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NEWS RELEASE

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FOR RELEASE

May 17, 2022

Auditor of State Rob Sand today released a report on a special investigation of the City of Silver City located in Mills County. The special investigation was requested by City officials as a result of concerns regarding certain financial transactions processed by the former City Clerk, Artema Gray, and covered the period May 1, 2017, through April 30, 2021.

Sand reported the special investigation identified \$61,730.26 of improper disbursements, \$3,499.51 of unsupported disbursements, and \$1,555.00 of undeposited fundraising collections.

The improper disbursements identified includes \$42,210.26 of personal purchases made with the City's credit card. The improper disbursements identified also include \$10,880.22 of unauthorized payroll issued to Ms. Gray and related payroll costs, \$2,006.49 of unauthorized reimbursements issued to Ms. Gray, and \$545.00 of payments for Ms. Gray's personal CenturyLink bills. Sand also reported the improper disbursements identified includes interest late fees, and penalties to IPERS, the Department of Revenue, the Internal Revenue Service, and credit card payments.

The \$3,499.51 of unsupported disbursements identified includes \$2,672.64 of purchases made with the City's credit cards and \$261.95 of reimbursements issued to Ms. Gray. Sand reported it was not possible to determine the propriety of these credit card charges and disbursements because they were not supported by documentation sufficient to determine if they were for City operations or personal in nature.

Sand also reported \$1,555.00 of undeposited fundraising collections were identified by comparing the amount which should have been collected to amount deposited in the City's bank account. It was not possible to determine if additional funds were improperly disbursed or if any additional collections were not properly deposited during the period reviewed because adequate records were not available.

In addition, Sand reported City officials did not implement policies or procedures to address the recommendations included in a report released in May 2018 for the fiscal year ended June 30, 2017. The report included recommendations to segregate duties, perform bank reconciliations, ensure disbursements were properly supported by sufficient documentation, adhere to established credit card policies, and reconcile collections to deposits.

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

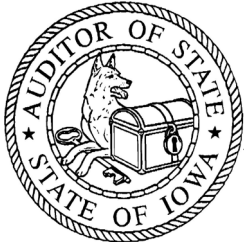
Copies of this report have been filed with the Iowa Division of Criminal Investigation, the Mills County Attorney's Office, and the Attorney General's Office. A copy of the report is available for review on the Auditor of State's web site at [Special Interest Reports](#).

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**REPORT ON SPECIAL INVESTIGATION
OF THE
CITY OF SILVER CITY
FOR THE PERIOD
MAY 1, 2017 THROUGH APRIL 30, 2021**

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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 have conducted a special investigation of the City of Silver City. We have applied certain tests and procedures to selected financial transactions of the City for the period May 1, 2017 through April 30, 2021. 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 bank records for certain deposits to the City's bank accounts to determine the source, purpose, and propriety of each deposit.
- (4) Examined the City's records and minutes of meetings available to identify fundraising events held. We also examined documentation related to fundraising events and compared the amounts that should have been collected to deposits in the City's bank accounts to determine if the amounts deposited appeared appropriate for the level of activity.
- (5) Scanned images of redeemed checks issued from the City bank account for reasonableness. We also examined supporting documentation for selected disbursements to determine if they were properly approved, supported by adequate documentation, and appropriate for operations.
- (6) Obtained and examined credit card statements to determine if purchases were supported by adequate documentation, appropriate for City operations, and properly approved for payment. We also examined the payments posted to the City's credit card accounts to determine if the payments were issued from the City's bank account.
- (7) Examined information obtained directly from PayPal and Amazon for accounts held by the former City Clerk, Artema Gray, to determine if purchases made using the City's credit card were appropriate for City operations.
- (8) Obtained supporting documentation for certain purchases directly from selected vendors to determine if the items purchased were appropriate for City operations.
- (9) Examined payroll disbursements and reimbursements to Ms. Gray, to determine the propriety of the payments.
- (10) Examined IPERS contributions to determine the propriety of the contributions.
- (11) Interviewed City officials and personnel to determine the purpose of certain disbursements to individuals and vendors.
- (12) Reviewed available City Council meeting minutes to identify significant actions and to determine if certain payments were properly approved.
- (13) Interviewed Ms. Gray to obtain an understanding of her job duties and explanations for certain transactions.

These procedures identified \$61,730.26 of improper disbursements, \$3,499.51 of unsupported disbursements, and \$1,555.00 of undeposited fundraising collections.

We were unable to determine if additional amounts were improperly disbursed or if any additional collections were not properly deposited during the period reviewed because adequate records were not available. Several internal control weaknesses were also identified. Our detailed findings and recommendations are presented in the Investigative Summary and **Exhibits A** through **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 Silver City, other matters might have come to our attention that would have been reported to you.

Copies of this report have been filed with the Division of Criminal Investigation, the Mills 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 Silver City during the course of our investigation.



ROB SAND
Auditor of State

April 22, 2022

City of Silver City
Investigative Summary

Background Information

The City of Silver City (City) is located in Mills County and has a population of approximately 250. The City employs a part-time City Clerk who is responsible for the business operations of the City. In addition, the City employs a part-time librarian.

Artema Gray began employment with the City as the City Clerk on May 1, 2017. As the City Clerk, Ms. Gray 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;
- 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 we spoke with and minutes from Council meetings, Ms. Gray was to work up to 32 hours per week at a rate of \$15.50 per hour. According to the September 2017 Council meeting minutes, Ms. Gray signed an agreement to maintain employment for two years and work a minimum of 30 hours per week with a stipulation she received a \$0.50 per hour raise and reimbursements for 50% of health insurance costs.

According to City officials, Ms. Gray was eligible for reimbursements of travel costs, such as mileage and meals, for training and/or conferences she attended. Training expenses were approved by Council prior to attendance. In addition, Ms. Gray was eligible to receive mileage reimbursements for taking deposits to the bank and for other City operations. However, according to City officials we spoke with, the City did not pay for daily lunches or fuel expenses for Ms. Gray. Because Ms. Gray had access to the City's checkbook and a City issued credit card as the City Clerk, Ms. Gray did not 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 Mills County and remitted to the City. The City also receives miscellaneous revenues such as donations and fundraisers.

All City disbursements, including payroll, are made by check or using one for the City's credit cards assigned to the City Clerk, Librarian, members of the Fire Department, members of the Ambulance, Mayor, or member of the Historical Society. 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 a bank account used for all City operations. In addition, the City established certificates of deposits to reserve funds for various City projects but some of those funds were subsequently approved to be transferred to the City's bank account.

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

According to a City official, several charges to PayPal were identified during their review of the credit card statements. The City official we spoke with stated Ms. Gray was questioned about the Paypal charges during the September 14, 2020 Council meeting. Ms. Gray stated the charges were a mistake and should have been charged to her personal account. In addition, she stated she would request a refund for the purchases on the next month's bill; however, no reversals were identified. While a City official was reviewing the credit card statements in March 2021, a \$460.00 charge to Regional Acceptance Corporation was identified. According to a City official, when Ms. Gray was questioned about this charge, she reported it was an expense for the Fire Department. Ms. Gray later provided two contracts indicating the charges were for a communications system. However, according to City officials, a new communication system was not purchased.

On April 12, 2021, the Council held a meeting which included a closed session to discuss the concerns identified. As a result of the meeting, Ms. Gray was asked to resign from her position.

Because 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 May 1, 2017 through April 30, 2021.

Detailed Findings

The procedures performed identified \$61,730.26 of improper disbursements and \$3,499.51 of unsupported disbursements for the period May 1, 2017 through April 30, 2021. The improper disbursements identified include:

- \$42,210.26 of personal purchases on the City's credit cards,
- \$10,880.22 of unauthorized payroll and related payroll costs,
- \$2,700.00 of checks redeemed for cash and cash withdrawals,
- \$2,006.49 of unauthorized reimbursements to Ms. Gray,
- \$924.20 of personal purchases from Quill,
- \$545.00 of Ms. Gray's personal CenturyLink bills, and
- \$1,278.55 of in late fees, interest, and finance charges to IPERS and on the City's credit cards.

The \$3,499.51 of unsupported disbursements identified includes purchases made using the City's credit cards and mileage reimbursements. We also identified \$1,555.00 of fundraiser collections which were not properly deposited to the City's bank account.

We were unable to determine if additional funds were improperly disbursed or if any additional collections were not properly deposited during the period reviewed because adequate records were not available. All findings are summarized in **Exhibit A** and a detailed explanation of each finding follows.

We conducted an interview with Ms. Gray on April 20, 2022 to obtain an understanding of her job duties and an explanation for the improper transactions identified. During the interview, she provided information regarding her job duties as City Clerk, described certain purchases made with the City's credit card, and answered questions regarding her timesheets and payroll. The information Ms. Gray provided is described in the following sections of this report.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

As previously stated, the City established a checking account and certificates of deposits to reserve funds for City projects. Also as previously stated, all City disbursements are to be made by check or by using one of the City's credit cards assigned to the City Clerk, Librarian, Mayor, members of the Fire Department, members of Ambulance, or a member of the Historical Society. Because Ms. Gray had the ability to issue checks from the City bank account and had access to all of the City's credit cards, we reviewed all disbursements and redeemed checks from the City's bank account and all charges to the City credit cards for the period May 1, 2017 through April 30, 2021.

Using the supporting documentation available from the City's records; information obtained from selected vendors; internet searches; discussions with City officials; the vendors, 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 the City's operations. Disbursements were classified as unsupported if appropriate documentation was not available or it was not possible to determine if disbursements were related to City operations. Other disbursements were classified as reasonable based on supporting documentation or discussions with City personnel and/or frequency and amount of the payments if sufficient supporting documentation was not available.

Disbursements from the certificates of deposits consisted of transfers deposited to the City's bank account. 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 certificates of deposits. The improper and unsupported disbursements from the City's checking account and credit card charges are explained in detail in the following paragraphs.

Credit Card Purchases, Late Charges, and Finance Charges

As previously stated, Ms. Gray, the Librarian, Mayor, members of the Fire Department, members of the Ambulance, and a member of the Historical Society were issued credit cards to purchase 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. However, the City did not have any formal policies or procedures in place for the use of City credit cards.

According to City officials, Ms. Gray received the credit card statements and was responsible for reviewing the charges and ensuring supporting documentation was provided for all credit card charges. In addition, Ms. Gray was responsible for preparing a listing of charges for the City Council each month.

During our review of the credit card statements, we identified a number of improper purchases. Specifically, we identified personal purchases from PayPal, Amazon, and other vendors. We also determined late charges and finance charges were incurred because payments for the credit cards were not remitted in a timely manner. These costs are described in the following paragraphs.

PayPal – As previously stated, City officials identified charges from PayPal on Ms. Gray's City issued credit card. With the assistance of City officials, we obtained the transaction history for PayPal accounts held by the City and Ms. Gray.

The PayPal transactions included in the City's credit card statements are listed in **Exhibit B**. As illustrated by **Exhibit B**, we identified 93 transactions involving PayPal on the City credit card issued to Ms. Gray. The 93 transactions totaled a net amount of \$4,213.78 and were posted to the City's credit card from June 13, 2019 through March 23, 2021. The individual charges ranged from \$5.00 to \$202.50.

The **Exhibit** also illustrates we identified 85 improper transactions which total a net amount of \$3,872.56. The improper charges identified include purchases of women's t-shirts, outdoor apparel, women's undergarments, pillows, Google games, shower gel, shoes, men's shirts, and Groupon deals.

In addition, the **Exhibit** includes four charges totaling \$147.22 for which supporting documentation could not be located and internet searches did not provide sufficient information regarding the types of services or products provided by the vendor. Because we were unable to determine if the four charges were for City operations or personal in nature, they are classified as unsupported.

As previously stated, City officials asked Ms. Gray during a Council meeting on September 14, 2020 about certain PayPal transactions identified on the City's credit card statement. According to City officials, during the Council meeting, Ms. Gray stated it had been a mistake and should have been on her personal credit card and stated she would request a refund for the next bill. However, during our review of the City's credit card statements, we did not identify any subsequent refunds.

Based on available information and discussions with City officials, 85 credit card transactions involving PayPal were not authorized and were not for the City's operations. We were unable to determine the propriety of an additional four transactions totaling \$147.22. As a result, these amounts are included in **Exhibit A** as improper and unsupported disbursements, respectively.

During our interview with Ms. Gray, we asked her about purchases on her City issued credit card for items such as women's undergarments, sheets, and jewelry. In response Ms. Gray stated, "anytime she accidentally used the City's card, I paid it back."

Amazon – During our review of the City's credit card statements we identified 108 Amazon transactions from May 1, 2017 through April 30, 2021 on the City credit card held by Ms. Gray. Because supporting documentation was not available at the City for the transactions, we contacted Amazon and obtained a detailed listing of the items purchased and transactions that were refunded.

Using the information received from Amazon, we determined items purchased for 79 of the transactions were shipped to City Hall and items for eight transactions were shipped to an address other than City Hall. The remaining 21 transactions involved the purchase of services such as video streaming or Prime membership. As a result, nothing was shipped to a physical address for these transactions. The information received from Amazon also included the date and time orders were placed. By reviewing this information, we determined Amazon orders were placed each day of the week during times which ranged from morning to late at night.

The 108 transactions are listed in **Exhibit C** along with the items purchased or a description of a refund. As illustrated by the **Exhibit**, only three transactions included items which were reasonable for the City's operations. Specifically, three-ring binders were included in the transaction posted to the credit card on October 9, 2019 and the October 24, 2018 and July 7, 2020 transactions consisted of amber barricade lights. All of the remaining transactions included items or services that were personal in nature, including men's and women's clothing, aqua socks, women's snow boots, an Ancestry DNA test kit, household items, beauty products, a number of children's toys, a child's ride-on SUV, and Amazon digital purchases. The purchases also included games for children and games for adults, such as Cards Against Humanity and card games described as conversation starters for couples. Because these items are personal in nature and not for City operations, they are improper disbursements of City funds.

Also as illustrated by **Exhibit C**, 32 transactions included items described as "REDACTED". The information obtained from Amazon did not include titles of books, DVDs, music, and video games

purchased; however, it did specify the redacted purchases included 43 books, eight DVDs, one music product, and one video games product. City officials reported Library staff purchase items for the Library and Ms. Gray would not have made purchases of this nature on behalf of the Library. In addition, the only books located at City Hall are training materials and would not have been purchased from Amazon. Based on this information and the number of book, DVD, music, and video game purchases, they do not appear to be related to City operations and were classified as improper.

We discussed the items listed in **Exhibit C** with City officials to determine if any were reasonable for City operations. According to City officials we spoke with, only the three-ring binders and barricade lights were reasonable. City officials also reported none of the improper items could be located at City Hall.

The \$3,353.27 of improper purchases listed in **Exhibit C** are included in **Exhibit A**.

During our interview with Ms. Gray, we asked about the t-shirts purchased from Amazon with the City credit card assigned to her. Ms. Gray reported there were times she accidentally used the City's credit card instead of her own. She also stated, "I know there were some personal purchases on the City card of mine that I paid the City back for." She stated she "paid with a check and paid cash" of approximately "\$200.00."

As a result, we reviewed Ms. Gray's bank statements for cash withdrawal and reviewed images of checks redeemed from her bank account which were issued to the City to determine if there were any repayments to the City. During our review, we identified several checks issued the Silver City Fire Department and the Silver City Public Library; however, we did not identify any checks issued to the City of Silver City for repayment. During our review of the City's bank statements and other City records, we were unable to locate any documentation which identified cash payments issued to the City as reimbursements of Ms. Gray's personal purchases.

Regional Acceptance Corporation – As previously stated, City officials identified \$460.00 charges on the City's credit card assigned to Ms. Gray from Regional Acceptance Corporation starting in August 2019. City officials contacted Regional Acceptance Corporation to obtain additional information and learned the payments were for an auto loan account. However, Regional Acceptance Corporation was not able to provide City officials the name of the account holder.

Because supporting documentation was not available, we contacted Regional Acceptance Corporation and obtained monthly billing statements, account holder information, and vehicle information. According to information we obtained, the payments were for an auto loan on a 2019 Mitsubishi Mirage G4 and the loan was held by Ms. Gray. In addition, City officials reported the City does not own a 2019 Mitsubishi Mirage G4. However, during our review of Ms. Gray's personal bank statements, we identified a check issued to the Mills County Treasurer on August 9, 2019 in the amount of \$895.00. The memo of the check stated "2019 Mitsubishi Mirage."

A copy of a monthly billing statement we obtained from Regional Acceptance Corporation is included in **Appendix 1**. As illustrated by the **Appendix**, the statement dated December 10, 2019 includes three payments posted on September 18, 2019, October 18, 2019, and November 21, 2019 for \$460.00 each. The statement also shows the regular payment amount due on December 26, 2019 was \$458.80.

The payments made to Regional Acceptance Corporation using the City's credit card issued to Ms. Gray are listed in **Exhibit D**. As illustrated by the **Exhibit**, the 20 payments started on August 26, 2019, ended on March 26, 2021, and totaled \$9,200.00. Each payment was for \$460.00. The \$9,200.00 of payments to Regional Acceptance Corporation are included in **Exhibit A** as improper disbursements.

As previously stated, City officials reported when Ms. Gray was questioned about a charge to Regional Acceptance Corporation in March 2021, she explained it was an expense for the Fire Department and provided two documents to City officials which she identified as contracts indicating the charges were for an EMS communications system. Copies of the documents are included in **Appendix 2**. As

illustrated by the **Appendix**, the documents do not describe the communication system or services purportedly provided to the City.

When we asked Ms. Gray about the repetitive payments issued to Regional Acceptance Corporation on her City issued credit card, she repeatedly stated it was for the City's communications system. When we asked which models of vehicles she and her husband drive, she stated she "did own a 2014 Ford Focus but I was in an accident." According to Ms. Gray, she never replaced that vehicle. She also reported she currently drives a relative's truck. In addition, she reported her husband is unemployed and does not drive. Ms. Gray continued to maintain the payments to Regional Acceptance Corporation were for the City's communication system.

Google – During our review of the City's credit card statements, we identified 113 charges to Ms. Gray's City credit card from Google Play for the period May 1, 2017 through April 30, 2021. The 113 transactions, which totaled \$7,211.41, are listed in **Exhibit E**.

As illustrated by the **Exhibit**, the charges ranged from \$0.67 to \$106.99 and occurred from July 31, 2019 through March 29, 2021. The **Exhibit** also illustrates 45 of the charges were for \$50.00 or less, 29 were for \$85.59, and 14 were for \$106.99. The **Exhibit** includes subtotals by month which demonstrate a significant number of the purchase from Google Play were posted to the City's credit card from June 8, 2020 through November 30, 2020. Specifically, 76 purchases were posted during this period which totaled \$5,350.07. The months with the largest totals include July and August 2020 with purchases totaling \$1,077.47 and \$1,233.19, respectively.

Supporting documentation was not available for any of the charges; however, we determined the Google Play charges were related to cell phone and/or tablet applications and games based on information we found about Google Play. According to City officials we spoke with, a cell phone and/or tablets were not issued to Ms. Gray. As a result, the \$7,211.41 of Google Play charges are included in **Exhibit A** as improper disbursements.

When asked about the Google purchases during our interview with Ms. Gray, she stated, "some of the purchases I reimbursed the City for." In addition, she reported "some were for Fire and Rescue training." When we asked why the three credit cards assigned to Fire Department officials were not used to make their purchases, she did not have a response.

Because Ms. Gray stated some of the Google purchases were for Fire and Rescue training, we contacted the Fire Chief to determine if training and/or materials were purchased from Google. The Fire Chief reported there had been an EMT employee who purchased study guides in the past, but he used his personal credit card and not the City's. The Fire Chief also stated he does not believe the Google charges on the City credit card assigned to Ms. Gray were for the Fire Department because they would have used the City credit cards issued to the Fire Department to make their purchases.

MidAmerican Energy – During our review of the City's credit card statements, we identified nine payments to MidAmerican Energy on the City credit card assigned to Ms. Gray. We discussed these charges with City officials and learned the City pays for utility services and any additional utility work with checks issued from the City checking account. According to City officials, when they questioned Ms. Gray about the MidAmerican Energy charges on the credit card, she reported they were for City bills that were received after the payment was made by check from the City account.

Because supporting documentation was not available for the nine transactions identified, we contacted MidAmerican Energy and obtained billing and payment histories for the nine credit card charges. Information obtained from MidAmerican Energy showed all nine charges were applied to an account held by Darren Gray, Ms. Gray's spouse, at Ms. Gray home address.

Table 1 lists the dates the charges were posted to the City's credit card, the description of each charge provided on the credit card statements, the amount of each charge, and the account holder associated with each payment based on information obtained from MidAmerican Energy.

Table 1

Post Date	Description	Amount	Account Holder
06/18/19	MIDAMERICANUTILITY PAY 888-427-5632 IA	\$ 445.52	Darren Gray
08/19/19	MIDAMERICANUTILITY PAY 888-427-5632 IA	435.75	Darren Gray
10/07/19	SP MIDAMERICAN 689-427-5632 IA	569.20	Darren Gray
11/26/19	SP MIDAMERICAN 689-427-5632 IA	586.25	Darren Gray
02/05/20	SP MIDAMERICAN 866 427-56932 IA	586.25	Darren Gray
03/27/20	SP MIDAMERICAN 888-427-4632 IA	546.75	Darren and Artema Gray
07/31/20	SP MIDAMERICAN 886-427-5632 IA	546.75	Darren and Artema Gray
11/30/20	SPI*MIDAMERICAN 888-427-5632 IA	546.75	Darren and Artema Gray
03/17/21	SPI*MIDAMERICAN 888-427-5632 IA	558.75	Darren and Artema Gray
Total		<u>\$ 4,821.97</u>	

As illustrated by the **Table**, the nine charges occurred between June 18,2019 and March 17, 2021 and ranged in amounts from \$435.75 to \$558.75.

Because the nine charges are personal in nature, the \$4,821.97 total is included in **Exhibit A** as improper disbursements.

CNAC – During our review of the City’s credit card statements for the period May 1, 2017 through April 30, 2021, we identified 26 charges with a description of “CNAC DES MOINES 2,” “CNAC OMAHA 2,” or “CASH EQUIV FEE”. According to the credit card statements, these charges are recorded as cash advances and cash advances fees. However, based on internet searches, we determined CNAC, or CarNow Acceptance Company, is a vendor that provides payment processing services. According to the vendor’s website, they provide flexible payment schedules and many different ways to pay. In addition, when we searched for CNAC DES MOINES, a Byrider® auto dealer in Des Moines which provides CNAC financing populated.

