4.36	-
1	8.47	8.47	8.47	-
1	6.97	6.97	6.97	-
3	2.68	8.04	8.04	-
1	3.12	3.12	3.12	-
2	4.94	9.88	9.88	-
1	6.96	6.96	6.96	-
1	6.97	6.97	6.97	-
1	3.58	3.58	3.58	-
1	4.94	4.94	4.94	-
1	2.98	2.98	2.98	-
	4.93	4.93	4.93	-
		105.84		
1	1.68	1.68	1.68	-
1	8.97	8.97	8.97	-
1	0.23	0.23	0.23	-
1	1.96	1.96	1.96	-
	0.63	0.63	0.63	-
	(3.87)	(3.87)	(3.87)	-
		9.60		

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Improper and Unsupported Credit Card Purchases from Wal-Mart
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Per Credit Card Statement				Information from Wal-Mart	
Card Number ^	Transaction Date	Transaction Description	Charges / (Returns)	Description Per Support	
7093	11/20/18	WALMART.COM 8009666546 800-966-6546 AR	6.99	PAPER MATE INKJOY 700RT RETRACTABLE BALLPOINT PENS, MEDIUM POINT, BCLACK BARRELL, BLACK INK, 4 PACK 1945910	
			6.99		
7093	11/20/18	WALMART.COM 8009666546 800-966-6546 AR	86.02	BIC GELOCITY QUICK DRY RETRACTABLE GEL PEN, MEDIUM POINT (0.7 MM), BLACK, 3-COUNT	
				QUALITY PARK 2-WINDOW REDI-SEAL SECURITY-TINTED ENVELOPES, #10, 4 1/8 x 9 1/2, WHITE, 500/BOX	
				CCOMPATIBLE BROTHER TN760 TONER CARTRIDGE - HIGH CAPACITY BLACK (3,000 PAGES)	
				COUPON OR DISCOUNT	
				SALES TAX	
			86.02		
7093	12/24/18	WAL-MART #0810 MASON CITY IA	28.61	FM TRANSMITTER	
				SALES TAX	
			28.61		
Totals			\$ 1,900.06		

^ - Credit cards assigned to Ms. Kopriva ended in 6890, 0440, and 7093. The card number ending in 9985 was assigned to the maintenance person.

Quantity	Price Per		Improper	Unsupported
	Unit	Total Cost		
1	6.99	6.99	6.99	-
		6.99		
1	3.86	3.86	3.86	-
1	50.99	50.99	50.99	-
1	25.54	25.54	25.54	-
	(0.49)	(0.49)	(0.49)	-
	6.12	6.12	6.12	-
		86.02		
1	26.74	26.74	26.74	-
	1.87	1.87	1.87	-
		28.61		
		\$ 1,900.06	1,537.70	362.36

Exhibit H

Report on Special Investigation of the
City of Clutier

Improper Credit Card Charges from Software Vendors
For the Period January 1, 2015 through January 31, 2019

Card Number ^	Transaction Date	Transaction Description	Charges / (Returns)
6890	05/27/15	AVG*WWW.AVG.COM 01522803205 gb	\$ 59.99
6882	05/27/15	FRGN TRANS FEE-AVG*WWW.AVG.COM	1.19
6890	06/15/15	AGKH.NET 415-9396215 CA	49.99
6890	06/23/15	AVG*WWW.AVG.COM 01522803205 GB	(59.99)
0440	10/18/16	AVG*WWW.AVG.COM 01522803205 GB	35.99
6882	10/18/16	FRGN TRANS FEE-AVG*WWW.AVG.COM	0.71
0440	11/21/16	AVG*WWW.AVG.COM 01522803205 GB	33.99
6882	11/21/16	FRGN TRANS FEE-AVG*WWW.AVG.COM	0.67
0440	02/22/17	CBI*MALWAREBYTES 800-799-9570 IL	49.99
0440	07/19/17	ADOBE 800-833-6687 CA	23.88
0440	07/20/17	ADOBE *EXPORTPDF SUB 800-833-6687 CA MERCHANDISE/SERVICE RETURN	(23.81)
0440	07/20/17	ADOBE 800-833-6687 CA	179.88
0440	10/03/17	AVG*AVG SUBSCRIPTION 844-438-1657 GB	44.99
6882	10/03/17	FRGN TRANS FEE-AVG*AVG SUBSCRIPTION 84	0.89
0440	11/04/17	ADOBE 800-833-6687 CA	49.99
0440	11/05/17	ADOBE *ACROPRO SUBS 800-833-5687 CA MERCHANDISE/SERVICE RETURN	(127.00)
0440	11/07/17	WS SOFTWARE HONG KONG HK	94.90
6882	11/07/17	FRGN TRANS FEE-WS SOFTWARE HO	1.89
0440	11/26/17	ADOBE 800-833-6687 CA	19.99
0440	12/01/17	CBI*MALWAREBYTES 800-799-9570 IL	39.99
0440	12/04/17	ADOBE *CREATIVE CLOUD 800-833-6687 CA	49.99
0440	12/26/17	ADOBE *PRODUCTS 800-833-6687 CA	19.99
0440	01/02/18	WS SOFTWARE HONK KONG HK	99.95
6882	01/02/18	FRGN TRANS FEE-WS SOFTWARE HO	1.99
0440	01/12/18	ADOBE SYSTEMS INC. 800-833-6687 CA	49.99
0440	01/24/18	WS SOFTWARE HONG KONG HK	39.99
6882	01/24/18	FRGN TRANS FEE-WS SOFTWARE HO	0.79
0440	01/24/18	WS SOFTWARE HONG KONG HK	4.95
6882	01/24/18	FRGN TRANS FEE-WS SOFTWARE HO	0.09

Report on Special Investigation of the
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Improper Credit Card Charges from Software Vendors
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Card Number ^	Transaction Date	Transaction Description	Charges / (Returns)
0440	01/27/18	ADOBE SYSTEMS INC. 800-833-6687 CA	19.99
0440	02/05/18	ADOBE SYSTEMS INC. 800-833-6687 CA	49.99
0440	02/06/18	PDFRUN.COM HTTPSPDFRUN.C DE	1.95
0440	02/22/18	CBI*MALWAREBYTES 800-799-9570 IL	49.99
0440	02/27/18	ADOBE SYSTEMS INC. 800-833-6687 CA	19.99
0440	03/05/18	ADOBE SYSTEMS INC. 800-833-6687 CA	49.99
0440	03/27/18	ADOBE SYSTEMS, INC. 800-833-6687 CA	19.99
0440	04/05/18	ADOBE SYSTEMS, INC. 800-833-6687 CA	49.99
0440	04/27/18	ADOBE *PRODUCTS 800-833-6687 CA	19.99
0440	05/05/18	ADOBE *CREATIVE CLOUD 800-833-6687 CA	49.99
0440	05/27/18	ADOBE *PRODUCTS 800-833-6687 CA	19.99
0440	06/05/18	ADOBE *CREATIVE CLOUD 800-833-6687 CA	49.99
4447	08/29/18	ADOBE *PRODUCTS 800-833-6687 CA	19.99
4447	08/29/18	ADOBE SYSTEMS INC. 408-536-6000 CA	89.99
4447	09/05/18	ADOBE *CREATIVE CLOUD 800-833-6687 CA	49.99
7093	10/11/18	ADOBE *PRODUCTS 800-833-6687 CA	19.99
7093	10/12/18	ADOBE *CREATIVE CLOUD 800-833-6687 CA	49.99
7093	10/27/18	ADOBE*PRODUCT 800-833-6687 CA	19.99
7093	11/08/18	ADOBE*ACROPRO SUBS 800-833-6687 CA	14.99
7093	11/27/18	ADOBE *PRODUCTS 800-833-6687 CA	19.99
7093	12/22/18	ADOBE *ACROPRO SUBS 800-833-6687 CA	14.99
7093	12/27/18	ADOBE *PRODUCTS 800-833-6687 CA	19.99
7093	01/08/19	ADOBE *ACROPRO SUBS 800-833-6687 CA	14.99
7093	01/27/19	ADOBE *PRODUCTS 800-833-6687 CA	19.99
7093	02/08/19	ADOBE *ACROPRO SUBS 800-833-6687 CA	15.89
Total			<u><u>\$ 1,518.46</u></u>

^ - Cards assigned to the former Clerk ended in 6890, 0440, 4447, and 7093, The card number ending in 6882 was the City's unassigned credit card account number which was also accessible by the former City Clerk.