The 26 transactions identified are listed in **Exhibit F**. As illustrated by the **Exhibit**, eight of the transactions identified were \$15.00 fees which totaled \$120.00. Of the remaining 18 charges, nine contained “Des Moines” in the description and nine included “Omaha.” With the exception of a \$35.00 charge incurred on February 19, 2019, the 18 charges ranged from \$176.47 to \$212.47 regardless of whether they were described as Des Moines or Omaha. The **Exhibit** also illustrates the charges were incurred approximately every 2 weeks from late November 2018 through early July 2019.

Based on discussions with City officials, cash advances are not reasonable for City operations and were not authorized by Council. In addition, the City does not have any reason to make payments to CNAC or CarNow Acceptance Company. As a result, the \$3,585.62 of charges listed in **Exhibit F** are included in **Exhibit A** as improper disbursements.

When we asked Ms. Gray about the CNAC charges and fees, she reported she did not know what the charges were for.

Fuel Vendors – During our review of the City’s credit card statements for the period May 1, 2017 through April 30, 2021, we identified 197 charges on Ms. Gray’s City issued credit card to vendors which sell fuel, beverages, and/or other items. The 197 charges are listed in **Exhibit G**. As illustrated by the **Exhibit**, the charges ranged from \$3.00 to \$100.00. The **Exhibit** also includes a refund and a discount on the items purchased.

According to City officials we spoke with, Ms. Gray was eligible to receive reimbursement for mileage she incurred on behalf of the City; however, she was not authorized to purchase fuel for her personal vehicles. While certain Council minutes we reviewed included approval of mileage reimbursements for

training events and appropriate meetings, detailed fuel purchases were not presented to and subsequently approved by the City Council. Instead, Ms. Gray included a brief description and total amount due for the credit cards on the disbursement listing presented for City Council approval. However, because the Fire Department routinely purchased fuel, fuel purchases were considered reasonable for City operations. As a result, it was not readily apparent to City Council members the fuel purchases presented for their approval were made on the City Clerk's credit card. In addition, the City does not have any fleet vehicles for City employees to use. As a result, Ms. Gray would not be responsible for purchasing fuel for a City owned vehicle.

Supporting documentation was available for 186 of the purchases listed in **Exhibit G**. As illustrated by the **Exhibit**, 181 of those purchases included fuel, a car wash, or both. In addition, some of the 181 supported charges also included items such as soda, snacks, and washer fluid. The **Exhibit** also includes four purchases which include only drinks and food items and a \$100.00 purchase from Casey's in Malvern posted on December 21, 2020 which included two \$50.00 Google gift cards. None of these purchases were for City operations and, as a result, are improper disbursements of City funds.

The eleven charges from fuel vendors for which supporting documentation was not available included another \$100.00 purchase from Casey's in Malvern which was posted on January 6, 2020. Because support was not available for the purchase, we are unable to determine if additional gift cards were purchased. The remaining ten purchases for which supporting documentation was not available ranged from \$3.00 to \$40.00. The eleven transactions involve vendors from which items would not typically be purchased for City operations. Ms. Gray would not have a reason to make a purchase from these vendors for City operations. As a result, the eleven charges which were not supported by a receipt or any other documentation were also classified as improper.

Among other places, the charges included in **Exhibit G** include purchases made in Odebolt, Oakland, Sloan, Sioux City, Stuart, and Des Moines, Iowa. Purchases were also made with the City's credit card from fuel vendors in Shawnee, KS; St. Joseph, MO; and Bellevue, NE. According to City officials, when a City official questioned Ms. Gray in February 2021 about several fuel receipts she submitted, she reported the Mayor, who was out on leave, allowed her to purchase fuel as needed. However, when we spoke to the Mayor, she reported she never authorized Ms. Gray to purchase fuel.

The \$4,845.52 of charges listed in **Exhibit G** are included in **Exhibit A** as improper disbursements.

When we asked Ms. Gray, about the fuel purchases made using her City issued credit card, she reported she was allowed to purchase fuel because the former Mayor did not allow her to submit mileage reimbursements. However, as previously stated, the former Mayor reported Ms. Gray was not authorized to purchase fuel with the City's credit card.

We also asked Ms. Gray about the numerous fuel purchases in Glenwood, which is approximately ten miles from Silver City. Ms. Gray reported she had training in Glenwood and attended SWIPCO meetings there. However, based on City Council meeting minutes and training and/or conference agendas, Ms. Gray was not approved to attend any meetings and/or trainings in Glenwood.

Other Vendors – During our review of the credit card statements, we identified additional transactions which did not appear reasonable for City operations based on the vendor, including charges from restaurants, hotels, retail stores, and online vendors.

According to Council meeting minutes, Ms. Gray received Council approval to attend several training events and the Council authorized payment of registration fees, lodging costs, and mileage for the events. The City's credit card could have been used to purchase meals and pay for lodging for Ms. Gray when she attended the approved training events or she could have been reimbursed for meal and lodging costs she paid with her personal funds during those times. However, according to City officials, meals outside of training events were not authorized.

Because there were a number of charges from restaurants and hotels on the credit card statements, we reviewed all charges related to travel to determine propriety of the transactions. We also reviewed

available supporting documentation for transactions involving retail stores such as Wal-Mart, Sam's Club, and Michael's to determine if purchases were for City operations. Based on our review, we identified purchases which were personal in nature and lodging and meal costs for periods beyond what was required for training events. The 132 improper transactions identified are listed in **Exhibit H**.

As illustrated by the **Exhibit**, we identified charges to restaurants in cities near Silver City. According to City officials, Ms. Gray frequently planned trips to Glenwood so she could have lunch there. Any restaurant charges which were not related to an approved training event were classified as improper. In addition, if costs from a restaurant were charged to the City's credit card during a conference which provided a meal(s), the charge was classified as improper because the conference registration cost included meals. As illustrated by the **Exhibit**, we also identified meal costs at or near locations where training events were held, but the supporting documentation shows more than one meal was purchased. As a result, we identified excess meal costs as improper.

The **Exhibit** also illustrates we identified charges from a movie theater, a hotel with a waterpark in Kansas City, ENT Specialists PC, Diagnostic Radiology PC, and a lawn care services vendor. The improper charges identified also include purchases of a ceiling fan, an electric razor, bath towels, gift cards, health and beauty items, craft supplies, and a leather bag/purse. According to City officials, the leather bag, which cost \$188.97, is at City Hall, but it was not authorized or needed for City operations. As illustrated by the **Exhibit**, the improper charges identified total \$5,319.91.

Exhibit H also includes four transactions for which it was not possible to determine if a portion of the purchase was for City operations or personal in nature. As a result, the **Exhibit** also includes \$96.62 of unsupported charges. For example, the **Exhibit** includes a \$47.78 charge from Dollar General in Glenwood on February 11, 2020. The receipt for the purchase includes a sink caddy and thermal shirt that were determined to be personal in nature. However, the rest of the purchase included cleaning products that could have been for personal use or use by the City.

In addition to the improper charges, we identified 79 charges for which sufficient supporting documentation was not available. The 79 charges are listed in **Exhibit I**. As illustrated by the **Exhibit**, we identified charges to restaurants when Ms. Gray was attending training or a conference; however, itemized receipts were not provided and/or the date or time was undeterminable. As a result, we were unable to determine if the items purchased were reasonable. In addition, we identified several purchases from Wal-Mart, Dollar General, and the Post Office; however, because supporting documentation was not available for the purchases, we were unable to determine if they were for City operations or personal in nature. As a result, we identified a total of \$2,428.80 of unsupported disbursements.

As illustrated by **Exhibit I**, the purchases for which supporting documentation was not available include four purchases from Dollar General which were for \$100.00 each. Specifically, the purchases were made at the Dollar General in Glenwood on August 9, 2019, September 18, 2019, November 29, 2019, and June 10, 2020. It is unusual for purchases from retail vendors to total an even dollar amount such as \$100.00 when individual items are purchased; however, it is not unusual when gift cards are purchased. As previously stated, because supporting documentation is not available, we are unable to determine what was purchased from Dollar General on those four occasions.

The \$5,319.91 of improper charges and \$2,525.42 of unsupported charges listed in **Exhibits H** and **I**, respectively, are included in **Exhibit A**.

Credit Card Late Charges and Finance Charges – As previously stated, as the City Clerk, Ms. Gray was responsible for ensuring all City disbursements were paid in a timely manner. During our review of the credit card statements, we identified late fees and finance charges. The transactions identified are listed in **Table 2**.

Table 2

Statement Date	Late Charges	Finance Charges	Overlimit Fee	Total
08/29/17	\$ 39.00	14.13	-	53.13
09/28/17	-	4.70	-	4.70
09/27/18	39.00	16.53	-	55.53
10/30/18	-	10.70	-	10.70
11/29/18	39.00	14.20	-	53.20
12/28/18	-	14.94	-	14.94
01/29/19	39.00	22.48	-	61.48
02/26/19	-	17.77	-	17.77
03/27/19	-	6.42	-	6.42
04/26/19	39.00	25.63	-	64.63
05/28/19	-	32.04	-	32.04
06/27/19	-	32.01	-	32.01
07/14/20	-	-	39.00	39.00
Total	\$ 195.00	211.55	39.00	445.55

As illustrated by the **Table**, the City incurred \$195.00 of late fees on five instances. In addition, the **Table** illustrates finance charges were incurred on 12 occasions for a total of \$211.55 and an overlimit fee was incurred in the amount of \$39.00.

The \$445.55 total summarized in **Table 2** is included in **Exhibit A** as improper disbursements.

Non-Payroll Checking Account Disbursements

As previously stated, the City established a bank account to be used for City operations. Also as previously stated, all City disbursements are to be made by check or with the City's credit cards. We reviewed all disbursements from the City's checking account for the period May 1, 2017 through April 30, 2021.

Using the available supporting documentation, information obtained from selected vendors, internet searches, the vendor, the frequency and amount of the payments, and discussions with City officials, and approved disbursement listings, we classified payments as improper, unsupported or reasonable. The improper and unsupported disbursements identified in the City's checking account are explained in detail in the following paragraphs.

Checks Redeemed for Cash and Cash Withdrawals – As previously stated, all City disbursements are to be made by check or using one of the City's credit cards. However, during our review of disbursements from the City's bank account, we identified 22 cash withdrawals and checks issued to cash or redeemed for cash. These disbursements were made between July 28, 2017 and April 17, 2020.

Of the 22 cash withdrawals and checks issued to cash, we were able to trace 16 to a fundraising event held by a Department within the City or Council meeting minutes approving the purchase of certificate of deposits. While 16 of the 22 transactions involving the disbursement of cash could be explained by other activity, the remaining six transactions could not be explained. The six transactions are listed in **Table 3**.

Table 3

Date	Check Number	Description	Amount
11/02/17	NA	Withdrawal	\$ 500.00
07/16/18	6655	Cash	300.00
08/03/18	6683	Cash	300.00
12/18/18	6856	Cash	600.00
12/26/18	6875	Cash	400.00
04/17/20	7359	Cash	600.00
Total			<u>\$2,700.00</u>

NA – Not applicable

As illustrated by the **Table**, two checks totaling \$1,000.00 were issued within eight days of each other in December 2018. A City official we spoke with did not recall any community events held around this time that would have required the cash and there were not any subsequent deposits of proceeds from a fundraising or other event. We reviewed images of each check listed in **Table 3** and the cash withdrawal document obtained from the bank. The images include “Artema M. Gray” as the endorsement on each check and as the signer on the cash withdrawal document.

Because the six cash disbursements could have been used as a change fund or start-up cash for a fundraiser, we reviewed bank deposits for the weeks following each of the transactions listed in **Table 3** but did not identify any proceeds deposited from a fundraiser. We also did not identify any deposits to a City account or establishment of a financial instrument such as a certificate of deposit. A City official reported each of the amounts included in **Table 3** exceed the amount of any petty cash account that might have been maintained at City Hall. In addition, during our interview with Ms. Gray, she stated she kept the petty cash account around \$100.00.

Because we were unable to determine any reason the cash was withdrawn and because all authorized City disbursements were to be made by check or with a City credit card, the disbursements listed in **Table 3** are improper. The \$2,700.00 of cash withdrawals and checks issued to cash listed in **Table 3** are included in **Exhibit A** as improper disbursements.

CenturyLink - During our review of the checks disbursed from the City checking account, we identified six payments to Century Link which exceeded the typical monthly amount to that vendor. The six checks identified were issued in consecutive months beginning in August 2019. When we compared the City’s monthly bills from CenturyLink to images of the related checks, we determined an additional \$90.00 was included in the payments to CenturyLink with the exception of the August 2019 payment which included an additional \$95.00.

Because the additional amount paid could not be located on any of the City’s CenturyLink billing statements, we contacted CenturyLink and obtained account information for the additional amounts paid by the City. According to the documentation provided by CenturyLink, the additional amounts were applied to Darren Gray’s account, Ms. Gray’s spouse.

Table 4 lists the checks issued to CenturyLink for an amount in excess of the amount due for the City account. The **Table** also includes the amounts applied to the City’s accounts and Mr. Gray’s account.

Table 4

Per Check Image			Amount Applied to CenturyLink Account	
Date	Check Number	Amount	City	Darren Gray
08/21/19	7123	\$ 612.07	517.07	95.00
09/19/19	7136	519.64	429.64	90.00
10/15/19	7174	912.38	822.38	90.00
11/27/19	7224	471.47	381.47	90.00
12/23/19	7252	703.49	613.49	90.00
01/22/20	7276	838.30	748.30	90.00
Total		\$ 4,057.35	3,512.35	545.00

As illustrated by the **Table**, City funds were used to pay for \$545.00 of Mr. Gray’s CenturyLink bill from August 2019 through January 2020. The \$545.00 total is included in **Exhibit A** as improper disbursements.

Quill – During our review of the City’s redeemed checks, we identified 42 checks issued to Quill for the period May 1, 2017 through April 30, 2021. Quill is an office supply vendor which also provides promotional items to customers based on items purchased. Because purchases were frequently made from Quill and because promotional items can be attractive for personal purposes, we reviewed the invoices available for Quill to determine if the purchases were reasonable for City operations.

During our review of the Quill invoices, we identified 37 invoices which included items that were personal in nature. The 37 invoices, which total \$2,350.49, are listed in **Exhibit J**. As illustrated by the **Exhibit**, items identified which were personal in nature total \$924.20 and include kids’ headphones, blunt edge kids’ scissors, triangle shaped crayons, washable markers, and kids’ chore charts. According to City officials, the City’s Library purchases activities for kids’ programs at the Dollar Store and uses their City issued credit card to make those purchases. As a result, there would be no reason to purchase supplies for the Library from Quill with the City credit card held by Ms. Gray.

According to City officials we spoke with, the City has not had to purchase office supplies since Ms. Gray left employment with the City because of the volume of office supplies located at City Hall. For example, **Exhibit J** also illustrates three desktop calculators Were included in invoice number 5269024 dated March 5, 2020. In addition, calculators were included in invoices dated January 7, 2020, March 16, 2020, March 25, 2020, and March 30, 2020. Duplicate purchases were also identified for other non-consumable items such as rulers. Items purchased in excess of reasonable amounts were classified as improper.

As previously stated, Quill offers promotional items based on volume of purchases. Because Ms. Gray made frequent purchases with Quill, the City received several free promotional items. All of the promotional items are listed in **Exhibit K**. As illustrated by the **Exhibit**, promotional items listed on the invoices to the City include office supplies, \$5 gift cards, snacks/candy, a chair, silverware, dishes, and baking items. City personnel were unable to locate the promotional items at City Hall. These items are not included in **Exhibit A** because they did not result in additional disbursements by the City.

The \$924.20 total of improper items purchased with City funds listed in **Exhibit J** is included in **Exhibit A** as an improper disbursement.

Other Improper Disbursements – As previously stated, as the City Clerk, Ms. Gray was responsible for ensuring all City disbursements were paid in a timely manner. During our review of records available

at the City, we identified several invoices and/or statements which included late fees, penalties, and interest. The transactions identified are listed in **Table 5**.

Table 5

Date	Vendor	Penalties	Interest	Total
06/21/17	Iowa Dept of Revenue	\$ 7.36	2.36	9.72
10/06/17	Iowa Dept of Revenue	-	0.63	0.63
10/16/17	Department of Treasury	78.46	4.07	82.53
01/08/18	Iowa Dept of Revenue	201.70	16.14	217.84
03/21/19	Iowa Dept of Revenue	50.00	6.00	56.00
08/19/19	Iowa Dept of Revenue	50.00	9.00	59.00
11/15/19	Mills County Treasurer	-	4.00	4.00
01/22/20	Iowa Dept of Revenue	178.30	32.10	210.40
04/01/20	Iowa Dept of Revenue	178.30	21.40	199.70
08/17/20	Internal Revenue Service	68.04	56.47	124.51
11/20/20	Iowa Dept of Revenue	50.00	12.00	62.00
01/12/21	Iowa Dept of Revenue	128.30	21.82	150.12
04/07/21	Auto Value Parts	-	9.09	9.09
Total		\$ 990.46	195.08	1,185.54

As illustrated by the **Table**, we identified 13 payments of late fees, penalties, and interest incurred by the City totaling \$1,185.54. However, because it was not reasonable to review supporting documentation for all disbursements made by the City, we were unable to determine if additional funds were improperly disbursed.

In addition to the 13 payments identified in **Table 5**, we identified a payment issued to the Iowa Department of Revenue in the amount of \$564.92 on September 19, 2019. We were unable to locate supporting documentation for the payment and we attempted to contact the Iowa Department of Revenue, but our call was not returned. As a result, we classified the \$564.92 as an unsupported disbursement since we were unable to determine what the payment was for.

The \$1,185.54 of improper disbursements and \$564.92 of unsupported disbursements are included in **Exhibit A**.

Payroll Checks to Ms. Gray

As previously stated, Ms. Gray began employment with the City on May 1, 2017. She was to be paid bi-weekly based on an authorized hourly pay rate and the number of hours she worked. According to City officials, Ms. Gray was to prepare a timesheet to record the time she worked each week. The timesheets were to be reviewed and approved by a Council member. However, although Ms. Gray’s timesheets were signed, City officials reported no one ensured the number of hours recorded on the timesheets did not exceed the maximum number of hours authorized by the City Council. City officials also reported they did not ensure the total number of hours paid to Ms. Gray agreed with what was recorded on her timesheet.

Based on our discussions with City officials, Ms. Gray was initially hired with the expectation she would work 32 hours per week. However, during the September 11, 2017 City Council meeting, the Council authorized payment for half of Ms. Gray’s health insurance premium with the stipulation she sign an agreement to stay for two years and work a minimum of 30 hours per week.

According to City officials, Ms. Gray’s hours varied Monday through Friday with a paid break for lunch. She was authorized to incur hours in excess of 36 per week only with prior Council approval. **Table 6**

summarizes the number of hours approved by the Council per week and the effective dates of the changes.

Table 6

Effective Date	Authorized Hours per Week
05/01/17	32
11/26/18	35
12/10/18	36
10/26/20 [^]	40
11/02/20	36

[^] - Per minutes of the 10/15/20 Council meeting, Council authorized an increase for the week of 10/26/20.

Based on our review of the available Council meeting minutes, Ms. Gray periodically received a pay increase of \$0.50 per hour. However, because minutes were not available when the Council established Ms. Gray’s initial hourly pay rate and the Council minutes did not document the new hourly rates, we used the hourly rates recorded in the City’s payroll system to calculate expected gross pay per pay period. **Table 7** summarizes the hourly pay rates recorded for Ms. Gray in the City’s payroll system and the dates they became effective.

Table 7

Effective Date	Hourly Pay Rate	Percentage Increase
05/01/17	\$ 15.50	-
09/01/17	16.00	3.2%
07/01/18	16.50	3.1%
06/01/19	17.00	3.0%

To determine the propriety of the amounts of payroll checks Ms. Gray issued to herself, we compared the number of hours she recorded on her timesheets to the number of hours she recorded for herself in the payroll system used to calculate payroll. We also compared the number of hours recorded in the payroll system to the maximum number of hours authorized by the City Council. Our comparisons are illustrated in **Exhibit L** and our findings are summarized in the following paragraphs.:

Hours Not Included on Timesheets – For 34 of 103 pay periods for which a timesheet was available, we determined Ms. Gray recorded more hours in the payroll system than were recorded on her timesheets. As illustrated by the **Exhibit**, she received pay for 414.5 hours which were not included on the timesheets she prepared.

Hours in Excess of Maximum Allowed – To determine if Ms. Gray 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 hours Ms. Gray was approved to work every week. We compared the number the calculated maximum hours per two-week pay period to the number of hours reported in the payroll records. This comparison is included in **Exhibit L**. As illustrated by the **Exhibit**, we identified 20 pay periods where the number of hours recorded in the payroll records exceeded the maximum hours authorized by the City Council. The excess hours totaled 84 for the 20 pay periods.

Extra Checks – During our review, we also identified three pay periods for which Ms. Gray received two checks. Specifically, she received two checks for the pay periods ended January 11, 2019, February 8, 2019, and February 22, 2019. The three additional checks were recorded in the payroll records which show Ms. Gray worked 11.5, 13.0, and 25.5 hours, respectively, for the three pay periods. However, the three entries in the payroll records were not supported by the timesheets prepared by Ms. Gray. In

addition, Ms. Gray did not receive any pay increases in late 2018 or early 2019, so the additional checks are not retroactive pay adjustments.

As illustrated by **Exhibit L**, we determined the number of hours paid to Ms. Gray for the three additional checks total 50 hours. We were unable to locate supporting documentation or City Council approval for the three additional checks.

Total Excess Payroll – As illustrated by **Exhibit L**, we determined Ms. Gray was paid for 548.50 hours more than she should have been. Using the applicable authorized hourly wage for each instance identified, we determined she received \$9,296.51 of gross wages for the 548.5 of excess hours.

Because Ms. Gray’s gross pay was \$9,296.51 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 L**, the City paid \$711.17 for the employer’s share of FICA and \$872.54 for the employer’s share of IPERS contributions for the excess hours. The \$10,880.22 total in **Exhibit L** is included in **Exhibit A** as an improper disbursement.