Report on Special Investigation of the
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Improper Credit Card Charges from Apple iTunes
For the Period January 1, 2015 through January 31, 2019

Card Number ^	Transaction Date	Transaction Description	Charges
0440	02/09/17	APL * ITUNES.COM/BILL 886-712-7753 CA	\$ 14.99
0440	02/15/17	APL * ITUNES.COM/BILL 886-712-7753 CA	1.99
0440	02/15/17	APL * ITUNES.COM/BILL 886-712-7753 CA	9.99
0440	02/17/17	APL * ITUNES.COM/BILL 886-712-7753 CA	24.98
0440	02/18/17	APL * ITUNES.COM/BILL 886-712-7753 CA	9.99
0440	02/18/17	APL * ITUNES.COM/BILL 886-712-7753 CA	19.98
0440	02/18/17	APL * ITUNES.COM/BILL 886-712-7753 CA	26.98
0440	02/18/17	APL * ITUNES.COM/BILL 886-712-7753 CA	19.99
0440	02/18/17	APL * ITUNES.COM/BILL 886-712-7753 CA	39.97
0440	02/20/17	APL * ITUNES.COM/BILL 886-712-7753 CA	59.97
0440	02/20/17	APL * ITUNES.COM/BILL 886-712-7753 CA	69.99
0440	02/20/17	APL * ITUNES.COM/BILL 886-712-7753 CA	29.94
0440	02/20/17	APL * ITUNES.COM/BILL 886-712-7753 CA	34.98
0440	02/20/17	APL * ITUNES.COM/BILL 886-712-7753 CA	24.99
0440	02/20/17	APL * ITUNES.COM/BILL 886-712-7753 CA	35.96
0440	02/21/17	APL * ITUNES.COM/BILL 886-712-7753 CA	29.97
0440	02/21/17	APL * ITUNES.COM/BILL 886-712-7753 CA	49.99
0440	02/21/17	APL * ITUNES.COM/BILL 886-712-7753 CA	19.99
0440	02/22/17	APL * ITUNES.COM/BILL 886-712-7753 CA	24.99
0440	02/23/17	APL * ITUNES.COM/BILL 886-712-7753 CA	9.99
0440	02/23/17	APL * ITUNES.COM/BILL 886-712-7753 CA	44.98
0440	02/23/17	APL * ITUNES.COM/BILL 886-712-7753 CA	19.99
0440	02/24/17	APL * ITUNES.COM/BILL 886-712-7753 CA	24.99
0440	02/24/17	APL * ITUNES.COM/BILL 886-712-7753 CA	19.98

Report on Special Investigation of the
City of Clutier

Improper Credit Card Charges from Apple iTunes
For the Period January 1, 2015 through January 31, 2019

Card Number ^	Transaction Date	Transaction Description	Charges
0440	02/24/17	APL * ITUNES.COM/BILL 886-712-7753 CA	24.99
0440	02/24/17	APL * ITUNES.COM/BILL 886-712-7753 CA	24.99
0440	02/24/17	APL * ITUNES.COM/BILL 886-712-7753 CA	2.99
0440	02/24/17	APL * ITUNES.COM/BILL 886-712-7753 CA	89.98
0440	02/24/17	APL * ITUNES.COM/BILL 886-712-7753 CA	24.99
0440	02/25/17	APL * ITUNES.COM/BILL 886-712-7753 CA	19.98
0440	02/25/17	APL * ITUNES.COM/BILL 886-712-7753 CA	49.99
0440	02/25/17	APL * ITUNES.COM/BILL 886-712-7753 CA	49.99
0440	02/25/17	APL * ITUNES.COM/BILL 886-712-7753 CA	49.99
0440	02/25/17	APL * ITUNES.COM/BILL 886-712-7753 CA	49.99
0440	02/25/17	APL * ITUNES.COM/BILL 886-712-7753 CA	39.98
0440	02/25/17	APL * ITUNES.COM/BILL 886-712-7753 CA	24.99
0440	02/25/17	APL * ITUNES.COM/BILL 886-712-7753 CA	69.99
0440	02/25/17	APL * ITUNES.COM/BILL 886-712-7753 CA	29.98
0440	02/25/17	APL * ITUNES.COM/BILL 886-712-7753 CA	24.99
0440	02/25/17	APL * ITUNES.COM/BILL 886-712-7753 CA	49.99
0440	02/25/17	APL * ITUNES.COM/BILL 886-712-7753 CA	19.98
0440	02/25/17	APL * ITUNES.COM/BILL 886-712-7753 CA	19.98
0440	02/25/17	APL * ITUNES.COM/BILL 886-712-7753 CA	19.98
0440	02/25/17	APL * ITUNES.COM/BILL 886-712-7753 CA	29.97
0440	02/25/17	APL * ITUNES.COM/BILL 886-712-7753 CA	9.99
0440	02/25/17	APL * ITUNES.COM/BILL 886-712-7753 CA	19.98
0440	02/25/17	APL * ITUNES.COM/BILL 886-712-7753 CA	9.99
0440	02/26/17	APL * ITUNES.COM/BILL 886-712-7753 CA	24.99

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0440	02/26/17	APL * ITUNES.COM/BILL 886-712-7753 CA	49.98
0440	02/27/17	APL * ITUNES.COM/BILL 886-712-7753 CA	49.99
0440	02/27/17	APL * ITUNES.COM/BILL 886-712-7753 CA	19.99
0440	02/27/17	APL * ITUNES.COM/BILL 886-712-7753 CA	69.99
9985	03/04/17	APL* ITUNES.COM/BILL 866-712-7753 CA	24.99
0440	03/05/17	APL * ITUNES.COM/BILL 886-712-7753 CA	19.99
9985	03/05/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	03/05/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.98
9985	03/05/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	03/05/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	03/05/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	03/05/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	03/05/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	03/05/17	APL* ITUNES.COM/BILL 866-712-7753 CA	71.97
0440	03/10/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	03/10/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	03/10/17	APL * ITUNES.COM/BILL 886-712-7753 CA	49.99
0440	03/10/17	APL * ITUNES.COM/BILL 886-712-7753 CA	64.98
0440	03/10/17	APL * ITUNES.COM/BILL 886-712-7753 CA	49.99
0440	03/10/17	APL * ITUNES.COM/BILL 886-712-7753 CA	44.97
9985	03/10/17	APL* ITUNES.COM/BILL 866-712-7753 CA	59.96
9985	03/10/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	03/10/17	APL* ITUNES.COM/BILL 866-712-7753 CA	34.97

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9985	03/10/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	03/10/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	03/10/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	03/10/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	03/10/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	03/10/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	03/10/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	03/12/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	03/12/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	03/12/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	03/12/17	APL * ITUNES.COM/BILL 866-712-7753 CA	59.98
0440	03/12/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	03/13/17	APL * ITUNES.COM/BILL 866-712-7753 CA	89.98
0440	03/13/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	03/13/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	03/13/17	APL * ITUNES.COM/BILL 866-712-7753 CA	89.98
0440	03/13/17	APL * ITUNES.COM/BILL 866-712-7753 CA	89.98
0440	03/13/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	03/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	89.98
0440	03/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	59.98
9985	03/15/17	APL* ITUNES.COM/BILL 866-712-7753 CA	24.99
0440	04/12/17	APL * ITUNES.COM/BILL 866-712-7753 CA	24.99
0440	04/12/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	04/12/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99

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Card Number ^	Transaction Date	Transaction Description	Charges
0440	04/12/17	APL * ITUNES.COM/BILL 866-712-7753 CA	14.98
0440	04/12/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	04/12/17	APL * ITUNES.COM/BILL 866-712-7753 CA	64.97
0440	04/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	44.98
0440	04/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	24.99
0440	04/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	24.99
0440	04/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	04/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	04/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	04/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	59.98
0440	04/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	89.98
0440	04/15/17	APL * ITUNES.COM/BILL 866-712-7753 CA	45.98
0440	04/15/17	APL * ITUNES.COM/BILL 866-712-7753 CA	9.99
0440	04/16/17	APL * ITUNES.COM/BILL 866-712-7753 CA	14.98
0440	04/16/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	04/16/17	APL * ITUNES.COM/BILL 866-712-7753 CA	14.99
0440	04/16/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	04/16/17	APL * ITUNES.COM/BILL 866-712-7753 CA	99.99
0440	04/16/17	APL * ITUNES.COM/BILL 866-712-7753 CA	64.97
0440	04/17/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	04/18/17	APL* ITUNES.COM/BILL 866-712-7753 CA	69.99
9985	04/18/17	APL* ITUNES.COM/BILL 866-712-7753 CA	19.99
9985	04/18/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	04/18/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99

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Card Number ^	Transaction Date	Transaction Description	Charges
9985	04/18/17	APL* ITUNES.COM/BILL 866-712-7753 CA	24.98
9985	04/18/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	04/18/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	04/18/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	04/18/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	04/20/17	APL* ITUNES.COM/BILL 866-712-7753 CA	89.98
9985	04/27/17	APL* ITUNES.COM/BILL 866-712-7753 CA	14.99
9985	04/27/17	APL* ITUNES.COM/BILL 866-712-7753 CA	89.98
9985	04/27/17	APL* ITUNES.COM/BILL 866-712-7753 CA	19.99
9985	04/27/17	APL* ITUNES.COM/BILL 866-712-7753 CA	2.99
9985	04/30/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	04/30/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	04/30/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	04/30/17	APL* ITUNES.COM/BILL 866-712-7753 CA	29.99
9985	04/30/17	APL* ITUNES.COM/BILL 866-712-7753 CA	89.98
9985	05/02/17	APL* ITUNES.COM/BILL 866-712-7753 CA	49.99
9985	05/02/17	APL* ITUNES.COM/BILL 866-712-7753 CA	29.99
0440	05/11/17	APL * ITUNES.COM/BILL 866-712-7753 CA	19.99
0440	05/11/17	APL * ITUNES.COM/BILL 866-712-7753 CA	19.99
0440	05/11/17	APL * ITUNES.COM/BILL 866-712-7753 CA	69.99
0440	05/11/17	APL * ITUNES.COM/BILL 866-712-7753 CA	89.98
0440	05/12/17	APL * ITUNES.COM/BILL 866-712-7753 CA	29.99
0440	05/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	29.99
0440	05/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	21.98

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Card Number ^	Transaction Date	Transaction Description	Charges
0440	05/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	9.99
0440	05/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	34.98
0440	05/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	69.99
0440	05/17/17	APL * ITUNES.COM/BILL 866-712-7753 CA	20.98
0440	05/20/17	APL * ITUNES.COM/BILL 866-712-7753 CA	34.98
0440	05/20/17	APL * ITUNES.COM/BILL 866-712-7753 CA	14.99
0440	05/20/17	APL * ITUNES.COM/BILL 866-712-7753 CA	69.99
0440	05/20/17	APL * ITUNES.COM/BILL 866-712-7753 CA	51.97
0440	05/22/17	APL * ITUNES.COM/BILL 866-712-7753 CA	95.95
0440	05/24/17	APL * ITUNES.COM/BILL 866-712-7753 CA	14.99
0440	05/25/17	APL * ITUNES.COM/BILL 866-712-7753 CA	89.98
0440	05/25/17	APL * ITUNES.COM/BILL 866-712-7753 CA	24.99
0440	05/25/17	APL * ITUNES.COM/BILL 866-712-7753 CA	44.98
0440	05/25/17	APL * ITUNES.COM/BILL 866-712-7753 CA	69.99
0440	05/25/17	APL * ITUNES.COM/BILL 866-712-7753 CA	46.97
0440	05/26/17	APL * ITUNES.COM/BILL 866-712-7753 CA	2.99
0440	05/26/17	APL * ITUNES.COM/BILL 866-712-7753 CA	19.99
0440	05/27/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	05/27/17	APL * ITUNES.COM/BILL 866-712-7753 CA	64.98
0440	06/06/17	APL * ITUNES.COM/BILL 866-712-7753 CA	19.99
0440	06/06/17	APL * ITUNES.COM/BILL 866-712-7753 CA	19.99
0440	06/06/17	APL * ITUNES.COM/BILL 866-712-7753 CA	69.99
0440	06/06/17	APL * ITUNES.COM/BILL 866-712-7753 CA	19.99
0440	06/06/17	APL * ITUNES.COM/BILL 866-712-7753 CA	69.99

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Card Number ^	Transaction Date	Transaction Description	Charges
0440	06/07/17	APL * ITUNES.COM/BILL 866-712-7753 CA	69.99
0440	06/07/17	APL * ITUNES.COM/BILL 866-712-7753 CA	34.98
0440	06/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	9.99
0440	06/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	34.98
0440	06/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	69.99
0440	06/16/17	APL * ITUNES.COM/BILL 866-712-7753 CA	59.98
0440	06/16/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	06/16/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.98
0440	06/18/17	APL * ITUNES.COM/BILL 866-712-7753 CA	19.99
0440	06/18/17	APL * ITUNES.COM/BILL 866-712-7753 CA	69.99
0440	06/18/17	APL * ITUNES.COM/BILL 866-712-7753 CA	89.98
0440	06/24/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.98
0440	06/26/17	APL * ITUNES.COM/BILL 866-712-7753 CA	2.99
0440	06/26/17	APL * ITUNES.COM/BILL 866-712-7753 CA	1.99
0440	06/26/17	APL * ITUNES.COM/BILL 866-712-7753 CA	29.98
0440	06/28/17	APL * ITUNES.COM/BILL 866-712-7753 CA	19.99
0440	06/29/17	APL * ITUNES.COM/BILL 866-712-7753 CA	64.97
0440	06/30/17	APL * ITUNES.COM/BILL 866-712-7753 CA	14.98
0440	06/30/17	APL * ITUNES.COM/BILL 866-712-7753 CA	29.99
0440	07/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	9.99
0440	07/15/17	APL * ITUNES.COM/BILL 866-712-7753 CA	29.99
0440	07/15/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	07/15/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	07/15/17	APL * ITUNES.COM/BILL 866-712-7753 CA	90.97

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Card Number ^	Transaction Date	Transaction Description	Charges
0440	07/20/17	APL * ITUNES.COM/BILL 866-712-7753 CA	22.99
0440	07/25/17	APL * ITUNES.COM/BILL 866-712-7753 CA	2.99
0440	07/26/17	APL * ITUNES.COM/BILL 866-712-7753 CA	2.99
0440	07/29/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	07/29/17	APL * ITUNES.COM/BILL 866-712-7753 CA	79.98
0440	07/29/17	APL * ITUNES.COM/BILL 866-712-7753 CA	49.99
0440	08/03/17	APL * ITUNES.COM/BILL 866-712-7753 CA	64.97
0440	08/08/17	APL * ITUNES.COM/BILL 866-712-7753 CA	29.98
0440	08/14/17	APL * ITUNES.COM/BILL 866-712-7753 CA	9.99
0440	08/19/17	APL * ITUNES.COM/BILL 866-712-7753 CA	21.98
0440	08/24/17	APL * ITUNES.COM/BILL 866-712-7753 CA	28.97
0440	08/25/17	APL * ITUNES.COM/BILL 866-712-7753 CA	10.99
0440	08/25/17	APL * ITUNES.COM/BILL 866-712-7753 CA	14.99
0440	08/26/17	APL * ITUNES.COM/BILL 866-712-7753 CA	2.99
0440	08/28/17	APL * ITUNES.COM/BILL 866-712-7753 CA	79.98
0440	09/06/17	APL * ITUNES.COM/BILL 866-712-7753 CA	20.97
0440	09/11/17	APL * ITUNES.COM/BILL 866-712-7753 CA	89.98
0440	09/11/17	APL * ITUNES.COM/BILL 866-712-7753 CA	16.97
9985	09/25/17	APL*ITUNES.COM/BILL 866-712-7753 CA	39.98
9985	09/26/17	APL*ITUNES.COM/BILL 866-712-7753 CA	2.99
9985	09/26/17	APL*ITUNES.COM/BILL 866-712-7753 CA	29.98
9985	10/09/17	APL*ITUNES.COM/BILL 866-712-7753 CA	9.99
9985	10/14/17	APL*ITUNES.COM/BILL 866-712-7753 CA	9.99
9985	10/17/17	APL*ITUNES.COM/BILL 866-712-7753 CA	36.98

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Card Number ^	Transaction Date	Transaction Description	Charges
9985	10/21/17	APL*ITUNES.COM/BILL 866-712-7753 CA	13.98
9985	10/21/17	APL*ITUNES.COM/BILL 866-712-7753 CA	1.61
7093	11/14/18	APL*ITUNES.COM/BILL 866-712-7753 CA	9.48
7093	11/18/18	APL*ITUNES.COM/BILL 866-712-7753 CA	20.97
7093	11/22/18	APL*ITUNES.COM/BILL 866-712-7753 CA	7.99
7093	11/26/18	APL*ITUNES.COM/BILL 866-712-7753 CA	2.99
7093	11/26/18	APL*ITUNES.COM/BILL 866-712-7753 CA	5.99
Total			<u>\$ 8,967.79</u>

^ - Cards assigned to the former Clerk ended in 0440 and 7093, The card number ending in 9985 was assigned to the maintenance person.