Exhibit L also illustrates, with the exception of one excess hour paid for the pay period ended December 25, 2020, Ms. Gray did not pay herself for any excess hours for the pay periods ended from October 16, 2020 through April 16, 2021. As previously stated, Ms. Gray is married to Darren Gray. Mr. Gray was the City Clerk for the City of Hastings from November 2018 to April 17, 2020. The Office of Auditor of State issued a report of a special investigation of the City of Hastings on November 5, 2020. That report disclosed we attempted to contact Mr. Gray to obtain an explanation for improper disbursements identified for the City of Hastings; however, he did not return our calls requesting an interview. Documentation maintained by the Office of Auditor of State shows we left voice mails for Mr. Gray on October 9 and October 14, 2020. Both of these dates fall within Ms. Gray’s pay period ended October 16, 2020 for Silver City.

The report issued for the City of Hastings on November 5, 2020 also includes information regarding payments by the City of Hastings to Ms. Gray. Specifically, the report disclosed she received 13 payments from Hastings from February 15, 2019 through April 1, 2020 which were described as reimbursements and compensation for training she provided to Mr. Gray. Of the 13 payments, one included only a reimbursement. The remaining 12 payments are listed in **Table 8**.

Table 8

Per Redeemed Hastings Check			Description per Accounting System	Calculated*	
				Number of Hours	HH:MM
Date	Number	Amount			
02/15/19	3623~	\$ 272.93	TRAINING/SUPPLIES	14.50	14:30.0
03/01/19	3624	178.50	Training	10.50	10:30.0
03/27/19	3642	348.50	TRAINING	20.50	20:30.0
05/31/19	3661	108.00	TRAINING	6.35	6:21.0
08/01/19	3687	99.00	TRAINING	5.82	5:49.2
08/28/19	3731	216.00	TRAINING	12.71	12:42.6
11/20/19	3750	176.00	TRAINING	10.35	10:21.0
11/27/19	3824	81.00	TRAINING	4.76	4:45.6
01/30/20	3827	108.00	EOY TRAINING	6.35	6:21.0
02/26/20	3866	144.00	TRAINING	8.47	8:28.2
03/18/20	3880	144.00	TRAINING	8.47	8:28.2
04/01/20	3886	117.00	TRAINING	6.88	6:52.8
Totals	3900	\$ 1,992.93		115.66	115:39.6

* - Check amount less any reimbursements divided by \$17.00

~ - Check 3623 included \$26.43 of reimbursements for supplies.

As disclosed in the report, the City of Hastings' Council authorized payment of \$17.00 per hour for Ms. Gray to train Mr. Gray regarding duties as a City Clerk. Hastings officials could not locate any records showing the number of hours Ms. Gray spent training Mr. Gray and, as disclosed in the Hastings' report, we were unable to determine the propriety of the checks issued to Ms. Gray for the training. However, as illustrated by the **Table**, the number of hours Ms. Gray was paid to train Mr. Gray, calculated by dividing the amount of the checks by the authorized \$17.00 per hour, frequently did not calculate to normal increments for reporting hours, such as by the hour, half-hour, or 15-minute increments. As a result, many of the payments appear unusual in nature.

In addition, we are unable to determine if Ms. Gray recorded time on her Silver City timesheet or in the City's payroll system at the same time she was training Mr. Gray and being paid by Hastings, thereby receiving a payment from both cities for the same time. Ms. Gray should not have been paid by Silver City for any time she spent training Mr. Gray for the City of Hastings.

During our interview with Ms. Gray, we asked why the hours in the City's payroll journal upon which her pay was calculated exceeded the hours reported on her timesheets. According to Ms. Gray, sometimes she worked from home and the Mayor called her about City business. As a result, she charged those hours to the City. When we asked Ms. Gray why those hours were not be recorded on her timesheet she reported her timesheet would already be completed by then. When we asked why her timesheets were completed before the end of the pay period, she answered that would happen on occasion. However, when we told Ms. Gray the hours reported in the payroll journals exceed the hours recorded on her timesheets for several months in a row until October 2020, she could not provide an explanation.

Reimbursement Checks to Ms. Gray

According to City officials, Ms. Gray was eligible for reimbursement of any expenses or mileage she incurred on behalf of the City. However, they reported Ms. Gray would not have incurred any significant expenses on behalf of the City, with the exception of travel costs related to training and mileage to take deposits to the bank. Mileage was reimbursed at the rate set by the IRS for the given year. However, the City does not have a travel reimbursement policy specifying mileage rates, addressing limits on meals and lodging, or the required supporting documentation to be submitted along with the travel reimbursement request form submitted to the City.

During our review of checks issued from the City's bank account from May 1, 2017 through April 30, 2021, we identified 59 checks totaling \$13,943.38 issued to Ms. Gray for reimbursements. The checks were also included in a reimbursement report ran by a City official. Of the 59 checks identified, 37 were sufficiently supported and reasonable. The remaining 22 checks totaling \$6,141.58 are listed in **Exhibit M**.

For the period of May 1, 2017 through April 30, 2021, we reviewed the available supporting documentation to determine the propriety of the reimbursements identified. In addition, we confirmed Ms. Gray's attendance at various conferences and trainings with the Iowa League of Cities for the dates which attendance records were available. We also recalculated the reimbursements for mileage to determine whether number of miles and approved mileage rates were used. Specifically, we documented days for which a deposit was made at the City's bank, trips to stores for supplies, and trips to conferences and/or training events Ms. Gray attended. During our testing we determined conferences and/or training events were held virtually beginning in March 2020 so travel costs were not incurred to attend them.

Using the conference dates of the events not held virtually, we recalculated the roundtrip mileage to and from each of each destination. As a result of our testing, we determined sufficient supporting documentation was not consistently provided for amounts claimed on travel reimbursement request forms submitted to the City. We identified instances where Ms. Gray claimed miles for bank deposits and/or supplies on dates when there was not a bank deposit or a purchase made at a physical location with a City check or credit card. In addition, we identified four instances where Ms. Gray claimed

mileage on more than one occasion for the same time period. These instances are identified in **Exhibit M**.

As illustrated by **Exhibit M**, we identified 22 reimbursements issued to Ms. Gray which were not properly supported or were improper based on available supporting documentation. The improper reimbursements totaled \$1,850.54. We also identified \$536.40 of unsupported reimbursements for mileage claimed to USPS or other vendors.

The \$2,006.49 and \$261.95 of improper and unsupported disbursements identified in **Exhibit M**, respectively, are included in **Exhibit A**.

IPERS Late Fees and Interest

Using reports obtained from IPERS for the period March 1, 2017 through April 30, 2021, we determined the City paid \$533.00 of late fees and \$300.00 interest because required reports were not filed and required contributions were not remitted in a timely manner. Because Ms. Gray was responsible for ensuring timely payment of all City bills, including IPERS payments, the \$833.00 of late fees and interest identified is included in **Exhibit A** as improper disbursements.

UNDEPOSITED COLLECTIONS

As previously stated, the City does not collect for water, garbage, and sewer. Also, as previously stated, Ms. Gray was responsible for collecting and depositing funds into the City’s bank account. In addition, Ms. Gray was responsible for recording the amount received from collections in the City’s accounting records, including fundraisers.

Shirt Fundraiser – According to City officials, the City sold shirts during the fall of 2017 and into winter of 2018. During discussions with City officials, the shirts have business names and contact information on the back for which each business was to pay \$25.00 for the sponsorship. All checks and cash payments collected for the shirts were to be submitted to Ms. Gary for deposit to the City’s bank account.

We reviewed vendor invoices to determine the number of shirts by size purchased by the City. In addition, City officials provided a price sheet showing how much each size of shirt was to be sold for. While order forms were not used to track sales, City officials reported there were 26 shirts still located at City Hall which had not been sold yet. We compared the amount that should have been deposited to the City’s bank account for the number of shirts purchased, excluding the 26 shirts remaining at City Hall, to the amounts deposited in the City’s bank account. During our review of the deposit slips, we determined the collections from the local businesses were included with the shirt sales. As a result, we included the amount that should have been collected from the businesses in our calculations.

Table 9 compares the amounts which should have been collected from the businesses and the amounts that should have been collected for the shirts sold to the amounts deposited into the City’s bank account by Ms. Gray.

Description	Number Sold	Price	Amount
Sponsorships	14	\$ 25.00	350.00
Shirts S-XL	103	15.00	1,545.00
Shirts XXL – up	45	17.00	765.00
Calculated collections			2,660.00
Amount deposited			1,105.00
Undeposited Collections			\$ 1,555.00

As illustrated by the **Table**, the City should have collected \$2,660.00 from the sale of the shirts and sponsorships; however, only \$1,105.00 was deposited by Ms. Gray into the City's bank account. The remaining \$1,555.00 was not properly deposited in the City's bank account.

The \$1,555.00 of undeposited collections identified is included in **Exhibit A**.

OTHER ADMINISTRATIVE ISSUES

Incorrectly Calculated Withholding Amounts – As the City Clerk, Ms. Gray was responsible for ensuring the correct amounts were withheld from City employees' and officials' gross pay for FICA and the employees' share of IPERS contributions as applicable. At each employee's discretion, amounts should have also been withheld for federal and/or state income tax. The amount to be withheld for FICA and IPERS is not discretionary and totaled 7.65% of gross pay for FICA during Ms. Gray's employment with the City. The employee's share of IPERS contributions was 5.95% prior to July 1, 2018 when it increased to 6.29% of gross pay.

During our review of the City's payroll system, we determined the rate used for withholding the employee's share of IPERS increased from 6.29% to 6.61% on July 1, 2019. However, IPERS did not increase the contribution rates on July 1, 2019. As a result, the net pay for City employees and officials was not accurate. Specifically, the incorrect IPERS contribution rate used (a difference of .32%) resulted in Ms. Gray's net salary being less than appropriate from July 2019 through her termination. The amount incorrectly withheld from her pay was less than \$5.00 per pay period.

We reviewed the wages and IPERS withholdings reported to IPERS for the City and determined Ms. Gray reported the correct amount of wages and IPERS contributions for herself and other City employees and officials. Because the City paid the appropriate amount for the employer's and employee's shares of IPERS contributions in full, we have not included an amount in **Exhibit A**.

Petty Cash – City officials we spoke with reported they were not aware a petty cash account had been established for the City; however, they found a cash box within City Hall that contained \$100.00. The cash box did not contain any receipts or other documentation which would be expected with a petty cash account.

While City officials believe the cash box may have been used as petty cash, we did not identify any checks or withdrawals that appear to be replenishments of a petty cash account. We did identify a limited number of checks that included a notation they were for petty cash; however, as previously stated, a City official reported the amounts of the checks exceeded an appropriate amount for petty cash. Also as previously stated, during our interview with Ms. Gray, she stated she kept the petty cash account around \$100.00.

In addition, there were no receipts or other documentation that supported the amount of the check as a replenishment. It is also possible cash was withheld from deposits and placed in the petty cash box found at City Hall.

Due to the lack of supporting documentation and related bank records, we were unable to test any financial transactions that may have been processed using the cash from the box located by City officials.

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:

- 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.
- Properly review payroll supporting documentation prior to issuance.
- Require and maintain supporting documentation regarding fundraising events to ensure all funds collected were properly deposited.
- Review the City's bank statements and credit card statements.
- Request and review all bank reconciliations.

Oversight procedures ensure sufficient controls are in place over items which are susceptible to loss or improper use, such as credit cards. Oversight procedures also ensure timesheets are reviewed in a manner in which hours reported in excess of the amount authorized by the City Council would be identified prior to approval of the timesheet and preparation of the related payroll check.

In May 2018, the Office of Auditor of State released an audit report for the City for the fiscal year ended June 30, 2017. The report included recommendations for improvements regarding the following fiduciary areas:

- Segregation of duties related to handling of cash, receipts, disbursements, and payroll.
- Independent review of the duties that cannot be sufficiently segregated.
- Bank reconciliations because the balances in the City's general ledger were not properly reconciled to the bank account and investment balances throughout the year.
- Disbursements because supporting documentation was not maintained for disbursements tested.
- Adherence to the City's credit card policies which included required prior approval of purchases.
- Collections because the numerical sequence of the prenumbered receipts issued by the City were not monitored or reconciled to deposits by an independent individual. In addition, checks were not restrictively endorsed when received.
- Establishment of procedures to reconcile utility billing, collections, and delinquent accounts administered by an outside entity contracted by the City.
- Establishment of procedures to reconcile ambulance service billings, collections, and receivables administered by an outside entity contracted by the City.

The report also included findings related to interest and penalties paid on credit cards and late fees paid to the U.S. Treasury, the State of Iowa Treasurer, and IPERS.

Had City officials developed and implemented policies and procedures to segregate duties; review bank reconciliations; required and reviewed supporting documentation for credit card purchases, disbursements, and reimbursements; complied with the policy regarding preapproval of credit card purchases; and monitored for the payment of late fees, City officials may have identified undeposited fundraiser proceeds and improper disbursements earlier. In addition, implementation of controls may have reduced the opportunity for the City's funds to be improperly disbursed or not properly deposited.

Recommended Control Procedures

As part of our investigation, we reviewed the processes used by the City of Silver City to perform bank reconciliations and process 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) Cash – handling, and recording,
 - (5) Bank accounts – receiving and reconciling monthly bank statements to accounting records , and
 - (6) Reporting – preparing City Council meeting minutes and financial reports, including monthly City Clerk reports and the Annual Financial Reports.

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

Also, 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. Credit Card – The City has credit cards for use by the City Clerk as well as other City departments for program purchases. The City does not have a credit card policy in place to oversee credit card transactions. We determined not all supporting documentation was available for purchases made using the City's credit cards and documentation was not always maintained which identified if individual purchases were for City operations. In addition, there was no independent review of the credit card statements.

Also, we determined the City incurred late fees and finance charges 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 – City officials should ensure all credit card purchases are supported by appropriate receipts and the receipts, invoices, or other supporting documentation should be attached to the monthly credit card statement during reconciliation. Also, payments should be remitted in a timely manner to ensure late fees are not incurred. In addition, a timely review of

the credit card statements by an independent person should be conducted and the date and initials of the review should be documented on the statement.

C. Disbursements – During our review of the City’s disbursements, the following conditions were identified:

- Disbursements were not consistently supported by invoices or other documentation.
- Not all disbursements were approved by the City Council.

Recommendation – All City disbursements should be approved by the City Council prior to payment, with the exception of those that are routine, repetitive, and specifically allowed by a City Council approved policy. For those disbursements paid prior to City Council approval, a listing should be provided to the City Council at the next City Council meeting for review and approval. To strengthen internal control, each check should be prepared and signed by one person and detailed supporting vouchers and invoices should be provided, along with the check, to an independent individual for review and countersignature.

D. Travel Reimbursement Policy – The City does not have a travel reimbursement policy addressing mileage rates or limits on meals and lodging or the required supporting documentation to be submitted along with the travel reimbursement request form submitted to the City.

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

E. City Council Minutes – Chapter 21 of the *Code of Iowa* requires minutes to be kept for all meetings of governmental bodies. During our review of minutes, we determined:

- Minutes were not consistently signed by the former City Clerk as required by section 380.7(4) of the *Code of Iowa*. In addition, they did not include the signature of the Mayor or a City Council member to authenticate the record.
- Not all disbursements were approved by the City Council and documented in the minutes.
- The minutes did not include financial reports filed by the City Clerk.

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

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

F. Payroll – During our review of payroll, we determined that the starting pay rate, expected hours, and any changes to the pay rate or expected hours were not properly documented in the City Council minutes.

Employees were required to complete timesheets and submit them for approval. During our review of payroll disbursements, we identified the following:

- Ms. Gray received paid time for holidays; however, the City did not have any written policy allowing this compensation.

- Ms. Gray periodically paid herself hours in excess of the number of hours authorized by the City Council.
- Timesheets were prepared by the City Clerk but were not adequately reviewed for accuracy of time worked or compliance with the maximum number of hours per week established by the Council.
- Incorrect IPERS contribution rates were used starting in July 1, 2019.

Recommendation – City officials should ensure wage rates for all employees are approved by the City Council and clearly documented in the minutes and related payroll records. In addition, City officials should implement procedures to ensure appropriate payroll records are maintained, including paid time off for holidays, vacation and/or sick leave. City officials should also periodically review payroll records to ensure payroll is calculated properly.

In addition, a City official or a designated member who is familiar with the City Clerk’s actions, should review and approve the City Clerk’s timesheet for each pay period. The review and approval should be documented by the signature or initials of the reviewer and the date of approval.

G. Reconciliation of Bank Accounts, Collections, and Deposits – The City’s general checking account was not reconciled to the City’s accounting records. In addition, during our review of collections and deposits, we determined:

- An initial listing of mail receipts was not prepared.
- Collections and postings to the receipt accounting software were not reconciled to deposits.

Recommendation – Procedures should be established to ensure the City’s checking account is reconciled to accounting records each month and an initial listing of collections is prepared and it is reconciled to postings in the City’s accounting records and deposits for each month by someone independent of receiving collections and preparing the related recordings and deposits. Additionally, City Council officials should review the reconciliations to ensure accuracy and completeness. The review should be documented by the signature or initials of the reviewer and date of the review.

H. Petty Cash – City officials were not aware a petty cash account had been established for the City; however, they found a cash box within City Hall that contained \$100.00. Sufficient records to support a petty cash account were not available. As a result, we were unable to definitively determine if a petty cash account had been established or if cash had not been properly deposited to the City’s bank account. If the cash box was used as a petty cash account, we were unable to determine what it had been used for, and/or if cash was withheld from deposits and instead placed in the petty cash account.

Recommendation – If City officials determine it is appropriate to have a petty cash account, procedures should be implemented which ensure it is maintained on an imprest basis with all replenishments made from the City’s bank account rather than from cash withheld from deposit.

Petty cash should be used to pay for small, miscellaneous expenses and a ledger should be maintained to record amounts added to or subtracted from the balance. All expenses should be recorded for exact amounts and supporting documentation should be included. Written procedures should be established which specify what types of costs should be paid using petty cash, a maximum amount for individual transactions, a reconciliation process, and authorized individuals.

- I. 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.

In May 2018, the Office of Auditor of State released an audit report for the City for the fiscal year ended June 30, 2017 which included recommendations for improvements regarding the City officials’ fiduciary responsibility. As a result, City officials were aware controls needed to be improved.

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, such as the report previously issued by the Office of Auditor of Stated. 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 and credit card statements should be delivered to an official who does not have access to a City credit card. The bank statements and credit card 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. The review should be documented by the signature or initials of the reviewer and the date of the review. In addition, reviews of timesheets should be completed in a thoughtful, thorough manner and any discrepancies resolved prior to approval.

Exhibits

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

Report on Special Investigation of the
City of Silver City

Summary of Findings
For the Period May 1, 2017 through April 30, 2021

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Credit card transactions:				
PayPal	Exhibit B	\$ 3,872.56	147.22	4,019.78
Amazon	Exhibit C	3,353.27	-	3,353.27
Regional Acceptance Corporation	Exhibit D	9,200.00	-	9,200.00
Google	Exhibit E	7,211.41	-	7,211.41
MidAmerican Energy	Table 1	4,821.97	-	4,821.97
CNAC	Exhibit F	3,585.62	-	3,585.62
Fuel vendors	Exhibit G	4,845.52	-	4,845.52
Other vendors	Exhibits H and I	5,319.91	2,525.42	7,845.33
Late and finance charges	Table 2	445.55	-	445.55
Check disbursements:				
Checks redeemed for cash and cash withdraw:	Table 3	2,700.00	-	2,700.00
CenturyLink	Table 4	545.00	-	545.00
Quill	Exhibit J	924.20	-	924.20
Other Vendors	Table 5/Page 17	1,185.54	564.92	1,750.46
Unauthorized payroll and related costs	Exhibit L	10,880.22	-	10,880.22
Reimbursement checks to Artema Gray	Exhibit M	2,006.49	261.95	2,268.44
IPERS late fees and interest	Page 21	833.00	-	833.00
Total improper and unsupported disbursements		61,730.26	3,499.51	65,229.77
Undeposited Collections:				
Shirt Fundraiser	Table 9	1,555.00	-	1,555.00
Total		\$ 63,285.26	3,499.51	66,784.77

Report on Special Investigation of the
City of Silver City

PayPal Transactions
For the Period May 1, 2017 through May 1, 2021

Per Credit Card Statement

Post Date	Vendor/Description	Amount	Vendor name~	Description per Supporting Documentation/PayPal History
06/13/19	PAYPAL *IOWAFIRECHI 402-93-7733 CA	\$ 25.00	Iowa Fire Chiefs Association	##
06/13/19	PAYPAL *IOWAFIRECHI 402-93-7733 CA	25.00	Iowa Fire Chiefs Association	##
06/17/19	PAYPAL *SE 4029357733	23.98	Unknown	##
09/10/19	PAYPAL *SOCIAL ERAS 4029357733	26.98	Unknown	##
10/29/19	PAYPAL *LULAROEWITH 402-935-7733 CA	23.00	Lularoe	T-Shirt "It's all messy"
12/16/19	PAYPAL *ACADEMY COM 402-935-7733 TX	45.99	Academy.com	##
12/16/19	PAYPAL *ACADEMY COM 402-935-7733 TX	18.18	Academy.com	##
12/17/19	PAYPAL *ACADEMY COM 402-935-7733 TX	29.18	Academy.com	##
12/18/19	PAYPAL *GROUPON INC 402-935-7733 KY	5.00	Groupon	##
12/19/19	PAYPAL *FACEBK -SHOEBUY.C buy.fb.com MA	22.44	Shoebuy	##
12/27/19	PAYPAL CUONGNGUYEN 402-935-7733 OH	59.42	Cuon Nguyen	##
12/27/19	PAYPAL *LEADINGLADY 402-935-7733 OH	85.60	Leading Lady	##
12/27/19	PAYPAL *SHOESCOM 402-935-7733 MA	31.75	Shoes.com	##
12/30/19	PAYPAL *OMNIGOODIES 4029357733	29.50	Omnigoodies	##
12/30/19	PAYPAL *DONGGUANSHU 4029357733	26.78	Higrandt	BetterLift Mat & Pillow Set
12/31/19	PAYPAL *LEADINGLADY 402-935-7733 OH	91.20	Leading Lady	##
01/02/20	PAYPAL *JEANIUSPUB 402-935-7733 FL	103.98	Jeanius Publishing	##
01/02/20	PAYPAL *BDROCKS 402-935-7733 CA	75.45	BDROCKS.com; Beautiful Distaster	Defined Lanyard, Sweetheart Vinyl Sticker, Beautifully Broken Scoop Tee, Phoenix II Long Sleeve, Shipping Assurance. Casual shirts
01/03/20	PAYPAL *TEECHIP SILVERYTS 402-935-7733 CA	34.96	TeeChip	Limited Edition Black Classic T-Shirt M, Limited Edition Black classic T-Shirt 2XL
01/06/20	PAYPAL *MOTEEFE 35314369001	62.15	MOTEEFE PORTUGAL, UNIPESSOAL LDA	Moteefe order "GC", "GC"
01/01/20	PAYPAL *TEECHIP TEECONY.C 402-935-7733 CA	30.94	TeeChip	JUST A NEBRASKA GUY LIVING IN IOWA WORLD - Black Classic T-Shirt - 3XL