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	Card Number #	Transaction Date	Transaction Description
*	6890	06/13/16	WHANNELS TRUE VALUE TRAER IA
*	6890	06/14/16	FARM AND FLEET/CEDAR F CEDAR FALLS IA
*	6890	06/14/16	MENARDS WATERLOO IA WATERLOO IA
	0440	08/10/16	CREDIT FOR FRAUD CREDIT ADJUSTMENT
	0440	08/10/16	CREDIT FOR FRAUD CREDIT ADJUSTMENT
	0440	08/10/16	CREDIT FOR FRAUD CREDIT ADJUSTMENT
	0440	09/12/16	REBILL-FARM AND FLEET/CEDAR F CEDAR F DEBIT ADJUSTMENT
	0440	09/12/16	REBILL-MENARDS WATERLOO IA WATERLOO DEBIT ADJUSTMENT
	0440	09/12/16	REBILL-WHANNELS TRUE VALUE TY DEBIT ADJUSTMENT
	0440	09/12/16	REV PROV CRDT STAPLES DIRECT DEBIT ADJUSTMENT
	0440	12/29/16	FAREWAY STORES #792 TOLEDO IA
	0440	01/28/17	CASEYS GEN STORE 1131 DYSART IA
	0440	01/28/17	GARY'S THRIFTWAY F LA PORTE CITY IA
	0440	01/28/17	MCDONALD'S F23903 INDEPENDENCE IA
	0440	01/30/17	EASTSIDE LIQUOR & GROC MARSHALLTOWN IA
	0440	02/07/17	TRAER GROCERY INC TRAER IA
	0440	02/13/17	CASEY'S GEN STORE 2653 TOLEDO IA
	0440	02/14/17	CASEY'S GEN STORE 2653 TOLEDO IA
	0440	03/13/17	KWIK STAR 71000007104 TOLEDO IA
	0440	03/13/17	KWIK STAR 71000007104 TOLEDO IA
	0440	05/12/17	COUNTY TREASURER INTER IOWATREASURER IA
	0440	05/12/17	COUNTY TREASURER INTER IOWATREASURER IA
	0440	05/16/17	COVENANT FAMILY PHARMA WATERLOO IA
	0440	06/09/17	WALGREENS #7455 WATERLOO IA

Description Per Research	Charges / (Returns)
Hardware Store	\$ 39.75
Farm & Retail Store	199.93
Home Improvement Store	244.26
	(244.26)
	(199.93)
	(39.75)
	199.93
	244.26
	39.75
	258.93
Grocery Store	52.54
Convenience Store	37.02
Grocery Store	63.17
Restaurant	31.59
Convenience Store	12.82
Grocery Store	45.30
Convenience Store	37.16
Convenience Store	63.71
Convenience Store	38.34
Convenience Store	29.67
Vehicle renewal or property tax	5.30
Vehicle renewal or property tax	169.00
Pharmacy	47.41
Pharmacy	46.29

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0440	06/13/17	KWIK STAR 710000007104 TOLEDO IA
0440	06/13/17	KWIK STAR 710000007104 TOLEDO IA
9985	06/20/17	USCC CALL CENTER 888-944-9400 IOL
0440	07/17/17	CASEYS'S GEN STORE 2635 TOLEDO IA
0440	07/18/17	DRIVE TEK 515-327-1500 IA
9985	07/24/17	ALLIAN ENERGY PAYMENT 800-255-4268 IA
0440	08/09/17	USCC CALL CENTER 88-944-9400 IL
0440	08/14/17	ALLIANT ENERGY PAYMENT 800-255-4268 IA
0440	08/15/17	PAYPAL *BLACK SHEEP 402-935-7733 CA]
0440	08/25/17	ALLIANT ENERGY PAYMENT 800-255-4268 IA
0440	09/09/17	DILLARD'S 347 CROSSROA WATERLOO IA
9985	09/13/17	ALLIANT ENERGY PAYMENT 800-255-4268 IA
0440	09/15/17	DILLARD'S 347 CROSSROA WATERLOO IA MERCHANDISE/SERVICE RETURN
0440	09/19/17	KWIK STAR 41900004192 CHARLES CITY IA
0440	09/21/17	SINCLAIR FOOD MART TRAER IA
0440	09/23/17	DREAMTIME.COM 615-771-5611 TN
0440	09/24/17	KWIK STAR 7100007104 TOLEDO IA
0440	09/24/17	KWIK STAR 7100007104 TOLEDO IA
0440	09/26/17	SPK*SPOKEO SEARCH 800-6994264 CA
0440	10/09/17	WALGREEN #7455 WATERLOO IA
0440	10/22/17	KWIK STAR 71000007104 TOLEDO IA
0440	10/22/17	KWIK STAR 71000007104 TOLEDO IA
0440	10/25/17	DREAMTIME.COM 615-771-5611 TN
0440	11/22/17	DREAMTIME.COM 615-771-5611 TN

Description Per Research	Charges / (Returns)
Convenience Store	12.89
Convenience Store	36.98
Cellular Phone payment processing	311.10
Convenience Store	20.27
Driver's Education Program	100.00
Keri Kopriva's personal Alliant Energy bill	402.99
Cellular Phone payment processing	250.00
Keri Kopriva's personal Alliant Energy bill	322.99
Online Purchase	12.00
Eric Hannah's personal Alliant Energy bill	351.30
Department Store	84.53
Eric Hannah's personal Alliant Energy bill	222.99
Department Store - return	(84.53)
Convenience Store	61.90
Convenience Store	42.10
Stock photo website	25.00
Convenience Store	14.09
Convenience Store	58.88
People search website	1.95
Pharmacy	190.62
Convenience Store	12.62
Convenience Store	43.41
Stock photo website	25.00
Stock photo website	25.00

Report on Special Investigation of the
City of Clutier

Other Improper Credit Card Charges
For the Period January 1, 2015 through January 31, 2019

Card Number #	Transaction Date	Transaction Description
0440	12/15/17	BAYMONT INN & SUITES MARSHALLTOWN IA 12/14/17 FOR 01 NIGHTS FOLIO: 89178972
0440	12/22/17	DREAMSTIME.COM 615-771-5611 TN
0440	12/23/17	BAYMONT INN & SUITES MARSHALLTOWN IA 12/22/17 FOR 01 NIGHTS FOLIO: 90312980
0440	01/17/18	ALLIANT ENERGY PAYMENT 800-8255-4268 IA
9985	01/17/18	ALLIANT ENERGY PAYMENT 800-255-4268 IA
0440	01/24/18	DREAMSTIME.COM 615-771-5611 TN
0440	02/15/18	BED BATH & BEYOND #530 WATERLOO IA
0440	02/22/18	DREAMSTIME.COM 615-771-5611 TN
0440	03/10/18	BAYMONT INN & SUITES MASHALTOWN IA 3/10/18 FOR 01 NIGHTS FOLIO: 2624848
0440	03/11/18	HAMPTON INN MASHALLTO MARSHALLTOWN IA 3/11/18 FOR 01 NIGHTS FOLIO: 60319
0440	03/13/18	BRIGHTSPARK TRAVEL INC 708-831-7113 IL
0440	03/18/18	HAMPTON INN MASHALLTO MARSHALLTOWN IA 3/18/18 FOR 01 NIGHTS FOLIO: 60799
0440	03/23/18	DISH NETWORK-ONE TIME 800-333-3474 CO
0440	03/23/18	DREAMSTIME.COM 615-771-5611 TN
0440	03/24/18	DISH NETWORK-ONE TIME 800-333-3474 CO
0440	03/29/18	KUM & GO #201 CORALVILLE IA
0440	04/22/18	DREAMSTIME.COM 615-771-5611 TN
0440	05/16/18	W8TECH.COM*SA KWUN TONG HK
0440	05/16/18	CASEY'S GEN STORE 3228 MARSHALLTOWN IA
6882	05/16/18	FRGN TRANS FEE-W8TECH.COM*SA KW

Description Per Research	Charges / (Returns)
Hotel within 1 hour of City	75.58
Stock photo website	25.00
Hotel within 1 hour of City	128.79
Eric Hannah's personal Alliant Energy bill	241.70
Eric Hannah's personal Alliant Energy bill	241.70
Stock photo website	25.00
Retail Store	75.84
Stock photo website	25.00
Hotel within 1 hour of City	87.35
Hotel within 1 hour of City	127.68
Chicago travel agency	462.25
Hotel within 1 hour of City	158.13
Satellite TV	161.86
Stock photo website	25.00
Satellite TV	9.99
Convenience Store	44.23
Stock photo website	25.00
Card processing business productivity and social networking websites & applications	19.95
Convenience Store	47.75
Foreign transaction fee	0.39

Report on Special Investigation of the
City of Clutier

Other Improper Credit Card Charges
For the Period January 1, 2015 through January 31, 2019

Card Number #	Transaction Date	Transaction Description
0440	05/19/18	THE DEPOT VAN HORN VAN HORNE IA
0440	05/22/18	DREAMSTIME.COM 515-771-5611 TN
0440	06/10/18	PAYPAL* *THEPIXELHUB 402-935-7733 CA
0440	06/10/18	PAYPAL* *THEPIXELHUB 4029357733 CA MERCHADISE/SERVICE RETURN
0440	06/11/18	JIMMY JOHNS - 1539 MARSHALLTOWN IA
4447	06/12/18	HARDEE'S #1503 TOLEDO IA
4447	06/13/18	WHITEPAGES PREMIUM 800-9529005 WA
4447	06/21/18	DREAMSTIME.COM 615-771-5611 TN
4447	06/24/18	FAS MART 5148 CEDAR RAPIDS IA
9985	06/24/18	JOHNS LOCK AND KEY CEDAR RAPIDS
4447	07/11/18	PROV FR CR FAS MART 5148 #5812 CREDIT ADJUSTMENT
4447	08/17/18	ALLIANT ENERGY PAYMENT 800-255-4268 IA
4447	08/27/18	KWIK STAR 71000007104 TOLEDO IA
4447	09/10/18	CONOCO - GOOD LUCK LE GRAND IA
4447	09/13/18	HAMPTON INN MARSHALLTOWN IA
7093	10/11/18	KWIK STAR 71000007104 TOLEDO IA
7093	10/23/18	WWW.RESERVATIONS.COM WWW.RESERVATI FL
7093	10/28/18	CASEYS GEN STORE 2866 WATERLOO IA
7093	11/06/18	OLD NAVY US 4541CEDAR FALLS IA
7093	11/06/18	ISPY *GLAM BAG HELP.ISPY. COM CA
7093	11/07/18	PHILLIPS 66 - JIFFY 93 TOLEDO IA
7093	11/09/18	PROV FR CR WWW.RESERVATIONS.CO #3376 CREDIT ADJUSTMENT
7093	11/12/18	KWIK STAR 56900005694 WATERLOO IA

Description Per Research	Charges / (Returns)
Convenience Store	37.12
Stock photo website	25.00
Camera and photographic equipment	449.94
Camera and photographic equipment	(449.94)
Restaurant	16.78
Restaurant	10.42
Online Public Record Search	4.99
Stock photo website	25.00
Gas station	8.86
Locksmith	212.41
Credit for gas station charge	(8.86)
Keri Kopriva's personal Alliant Energy bill	602.99
Convenience Store	21.92
Convenience Store	55.80
Hotel within 1 hour of City	104.16
Convenience Store	43.94
Hotel reservation service	115.56
Convenience Store	13.93
Department Store	165.09
Online Retail	10.00
Convenience Store	40.35
Credit for hotel reservation service	(115.56)
Convenience Store	48.05

Report on Special Investigation of the
City of Clutier

Other Improper Credit Card Charges
For the Period January 1, 2015 through January 31, 2019

Card Number #	Transaction Date	Transaction Description
7093	11/14/18	HLU*Hulu 1209513236309 HULU.COM/BILL CA
7093	12/19/18	ANTONELLA S PIZZERIA 563-3594411 IA
7093	12/23/18	CENTER POINT TRAVEL PL CENTER POINT IA
7093	12/23/18	HY VEE 1074 CHARLES CITY IA
7093	12/23/18	RM STOR 19 14 WATERLO WATERLOO IA
7093	12/23/18	TOBACCOOUTLET500005009 WATERLOO IA
7093	12/25/18	HAMPTON INNS MASON CITY IA
Total		

- * - Transaction reported as fraudulent by City Clerk and charged back by credit card company.
- # - Credit cards assigned to Ms. Kopriva ended in 6890, 0440, 4447, and 7093. The card number ending in 9985 was assigned to the maintenance person.

Description Per Research	Charges / (Returns)
TV streaming service	11.48
Restaurant in Davenport, IA	10.16
Convenience Store	22.74
Grocery Store	65.33
Potenitally suspicious activity	142.26
Tobacco, grocery, and retail store	14.85
Hotel charge on a holiday	276.46
	<hr/>
	<u><u>\$ 7,955.69</u></u>

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

Report on Special Investigation of the
City of Clutier

Other Unsupported Credit Card Charges
For the Period January 1, 2015 through January 31, 2019

Card Number ^	Transaction Date	Transaction Description	Charges / (Returns)
6908	01/14/15	THEISEN'S #8 VINTON IA	\$ 88.99
6890	02/10/15	MENARDS WATERLOO WATERLOO IA	79.00
6908	03/11/15	WHANNELS TRUE VALUE TRAER IA	11.64
6908	03/11/15	WHANNELS TRUE VALUE TRAER IA	5.34
6908	03/11/15	WHANNELS TRUE VALUE TRAER IA	4.48
6908	05/17/15	THEISEN'S #8 VINTON IA	39.99
6890	05/19/15	ALPHABETSIGNS 800-582-6366 PA	315.97
6890	05/19/15	ALPHABETSIGNS 800-582-5366 PA	315.97
6890	06/25/15	NORTON'S GREENHOUSE TOLEDO IA	14.98
6890	06/25/15	SHOPKO 00206797 TOLEDO IA	163.48
6890	07/02/15	ALPHABETSIGNS 800-582-6366 PA	89.24
6890	07/07/15	MENARDS WATERLOO 00-0000000 IA	89.94
6890	07/09/15	MENARDS WATERLOO WATERLOO IA	63.96
6890	08/18/15	TAMA TOLEDO ACE INC. TAMA IA	67.95
6890	08/28/15	MENARDS WATERLOO WATERLOO IA	38.89
6890	10/18/15	THE HOME DEPOT 2101 WATERLOO IA	58.17
6890	11/12/15	TAMA TOLEDO ACE INC. TAMA IA	102.65
6890	12/03/15	SAFELITE AUTOGLASS 614-216-9192 OH	315.50
6890	02/11/16	SMARTSIGN 718-797-1900 NY	55.90
6890	03/15/16	TAMA TOLEDO ACE INC. TAMA IA	97.87
6890	04/21/16	HOBBY-LOBBY #0178 WATERLOO IA	55.52
6890	04/21/16	MENARDS WATERLOO IA WATERLOO IA	47.90
6890	04/21/16	TAMA TOLEDO ACE INC. TAMA IA	25.66
6890	04/22/16	Menards Waterloo Ia 800-000-0000 IA	171.40
6890	04/26/16	TAMA TOLEDO ACE INC. TAMA IA	51.23
0440	08/05/16	SMARTSIGN 718-797-1900 NY	31.95

Report on Special Investigation of the
City of Clutier

Other Unsupported Credit Card Charges
For the Period January 1, 2015 through January 31, 2019