Description of Vendor per Internet Search	Improper	Unsupported	Reasonable
Organization to support Iowa Fire Chiefs	\$ -	-	25.00
Organization to support Iowa Fire Chiefs	-	-	25.00
<i>Unknown</i>	-	23.98	-
<i>Unknown</i>	-	26.98	-
Clothing vendor	23.00	-	-
Sports/outdoors vendor	45.99	-	-
Sports/outdoors vendor	18.18	-	-
Sports/outdoors vendor	29.18	-	-
Online bargain website	5.00	-	-
Online shoe vendor	22.44	-	-
<i>Unknown</i>	-	59.42	-
Online women's undergarment vendor	85.60	-	-
Online shoe vendor	31.75	-	-
Found as both an Etsy vendor and a scam vendor	29.50	-	-
-	26.78	-	-
Online women's undergarment vendor	91.20	-	-
Online bookstore specializing in the genres of poetry, relationship and self-help	103.98	-	-
Clothing vendor	75.45	-	-
Online vendor selling shirts, home décor and other items	34.96	-	-
Tshirt vendor	62.15	-	-
Online vendor selling shirts, home décor and other items	30.94	-	-

Report on Special Investigation of the
City of Silver City

PayPal Transactions
For the Period May 1, 2017 through May 1, 2021

Per Credit Card Statement				
Post Date	Vendor/Description	Amount	Vendor name~	Description per Supporting Documentation/PayPal History
01/14/20	PAYPAL *LEADINGLADY 402-935-7733 OH	107.20	LEADING LADY	Control Waist Super Soft Leggings 5702 Black S/M, Balconette Padded Wirefree Comfort Bra-Bright White - 42DDD
01/21/20	PP*GOOGLE PLAYRIX GAMES 402-935-7733 CA	32.23	Google	Case of Cash (Township) <i>(game for mobile device)</i>
01/22/20	PP*GOOGLE PLAYRIX GAMES 402-935-7733 CA	17.11	Google	City Planner's Set (Township) <i>(game for mobile device)</i>
01/22/20	PP*GOOGLE PLAYRIX GAMES 402-935-7733 CA	10.69	Google	##
01/23/20	PAYPAL *BOY MOM LLC 402-935-7733 TX	18.12	boymom	##
01/27/20	PAYPAL BATHBODYWOR 402-935-7733 OH	38.09	Bath and Body Works	Shower Gel
02/03/20	PP*GOOGLE PLAYRIX GAMES 402-935-7733 CA	17.11	Google	##
02/03/20	PP*GOOGLE PLAYRIX GAMES 402-935-7733 CA	10.69	Google	City Planner's Set (Township) <i>(game for mobile device)</i>
02/10/20	PAYPAL *ZEN PIG 402-935-1133 TN	6.95	Zen Pig	Children's Books
02/13/20	PAYPAL *GROUPON INC 402-935-7733 KY	56.05	Groupon	"Deal Purchase"; <i>details not available</i>
02/14/20	PP*GOOGLE PLAYRIX GAMES 402-935-7733 CA	25.67	Google	City Planner's Set (Township) <i>(game for mobile device)</i>
02/14/20	PP*GOOGLE PLAYRIX GAMES 402-935-7733 CA	21.39	Google	City Planner's Set (Township) <i>(game for mobile device)</i>
03/05/20	PAYPAL *OMAHACOUNCI 402-935-7733CA	24.00	Omaha-Council Bluffs Metropolitan Area Planning Agency	Metropolitan Area Planning Agency Council of Officials Meeting
04/03/20	PAYPAL *CALMINGHEAT 402-935-7733 NY	81.18	Calming Heat	Calming Heat 9 Setting Massaging Weighted Heating Pad: PRE-ORDER
04/06/20	PAYPAL *PDFFILLER 402-935-7733 MA	120.00	PDFfiller, Inc.	## <i>(Per City Officials, this is a City expense.)</i>
04/09/20	PAYPAL *SPALESSMONA 402-935-7733 CA	20.00	Spaless & Monat	##
04/13/20	PAYPAL *SARIS INC 402-935-7733 CA	48.93	Saris Inc	FAITH Necklace (2x), ZoesLoft Membership
04/15/20	PAYPAL *MYSHOPWALA 35314369001	53.00	SABLE SERVICES LP	##
04/15/20	PAYPAL *ECOCLEARAIR 402-935-7733 CA	48.15	CLEAR AIR	Extra 5 Clear Air Purifiers
04/15/20	PAYPAL *ECOCLEARAIR 402-935-7733 CA	127.30	CLEAR AIR	10 Clear Air Purifiers, Clear Air Lifetime Warranty

Description of Vendor per Internet Search	Improper	Unsupported	Reasonable
Online women's undergarment vendor	107.20	-	-
Android games service	32.23	-	-
Android games service	17.11	-	-
Android games service	10.69	-	-
Etsy shop that sells Boy Mom apparel	18.12	-	-
Fragrances, lotions and soaps vendor	38.09	-	-
Android games service	17.11	-	-
Google: City Planner's Set (Township)	10.69	-	-
Book vendor	6.95	-	-
Online bargain website	56.05	-	-
Android games service	25.67	-	-
Android games service	21.39	-	-
Professional organization for local governments	-	-	24.00
Heated products vendor	81.18	-	-
Online document vendor	-	-	120.00
Beauty products vendor	20.00	-	-
Online vendor selling shirts and jewelry	48.93	-	-
www.myshopwala.com Foreign shopping website	53.00	-	-
-	48.15	-	-
-	127.30	-	-

Report on Special Investigation of the
City of Silver City

PayPal Transactions
For the Period May 1, 2017 through May 1, 2021

Per Credit Card Statement

Post Date	Vendor/Description	Amount	Vendor name~	Description per Supporting Documentation/PayPal History
04/16/20	PP*SC* STEVE HARVEY SHO 402-935-7733 CA	40.55	StackCommerce	Bamboo Comfor Luxury Sheet Set (Grey/Queen)
04/20/20	PAYPAL *NOWJEWELERY 402-935-7733 GA	17.95	NOW Jewelry	##
04/21/20	PAYPAL *SYNOVAS 402-935-7733 GA	52.00	The Wright Stuff Chics	The Wright Stuff Chics: Not Your Average Mom 2x, In a world where you can be anything, Be Kind 2X, Not Your Average Collection 2X, Be the Sunshine 2 x-large. Casual T-shirts
04/22/20	PAYPAL *MARK SAUTO FBPAY 402-935-7733 CA	9.38	Mark Sauto	Bathroom Quotes and Sayings Art Prints 4 P It is said you pee faster when you laugh.
04/23/20	PAYPAL *CHINATERA 4029357733	55.88	CHINATERA LIMITED	Diamond Paintings/Full Round: Elephant; Cartoon Santa Claus; Family Saying; I love You; Love Never Go Away; Batman v Superman; Snowman; Inspirational Saying
05/20/20	PAYPAL GROUPON INC402-93s-170aic	44.00	GROUPON Inc	"Deal Purchase"; <i>details not available</i>
05/20/20	PAYPAL tTEECHIP TEECHIP 402-936-7733 CA	31.94	TeeChip	BEST DAD EVER - Black Classic T-Shirt 3XL
05/26/20	PAYPAL TEEPUBLIC 432-935-7705 NY	85.53	TeePublic	##
05/26/20	PAYPAL MOTEEFE 35314969001	34.43	MOTEEFE PORTUGAL, UNIPESSOAL LDA	"LIMITED TIME OFFER"
05/26/20	PAYPAL SNORESTOPPR 402-935-7733 CA	39.90	SnoreStopper	SnoreStopper - Basic Pack
05/28/20	PAYPAL NANCHANGSHE 4029367733	27.97	Shengguo Network Technology Co., Ltd.	Led Car Logo Cup Lights Up Holder
05/28/20	PAYPAL SMILEYHOMEY4O2O3S7J3S	28.04	She Swish Limited	Egg Shape Magic Hair Comb
05/28/20	PAYPAL SMILEYHOMEY 4029057733	28.04	She Swish Limited	Breathable Ice Silk Socks (6 pairs)
06/01/20	PAYPAL NETHING 402-925-7733 DE	54.92	PRIVE LUXE LLC: nethingstore.com	##
06/01/20	PAYPAL *SARIS INC 402-935-7733 CA	12.47	Saris Inc	ZoesLoft Membership
06/03/20	PAYPAL *JORISHOP 402-935-7733 CA	64.85	jorishop	PROMOTION: (Qty 5) <i>No purchase details available</i>
06/08/20	PAYPAL *HAPPYDEAL 4029357733	29.74	Leite Network Technology Co., Ltd.	##

Description of Vendor per Internet Search	Improper	Unsupported	Reasonable
Online vendor	40.55	-	-
Jewelry vendor	17.95	-	-
Tshirt vendor	52.00	-	-
Online vendor	9.38	-	-
Online vendor	55.88	-	-
Online bargain website	44.00	-	-
Online vendor selling shirts, home décor and other items	31.94	-	-
Online vendor selling shirts, home décor and other items	85.53	-	-
Tshirt vendor	34.43	-	-
Health aid vendor	39.90	-	-
Online vendor	27.97	-	-
<i>Online vendor described as a scammer</i>	28.04	-	-
<i>Online vendor described as a scammer</i>	28.04	-	-
Shopping website	54.92	-	-
Online vendor selling shirts and jewelry	12.47	-	-
Online vendor of "affordable fashion and lifestyle items"	64.85	-	-
<i>Website no longer active</i>	29.74	-	-

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06/08/20	PAYPAL *SMILEYHOMEY 4029257733	31.93	She Swish Limited	Perfect Curls Hair Booster (Qty 2)
06/08/20	PAYPAL *MOFASTHOP 4029357733	47.50	Leite Network Technology Co., Ltd.	Pipe Dredge Deodorant (Special Promotion-50% OFF) - 3Pcs
06/09/20	PAYPAL SMILEYHOMEY 4029357733	33.97	She Swish Limited	Fibroepithelial Polyp Removal Patch (36 pcs) (Qty 2)
06/12/20	PAYPAL *FURENDIANZI 4029357733	69.80	<i>Foreign language</i>	"Summer Time Limit - 50% OFF Cool Ice Silk Summer Blanket Queen King Size
06/15/20	PAYPAL *ONLINE PAY 4029357733	29.89	Shopping Technology Co., Limited	Women's Canvas Lace-Up Loafers - White / US7.5-8. Shoes
06/15/20	PAYPAL LEADINGLADY4D2-sss-7733 OH	100.30	LEADING LADY Inc.	2 Pack Balconette Padded Wirefree Comfort Bra- Black White Warm Taupe White 44DD
07/06/20	PAYPAL *LIVLUVSHOP 402-935-7733 FL	29.00	liv luv shop	##
07/06/20	PAYPAL *TEECHIP SCHOOLB 402-935-7733 CA	24.94	TeeChip	##
07/27/20	PAYPAL TIMBERJUNE 402-935-7733 CA	35.50	Timberjune	##
07/28/20	PAYPAL 21THREADS 402-935-7733 OR	61.97	Drive Marketer Inc	I Swear I have It All Together Unisex T-Shirt 2XL, Always Late 2XL, I Have Nothing To Wear 2XL, Super Mom 2XL. Casual Shirts
01/31/20	PAYPAL *JOURNEYS 402-935-7733 TN	58.84	Journey's	Women's Hey Dude Wendy Slip On Casual Shoe-Black
07/31/20	PAYPAL *SNACKEEZ 402-935-7733 NJ	37.07	Snackeez	SNACKEEZ COLOR CHANGERS
08/04/20	PAYPAL HUANKEKEJIY 4029357733	81.94	<i>Foreign language</i>	t-Shirts: Be Somebody Who Makes Everybody Feel Like Somebody CL , Don't Make Me Use My Teacher Voice L/grey, I Have No Idea What I'm Doing 2XL, I'm Nicer Than My Face Looks 2XL
08/04/20	PAYPAL *FUNKYAPPARE 35314369001	24.57	funkyapparelltd	Vintage 1977 Shirt, 43rd Birthday Gift For Women Men Shirt 2XL
08/10/20	PAYPAL *ORDERPLUS 15529025702	81.64	ORDERPLUS INTERNATIONAL LIMITED	Cartoon pattern elephant print, Round Neck Casual Creative Flower, Dandelion pattern letters street short sleeve, Fashion Star Print Sticking Sweater
08/12/20	PAYPAL *GROUPON INC 402-935-7733 KY	60.00	Groupon	"Deal Purchase" Purchase; <i>details not available</i>

Description of Vendor per Internet Search	Improper	Unsupported	Reasonable
<i>Online vendor described as a scammer</i>	31.93	-	-
Online vendor	47.50	-	-
<i>Online vendor described as a scammer</i>	33.97	-	-
Online vendor	69.80	-	-
Online vendor	29.89	-	-
Online women's undergarment vendor	100.30	-	-
Apparel vendor	29.00	-	-
Online vendor selling shirts, home décor and other items	24.94	-	-
Etsy vendor	35.50	-	-
T-shirt vendor	61.97	-	-
Shoe vendor	58.84	-	-
Container vendor	37.07	-	-
Online vendor	81.94	-	-
Online vendor	24.57	-	-
Online vendor	81.64	-	-
Online bargain website	60.00	-	-

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09/22/20	PAYPAL *BEAUTYBUY6 4029357733	29.98	Duo Tongguang Electronic Commerce Co., Ltd.	## However, a \$29.98 refund was issued on 11/09/20 for a "realistic husky Dog Pomsky. Novelty.
09/25/20	PAYPAL TRISHAGLOCK Visa Direct CA	92.91	Trisha Glockel	Money Sent "Thank You!" No purchase details available
09/28/20	PAYPAL *FUNCTIONINC 402-935-7733 NY	89.57	Function Inc.	##
10/05/20	PAYPAL *MEICHEL LTD 4029357733	14.98	Meichel LTD	Magic Practice Copybook - PENCIL GRIP SET (WITH PENS)
10/05/20	PAYPAL *MEICHEL LTD 4029357734	26.98	Meichel LTD	Magic Practice Copybook - A SET (3 COPYBOOKS, PENCIL GRIP SET)
10/14/20	PAYPAL SCHOLASTIC 402-935-7733 NY	20.26	Scholastic	##
10/15/20	PAYPAL SKECHERSMAI 402-935-7733 CA	202.50	Skechers By Mail, Inc.	BOBS Skipper - Tide Pool, BOBS Skipper - Summer Life, Skechers Arch Fit - Banlin
10/19/20	PAYPAL *BDK LAMEND 402-935-7733 TN	18.99	La Mend, Inc.	Night Owl - 1 Pack / 6 Patches (\$2.00/patch)
10/21/20	PAYPAL *LEADINGLADY 402-935-7733 OH	184.96	LEADING LADY Inc.	Control High-Waist Legging M, Luxe Body Wirefree T-Shirt Full Figure Bra 44DD, 2 Pack Balconette Padded Wirefree Comfort bra 42DD, Brigitte Full Coverage Wirefree Molded Padded Seamless Bra 44DD, 2 Pack Control Waist Super Soft Legging L/XL
10/26/20	PAYPAL * BDK LAMEND 402-935-7733 TN	90.10	La Mend, Inc.	Plant Patches - Soothe /4 Pack / 16 Patches - Most Popular, Nite Owl - 7Pack / 42 Patches (\$1.50/Patch)
11/09/20	PAYPAL *BEAUTYBUY6 4029357733	(29.98)	Duo Tongguang Electronic Commerce Co., Ltd.	Realistic Husky Dog Pomsky. Novelty
11/17/20	PAYPAL *HUANKEKEJIY 4029357735	(17.00)	Foreign language	REFUND Original purchase 08/02/20 T-shirts and posted on 08/04/20
12/09/20	PAYPAL *RAINBOWPICK 4029357733	41.97	Littleplayland Limited	Car Net Pocket Handbag Holder (Qty 2)
12/15/20	PAYPAL *ONLINESTORE ONL 402-935-7733 PA	32.59	Online Stores LLC	##
12/22/20	PAYPAL *FUNCTIONINC 402 935 7733 NY	101.62	functionofbeauty.com	##
12/23/20	PAYPAL *FUNCTIONINC 402 935 7733 NY	(53.48)	functionofbeauty.com	REFUND - original purchase

Description of Vendor per Internet Search	Improper	Unsupported	Reasonable
Online vendor	29.98	-	-
<i>Unknown</i>	92.91	-	-
Online beauty store.	89.57	-	-
Online vendor	14.98	-	-
Online vendor	26.98	-	-
Book vendor	20.26	-	-
Shoe vendor	202.50	-	-
Vitamin supplement vendor	18.99	-	-
Online women's undergarment vendor	184.96	-	-
Vitamin supplement vendor	90.10	-	-
Online vendor	(29.98)	-	-
Online vendor	(17.00)	-	-
<i>Online vendor described as a scammer</i>	41.97	-	-
Online store selling firepits, flags, and many other items	32.59	-	-
Beauty products vendor	101.62	-	-
Beauty products vendor	(53.48)	-	-

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Per Credit Card Statement				
Post Date	Vendor/Description	Amount	Vendor name~	Description per Supporting Documentation/PayPal History
02/04/21	PAYPAL *B-WEAR B-WEAR 402-935-7733 OH	53.25	B-Wear Sportswear	##
03/18/21	PAYPAL *B-WEAR B-WEAR 402-935-7733 OH	49.95	B-Wear Sportswear	##
03/23/21	PAYPAL *TONGJIEDIEAN TONGJ 402-935-7733 CA	36.84	<i>Unknown</i>	##
Total		\$ 4,213.78		

~ - Per PayPal history if available or per credit card statement.

- No supporting documentation available.

Note: Auditor's notations are in italics.

Description of Vendor per Internet Search	Improper	Unsupported	Reasonable
Online clothing vendor	53.25	-	-
Online clothing vendor	49.95	-	-
<i>Unknown</i>	-	36.84	-
	<u>\$ 3,872.56</u>	<u>147.22</u>	<u>194.00</u>

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06/19/18	AMAZON MKTPLACE PMTS WWW.www.AMAZON.CO WA	\$ 18.50 *
07/02/18	AmazonPrime Membership amzn.com/prime WA	127.33 ^
08/09/18	Amazon.com Amzn.com/bill WA	10.37 *
08/09/18	AMZN Mktp US Amzn.com/bill WA	13.99 *
08/09/18	AMZN Mktp US Amzn.com/bill WA	24.00 *
08/09/18	AMZN Mktp US Amzn.com/bill WA	6.94 *
08/21/18	AMZN Mktp US AMZN.COM/bill WA	42.17 *
10/24/18	Amazon .com*M87S36N80 AMzn corn/bill WA	262.96
01/14/19	AMZN Mktp US*MB9XK40Z0 AMZN.COM/BILL WA	25.68
01/18/19	AMZN Mktp US*MB6JN2N2 Amzn.com/bill WA	62.95

Per Amazon

Description	Quantity	Price	Total	Improper	Reasonable
RFID Leather Checkbook Cover with Credit Card Slots and Pen Holder	1	\$ 18.50	18.50	18.50	-
			<u>18.50</u>		
Prime Membership Fee	1	119.00	119.00	119.00	-
Tax			16.66	16.66	-
Discount			(8.33)	(8.33)	-
			<u>127.33</u>		
Thirstystone University of Nebraska Car Cup Holder Coaster, 2-Pack	1	9.69	9.69	9.69	-
Tax			0.68	0.68	-
			<u>10.37</u>		
Preschool Paw Patrol Toy Car Set For Little Boys Girls Children Babys Kids Toddler (toy set but alone)	1	13.99	13.99	13.99	-
			<u>13.99</u>		
Wild and Free Indigo Fields Hydrating Hair & Body Fragrance by Tru Western, Perfumes for Women - With Notes of Grapefruit, Star Fruit, Rose, Magnolia, Cedar, Musk, and Amber - 3.4 oz 100 mL	1	24.00	24.00	24.00	-
			<u>24.00</u>		
REDACTED (Book)	1	6.94	6.94	6.94	-
			<u>6.94</u>		
REDACTED (Book)	1	5.43	5.43	5.43	-
REDACTED (Book)	1	5.95	5.95	5.95	-
Gino Giovanni Boys 2 Piece Formal Suit Set	1	29.99	29.99	29.99	-
Tax			0.80	0.80	-
			<u>42.17</u>		
Checkers BS.DB Polycarbonate and Polypropylene Solar Barricade Lights, Type B, 1 Sided Visibility, D Bolt, 1.25" Length, 1.25" Width, 4.5" Height	2	122.88	245.76	-	245.76
Tax			17.20	-	17.20
			<u>262.96</u>		
Wild and Free Indigo Fields Hydrating Hair & Body Fragrance by Tru Western, Perfumes for Women - With Notes of Grapefruit, Star Fruit, Rose, Magnolia, Cedar, Musk, and Amber - 3.4 oz 100 mL	1	24.00	24.00	24.00	-
Tax			1.68	1.68	-
			<u>25.68</u>		
CAIUL Compatible Mini 7s Case Bundle with Album, Filters & Accessories for Fujifilm Instax Mini 7s and Polaroid PIC-300 Camera (Galaxy, 7 Items)	1	25.99	25.99	25.99	-

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03/25/19	AMZN MKTP US*MW3J80JA2 AM AMZN.COM/BILL WA	9.41
06/14/19	AMZN Mktp US*M61ZX9140 AM Amzn.com/bill WA	5.86 *
06/17/19	AMZN MKTP US*M61Y80XQ0 AM AMZN.COM/BILL WA	151.25 *
06/17/19	AMZN MKTP US*M68E43HJ2 AM AMZN.COM/BILL WA	4.56
06/17/19	AMZN MKTP US*M63BC0HM2 AM AMZN.COM/BILL WA	14.97
06/28/19	AMZN Mktp US*M66EW6YW2 Amzn.com/bill WA	95.78