Card Number ^	Transaction Date	Transaction Description	Charges / (Returns)
0440	11/18/16	WAYFAIR*Wayfair wayfair.com MA	138.99
0440	01/20/17	TAMA TOLEDO ACE INC TAMA IA	127.52
0440	01/23/17	SMARTSIGN 718-797-1900 NY	35.40
0440	01/29/17	DOLLAR GENERAL #15311 TOLEDO IA	19.93
0440	01/29/17	TAMA TOLEDO ACE INC TAMA IA	55.24
0440	03/12/17	TAMA TOLEDO ACE INC TAMA IA	39.54
0440	03/13/17	MENARDS MARSHALLTOWN I MARSHALLTOWN IA	110.70
0440	04/27/17	GEEKSQUADDIGSA00015842 800-4335778 MN	100.17
0440	04/29/17	OREILLY AUTO #0383 MARSHALLTOWN IA	303.68
0440	05/06/17	MENARDS CEDAR FALL IA CEDAR FALLS IA	177.71
0440	05/11/17	DOLLAR-GENERAL #7136 WATERLOO IA	59.53
0440	05/27/17	GEEKSQUAD RENE0005826 800-4335778 MN	10.17
0440	06/13/17	ACTION AUTO PARTS 641-752-3395 IA	53.50
0440	06/26/17	MENARDS MARSHALLTOWN I MASHALLTOWN IA	97.13
0440	06/27/17	GEEKSQUAD RENE00015826 800-4335778 MN	10.17
0440	07/27/17	GEEKSQUAD RENE00015826 800-4335778 MN	10.17
0440	08/27/17	GEEKSQUAD RENE00015826 800-43358778 MA	10.17
0440	09/02/17	GEEKSQUAD RENE00015826 800-4338778 MN	10.17
0440	09/06/17	SHOPKO 679 00206797 TOLEDO IA	119.47
0440	09/20/17	MENARDS MASHALLTOWN I MARSHALLTOWN IA	163.81
0440	10/08/17	SHOPKO 579 00206797 TOLEDO IA	192.18
0440	10/08/17	TAMA TOLEDO ACE INC. TAMA IA	127.41
0440	10/10/17	MENARDS E-COMMERCE 800-000-0000 WI	89.14
0440	12/20/17	MICROSOFT *STORE 800-642-7676 WA	99.99
0440	12/22/17	DOLLAR-GENERAL #7136 WATERLOO IA	186.67
0440	02/27/18	MICROSOFT *STORE 800-642-7676 WA	149.99

Report on Special Investigation of the
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Other Unsupported Credit Card Charges
For the Period January 1, 2015 through January 31, 2019

Card Number ^	Transaction Date	Transaction Description	Charges / (Returns)
0440	03/20/18	SHOPKO 679 00206797 TOLEDO IA	109.84
0440	04/17/18	GEEKSQUAD RENE00015826 800-4335778 MN	7.00
0440	04/17/18	GEEKSQUAD RENE00015826 800-4335778 MN	3.17
0440	04/27/18	GEEKSQUAD RENE00015826 800-4335778 MN	10.17
0440	05/27/18	GEEKSQUAD RENE00015826 800-4335778 MN	10.17
4447	06/18/18	SHOPKO 679 00206797 TOLEDO IA	76.19
4447	09/08/18	SHOPKO 679 00206797 TOLEDO IA	47.03
7093	11/06/18	TARGET 00025262 CEDAR FALLS IA	42.79
Total			<u>\$ 5,208.48</u>

^ - Credit cards assigned to Ms. Kopriva ended in 6890, 0440, 4447, and 7093. The card number ending in 6908 was assigned to the maintenance person.

Report on Special Investigation of the
City of Clutier

Credit Card Interest and Fees
For the Period January 1, 2015 through January 31, 2019

Per Credit Card Statement		
Transaction Date	Transaction Description	Charges / (Returns)
03/10/15	INTEREST CHARGES ON PURCHASES	\$ 4.45
04/09/15	INTEREST CHARGES ON PURCHASES	6.51
07/10/15	INTEREST REVERSAL	(0.01)
07/10/15	INTEREST REVERSAL	(0.05)
08/12/15	INTEREST CHARGES ON PURCHASES	14.00
08/12/15	INTEREST REVERSAL	(0.03)
08/12/15	INTEREST REVERSAL	(0.16)
09/10/15	INTEREST CHARGES ON PURCHASES	6.56
11/10/15	INTEREST CHARGES ON PURCHASES	10.81
12/10/15	INTEREST CHARGES ON PURCHASES	6.65
12/10/15	INTEREST REVERSAL	(0.02)
12/10/15	INTEREST REVERSAL	(0.17)
01/12/16	INTEREST CHARGES ON PURCHASES	6.67
02/07/16	LATE FEE - PAYMENT DUE ON 02/07	35.00
02/09/16	INTEREST CHARGES ON PURCHASES	9.21
03/10/16	INTEREST CHARGES ON PURCHASES	8.34
04/11/16	INTEREST CHARGES ON PURCHASES	10.04
05/11/16	INTEREST CHARGES ON PURCHASES	13.66
05/11/16	OVERLIMIT FEES	35.00
06/09/16	INTEREST CHARGES ON PURCHASES	11.37
06/09/16	INTEREST REVERSAL	(0.03)
06/09/16	INTEREST REVERSAL	(0.05)
06/09/16	INTEREST REVERSAL	(0.13)
06/09/16	REVERSAL OF OVERLIMIT FEE	(35.00)
08/10/16	INTEREST REVERSAL	(7.74)
09/12/16	OVERLIMIT FEES	35.00
10/12/16	INTEREST CHARGES ON PURCHASES	6.14

Report on Special Investigation of the
City of Clutier

Credit Card Interest and Fees
For the Period January 1, 2015 through January 31, 2019

Per Credit Card Statement		
Transaction Date	Transaction Description	Charges / (Returns)
11/09/16	INTEREST CHARGES ON PURCHASES	11.83
11/09/16	OVERLIMIT FEES	35.00
04/07/17	LATE FEE - PAYMENT DUE ON 04/07	35.00
04/11/17	INTEREST CHARGES ON PURCHASES	22.13
09/12/17	OVERLIMIT FEES	35.00
01/10/18	OVERLIMIT FEES	35.00
02/09/18	OVERLIMIT FEES	35.00
06/13/18	INTEREST REVERSAL	(0.46)
06/13/18	INTEREST REVERSAL	(0.48)
12/07/18	LATE FEE - PAYMENT DUE ON 12/7	35.00
12/11/18	INTEREST CHARGES ON PURCHASES	18.34
12/11/18	OVERLIMIT FEES	35.00
02/07/19	LATE FEE - PAYMENT DUE ON 02/07	35.00
02/11/19	INTEREST CHARGES ON PURCHASES	5.75
Total		<u>\$ 513.13</u>

Report on Special Investigation of the
City of Clutier

Utility Deposit Composition
For the Period January 1, 2015 through July 31, 2019

Month	Per Deposit Slip		
	Cash	Check	Total
January 2015	\$ 521.85	5,399.12	5,920.97
February 2015	222.76	5,083.17	5,305.93
March 2015	381.31	3,900.21	4,281.52
April 2015	799.85	5,031.49	5,831.34
May 2015	722.53	4,386.89	5,109.42
June 2015	333.00	4,812.41	5,145.41
July 2015	-	5,516.25	5,516.25
August 2015	480.30	3,127.38	3,607.68
September 2015	397.00	4,178.29	4,575.29
October 2015	447.40	4,335.71	4,783.11
November 2015	256.37	4,017.98	4,274.35
December 2015	-	4,593.01	4,593.01
January 2016	-	4,535.61	4,535.61
February 2016	75.00	5,288.25	5,363.25
March 2016	168.32	5,366.93	5,535.25
April 2016	226.00	4,643.53	4,869.53
May 2016	282.43	4,241.57	4,524.00
June 2016	-	4,084.80	4,084.80
July 2016	200.00	4,582.42	4,782.42
August 2016	663.45	5,110.05	5,773.50
September 2016	-	4,327.48	4,327.48
October 2016	-	4,153.90	4,153.90
November 2016	-	4,688.76	4,688.76
December 2016	300.00	4,401.41	4,701.41
January 2017	-	4,200.65	4,200.65
February 2017	-	4,441.37	4,441.37
March 2017	-	4,702.26	4,702.26
April 2017	-	4,418.72	4,418.72
May 2017	-	4,654.79	4,654.79
June 2017	-	4,562.35	4,562.35

Report on Special Investigation of the
City of Clutier

Utility Deposit Composition
For the Period January 1, 2015 through July 31, 2019

Month	Per Deposit Slip		
	Cash	Check	Total
July 2017	-	513.31	513.31
August 2017	-	8,389.12	8,389.12
September 2017	87.90	1,968.12	2,056.02
October 2017	-	7,124.65	7,124.65
November 2017	-	5,255.46	5,255.46
December 2017	265.00	2,593.98	2,858.98
January 2018	-	2,707.34	2,707.34
February 2018	-	6,414.89	6,414.89
March 2018	-	1,574.12	1,574.12
April 2018	-	936.44	936.44
May 2018	-	-	-
June 2018	-	10,343.81	10,343.81
July 2018	60.00	5,389.60	5,449.60
August 2018	-	4,421.16	4,421.16
September 2018	-	4,162.57	4,162.57
October 2018	30.00	6,615.93	6,645.93
November 2018	101.56	5,173.31	5,274.87
December 2018	-	3,868.05	3,868.05
Subtotal, 01/01/15 - 12/31/18	7,022.03	214,238.62	221,260.65
January 2019	394.29	4,006.55	4,400.84
February 2019	740.87	3,920.30	4,661.17
March 2019	623.98	4,833.88	5,457.86
April 2019	744.43	3,355.17	4,099.60
May 2019	1,577.27	5,699.06	7,276.33
June 2019	1,888.97	4,903.21	6,792.18
July 2019	1,888.41	4,170.48	6,058.89
August 2019	684.96	4,012.97	4,697.93
September 2019	732.05	4,391.31	5,123.36
October 2019	735.48	3,805.40	4,540.88

Report on Special Investigation of the
City of Clutier

Utility Deposit Composition
For the Period January 1, 2015 through July 31, 2019

Month	Per Deposit Slip		
	Cash	Check	Total
November 2019	1,471.44	4,340.49	5,811.93
December 2019	1,146.52	3,246.45	4,392.97
Subtotal, 01/01/19 - 12/31/19	12,628.67	50,685.27	63,313.94
Total	\$ 19,650.70	264,923.89	284,574.59

Report on Special Investigation of the
City of Clutier

Staff

This special investigation was performed by:

Melissa Finestead, CFE, Manager
Crystal Jimenez-Boender, Staff Auditor

A handwritten signature in black ink that reads "Annette K. Campbell". The signature is written in a cursive style with a large, looped capital 'A' and a capital 'K'.

Annette K. Campbell, CPA
Deputy Auditor of State

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

Appendices

Appendix 1

Report on Special Investigation of the City of Clutier

Copies of Checks Endorsed by Keri Kopriva

CITY OF CLUTIER
GENERAL FUND
CITY CLERK
214 MAIN
CLUTIER, IOWA 52217-0117

THE CHELSEA SAVINGS BANK

7218

72-2171728

PAY TO THE ORDER OF KANNKOP THRIFT SHOP
EIGHT HUNDRED TWENTY TWO AND 00/100 DOLLARS

6/13/18

\$ 822.00

DOLLARS

KANNKOP THRIFT SHOP
8 CHERRY STREET
MARSHALLTOWN IA 50158

MEMO

William Keith Erickson

7218 \$822.00 6/15/2018

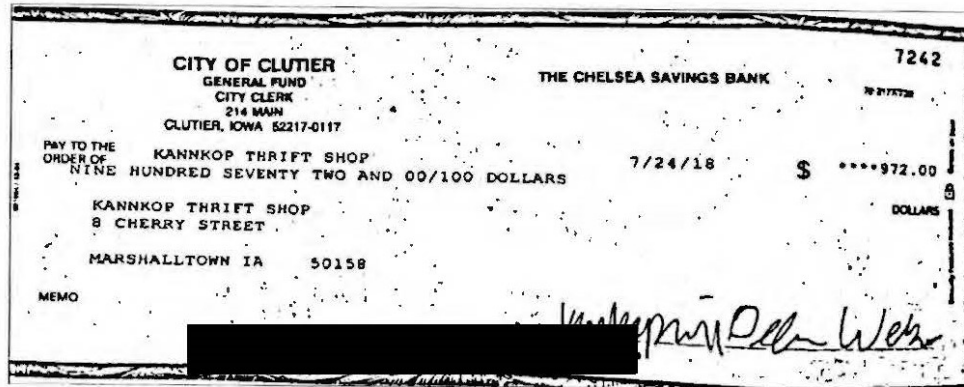
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>>314074269<<