Per Amazon

Description	Quantity	Price	Total	Improper	Reasonable
60-Colors Bullet Journal Planner Pens Colored Fine Point Markers Fineliner Drawing Pen for Journaling Writing Note Taking Calendar Coloring Books & School Office Art Supplier	1	15.99	15.99	15.99	-
REDACTED (Book)	1	10.87	10.87	10.87	-
REDACTED (Music)	1	5.98	5.98	5.98	-
Tax			4.12	4.12	-
			<u>62.95</u>		
Protective Ear Muffs For Children - Hearing Protection For Kids At Concerts - Noise Reduction of Power Tools, Shooting, Large Crowds - Headband Ear Defenders by TorxGear Kids	1	8.79	8.79	8.79	-
Tax			0.62	0.62	-
			<u>9.41</u>		
REDACTED (Book)	1	5.48	5.48	5.48	-
Tax			0.38	0.38	-
			<u>5.86</u>		
REDACTED (Book)	1	10.17	10.17	10.17	-
REDACTED (Book)	1	14.95	14.95	14.95	-
REDACTED (Book)	1	10.12	10.12	10.12	-
REDACTED (Book)	1	6.98	6.98	6.98	-
REDACTED (Book)	1	10.49	10.49	10.49	-
REDACTED (Book)	1	3.51	3.51	3.51	-
Engraved Wallet Inserts, Personalized Insert Card, Romantic&Love Card for Women Men	1	14.99	14.99	14.99	-
REDACTED (Book)	1	31.20	31.20	31.20	-
REDACTED (Book)	1	29.95	29.95	29.95	-
REDACTED (Book)	1	8.99	8.99	8.99	-
Tax			9.90	9.90	-
			<u>151.25</u>		
REDACTED (Book)	1	4.26	4.26	4.26	-
Tax			0.30	0.30	-
			<u>4.56</u>		
Toddler Baby Boys 4th of July Outfits Clothes Sleeveless Stars and Stripes Hoodie Tops Short Pants 2Pcs Set	1	13.99	13.99	13.99	-
Tax			0.98	0.98	-
			<u>14.97</u>		
REDACTED (DVD)	1	3.99	3.99	3.99	-
REDACTED (Book)	1	13.37	13.37	13.37	-
Wild and Free Indigo Fields Hydrating Hair & Body Fragrance by Tru Western, Perfumes for Women - With Notes of Grapefruit, Star Fruit, Rose, Magnolia, Cedar, Musk, and Amber - 3.4 oz 100 mL	1	28.00	28.00	28.00	-
REDACTED (Book)	1	9.98	9.98	9.98	-
REDACTED (Book)	1	11.64	11.64	11.64	-

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07/01/19	Amazon Prime Amzn.com/bill WA	127.33 ^
07/02/19	AMZN Mktp US*MH4Z17PW1 Amzn.com/bill WA	45.26
08/06/19	AMZN Mktp US*MA4H31080 AMZN.COM/bill WA	23.00
10/08/19	AMZN Mktp US*K184A1MW3 Amzn.com/bill WA	42.78
10/09/19	AMZN Mktp US*XL8KF13Q3 Amzn.com/bill WA	42.77
10/24/19	AMZN Mktp US*IW21A5273 Amzn.com/bill WA	21.11
10/24/19	AMZN Mktp US*M86QU6DB3 Amzn.com/bill WA	48.76

Per Amazon

Description	Quantity	Price	Total	Improper	Reasonable
REDACTED (Book)	1	10.79	10.79	10.79	-
REDACTED (Book)	1	11.74	11.74	11.74	-
Tax			6.27	6.27	-
			<u>95.78</u>		
Prime Membership Fee	1	119.00	119.00	119.00	-
Tax			16.66	16.66	-
Discount			(8.33)	(8.33)	-
			<u>127.33</u>		
Tara Toys Barbie Store It All - Pink (12305)	1	33.95	33.95	33.95	-
Tax			2.38	2.38	-
Shipping			8.93	8.93	-
			<u>45.26</u>		
Jada Toys JUST Trucks 1:64 Scale, Brown 1956 Ford F-100 Pickup #122 Wave 19	1	8.50	8.50	8.50	-
Potty Training Watch - Baby Reminder Rechargeable & Water Resistant - Toilet Training LED Watch for Boys & Girls - Potty Trainer Alarm/Timer & Bathroom Training Aid for Kids and Toddler (Black)	1	12.99	12.99	12.99	-
Tax			1.51	1.51	-
			<u>23.00</u>		
REDACTED (DVD)	1	13.99	13.99	13.99	-
Joyin Toy Spooktacular Creations Deluxe Police Officer Costume and Role Play Kit.	1	25.99	25.99	25.99	-
Tax			2.80	2.80	-
			<u>42.78</u>		
REDACTED (Book)	1	4.99	4.99	4.99	-
REDACTED (Book)	1	4.99	4.99	4.99	-
3 Ring Binders, 2.5 inch Slant D-Rings, White, 4 Pack, Clear View, Pockets (3.2" Spine)	1	29.99	29.99	-	29.99
Tax			2.80	0.70	2.10
			<u>42.77</u>		
Natural Uniforms Comfortable Fit Men's Workwear Uniform 8 Pocket Top and Pant Set	1	15.99	15.99	15.99	-
Tax			1.12	1.12	-
Shipping			4.00	4.00	-
			<u>21.11</u>		
Floral Find Women Long Sleeve Lace Hem Blouse Layered Scoop Neck Tunic Loose Fit Dress	1	17.98	17.98	17.98	-
KORSIS Women's Long Sleeve Tops T-Shirt Dress Round Neck Casual Loose Dress	1	21.64	21.64	21.64	-
Eurow 100% Premium Cotton Cosmetic Moisturizing Natural Therapy Gloves for Dry Hands Healing and Beauty - White 2 Pairs	1	5.95	5.95	5.95	-
Tax			3.19	3.19	-
			<u>48.76</u>		

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10/24/19	AMZN Mktp US*AF0TG3HP3 Amzn.com/bill WA	6.37
10/24/19	AMZN Mktp US*5A0OZ3ZW3 Amzn.com/bill WA	16.90
11/21/19	AMZN MKTP US*WA6U00X13 AM AMZN.COM/BILL WA	29.96
11/23/19	AMZN MKTP US*358725D53 AM AMZN.COM/BILL WA	65.22
11/26/19	AMZN MKTP US*SZ7JM0H33 AM AMZN.COM/BILL WA	9.41
12/18/19	AMZN Mktp US*TP3YL8WH3 Amzn.com/bill WA	213.99
12/16/19	AMAZON.COM*ZG14L0UA3 Amzn.com/bill WA	14.05
12/16/19	AMZN MKTP US*C11DL5L13 Amzn.com/bill WA	63.13

Per Amazon

Description	Quantity	Price	Total	Improper	Reasonable
JBK Products 2 Pack Police Metal Handcuffs with Keys, Swat Role - Play Toy	1	5.95	5.95	5.95	-
Tax			<u>0.42</u>	0.42	-
			<u>6.37</u>		
Natural Uniforms Unisex Scrub Set - Medical Scrub Top and Pant	1	15.79	15.79	15.79	-
Tax			<u>1.11</u>	1.11	-
			<u>16.90</u>		
Wild and Free Indigo Fields Hydrating Hair & Body Fragrance by Tru Western, Perfumes for Women - With Notes of Grapefruit, Star Fruit, Rose, Magnolia, Cedar, Musk, and Amber - 3.4 oz 100 mL	1	28.00	28.00	28.00	-
Tax			<u>1.96</u>	1.96	-
			<u>29.96</u>		
Womens Pea Coats Winter Outdoor Warm Wool Blended Classic Hoodies Jackets Casual Zip Up Button Long Outwears Black	1	32.98	32.98	32.98	-
SIMARI Water Shoes Womens and Mens Quick-Dry Aqua Socks Barefoot for Outdoor Beach Swim Surf Yoga Exercise SWS001	1	13.98	13.98	13.98	-
SIMARI Water Shoes Womens and Mens Quick-Dry Aqua Socks Barefoot for Outdoor Beach Swim Surf Yoga Exercise SWS001	1	13.98	13.98	13.98	-
Tax			<u>4.28</u>	4.28	-
			<u>65.22</u>		
DD DEMOISELLE Plus Size Padded Tube Top Bra Strapless Bandeau Stretch Seamless Bra for Women/Girls 1-4 Packs	1	10.99	10.99	10.99	-
Discount			(2.20)	(2.20)	-
Tax			<u>0.62</u>	0.62	-
			<u>9.41</u>		
Best Choice Products Kids 12V Electric Police Ride-On SUV with RC, Lights/Sounds, AUX, Black	1	199.00	199.99	199.99	-
			<u>14.00</u>	14.00	-
			<u>213.99</u>		
Amazon Essentials Women's 100% Cotton Long Sleeve Crew Neck Slim-Fit Shirt and Ankle Length Slim Fit Pant Pajama Set	1	13.13	13.13	13.13	-
Tax			<u>0.92</u>	0.92	-
			<u>14.05</u>		
AncestryDNA: Genetic Ethnicity Test, Ethnicity Estimate, AncestryDNA Test Kit	1	59.00	59.00	59.00	-
Tax			<u>4.13</u>	4.13	-
			<u>63.13</u>		

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12/18/19	AMZN Mktp US*2Z0V99O33 Amzn.com/bill WA	9.62
12/17/19	AMZNMktp US*OQ9DH0WN3 Amzn.com/bill WA	33.48
12/17/19	AMZN Mktp US*1909O4ZD3 Amzn.com/bill WA	12.07
12/18/19	AMZN Mktp US*4U48X8K73 Amzn.com/bill WA	10.65
12/18/19	AMZN Mktp US*G03SP8PT3 Amzn.com/bill WA	29.91
12/20/19	Amazon .corn*8Y42Z9DX3 Amzn.com/bill WA	11.63
12/23/19	Amazon.com *HQ23I65P3 Amzn.com/bill WA	34.82
12/23/19	AMZN Mktp US*WU19TOSG3 Amzn.com/bill WA	6.93
12/24/19	ALEXA SKILLS*8C46J0QL3 AM AMZN.COM/BILL WA	1.06 ^
01/06/20	AMZN Mktp US*JY7WABCX3 Amzn.com/bill WA	58.97

Per Amazon

Description	Quantity	Price	Total	Improper	Reasonable
REDACTED (DVD)	1	8.99	8.99	8.99	-
Tax			0.63	0.63	-
			<u>9.62</u>		
Pekatees Margo and Todd Shirt Todd Margo Shirt Matching Couple Shirts Couples Christmas Shirt Margo Todd Shirt	1	21.95	21.95	21.95	-
Tax			1.54	1.54	-
Shipping			9.99	9.99	-
			<u>33.48</u>		
Nerf Zombie Strike Arrow Refill	1	11.28	11.28	11.28	-
Tax			0.79	0.79	-
			<u>12.07</u>		
DreamHome Silky Soft Satin Pillowcase Pair	1	9.95	9.95	9.95	-
Tax			0.70	0.70	-
			<u>10.65</u>		
Nerf Zombie Strike Wrathbolt	1	27.95	27.95	27.95	-
Tax			1.96	1.96	-
			<u>29.91</u>		
Amazon Essentials Women's 100% Cotton Long Sleeve Crew Neck Slim-Fit Shirt and Ankle Length Slim Fit Pant Pajama Set	1	24.00	24.00	24.00	-
Gift Card (10934368886)			(14.05)	(14.05)	-
Tax			1.68	1.68	-
			<u>11.63</u>		
REDACTED (Book)	1	8.86	8.86	8.86	-
REDACTED (Book)	1	13.49	13.49	13.49	-
REDACTED (Book)	1	10.20	10.20	10.20	-
Tax			2.27	2.27	-
			<u>34.82</u>		
Mary Engelbreit Loonacy (Toy)	1	6.48	6.48	6.48	-
Tax			0.45	0.45	-
			<u>6.93</u>		
Samuel L. Jackson Celebrity Voice	1	0.99	0.99	0.99	-
Tax			0.14	0.14	-
Discount			(0.07)	(0.07)	-
			<u>1.06</u>		
Eddie Bauer Home Fairview Collection 100% Cotton Reversible & Light-Weight Quilt Bedspread With Matching Shams, 3-Piece Bedding Set, Pre-Washed For Extra Comfort, Queen, Grey	1	55.11	55.11	55.11	-
Tax			3.86	3.86	-
			<u>58.97</u>		

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01/07/20	AMZN Mktp US*8B6BO01E3 Amzn.com/bill WA	5.46
01/07/20	AMZN Mktp US*TA3083RT3 Amzn.com/bill WA	46.70
01/07/20	AMZN Mktp US*KQ4CF6MT3 Amzn.com/bill WA	12.37
01/13/20	AMZN Mktp US*VM2VT3IH3 Amzn.com/bill WA	32.04
01/16/20	AMZN Mktp US*IB3WZ3W13 Amzn.com/bill WA	35.23
01/11/20	AMZN Mktp US*9S4MP5P03 Amzn.com/bill WA	10.69
01/27/20	AMZN Mktp US*YH5TX7DX3 Amzn.com/bill WA	26.42
01/28/20	Amazon .com*2S0XO1XV3 Amzn.com/bill WA	19.25
02/18/20	AMZN Mktp US*JG6T543C3 Amzn.com/bill WA	16.88

Per Amazon

Description	Quantity	Price	Total	Improper	Reasonable
REDACTED (Book)	1	5.10	5.10	5.10	-
Tax			0.36	0.36	-
			<u>5.46</u>		
REDACTED (Book)	1	11.99	11.99	11.99	-
REDACTED (Book)	1	7.59	7.59	7.59	-
REDACTED (Book)	1	12.79	12.79	12.79	-
REDACTED (Book)	1	11.27	11.27	11.27	-
Tax			3.06	3.06	-
			<u>46.70</u>		
REDACTED (Book)	1	11.56	11.56	11.56	-
Tax			0.81	0.81	-
			<u>12.37</u>		
RSVP International Retro Glass Salt & Pepper Shaker Stainless Steel Lids , 8 oz, Blue	1	14.95	14.95	14.95	-
Tommy Hilfiger Baby Girls 3 Pieces Pants Set	1	14.99	14.99	14.99	-
Tax			2.10	2.10	-
			<u>32.04</u>		
World of Disney Eye Found It Card Game	1	5.97	5.97	5.97	-
Wonder Forge DreamWorks Eye Found It! Game	1	10.96	10.96	10.96	-
Ravensburger World of Disney Eye Found It Board Game for Boys and Girls Ages 4 and Up - A Fun Family Game You'll Want to Play Again and Again	1	15.99	15.99	15.99	-
Tax			2.31	2.31	-
			<u>35.23</u>		
Modish Labels Baby Nursery Closet Dividers, Nursery Closet Organizers, Baby Clothes Size Dividers, Pink Mint Gold Nursery Decor, Confetti Dots, Baby Girl	1	9.99	9.99	9.99	-
Tax			0.70	0.70	-
			<u>10.69</u>		
Womens Winter Snow Boots Fur Lined Warm Ankle Boots Slip On Waterproof Outdoor Booties Comfortable Shoes for Women	1	25.99	25.99	25.99	-
Discount			(1.30)	(1.30)	-
Tax			1.73	1.73	-
			<u>26.42</u>		
Nebraskan Shirt	1	17.99	17.99	17.99	-
Tax			1.26	1.26	-
			<u>19.25</u>		
WiFi Wireless Video Doorbell, Ultra Low Power Consumption/Remote Control/Intercom Video/Alarm Monitoring/PIR Body Detection(Black 720P+Dingdong Doorbell)	1	23.29	23.29	23.29	-
3 Pieces No Buckle Belts SUOSDEY Women Belt, Buckle Free Invisible Elastic Belt for Jeans Pants	1	13.99	13.99	13.99	-

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04/07/20	Amazon.com*AL3W58ZS3 Amzn.com/bill WA	36.36
04/08/20	Amazon.com*FU5EU0RB3 Amzn.com/bill WA	13.90
04/13/20	AMZN Mktp US*L445Q5813 Amzn.com/bill WA	40.49
04/20/20	AMZN Mktp US*M58PU1K40 Amzn.com/bill WA	11.76
04/20/20	AMZN Mktp US*SG4714AW3 Amzn.com/bill WA	22.33
04/21/20	AMZN MKTP US*9T5N548J3 AM AMZN.COM/BILL WA	20.83
04/24/20	Amazon Digit*G25HF9XK3	7.48 ^
04/29/20	AMZN Mktp US*Amzn.com/bill WA	(36.50)
04/29/20	AMAZON.COM*E60787KE3 AMZN AMZN.COM/BILL WA	19.26

Per Amazon

Description	Quantity	Price	Total	Improper	Reasonable
Gift Card (11371955426)			(22.26)	(22.26)	-
Discount			(0.70)	(0.70)	-
Tax			2.56	2.56	-
			<u>16.88</u>		
REDACTED (Book)	1	13.99	13.99	13.99	-
Teacher Created Resources Home Sweet Classroom Clingy Things Motivational Gallery Signs (TCR77871)	1	19.99	19.99	19.99	-
Tax			2.38	2.38	-
			<u>36.36</u>		
Teacher Created Resources Classroom Calendar Bulletin Board from Mary Engelbreit (4314),Multi Color	1	12.99	12.99	12.99	-
Tax			0.91	0.91	-
			<u>13.90</u>		
REDACTED (DVD)	1	34.11	34.11	34.11	-
Tax			2.39	2.39	-
Shipping			3.99	3.99	-
			<u>40.49</u>		
Maxboost Galaxy S10 Plus Case mWallet Series Designed for Samsung Galaxy S10 Plus [Stand Feature] [PowerShare Friendly] Galaxy S10+ Case Card Wallet (Black) w/Card Slot Side Pocket Magnetic Closure	1	10.99	10.99	10.99	-
Tax			0.77	0.77	-
			<u>11.76</u>		
Smiling Wisdom- Angel Twist - Friends Have Wings, They Lift Us to Our Feet When We Fall - Appreciation Thank You Friendship Card - Cute Angel Necklace - Her Female Woman Best Friend - Silver	1	20.87	20.87	20.87	-
Tax			1.46	1.46	-
			<u>22.33</u>		
REDACTED (Book)	1	19.47	19.47	19.47	-
Tax			1.36	1.36	-
			<u>20.83</u>		
Monthly Membership	1	6.99	6.99	6.99	-
Tax			0.98	0.98	-
Discount			(0.49)	(0.49)	-
			<u>7.48</u>		
REDACTED (DVD)	1		(36.50)	(36.50)	-
			<u>(36.50)</u>		
REDACTED (Book)	1	18.00	18.00	18.00	-
Tax			1.26	1.26	-
			<u>19.26</u>		

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05/07/20	AMZN MKTP USSV9NU2RD3 AM AS4ZN.COM/6BILL WA	18.30
05/26/20	Amazon Di9it' M7 1 S47MQO arnzn.corrilbill WA	7.48 ^
05/26/20	AMZN Mktp US'M76H95PX2A,n69.comlbiJJWA	16.00
05/26/20	AMZN Mktp USM75006SL2 Amzn.cemtbiII WA	8.17
05/27/20	AMAZON.COM'M736L7DT0 AMZN AM2N.COMISILLWA	34.13
05/28/20	AMAZON.COM'MT4C4SBL2AMZN AZN.CQM/OILLWA	17.11
05/28/20	Prime Video'M/21D7W21 888-002-3080 WA	5.34 ^
06/01/20	AMZN MKTP US*MY49K8JR1 AM AMZN.COM/BILL WA	50.18
06/02/20	AMZN Mktp US*MY4TY34P0 AM Amzn.com/bill WA	13.05
06/04/20	AMAZON.COM*MY2HR9P15I AMZN AMZN.COM/BILL WA	45.98

Per Amazon

Description	Quantity	Price	Total	Improper	Reasonable
Decroom Queen Quilted Fitted Mattress Pad, Down Alternative Quilted Mattress Topper, White Cooling Hypoallergenic Mattress Protector, Quilted Mattress Cover(60"x80")	1	37.99	37.99	37.99	-
Tax			1.20	1.20	-
Discount			(20.89)	(20.89)	-
			<u>18.30</u>		
Monthly Membership	1	6.99	6.99	6.99	-
Tax			0.98	0.98	-
Discount			(0.49)	(0.49)	-
			<u>7.48</u>		
Comical Shirt Men's I Fuck Like A Porn Star Rude Sexual T-Shirt T-Shirt	1	14.95	14.95	14.95	-
Tax			1.05	1.05	-
			<u>16.00</u>		
REDACTED (DVD)	1	3.91	3.91	3.91	-
Tax			0.27	0.27	-
Shipping			3.99	3.99	-
			<u>8.17</u>		
Sterling Silver Penguin Family Necklace, 18"	1	31.90	31.90	31.90	-
Tax			2.23	2.23	-
			<u>34.13</u>		
Porno Casting Crew Funny Porn Star Halloween Costume T-Shirt	1	15.99	15.99	15.99	-
Tax			1.12	1.12	-
			<u>17.11</u>		
Shudder (Amazon Video Channel)	1	4.99	4.99	4.99	-
Tax			0.70	0.70	-
Discount			(0.35)	(0.35)	-
			<u>5.34</u>		
REDACTED (Video Games)	1	19.99	19.99	19.99	-
REDACTED (DVD)	1	26.91	26.91	26.91	-
Tax			3.28	3.28	-
			<u>50.18</u>		
REDACTED (Book)	1	12.20	12.20	12.20	-
Tax			0.85	0.85	-
			<u>13.05</u>		
The Office Quote Mash-up Funny T-Shirt - Official Tee T-Shirt	1	22.99	22.99	22.99	-
REDACTED (Book)	1	12.99	12.99	12.99	-
REDACTED (Book)	1	6.99	6.99	6.99	-
Tax			3.01	3.01	-
			<u>45.98</u>		

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06/04/20	AMZN Mktp US*MY5CY1TB0 Amzn.Com/BILL WA	28.79
06/05/20	AMZN Mktp US*MY1E74E20 Amzn.com/bill WA	53.40
06/22/20	Amazon .com*MS7KO6881 Amzn.com/bill WA	11.72
06/25/20	Amazon Digit*MS67B0MG2 amzn.com/bill WA	7.48 ^
06/29/20	Prime Video*MS9967KU2 888-802-3080 WA	5.34 ^
07/01/20	Amazon Prime*MS61D9WJ2 Amzn.com/bill WA	127.33 ^
07/06/20	AMZN Mktp US*MJ01Z4P51 Amzn.com/bill WA	68.46
07/07/20	AMZN Mktp US*MJ2LF5BC1 Amzn.com/bill WA	154.04
07/13/20	AMZON Mktp US*MJ63Z1M32 Amzn.com/bill WA	12.83
07/16/20	AMZN Mktp US*MV6KV1TU1 Amzn.com/bill WA	117.66

Per Amazon

Description	Quantity	Price	Total	Improper	Reasonable
Office Colors: 12 'The Office' TV Parody Colored Pencils	1	16.95	16.95	16.95	-
'The Office' Themed Coloring Pages (5 Pack)	1	9.95	9.95	9.95	-
Tax			1.89	1.89	-
			<u>28.79</u>		
Softxpp Jim & Pam The Office Funny Pillow Cover TV Show Lover Decor Lover Cushion Case Decorative for Sofa Couch 18" x 18" Inch Cotton Linen	1	9.99	9.99	9.99	-
The Office Keychain Pam and Jim Keychain TV Show Inspired Boyfriend Girlfriend	1	11.92	11.92	11.92	-
Wild and Free Indigo Fields Hydrating Hair & Body Fragrance by Tru Western, Perfumes for Women - With Notes of Grapefruit, Star Fruit, Rose, Magnolia, Cedar, Musk, and Amber - 3.4 oz 100 mL	1	28.00	28.00	28.00	-
Tax			3.49	3.49	-
			<u>53.40</u>		
REDACTED (Book)	1	10.95	10.95	10.95	-
Tax			0.77	0.77	-
			<u>11.72</u>		
Monthly Membership	1	6.99	6.99	6.99	-
Tax			0.49	0.49	-
			<u>7.48</u>		
Shudder (Amazon Video Channel)	1	4.99	4.99	4.99	-
Tax			0.70	0.70	-
Discount			(0.35)	(0.35)	-
			<u>5.34</u>		
Prime Membership Fee	1	119.00	119.00	119.00	-
Discount			(8.33)	(8.33)	-
Tax			16.66	16.66	-
			<u>127.33</u>		
Schick Intuition Pure Nourishment Womens Razor Refills with Coconut Milk and Almond Oil (Pack of 4)	2	31.99	63.98	63.98	-
Tax			4.48	4.48	-
			<u>68.46</u>		
BSL2LHD AMBER TYPE A/C HYBRID SOLAR LED Barricade Light w/Photocell 7" Dia Polycarbonate Lens	4	35.99	143.96	-	143.96
Tax			10.08	-	10.08
			<u>154.04</u>		
MIMOORN Women Fashion Summer Funny Printed Casual Graphic T-Shirts	1	11.99	11.99	11.99	-
Tax			0.84	0.84	-
			<u>12.83</u>		
Adult Sex Toy	1	33.99	33.99	33.99	-
Adult Sex Toy	1	18.99	18.99	18.99	-

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07/17/20	Amazon.com*MV1UH9081 Amzn.com/bill WA	25.67
07/20/20	AMZN Mktp US*MJ89E2WM2 Amzn.com/bill WA	10.69
07/22/20	AMZN Mktp US*MV1LU0T02 Amzn.com/bill WA	57.74
07/27/20	Amazon Digit*MV10H8931 amzn.com/bill WA	7.48 ^
07/28/20	Prime Video*MV7DH4K7O 888-802-3080 WA	5.34 ^
08/14/20	AMZN MKTP US*MF2EM5KV0 AM AMZN.COM/BILL WA	25.67
08/17/20	AMZN MKTP US*MM2590GS1 AM AMZN.COM/BILL WA	16.14
08/25/20	Amazon Digit*MM4D91BB2 amzn.com/bill WA	7.48 ^

Per Amazon

Description	Quantity	Price	Total	Improper	Reasonable
Adult Sex Toy	1	26.99	26.99	26.99	-
Adult Sex Toy	1	29.99	29.99	29.99	-
Tax			7.70	7.70	-
			<u>117.66</u>		
Womens Surviving Motherhood One Meltdown At A Time	1	23.99	23.99	23.99	-
Funny Mom Life Raglan Baseball Tee					
Tax			1.68	1.68	-
			<u>25.67</u>		
Pjggerly Womens T-Shirts Perfectly Imperfect Printed T	1	9.99	9.99	9.99	-
Shirts Summer Tops Short Sleeve Tees Shirts Pink					
Tax			0.70	0.70	-
			<u>10.69</u>		
LOOKFACE Women Cute T Shirt Junior Tops Teen Girls	1	11.99	11.99	11.99	-
Graphic Tees					
Tired as a Mother Letter Print T Shirt Women Casual	1	16.99	16.99	16.99	-
Short Sleeve O Neck Tee Shirts Top Blouse					
Womens Cute Graphic Crewneck T Shirt Junior Tops	1	12.99	12.99	12.99	-
Teen Girls Graphic Tees					
YITAN Women's Cute Juniors Tops Teen Girl Tee Funny T	1	11.99	11.99	11.99	-
Shirt					
Tax			3.78	3.78	-
			<u>57.74</u>		
Monthly Membership	1	6.99	6.99	6.99	-
Tax			0.98	0.98	-
Discount			(0.49)	(0.49)	-
			<u>7.48</u>		
Shudder (Amazon Video Channel)	1	4.99	4.99	4.99	-
Tax			0.70	0.70	-
Discount			(0.35)	(0.35)	-
			<u>5.34</u>		
Oral B 3D White Luxe 4 Pack Pulsar Battery Powered	1	23.99	23.99	23.99	-
Toothbrushes - Medium					
Tax			1.68	1.68	-
			<u>25.67</u>		
Oral-B Pulsar Vibrating Bristles Toothbrush, Medium, 4	1	29.99	29.99	29.99	-
Pack (Colors May Vary)					
REDACTED (Book)	1		5.72	5.72	-
Gift Card (12892595696;12818938096)			(21.67)	(21.67)	-
Tax			2.10	2.10	-
			<u>16.14</u>		
Monthly Membership	1	6.99	6.99	6.99	-
Tax			0.98	0.98	-
Discount			(0.49)	(0.49)	-
			<u>7.48</u>		

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08/31/20	Prime Video*MU0D57N61 888-802-3080 WA	6.41 ^
09/02/20	AMZN Mktp US Amzn.com/bill WA	(4.49)
09/24/20	Amazon Digit*M45K37PB0 amzn.com/bill WA	7.48 ^
09/28/20	Prime Video*M4SMV36YO 888-802-3080 WA	6.41 ^
09/29/20	Amazon .corn*MK9V59OY 1 Amzn.com/bill WA	13.47
10/13/20	AMZN Mktp US*MK6238SN 1 Amzn.com/bill WA	25.75
10/13/20	AMZN Mktp US*MK2Q649T1 Amzn.com/bill WA	122.92
10/13/20	Prime Video*MK7E26D42 888-802-3080 WA	1.06 ^

Per Amazon						
Description	Quantity	Price	Total	Improper	Reasonable	
Shudder (Amazon Video Channel)	1	5.99	5.99	5.99	-	
Tax			0.84	0.84	-	
Discount			(0.42)	(0.42)	-	
			<u>6.41</u>			
Refund			(4.49)	(4.49)	-	
			<u>(4.49)</u>			
Monthly Membership	1	6.99	6.99	6.99	-	
Tax			0.98	0.98	-	
Discount			(0.49)	(0.49)	-	
			<u>7.48</u>			
Shudder (Amazon Video Channel)	1	5.99	5.99	5.99	-	
Tax			0.84	0.84	-	
Discount			(0.42)	(0.42)	-	
			<u>6.41</u>			
REDACTED (Book)	1	12.59	12.59	12.59	-	
Tax			0.88	0.88	-	
			<u>13.47</u>			
Cards Against Humanity: The Bigger, Blacker Box	1	21.22	21.22	21.22	-	
Tax			1.49	1.49	-	
Shipping			11.22	11.22	-	
Discount			(8.18)	(8.18)	-	
			<u>25.75</u>			
Box Against The Office Edition - A New Party Game for Adult	1	10.99	10.99	10.99	-	
REDACTED (Book)	1	7.95	7.95	7.95	-	
Games Against Dizny Edition Contains 828 Cards 260 Black Cards, 568 White Cards	1	29.99	29.99	29.99	-	
Cards Against Humanity: Hidden Gems Bundle • 6 themed packs + 10 new cards	1	19.00	19.00	19.00	-	
Cards Against Humanity : Green Box • 300-card expansion	1	20.00	20.00	20.00	-	
88 Great Conversation Starters for Husbands and Wives – Romantic Card Game for Married Couples – Christian Games, Communication & Marriage Help, Fun Anniversary or Wedding Gifts for The Couple	1	7.99	7.99	7.99	-	
OUR MOMENTS Couples: 100 Thought Provoking Conversation Starters for Great Relationships - Fun Conversation Cards Game for Couples	1	18.95	18.95	18.95	-	
Tax			8.05	8.05	-	
			<u>122.92</u>			
Noggin (Amazon Video Channel)	1	0.99	0.99	0.99	-	
Tax			0.14	0.14	-	
Discount			(0.07)	(0.07)	-	
			<u>1.06</u>			

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Post Date	Transaction Description	Amount
10/28/20	Prime Video*2TSJNJU82 888 802-3080 WA	6.41 ^
11/13/20	Prime Video 2O7CQO4W1 888-602-3080 WA	1.06 ^
11/30/20	Prime Video*1538U3K53 888-802-3080 WA	6.41 ^
12/07/20	AMZN Mktp US*ST2XE7Z23 Amzn.com/bill WA	7.44
12/07/20	AMZN Mktp US*JW6OQ8F93 Amzn.com/bill WA	102.53
12/07/20	AMZN Mktp US*QQ81I8543 Amzn.com/bill WA	7.44
12/11/20	AMZN Mktp US*UY28K1KL3 Amzn.com/bill WA	74.88
12/14/20	AMZN Mktp US*2I1XC97Z3 Amzn.com/bill WA	87.77

Per Amazon

Description	Quantity	Price	Total	Improper	Reasonable
Shudder (Amazon Video Channel)	1	5.99	5.99	5.99	-
Tax			0.84	0.84	-
Discount			(0.42)	(0.42)	-
			<u>6.41</u>		
Noggin (Amazon Video Channel)	1	0.99	0.99	0.99	-
Tax			0.14	0.14	-
Discount			(0.07)	(0.07)	-
			<u>1.06</u>		
Shudder (Amazon Video Channel)	1	5.99	5.99	5.99	-
Tax			0.84	0.84	-
Discount			(0.42)	(0.42)	-
			<u>6.41</u>		
REDACTED (Book)	1	6.95	6.95	6.95	-
Tax			0.49	0.49	-
			<u>7.44</u>		
Jack N' Jill Natural Kids Toothpaste - Flavor Free - Organic, Gluten Free, Vegan, BPA Free, Fluoride Free, SLS Free, Dairy Free - Make Toothbrushing Fun for Kids - 1.76 oz (Pack of 1)	1	8.58	8.58	8.58	-
EXCELFU 6 Pieces 0.4 mm Mechanical Pencils with 6 Tubes Lead Refills and 2 Pieces Erasers for Writing, Drawing, Signature, 6 Colors	1	11.99	11.99	11.99	-
Evel Knievel Stunt Cycle - The Amazing Wind Up and Go Action Toy Launcher for Ultimate Jumps, Crashes, Flips and More - 8 Inch Bike Jumps Anywhere from 3 to 10 Feet - Original 1970's Stunt Bike.	1	49.95	49.95	49.95	-
Natrol Liquid Melatonin, Helps You Fall Asleep Faster, Stay Asleep Longer, Faster Absorption, 100% Vegetarian, Berry Flavor, 2.5mg, 8 Fl. Ounce Bottle	3	29.97	29.97	29.97	-
Tax			6.68	6.68	-
Discount			(4.64)	(4.64)	-
			<u>102.53</u>		
REDACTED (Book)	1	7.29	7.29	7.29	-
Tax			0.51	0.51	-
Discount			(0.36)	(0.36)	-
			<u>7.44</u>		
KingsArchery Crossbow Self-Cocking 80 Lbs with Adjustable Sight and Total of 27 Aluminim Arrow Bolt Set	1	69.98	69.98	69.98	-
Tax			4.90	4.90	-
			<u>74.88</u>		
Fire TV Stick Lite with Alexa Voice Remote Lite (no TV controls) HD streaming device	1	17.99	17.99	17.99	-
REDACTED (DVD)	1	7.99	7.99	7.99	-

Report on Special Investigation of the
City of Silver City

Amazon Transactions
For the Period May 1, 2017 through May 1, 2021

Per Credit Card Statement

Post Date	Transaction Description	Amount
12/14/20	Prime Video*JE63Y90Z3 893-802-3080 WA	8.55 ^
12/28/20	Amazon Digit*8W7LN5833 amzn.com.bill WA	16.04 ^
01/19/21	Amazon Digital Service amzn.com/bill WA	(16.04)
02/12/21	AMZN Mktp US*2Q99S0123 Amzn.com/bill WA	143.62
02/16/21	AMAZON.COM*TJ6GV2RS3 AMZN AMZN.COM/BILL WA	21.39
	Total	<u>\$ 3,802.36</u>

* - Items were delivered to an address other than City Hall.

^ - Item/service purchased was not delivered to a physical address due to its nature.

Note: Auditor's notations are in italics.

Per Amazon						
Description	Quantity	Price	Total	Improper	Reasonable	
DEMDACO Giving Shawl Women's One Size Soft Knit Nylon Wrap in Gift Box	1	56.05	56.05	56.05	-	
Tax			5.74	5.74	-	
			<u>87.77</u>			
Noggin (Amazon Video Channel)	1	7.99	7.99	7.99	-	
Tax			1.12	1.12	-	
Discount			(0.56)	(0.56)	-	
			<u>8.55</u>			
HBO Max Ad-Free Monthly	1	14.99	14.99	14.99	-	
Tax			2.09	2.09	-	
Discount			(1.04)	(1.04)	-	
			<u>16.04</u>			
Refund			(16.04)	(16.04)	-	
			<u>(16.04)</u>			
REDACTED (Book)	1	14.96	14.96	14.96	-	
REDACTED (Book)	1	58.47	58.47	58.47	-	
Wild and Free Indigo Fields Hydrating Hair & Body Fragrance by Tru Western, Perfumes for Women - With Notes of Grapefruit, Star Fruit, Rose, Magnolia, Cedar, Musk, and Amber - 3.4 oz 100 mL	1	28.40	28.40	28.40	-	
Schick Intuition Pure Nourishment Womens Razor Refills with Coconut Milk and Almond Oil (Pack of 4)	1	32.39	32.39	32.39	-	
Tax			9.40	9.40	-	
			<u>143.62</u>			
LeapFrog Learn & Groove Color Play Drum Bilingual, Pink (Amazon Exclusive)	1	14.99	14.99	14.99	-	
REDACTED (Book)	1	5.00	5.00	5.00	-	
Tax			1.40	1.40	-	
			<u>21.39</u>			
			<u>\$ 3,802.36</u>	<u>3,353.27</u>	<u>449.09</u>	

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

Report on Special Investigation of the
City of Silver City

Regional Acceptance Corporation Charges
For the Period May 1, 2017 through May 1, 2021

Per Credit Card Statement

Post Date	Vendor Name	Amount
08/26/19	REGIONAL ACCEPTANCE #0001 252-7561121 NC	\$ 460.00
09/23/19	REGIONAL ACCEPTANCE #000 252-7561121 NC	460.00
10/21/19	REGIONAL ACCEPTANCE #0001 252-7551121 NO	460.00
11/21/19	REGIONAL ACCEPTANCE #000 252-7561121 NC	460.00
12/20/19	REGIONAL ACCEPTANCE #000 252-7561121 NC	460.00
01/27/20	REGIONAL ACCEPTANCE #000 252-7561121 NC	460.00
02/24/20	REGIONAL ACCEPTANCE #000 252-7561121 NC	460.00
03/30/20	REGIONAL ACCEPTANCE #000 252-7561121 NC	460.00
04/24/20	REGIONAL ACCEPTANCE #000 252-7561121 NC	460.00
06/29/20	REGIONAL ACCEPTANCE #000 252.7561121 NC	460.00
06/25/20	REGIONAL ACCEPTANCE #000 252-756-1121 NC	460.00
07/27/20	REGIONAL ACCEPTANCE #000 252-7561121 NC	460.00
08/26/20	REGIONAL ACCEPTANCE #000 252-7561121 NC	460.00
09/25/20	REGIONAL ACCEPTANCE #000 252 7561121 NC	460.00
10/28/20	REGIONAL ACCEPTANCE #000 252-7561121 NC	460.00
11/19/20	REGIONAL ACCEPTANCE #000 252-7591121 NC	460.00
12/31/20	REGIONAL ACCEPTANCE #000 252 7561121 NC	460.00
01/29/21	REGIONAL ACCEPTANCE #000 252-7561121 NC	460.00
03/03/21	REGIONAL ACCEPTANCE #000 252-7561121	460.00
03/26/21	REGIONAL ACCEPTANCE #000 252-7561121	460.00
Total		<u>\$ 9,200.00</u>

Exhibit EReport on Special Investigation of the
City of Silver CityGoogle Transactions
For the Period May 1, 2017 through May 1, 2021**Per Credit Card Statement**

Post Date	Description	Amount	Subtotal by Month
07/31/19	GOOGLE *PLAYRIX GAMES 650-253-0000 CA	\$ 17.11	
07/31/19	GOOGLE *PLAYRIX GAMES 650-253-0000 CA	<u>10.69</u>	27.80
08/06/19	GOOGLE *PLAYRIX GAMES 650-253-0000 CA	<u>7.48</u>	7.48
09/16/19	GOOGLE*Playrix Games g.co/helppay# CA	<u>14.11</u>	14.11
11/08/19	GOOGLE*GOOGLE PLAY 650-253-0000 CA	50.00	
11/12/19	GOOGLE*GOOGLE PLAY 650-253-0000 CA	<u>50.00</u>	100.00
02/28/20	GOOGLE *Google Play g.co/heIppay# CA	50.00	
02/28/20	GOOGLE *Google Play g.co/heIppay# CA	<u>50.00</u>	100.00
03/13/20	GOOGLE*GOOGLE PLAY INTERNET CA	50.00	
03/27/20	GOOGLE*GOOGLE PLAY INTERNET CA	50.00	
03/30/20	GOOGLE *Kisup Lee G.CO/HELPPAY# CA	<u>0.67</u>	100.67
04/09/20	GOOGLE*GOOGLE PLAY INTERNET CA	50.00	
04/13/20	GOOGLE*GOOGLE PLAY INTERNET CA	50.00	
04/24/20	GOOGLE*GOOGLE PLAY INTERNET CA	50.00	
04/27/20	GOOGLE*GOOGLE PLAY INTERNET CA	50.00	
04/29/20	GOOGLE *Baruch Stern g.co/helppay# CA	12.79	
04/29/20	GOOGLE*GOOGLE PLAY INTERNET CA	<u>50.00</u>	262.79
06/08/20	GOOGLE*KARTASOVS INTERNETCA	32.09	
06/15/20	GOOGLE*KARTASOVS INTERNET CA	16.64	
06/16/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
06/22/20	GOOGLE*KARTASOVS INTERNET CA	42.79	
06/23/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
06/29/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
06/29/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
06/29/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
06/29/20	GOOGLE*KARTASOVS INTERNET CA	<u>74.89</u>	594.36
06/30/20	GOOGLE*KARTASOVS INTERNET CA	<u>96.99</u>	96.99

Report on Special Investigation of the
City of Silver City

Google Transactions
For the Period May 1, 2017 through May 1, 2021

Per Credit Card Statement

Post Date	Description	Amount	Subtotal by Month
07/03/20	GOOGLE*KARTASOVS INTERNET CA	83.59	
07/06/20	GOOGLE*KARTASOVS INTERNET CA	42.79	
07/09/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
07/13/20	GOOGLE*KARTASOVS INTERNET CA	83.79	
07/13/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
07/14/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
07/16/20	GOOGLE*KARTASOVS INTERNET CA	80.59	
07/16/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
07/20/20	GOOGLE*KARTASOVS INTERNET CA	106.99	
07/22/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
07/27/20	GOOGLE*KARTASOVS INTERNET CA	80.59	
07/27/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
07/30/20	GOOGLE*kartasovs g.co/helppay# CA	85.59	1,077.47
08/03/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
08/04/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
08/07/20	GOOGLE*KARTASOVS INTERNET CA	106.99	
08/10/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
08/10/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
08/17/20	GOOGLE* KARTASOVS INTERNET CA	75.59	
08/17/20	GOOGLE*KARTASOVS INTERNET CA	34.23	
08/17/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
08/18/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
08/21/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
08/21/20	GOOGLE*KARTASOVS INTERNET CA	85.59	
08/24/20	GOOGLE*KARTASOVS INTERNET CA	106.99	
08/24/20	GOOGLE*KARTASOVS INTERNET CA	74.89	
08/25/20	GOOGLE*KARTASOVS INTERNET CA	42.79	

Exhibit EReport on Special Investigation of the
City of Silver CityGoogle Transactions
For the Period May 1, 2017 through May 1, 2021