William Keith Erickson
for deposit only

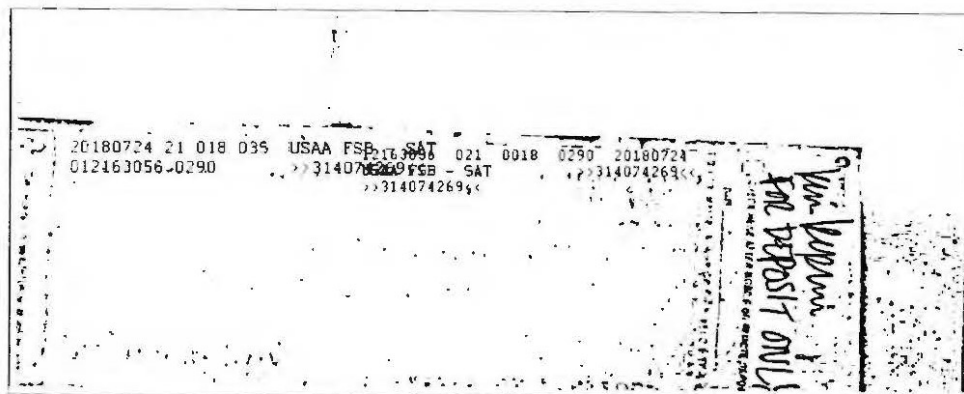
7218 \$822.00 6/15/2018

Report on Special Investigation of the
City of Clutier

Copies of Checks Endorsed by Keri Kopriva



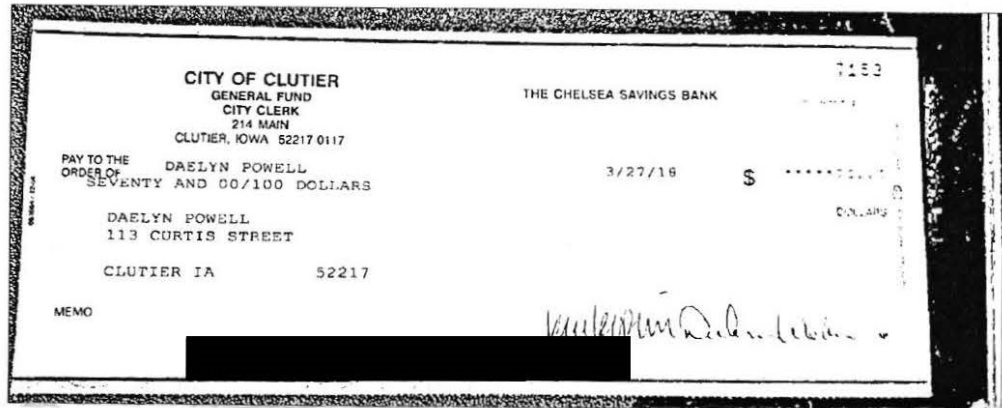
7242 \$972.00 7/25/2018



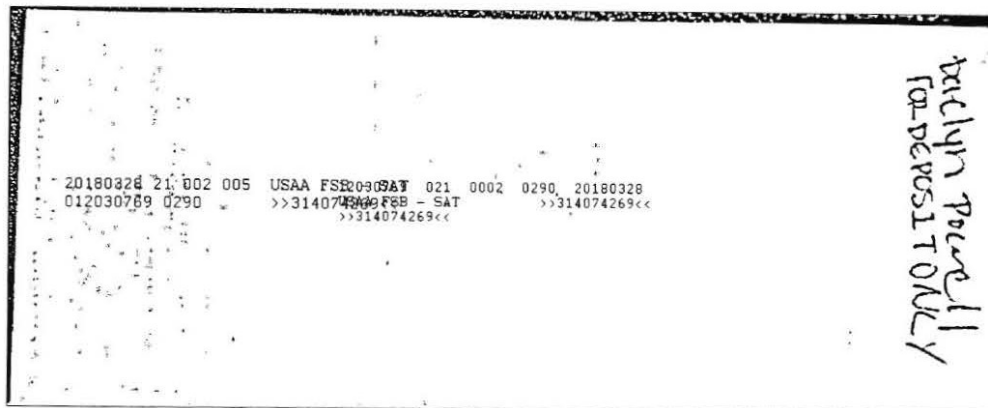
7242 \$972.00 7/25/2018

Report on Special Investigation of the
City of Clutier

Copies of Checks to Keri Kopriva's Family Member



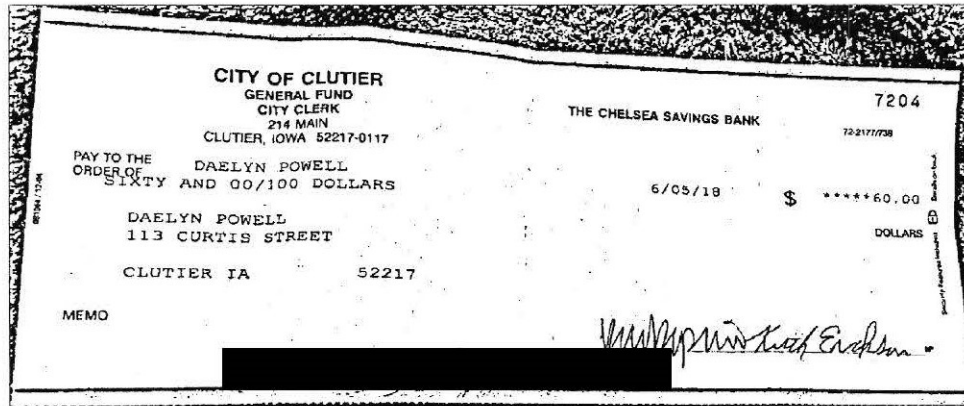
7153 \$70.00 3/29/2018



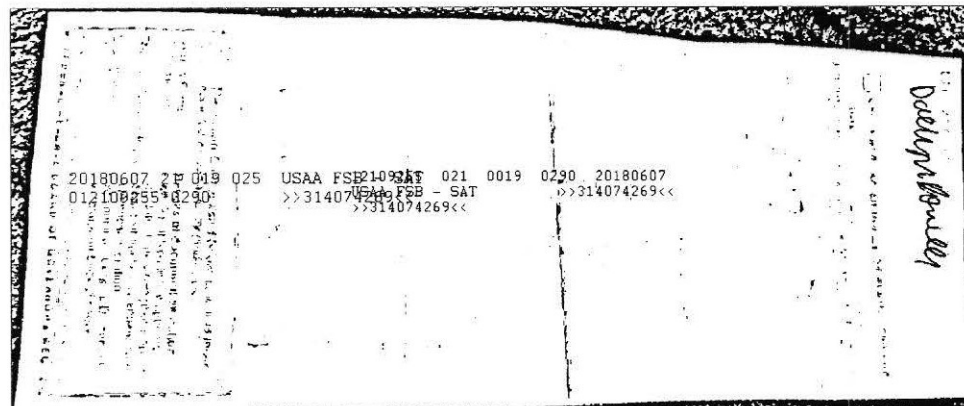
7153 \$70.00 3/29/2018

Report on Special Investigation of the
City of Clutier

Copies of Checks to Keri Kopriva's Family Member



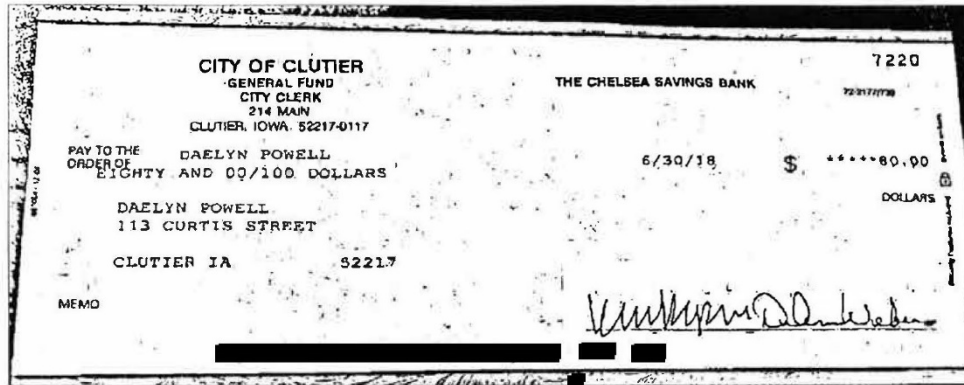
7204 \$60.00 6/8/2018



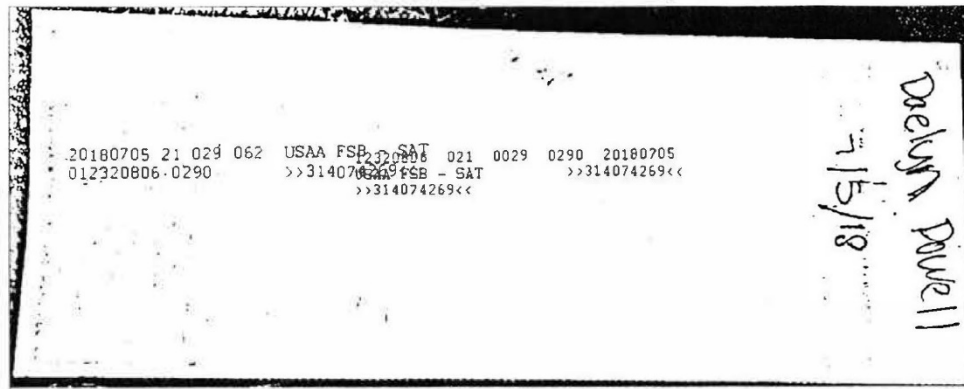
7204 \$60.00 6/8/2018

Report on Special Investigation of the
City of Clutier

Copies of Checks to Keri Kopriva's Family Member



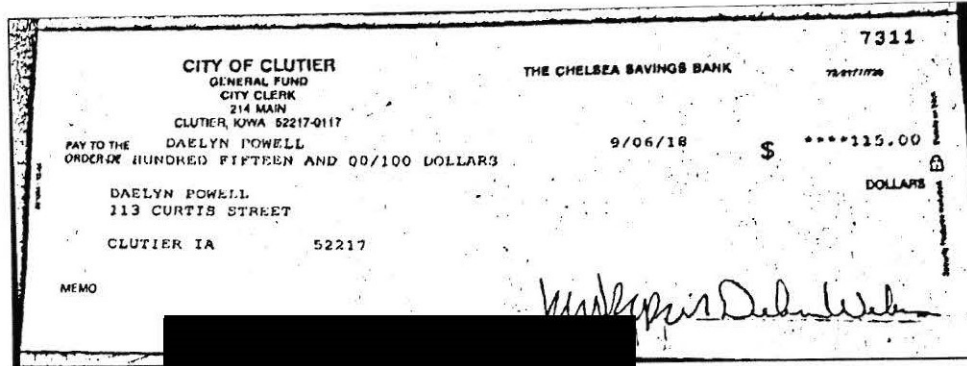
7220 \$80.00 7/6/2018



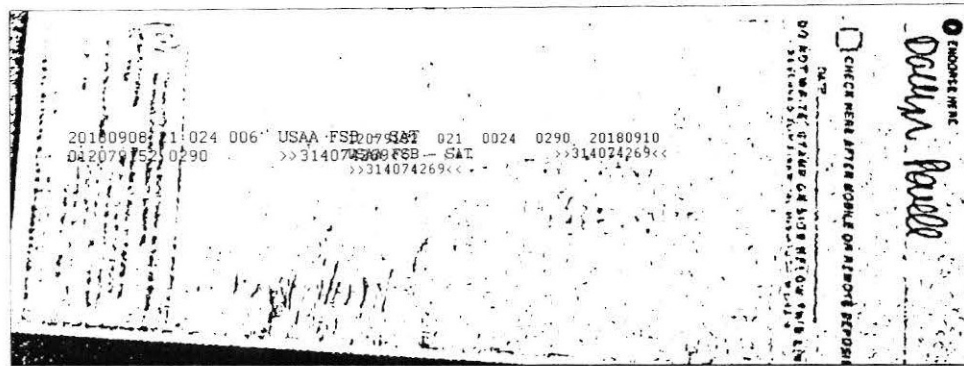
7220 \$80.00 7/6/2018

Report on Special Investigation of the
City of Clutier

Copies of Checks to Keri Kopriva's Family Member



7311 \$115.00 9/11/2018



7311 \$115.00 9/11/2018

Appendix 2

Report on Special Investigation of the City of Clutier

Copies of Checks to Keri Kopriva's Family Member

7390

CITY OF CLUTIER
GENERAL FUND
CITY CLERK
214 MAIN
CLUTIER, IOWA 52217-0117

THE CHELSEA SAVINGS BANK 72-2117/739

PAY TO THE ORDER OF DAELYN POWELL
FORTY TWO AND 50/100 DOLLARS

12/10/18 \$ *****42.50
DOLLARS

DAELYN POWELL
113 CURTIS STREET
CLUTIER IA 52217

MEMO

Handwritten signature: [Signature]

7390 \$42.50 12/18/2018

20181217 214110 051 USAA FSB - SAT 021 0019 0290 20181217
>>314074269<< >>314074269<<
>>314074269<<

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE

CHECK HERE AFTER DEPOSIT OR REMIT DEPOSIT

DATE: *Daelyn Powell*

7390 \$42.50 12/18/2018