Per Credit Card Statement			
Post Date	Description	Amount	Subtotal by Month
08/31/20	GOOGLE*KARTASOV'S INTERNET CA	106.99	1,233.19
09/04/20	GOOGLE*KARTASOV'S INTERNET CA	85.59	
09/08/20	GOOGLE*KARTASOV'S INTERNET CA	106.99	
09/10/20	GOOGLE *Playrix Games g.co/helppay#CA	19.25	
09/10/20	GOOGLE *Playrix Games g.co/helppay#CA	17.11	
09/14/20	GOOGLE*kartasov's g.co/helppay# CA	106.99	
09/17/20	GOOGLE*kartasov's g.co/helppay# CA	106.99	
09/25/20	GOOGLE*kartasov's g.co/helppay# CA	75.59	
09/25/20	GOOGLE*kartasov's g.co/helppay# CA	106.99	
09/28/20	GOOGLE*kartasov's g.co/helppay# CA	85.59	
09/28/20	GOOGLE Playrix Games g.co/helppay# CA	7.35	
09/28/20	GOOGLE Playrix Games g.co/helppay# CA	25.67	744.11
10/01/20	GOOGLE*kartasov's g.co/helppay# CA	85.59	
10/02/20	GOOGLE*kartasov's g.co/helppay# CA	75.59	
10/05/20	GOOGLE*kartasov's g.co/helppay# CA	85.59	
10/07/20	GOOGLE*KARTASOV'S INTERNET CA	85.59	
10/08/20	GOOGLE*KARTASOV'S INTERNET CA	106.99	
10/08/20	GOOGLE*PLAYRIX GAMES INTERNET CA	12.83	
10/09/20	GOOGLE*KARTASOV'S INTERNET CA	85.59	
10/16/20	GOOGLE*KARTASOV'S INTERNET CA	64.19	
10/16/20	GOOGLE*PLAYRIX GAMES INTERNET CA	29.95	
10/16/20	GOOGLE*PLAYRIX GAMES INTERNET CA	27.81	
10/23/20	GOOGLE*KARTASOV'S INTERNET CA	96.99	
10/26/20	GOOGLE*PLAYRIX GAMES INTERNET CA	29.95	
10/26/20	GOOGLE*PLAYRIX GAMES INTERNET CA	34.23	
10/26/20	GOOGLE*PLAYRIX GAMES INTERNET CA	27.81	
10/26/20	GOOGLE*KARTASOV'S INTERNET CA	106.99	955.69

Report on Special Investigation of the
City of Silver City

Google Transactions
For the Period May 1, 2017 through May 1, 2021

Per Credit Card Statement

Post Date	Description	Amount	Subtotal by Month
11/02/20	GOOGLE*PLAYRIX GAMES INTERNET CA	21.39	
11/02/20	GOOGLE*KARTASOVs INTERNET CA	84.13	
11/13/20	GOOGLE *kartasovs 855-836-3987 CA	59.19	
11/16/20	GOOGLE*Playrix Games 855-836-3987 CA	29.95	
11/23/20	GOOGLE *kartasovs 855-936-3987 CA	106.99	
11/23/20	GOOGLE *kartasovs 855-936-3987 CA	106.99	
11/23/20	GOOGLE *kartasovs 855-936-3987 CA	74.89	
11/30/20	GOOGLE *kartasovs 855-936-3987 CA	32.09	
11/30/20	GOOGLE *kartasovs 855-936-3987 CA	53.49	
11/30/20	GOOGLE*Playrix Games 855-836-3987 CA	27.81	
11/30/20	GOOGLE*Playrix Games 855-836-3987 CA	29.95	
11/30/20	GOOGLE *kartasovs 855-936-3987 CA	<u>21.39</u>	648.26
12/01/20	GOOGLE *kartasovs 855-836-3987 CA	32.09	
12/01/20	GOOGLE *kartasovs 855-836-3987 CA	53.49	
12/07/20	GOOGLE *Playrix Games 555-836-3987 CA	20.67	
12/07/20	GOOGLE *Playrix Games 555-836-3987 CA	23.53	
12/09/20	GOOGLE *kartasovs 855-836-3987 CA	75.59	
12/23/20	GOOGLE *kartasovs 855-836-3987 CA	23.36	
12/28/20	GOOGLE *kartasovs 855-836-3987 CA	<u>53.49</u>	282.22
01/04/21	GOOGLE *kartasovs 855-836-3987 CA	104.99	
01/27/21	GOOGLE *kartasovs 855-836-3987 CA	<u>73.59</u>	178.58
02/08/21	GOOGLE *kartasovs 855-836-3987 CA	64.19	
02/16/21	GOOGLE *kartasovs 650-2530000 CA	106.99	
02/22/21	GOOGLE *kartasovs 855-836-3987 CA	<u>85.59</u>	256.77
03/04/21	GOOGLE *kartasovs 855-836-3987 CA	62.19	
03/04/21	GOOGLE *kartasovs 855-836-3987 CA	85.59	
03/08/21	GOOGLE *kartasovs 855-836-3987 CA	83.59	

Exhibit E

Report on Special Investigation of the
City of Silver City

Google Transactions
For the Period May 1, 2017 through May 1, 2021

Per Credit Card Statement			
Post Date	Description	Amount	Subtotal by Month
03/15/21	GOOGLE *kartasovs 855-836-3987 CA	21.39	
03/15/21	GOOGLE *kartasovs 855-836-3987 CA	53.49	
03/15/21	GOOGLE *kartasovs 855-836-3987 CA	32.09	
03/22/21	GOOGLE*KARTASOVs INTERNET CA	106.99	
03/29/21	GOOGLE*kartasovs 855-836-3987 CA	85.59	530.92
Total		<u>\$ 7,211.41</u>	<u>7,211.41</u>

Report on Special Investigation of the
City of Silver City

CNAC-CarNow Acceptance Company Charges
For the Period May 1, 2017 through May 1, 2021

Per Credit Card Statement

Post Date	Description	Amount
11/26/18	CNAC DES MOINES 2 515-6917073 IA	\$ 211.47
12/10/18	CNAC OMAHA2 OMAHA NE	212.47
12/10/18	CASH EQUIV FEE 07 212.47	15.00
12/24/18	CNAC OMAHA 2 OMAHA NE	211.47
12/24/18	CASH EQUIV FEE 07 211.47	15.00
01/07/19	CNAC OMAHA 2 OMAHA NE	211.47
01/07/19	CASH EQUIV FEE 07 211.47	15.00
01/22/19	CNAC OMAHA 2 OMAHA NE	211.47
02/04/19	CNAC DES MOINES 2 515-69770731A	211.47
02/19/19	CNAC OMAHA 2 402-7340634 NE	176.47
02/19/19	CASH EQUIV FEE 07 176.47	15.00
02/19/19	CNAC OMAHA 2 402-7340634 NE	35.00
02/19/19	CASH EOUIV FEE 07 35.00	15.00
03/04/19	CNAC OMAHA 2402-7340634 NE	211.47
03/04/19	CASH EOUIVFEE 07 211.47	15.00
03/18/19	CNAC DES MOINES 2 515-6977073 IA	210.12
04/01/19	CNAC OMAHA 2 402-7340534 NE	211.47
04/01/19	CASH EOUIV FEE 07 211.47	15.00
04/15/19	CNAC OMAHA 2402-7340634 NE	211.47
04/15/19	CASH EQUIV FEE 07 211.47	15.00
04/29/19	CNAC DES MOINES 2515-6977073 IA	211.47
05/13/19	CNAC DES MOINES 2 515-6977073 IA	211.47
05/28/19	CNAC DES MOINES 2 515-6977073 IA	187.45
06/11/19	CNAC DES MOINES 2 515-6977073 IA	176.47
06/24/19	CNAC DES MOINES 2 515-6977073 IA	176.47
07/08/19	CNAC DES MOINES 2 515-6977073 IA	176.47
Total		<u>\$ 3,585.62</u>

Report on Special Investigation of the
City of Silver City

Purchases from Fuel Vendors
For the Period May 1, 2017 through May 1, 2021

Per Credit Card Statement

Post Date	Description	Amount
09/14/17	KWIK SHOP #0541 Q79 GLENWOOD IA	\$ 25.00
09/14/17	KWIK SHOP #0541 Q79 GLENWOOD IA	(1.50)
09/20/17	KWIK SHOP #0541 O79 GLENWOOD IA	27.50
09/25/17	BP#1631571 BUCKY'S #27 COUNCIL BLUFF IA	35.99
10/03/17	KWIK SHOP #0541 Q79 GLENWOOD IA	23.00
10/10/17	KWIK SHOP #0541 Q79 GLENWOOD IA	8.32
10/11/17	KWIK SHOP #0541 Q79 GLENWOOD IA	24.32
10/18/17	KWIK SHOP #0541 Q79 GLENWOOD IA	28.65
10/23/17	GIT N GO #43 CLIVE IA	34.00
10/23/17	CASEYS GEN STORE 0038 TREYNOR IA	26.75
11/02/17	KWIK SHOP #0541 Q79 GLENWOOD IA	23.00
11/14/17	WHITE OAK GLENWOOD IA	22.00
11/14/17	WHITE OAK GLENWOOD IA	10.67
11/15/17	CASEYS GEN STORE 3201 COUNCIL BLUFF IA	18.91
11/22/17	KWIK SHOP #0541 Q79 GLENWOOD IA	38.84
11/28/17	KWIK SHOP #0541 Q79 GLENWOOD IA	18.00
12/04/17	KWIK SHOP 40541 O79 GLENWOOD IA	21.00
12/22/17	BP#1631571BUCKY'S #27 COUNCIL BLUFF IA	19.50
01/02/18	HY VEE GAS 5092 COUNCIL BLUFFIA	19.00
01/18/18	KWIK SHOP #0541 Q79 GLENWOOD IA	21.49
01/25/18	KWIK SHOP #0541 Q79 GLENWOOD IA	35.35
02/06/18	KWIK SHOP #0541 Q79 GLENWOOD IA	24.00
02/16/18	BP#1631571BUCKY'S #27 COUNCIL BLUFF IA	36.97
02/27/18	KWIK SHOP #0541 Q79 GLENWOOD IA	22.80
03/02/18	QT 597 04005971 OMAHA NE	21.00

Description per supporting documentation

Fuel

Fuel reward discount

Fuel, candy bars

Fuel

Fuel, fountain drink

Dr. Pepper 18-pack and deposit; fountain refill

Fuel; Dr. Pepper 18-pack and deposit; fountain refill

Fuel; Dr. Pepper 18-pack and deposit; fountain refill

Fuel

Fuel

Fuel

Fuel

(2) Dr Pepper 20 oz; fountain drink; grocery

Fuel

Fuel; (2) Dr. Pepper 20 oz and deposit; Mega Ital/5.7 oz; Munchos; fountain refill; windshield washer fluid

Mega Ital/5.7oz; (2) Dr. Pepper 20 oz and deposit; munchos; 18 cnt Dr. Pepper and deposit; fountain refill

Fuel

Fuel

Fuel

Fuel

Fuel, Lifesavers, Reeses

Fuel

Fuel

Fuel

Fuel

Report on Special Investigation of the
City of Silver City

Purchases from Fuel Vendors
For the Period May 1, 2017 through May 1, 2021

Per Credit Card Statement

Post Date	Description	Amount
03/09/18	BP#6433445BUCKY'S EXPRES COUNCIL BLUFF IA	32.98
03/19/18	CASEYS GEN STORE 2835 AVOCA IA	25.00
03/23/18	KUM&GO#4127 SLOAN IA	25.01
04/02/18	CASEYS GEN STORE 3205 COUNCIL BLUFF IA	25.00
04/02/18	KWIK SHOP #0541 Q79 GLENWOOD IA	25.00
04/11/18	KUM&GO#4127 SLOAN IA	25.00
04/16/18	KWIK SHOP #0541 Q79 GLENWOOD IA	22.00
04/18/18	MURPHY 6921 ATWALMART SIOUX CITY IA	23.50
04/23/18	CASEYS DES MOINES DES MOINES IA	35.90
04/23/18	KWIK SHOP #0541 Q79 GLENWOOD IA	19.01
04/23/18	CASEYS GEN STORE 3205 COUNCIL BLUFF IA	26.00
04/27/18	CASEYS GEN STORE 1500 GLENWOOD IA	23.00
05/08/18	KWIK SHOP #0541 Q79 GLENWOOD IA	26.99
05/15/18	KWIK SHOP #0541 Q79 GLENWOOD IA	21.99
05/29/18	CASEYS GEN STORE 1500 GLENWOOD IA	26.00
06/08/18	BP# 1631571 BUCKYS #27 COUNCIL BLUFF IA	39.97
06/18/18	CASEYS GEN STORE 1500 GLENWOOD IA	26.00
06/27/18	CASEYS GEN STORE 1500 GLENWOOD IA	23.00
07/05/18	CASEYS GEN STORE 1500 GLENWOOD IA	23.00
07/12/18	BP#1631571BUCKY'S #27 COUNCIL BLUFF IA	35.97
07/18/18	CASEYS GEN STORE 1500 GLENWOOD IA	23.00
07/27/18	BP#6433445BUCKY'S EXPRES COUNCIL BLUFF IA	27.25
08/02/18	WHITE OAK #57 GLENWOOD IA	21.00
08/09/18	CASEYS GEN STORE 1500 GLENWOOD IA	28.00
08/13/18	HY VEE GAS 5471 OMAHA NE	29.90
08/17/18	PHILLIPS 66 - EDDYS 1200 GLENWOOD IA	28.01
08/22/18	BP#6433445BUCKY'S EXPRES COUNCIL LUFBF IA	38.97

Description per supporting documentation

Fuel and car wash

Fuel

Fuel

Fuel

Fuel

Fuel

Fuel

Fuel

Fuel

Fuel

Fuel

Fuel

Fuel

Fuel

Fuel

Fuel and car wash

Fuel

Fuel

Super unleaded fuel

Regular unleaded fuel

Super unleaded fuel

Regular unleaded fuel

Super unleaded fuel

Super unleaded fuel

Super unleaded fuel

Regular unleaded fuel

Fuel and car wash

Report on Special Investigation of the
City of Silver City

Purchases from Fuel Vendors
For the Period May 1, 2017 through May 1, 2021

Per Credit Card Statement

Post Date	Description	Amount
08/27/18	LOVES TRAVEL 00001047 MILLS COUNTY IA	27.00
09/04/18	LOVES TRAVEL 00001047 MILLS COUNTY IA	27.00
09/10/18	HY VEE GAS 5092 COUNCIL BLUFF IA	26.00
09/12/18	HY VEE GAS 5092 COUNCIL BLUFF IA	25.00
09/19/18	KWIK SHOP #0667 Q79 OMAHA NE	22.51
09/21/18	PHILLIPS 66- EDDYS 1200 GLENWOOD IA	31.02
09/28/18	PHILLIPS 66-EDDYS 1200 GLENWOOD IA	29.00
10/09/18	CASEYS GEN STORE 1007 MALVERN IA	30.00
10/11/18	CASEYS GEN STORE 1007 MALVERN IA	31.00
10/15/18	KWIK SHOP #0675 BELLE VUE NE	25.50
10/18/18	QT 523 04005237 DES MOINES IA	26.00
10/25/18	CASEYS GEN STORE 1007 MALVERN IA	30.01
11/13/18	CASEYS GEN STORE 1500GLENWOOD IA	26.00
11/16/18	PHILLIPS 66-EDDYS 1200 GLENWOOD IA	23.50
11/30/18	CASEYS GEN STORE 1500 GLENWOOD IA	22.75
12/05/18	BP#6433445BUCKY'S_EXPRES COUNCIL BLUFF IA	25.73
12/13/18	CASEYS GEN STORE 1007 MALVERN IA	8.76
12/17/18	CASEYS GEN STORE 1500 GLENWOOD IA	21.50
12/24/18	CASEYS GEN STORE 1500 GLENWOOD IA	20.00
12/28/18	PHILLIPS 66- EDDYS 1200 GLENWOOD IA	20.00
01/03/19	PHILLIPS 66 - EDDYS 1200 GLENWOOD IA	18.25
01/10/19	PHILLIPS 66 - EDDYS 1200 GLENWOOD IA	20.61
01/17/19	PHILLIPS 66 - EDDYS 1200 GLENWOOD IA	21.00
01/25/19	BP#1631571 BUCKY'S #27 COUNCIL BLUFF IA	16.50
01/31/19	PHILLIPS 66- EDDYS 1200 GLENWOOD IA	18.00
02/04/19	PHILLIPS 66- EDDYS 1200 GLENWOOD IA	13.50
02/05/19	BP#6433445BUCKY'S EXPRES COUNCIL BLUFF IA	16.50

Description per supporting documentation

Regular unleaded fuel
Regular unleaded fuel
Super unleaded fuel
Super unleaded fuel
Regular unleaded fuel
Regular unleaded fuel
Regular unleaded fuel
Super unleaded fuel
Super unleaded fuel
Regular unleaded fuel
Super unleaded fuel
Super unleaded fuel
Super unleaded fuel
Regular unleaded fuel
Super unleaded fuel
Regular unleaded fuel and car wash
Large cup refill and dozen cookies
Super unleaded fuel
Super unleaded fuel
Regular unleaded fuel
Regular unleaded fuel
Regular unleaded fuel
Regular unleaded fuel
Regular unleaded fuel
Regular unleaded fuel
Regular unleaded fuel
Regular unleaded fuel
Regular unleaded fuel

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Post Date	Description	Amount
02/12/19	PHILLIPS 66 - FASTMART 551 GLENWOOD IA	18.00
02/19/19	PHILLIPS 66 - FASTMART 551 GLENWOOD IA	19.00
02/26/19	BP#1631S71BUCKY'S 427 COUNCIL BLUFF IA	35.98
03/04/19	CASEYSGLENWOOD GLENWOOD IA	18.50
03/05/19	PHILLIPS 66 - FASTMART 551 GLENWOOD IA	6.42
03/05/19	PHILLIPS 66 - FASTMART 551 GLENWOOD IA	25.00
03/14/19	CASEYS GEN STORE 1007 MALVERN IA	22.50
03/22/19	CASEYS GEN STORE 1007 MALVERN IA	25.50
03/27/19	BP#6433445BUCKY'S EXPRES COUNCIL BLUFF IA	39.98
04/03/19	CASEYS GEN STORE 1007 MALVERN IA	24.00
04/10/19	CASEYS GEN STORE 1007 MALVERN IA	70.01
04/15/19	KUM &GO #76 ADAIR IA	37.00
04/19/19	BP#6433445BUCKY'S EXPRES COUNCIL BLUFF IA	41.97
04/25/19	E-STOP EMERSON IA	25.00
04/30/19	SPARKY'S ONR DYOP #12 LAKEVIEW IA	29.00
05/06/19	CASEY'S GEN STORE 1007 MALVERN IA	30.01
05/09/19	CASEYS GEN STORE 1007 MALVERN IA	26.00
05/01/19	BP#6433445BUCKY'S EXPRES COUNCIL BLUFF IA	42.47
05/20/19	BP#8320467BUCKY'S EXPRES COUNCIL BLUFF IA	28.00
05/28/19	CASEYS GEN STORE 1007 MALVERN IA	24.00
05/28/19	KWIK SHOP #0675 BELLEVUE NE	26.00
05/31/19	PILOT 00003293 COUNCILBLUFF IA	8.55
05/31/19	BP#1631571BUCKY'S #27 COUNCIL BLUFF IA	30.97
06/05/19	BP#6433445BUCKYS EXPRES COUNCIL BLUFF IA	26.50
06/10/19	BUCKY'S EXPRESS 20 OMAHA NE	27.00
06/17/19	PHILLIPS 66- FASMART 551 GLENWOOD IA	34.01
06/24/19	PHILLIPS 66- FASMART 551 GLENWOOD IA	33.00

Description per supporting documentation

Regular unleaded fuel

Regular unleaded fuel

Regular unleaded fuel and car wash

87E fuel

No support

Regular unleaded fuel

Super unleaded fuel

Super unleaded fuel

Regular unleaded fuel and car wash

Super unleaded fuel

Super unleaded fuel

Fuel

Regular unleaded fuel and car wash

Super unleaded fuel

Super unleaded fuel

Super unleaded fuel

Super unleaded fuel

Regular unleaded fuel and car wash

No support

Super unleaded fuel

Regular unleaded fuel

No Support

Regular unleaded fuel

Regular unleaded fuel

Mid-grade fuel

Regular unleaded fuel

Regular unleaded fuel

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06/27/19	PHILLIPS 66 FASMART 551 GLENWOOD IA	6.42
06/27/19	PHILLIPS 66 FASMART 551 GLENWOOD IA	24.50
07/03/19	CASEYS GEN STORE 1007 MALVERN IA	28.00
07/09/19	PHILLIPS 66- FASMART 551 GLENWOOD IA	30.00
07/10/19	CASEYS GEN STORE 1007 MALVERN IA	33.01
07/15/19	CASEYS GEN STORE 1007 MALVERN IA	28.01
07/19/19	BP#6433445BUCKY'S STORE COUNCIL BLUFF IA	26.00
07/24/19	PHILLIPS 66- FASMART 551 GLENWOOD IA	24.00
07/31/19	PHILLIPS 66 - FASMART 551 GLENW000 IA	30.00
08/12/19	PHILLIPS 66- FASMART 551 GLENWOOD IA	33.00
08/23/19	PHILLIPS 66- FASMART 551 GLENWOOD IA	28.00
09/03/19	BP#1631571BUCKY'S STORE COUNCIL BLUFF IA	39.93
09/09/19	PHILLIPS 66 - FASMART 551 GLENWOOD IA	31.00
09/12/19	PHILLIPS 66 - FASMART 551 GLENWOOD IA	31.00
09/16/19	KUM & GO #45 WALNUT IA	17.30
09/18/19	BP#1631571BUCKY'S STORE COUNCIL BLUFF IA	41.00
09/25/19	PHILLIPS 66 - FASMART 551 GLENWOOD IA	23.01
10/01/19	PHILLIPS 66 - FASMART 551 GLENW000 IA	24.00
10/07/19	CASEYS GEN STORE 1007 MALVERN IA	62.01
10/16/19	E-STOP EMERSON IA	15.50
10/17/19	CASEYS GEN STORE 1007 MALVERN IA	25.01
10/21/19	KUM & GO #510 STUART IA	13.01
10/28/19	CASEYS GEN STORE 1007 MALVERN IA	22.01
11/01/19	CASEYS GEN STORE 1007 MALVERN IA	20.01
11/08/19	CASEYS GEN STORE 1007 MALVERN IA	21.02
11/13/19	CASEYS GEN STORE 1503 TABOR IA	17.00
11/14/19	HY-VEE GAS SPENCER 5636 SPENCER IA	17.50

Description per supporting documentation

No support

Regular unleaded fuel

Regular unleaded fuel

Regular unleaded fuel and car wash

Super unleaded fuel

Super unleaded fuel

Regular unleaded fuel

Regular unleaded fuel and car wash

Regular unleaded fuel and car wash

Regular unleaded fuel and car wash

Regular unleaded fuel

Regular unleaded fuel and car wash

Regular unleaded fuel and car wash

No support

Fuel

Regular unleaded fuel and car wash

Regular unleaded fuel and car wash

Regular unleaded fuel

87E 27 gallons

Super unleaded fuel

87E Fuel 11.070 gallons

Super unleaded fuel

87E fuel

87E fuel

87E fuel

87E fuel

Super unleaded fuel

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Post Date	Description	Amount
11/18/19	CASEYS GEN STORE 1007 MALVERN IA	22.01
11/19/19	BP#6433445BUCKY'S STORE COUNCIL BLUFF IA	29.72
11/25/19	CASEYS GEN STORE 1007 MALVERN IA	24.02
12/16/19	CASEYS GEN STORE 1007 MALVERN IA	23.00
12/19/19	CASEYS GEN STORE 1007 MALVERN IA	22.00
01/06/20	CASEYS GEN STORE 1007 MALVERN IA	19.00
01/06/20	CASEYS GEN STORE 1007 MALVERN IA	100.00
01/14/20	BP#6433445BUCKY'S STORE COUNCIL BLUFF IA	39.97
01/22/20	PHILLIPS 66- FASMART 551 GLENWOOD IA	23.00
01/27/20	PHILLIPS 66 - FASMART 551 GLENWOOD IA	18.00
02/03/20	PHILLIPS 66 - FASMART 551 GLENWOOD IA	21.00
02/06/20	PHILLIPS 66 - FASMART 551 GLENWOOD IA	21.00
02/10/20	PHILLIPS 66 - FASMART 551 GLENWOOD IA	23.00
02/18/20	PHILLIPS 66 - FASMART 551 GLENWOOD IA	23.01
02/18/20	BP#1631571BUCKY'S STORE COUNCIL BLUFF IA	17.99
02/20/20	PHILLIPS 66 - FASMART 551 GLENWOOD IA	24.00
02/26/20	BP#6433445BUCKY'S STORE COUNCIL BLUFF IA	33.47
03/02/20	CASEYS GEN STORE 1569 OAKLAND IA	40.00
03/02/20	CENEX CUBBY S 09889965 ODEBOLT IA	35.00
03/06/20	KWIK SHOP #0541 GLENWOOD IA	19.00
03/16/20	KWIK SHOP #0541 GLENWOOD IA	18.00
03/23/20	KWIK SHOP #0541 GLENWOOD IA	25.00
03/23/20	KWIK SHOP #0541 GLENWOOD IA	(6.00)
04/20/20	BP#1631571BUCKY'S STORE COUNCIL BLUFF IA	33.22
05/07/20	PHILLIPS 66 - FASMART 551 GLENW000 IA	20.00
05/14/20	KWIK SHOP #0541 GLENWOOD IA	14.00
05/19/20	KWIK SHOP #0541 GLENWOOD IA	20.50

Description per supporting documentation

87E fuel

Regular unleaded fuel and car wash

87E fuel

87E fuel

Fuel

87E fuel

No support

Regular unleaded fuel and car wash

Regular Unleaded

Regular Unleaded

Regular Unleaded

Regular Unleaded

Regular Unleaded

Regular Unleaded

No support

Regular Unleaded

Regular unleaded and car wash.

No support

No support

Regular unleaded

Regular unleaded

Prepay fuel

Prepay fuel refund

Regular unleaded and car wash.

Regular unleaded

Regular unleaded

Regular unleaded

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Post Date	Description	Amount
05/28/20	KWIK SHOP #0541 GLENWOOD IA	17.00
06/08/20	KWIK SHOP #0541 GLENWOOD IA	15.00
06/15/20	KWIK SHOP #0541 GLENWOOD IA	14.00
06/18/20	KWIK SHOP #0541 GLENWOOD IA	17.01
06/23/20	KWIK SHOP #0541 GLENWOOD IA	17.00
06/25/20	BP#6433445BUCKY'S STORE COUNCIL BLUFF IA	16.04
06/26/20	BUCKYS EXPRESS 17 COUNCIL BLUFF IA	3.00
06/26/20	PHILLIPS 66 - FASMART 551 GLENWOOD IA	11.67
06/29/20	HY-VEE GAS SHAWNEE 5560 SHAWNEE KS	14.50
06/30/20	LOVE S COUNTRY00002352 ST. JOSEPH MO	12.00
07/01/20	CENEX CUBBY S 09890179 RED OAK IA	18.00
07/07/20	KWIK SHOP #0541 GLENWOOD IA	19.50
07/14/20	KWIK SHOP #0541 GLENWOOD IA	16.00
07/21/20	KWIK SHOP #0541 GLENWOOD IA	18.00
07/28/20	HY-VEE GAS OMAHA 5471 OMAHA NE	19.00
08/03/20	QT 576 OMAHA NE	18.01
08/10/20	KWIK SHOP #0541 GLENWOOD IA	18.00
08/14/20	KWIK SHOP #0541 GLENWOOD IA	16.01
08/17/20	CASEYS GEN STORE 2914 HARLAN IA	20.00
08/21/20	PHILLIPS 66 -JARI INC DB ROCK PORT MO	10.70
08/25/20	KWIK SHOP #0541 GLENWOOD IA	18.00
09/02/20	KWIK SHOP #0541 GLENWOOD IA	16.00
09/14/20	QT 576 OMAHA NE	22.00
09/22/20	BUCKY'S EXPRESS 33 BELLEVUE NE	21.48
09/22/20	BUCKY'S EXPRESS 33 BELLEVUE NE	36.97
09/23/20	BUCKY'S EXPRESS 33 BELLEVUE NE	3.00
09/29/20	KWIK SHOP #0541 GLENWOOD IA	17.02

Description per supporting documentation

Regular unleaded

Regular unleaded

Regular unleaded

Regular unleaded

Regular unleaded

Regular unleaded and car wash.

No Support

Regular unleaded

No Support

Unleaded

Unleaded

Regular unleaded

Regular unleaded

Regular unleaded

Super Unleaded

Unleaded Plus

Regular unleaded

Regular unleaded

Fuel

Regular unleaded

Regular unleaded

Regular unleaded

Unleaded Plus

Fuel and car wash

Fuel and car wash

Car wash

Regular unleaded

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Post Date	Description	Amount
10/06/20	KWIK SHOP #0541 GLENWOOD IA	21.43
10/16/20	CASEYS GEN STORE 1007 MALVERN IA	20.00
10/23/20	CASEYS GEN STORE 1007 MALVERN IA	18.00
11/12/20	CASEYS GEN STORE 1007 MALVERN IA	18.00
11/19/20	QT 576 OMAHA NE	17.00
12/02/20	CASEYSGLENWOOD GLENWOOD IA	21.00
12/10/20	CASEYS GEN STORE 1007 MALVERN IA	21.00
12/17/20	CASEYS GEN STORE 1007 MALVERN IA	21.00
12/21/20	CASEYS GEN STORE 1007 MALVERN IA	100.00
12/24/20	CASEYS GEN STORE 1007 MALVERN IA	21.00
Total		<u>\$ 4,845.52</u>

Note: The auditor's notations are in italics.

Description per supporting documentation

Regular unleaded

87E fuel

87E fuel

87E fuel

Unleaded Plus

87E fuel

87E fuel

87E fuel

2 google gift cards \$50/ea

87E fuel

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Improper Purchases from Other Vendors
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Post Date	Description	Amount
08/16/17	EL PORTON MEXICAN GRILLE GLENWOOD IA	\$ 22.00
08/16/17	THE HOOD 712-5259084 IA	25.00
08/21/17	RED OAK PIZZA RANCH 712-5232332 IA	8.87
08/21/17	ORIENTAL PALACE RESTAURA GLENWOOD IA	16.77
09/05/17	SHOPKO 686 00206862QLENWcOOIA	24.27
09/08/17	DOLLAR-GENERAL #621 GLENWOOD IA	54.73
09/14/17	MCDONALD'S F29471 GLENWOOD IA	6.84
09/17/17	RUBY TUESDAY #7242 COUNCIL BLUEP 4	27.03
09/21/17	AMC COUNCIL BLUFFS #6195 COUNCIL BLUFF IA	28.89
09/25/17	SAMSClub #G472 COUNCIL BLUFF IA	101.64
09/26/17	RED LOBSTER 0779 COUNCIL SLOPE	55.00
10/10/17	DOLLAR-GENERAL #3887 DENISON IA	9.20
10/18/17	THE WINDROW_RESTAURANT & CRESTON IA	25.00
10/20/17	AIRPORT HOLIDAY INN: DE DES MOINES A	13.73
10/23/17	AIRPORT HOLIDAY INN - DE DES MOINES IA	285.60
10/23/17	CHILI S GRILL & BAR 656 CLIVE IA	26.00
11/03/17	PIZZA HUT OF GLENWOOD GLENWOD IA	24.00
11/16/17	SHOPKO 686 00206862 GLENWOOD IA	220.23
01/08/18	MCDONALD'S F29471 GLENWOOD IA	10.58

Description per Supporting Documentation	Description of Vendor per Internet Search		Improper	Unsupported	Reasonable
2 quesadilla fajitas, soda	Restaurant	^	\$ 22.00	-	-
<i>No support</i>	Restaurant	^	25.00	-	-
<i>No support</i>	Restaurant	^	8.87	-	-
<i>No support</i>	Restaurant	^	16.77	-	-
Reasonable: Thank you cards, cellos everyday, 3 cards neutral, everyday cards	Retail store		2.08	-	22.19
Improper: Dr. Pepper, bottle deposit,					
Reasonable: plungers, latex gloves, Lysol spray, bowl brush, The Works toilet cleaner, Ultra towel	Retail store		30.98	-	23.75
Improper: playing cards, Jumbo childrens card, UNO, 2 candles, 2 Armor All, auto micro spa towel, Refresh trig spray, Med print tote					
Sau egg ch mcgrdl ml, Mocha Frappe, tax 9/13/17 10:08am	Restaurant	^	6.84	-	-
<i>No support</i>	Restaurant	^	27.03	-	-
<i>No support</i>	Movie theater		28.89	-	-
Reasonable: O-Cedar Easy Wring spin mop & Bucket, Wipes, bath, paper towels, Improper: Soft Drink Fountain, whole milk, Dr. Pepper 24pk cans, deposit,	Membership warehouse		11.68	-	89.96
<i>No support</i>	Restaurant	^	55.00	-	-
2 Dr. Pepper 20oz, 2 bottle deposits, cold/flu medicine, tax	Retail store		9.20	-	-
<i>No support</i>	Restaurant		25.00	-	-
<i>No support</i>	Hotel with a restaurant		13.73	-	-
One room 10/17/17 - 10/20/17 for accommodation, state sales tax, and room tax	Hotel	#	95.20		190.40
Beverage, Kids Ckn Pasta, Chicken Ranch Sand, Provolone, tax, tip 10/20/17 @ 2:08 pm <i>Accepted most expensive meal as reasonable.</i>	Restaurant		7.95	-	18.05
<i>No support</i>	Restaurant	^	24.00	-	-
Reasonable: \$50 Mastercard gift card, \$4.95 service fees, \$15 gift/merchandise card Improper: \$50 Mastercard gift cards, \$4.95 service fees, 4 - \$15 gift/merchandise cards, Everyday card, cellos neutral, cards neutral, Everyday card, Everyday cards, Everyday cards, Clear Mailing, tax	Retail store		150.28	-	69.95
Sau Egg Ch McGriddle, 2 Sausage McMuffins, 2 Sausage Biscuits, S Mocha 1/5/18 08:55am	Restaurant	^	10.58	-	-

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01/10/18	WAL-MART#1965 COUNCIL BLUFF IA	124.29
01/11/18	HOBBY LOBBY #392 COUNCIL BLUFF IA	141.03
01/26/18	HY VEE 1101 COUNCIL BLUFF IA	90.66
03/05/18	THE HOOD 712-5259084 IA	25.33
03/12/18	SHOPKO 686 00206862 GLENWOOD IA	34.06
03/12/18	HARDEE'S 1500756 COUNCIL BLUFF IA	8.97
03/12/18	ORIENTAL PALACE RESTAURA GLENWOOD IA	13.00
04/06/18	ORIENTAL PALACE RESTAURA GLENWOOD IA	11.00
04/19/18	ARBYS 7365 OSCEOLA IA	19.76
04/19/18	MCDONALD'S F18744 DES MOINES IA	9.54
04/20/18	AIRPORT HOLIDAY INN - DE DES MOINES IA	7.37
04/23/18	WM SUPERCENTER #1965 COUNCIL BLUFF IA	3.15
04/23/18	AIRPORT HOLIDAY INN - DE DES MOINES IA	302.40
04/23/18	CHILI S GRILL & BAR 656 cLIvE IA	51.00
04/23/18	RUBY TUESDAY #7242 COUNCIL BLUFF IA	48.65
04/26/18	GLENWOOD QUARTHOUSE LOUNG 712-5273405 IA	10.00
04/27/18	OTCBRANDSINC.800-2280475 NE	122.87
04/27/18	ORIENTAL PALACE RESTAURA GLENWOOD IA	11.00
05/02/18	ORIENTAL PALACE RESTAURA GLENWOOD IA	11.00
05/09/18	PF CHANGS #9902 OMAHA NE	30.00
05/14/18	GLENWOOD QUARTHOUSE LOUNG 712-5273405 IA	10.00
05/21/18	APPLEBEE'S #12 COUNCIL BLUFF IA	47.57
05/25/18	ORIENTAL PALACE RESTAURA GLENWOOD IA	11.00

Description per Supporting Documentation	Description of Vendor per Internet Search		Improper	Unsupported	Reasonable
canvas, christmas decorations, lamp posts, storage bins, vehicles items, ribbons, offray trim white spray paint	Retail store		124.29	-	-
Floral, Home décor, jewelery making	Retail store		141.03	-	-
Hyvee bakery	Grocery store		90.66	-	-
<i>No support</i>	Restaurant in Silver City	^	25.33	-	-
Ntl Easter Sal, everyday card, everyday cards, precise v5 xfi, Wash d/e crayo, cellos everday, cellos neutral, fun dip valent , tax	Retail store		34.06	-	-
<i>No support</i>	Restaurant	^	8.97	-	-
<i>No support</i>	Restaurant	^	13.00	-	-
<i>No support</i>	Restaurant	^	11.00	-	-
HLF LB Dip MD ML, MD curly, MD Coke, SM MZ ST, 2/6 Gyro, tax	Restaurant		19.76	-	-
2 sausage egg mcmuffins, 2 sausage burritos, hash brown, milk,, m coke, tax 4/18/18 08:50am Des Moines	Restaurant		9.54	-	-
<i>No support - credit card receipt shows charge occurred on 4/18/18 at 1:33 pm.</i>	Hotel with a restaurant		7.37	-	-
4 spray bottles	Retail store		3.15	-	-
One room for 4/17-4/20/2018 for accommodation, state sales tax, and room tax. Conference was 4/18-20.	Hotel	##	100.80	-	201.60
Monterey Ckn 10.99, Bacon Burger 9.99, Kid Pizza 5.50 Beverage 2.89, Beverage 2.89, Ziosk Game Fee 1.99, Molten 7.29, tax 2.38, tip 7.08. 4/19/18 6:08pm Accepted most expensive meal as reasonable.	Restaurant		24.95	-	26.05
<i>No support</i>	Restaurant	^	48.65	-	-
<i>No support</i>	Restaurant	^	10.00	-	-
Glam Sharpies, rainbow construction paper, tropical fish craft kit, inflatable tropical fish beach balls	Oriental Trading Company, craft supplies and décor vendor		122.87	-	-
<i>No support</i>	Restaurant	^	11.00	-	-
<i>No support</i>	Restaurant	^	11.00	-	-
<i>No support</i>	Restaurant	^	30.00	-	-
<i>No support</i>	Restaurant	^	10.00	-	-
<i>No support</i>	Restaurant	^	47.57	-	-
<i>No support</i>	Restaurant	^	11.00	-	-

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06/04/18	DOLLAR TREE COUNCIL BLUFF IA	25.68
06/07/18	SHOPKO 686 00206862 GLENWOOD IA	32.15
06/13/18	ORIENTAL PALACE RESTAURA GLENWOOD IA	25.00
06/14/18	AT HOME STORE 196 COUNCIL BLUFF IA	125.06
06/20/18	DOLLAR TREE COUNCIL BLUFF IA	5.35
06/21/18	THE HOOD COUNCIL BLUFF IA	20.00
06/25/18	GLENWOOD QUARTHOUSE LOUNG GLENWOOD IA	16.00
07/13/18	CHILIS GRILL & BAR 655 SIOUX CITY IA	38.00
07/13/18	STARBUCKS STORE 17525 COUNCIL BLUFF IA	5.62
07/20/18	ORIENTAL PALACE RESTAURA GLENWOOD IA	14.00
07/24/18	SQ*ADRIANOS BRICK GLENWOOD IA	12.40
07/26/18	EL PORTON MEXICAN GRILLE GLENWOOD IA	18.00
07/26/18	SQ*ADRIANOS BRICK GLENWOOD IA	25.97
08/03/18	DOLLAR-GENERAL #6216 GLENWOOD IA	48.95
08/06/18	SHOPKO 686 00206862 GLENWOOD IA	27.60
08/21/18	ORIENTAL PALACE RESTAURA GLENWOOD IA	13.00
10/15/18	ORIENTAL PALACE RESTAURA GLENWOOD IA	14.00
11/19/18	DOLLAR-GENERAL #6216 GLENWOOD IA	107.95
11/29/18	ORIENTAL PALACE RESTAURA GLENWOOD IA	14.00
12/13/18	ORIENTAL PALACE RESTAURA GLENWOOD IA	13.00
12/17/18	USPS PO 1835100534 GLENWOOD IA	80.00
01/03/19	ORIENTAL PALACE RESTAURA GLENWOOD IA	14.00
01/22/19	SP*THIRDLOVE THIROLOVE. MYS CA	115.60
01/29/19	DOLLAR-GENERAL #6216 GLENWOOD IA	27.18
02/01/19	USPS PO 1820520501 COUNCIL BLUFF IA	29.50

Description per Supporting Documentation	Description of Vendor per Internet Search	Improper	Unsupported	Reasonable
Reasonable: Toilet brush, latex gloves. Improper: Long cuff gloves, fashion scarves, kid scissors, slotted basket	Retail store	21.40	-	4.28
Reasonable: Strip cord tap, cord max 6 whi, surge protector, cord max 9 whi, tax Improper: Universal remote,	Retail store	5.99	-	26.16
<i>No support</i>	Restaurant	25.00	-	-
AA tex 16x16 lifenp, 6 luster ceramic, GLS lantern mtl, 15 oz rustic mtl, photo sign bw, rush rect ink bsk, textured tealight, wvpb 10x5 gry wd, 3x5 glass bottle, wvpb 10x5 gray wd, aztec nat elephan, 52in bird sclrl wh, tax	Retail store	125.06	-	-
Stickers, letters, organizer, black foam board	Retail store	5.35	-	-
<i>No support</i>	Restaurant	20.00	-	-
<i>No support</i>	Bar & Grill	16.00	-	-
<i>No support</i>	Restaurant	38.00	-	-
<i>No support</i>	Coffee Shop	5.62	-	-
<i>No support</i>	Restaurant	14.00	-	-
<i>No support</i>	Restaurant	12.40	-	-
<i>No support</i>	Restaurant	18.00	-	-
<i>No support</i>	Restaurant	25.97	-	-
Febreeze plug ins (4) and oil refills (5) and tax	Retail store	48.95	-	-
Candy	Retail store	27.60	-	-
<i>No support</i>	Restaurant	13.00	-	-
<i>No support</i>	Restaurant	14.00	-	-
4 welchs treat pack, nestle nuts, sixlets halloween, Kids stuff ast, clorox toilet wand, dawn long cuff glove, holiday eve, xmas tree, Christmas tree cakes, tax	Retail store	107.95	-	-
<i>No support</i>	Restaurant	14.00	-	-
<i>No support</i>	Restaurant	13.00	-	-
Stamps and sparkling holiday packaging	US Post Office	80.00	-	-
<i>No support</i>	Restaurant	14.00	-	-
<i>No support</i>	Women's Lingerie Vendor	115.60	-	-
Hangers, return curtains for additional Panel Curtains	Retail store	27.18	-	-
Reasonable: Certified mail to Des Moines. Improper: Certified and first class mail to Wilkes Barre, PA and Austin TX	US Post Office	21.05	-	8.45

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Post Date	Description	Amount
02/01/19	SAMSCLUB #8146 OMAHA NE	144.16
02/25/19	SP * THIRDLOVE 6652056833 CA	(115.60)
03/01/19	SHOPKO 686 00206862 GLENWOOD IA	28.73
03/27/19	DOLLAR -GENERAL #6216 GLENWOOD IA	97.69
03/27/19	OTC BRANDS, INC. 803-2280475 NE	63.56
04/11/19	NORTHERN LIGHTS PIZZA COM DES MOINES IA	28.00
04/12/19	AIRPORT HOLIDAY INN- DE DES MOINES IA	4.77
04/12/19	QUINTON'S BAR & DELI DES MOINES IA	40.00
04/15/19	AIRPORT HOLIDAY INN - DE DES MOINES LA	302.40
04/15/19	OLIVE GARDEN 00011460 WDM IA	62.00
04/15/19	OLIVE GARDEN 00011460 WDM IA	22.46
04/15/19	RAILROAD BILLS DES MOINES IA	28.00
04/15/19	AIRPORT HOLIDAY INN - DE DES MOINES IA	3.79
04/15/19	AIRPORT HOLIDAY INN - DE DES MOINES IA	4.77
04/15/19	CHUCK WAGON RESTAURANT ADAIR IA	40.00
05/08/19	SQ*3 ALARM LAWN CARE gosq.com IA	37.45
05/09/19	DOLLAR-GENERAL #6216 GLENWOOD IA	44.96
05/13/19	MENARDS BELLEVUE NE BELLEVUE NE	38.39
05/13/19	APPLEBEE'S #17 BELLEVUE NE	45.00

Description per Supporting Documentation	Description of Vendor per Internet Search	Improper	Unsupported	Reasonable
Reasonable: Paper towels, ultra premium bath tissue Improper: Intuition system razor, Vitamin D3, breathe right, Dove winter care bar soap, Snuggle fabric softener	Membership warehouse	82.00	-	62.16
<i>No support</i>	Women's Lingerie Vendor	(115.60)	-	-
Scouring pads, dish brushes, light bulbs, cello bags, misc	Retail store	28.73	-	-
Reasonable: pens, pencils, markers, Airwick oil refills, Febreeze plug in, magic eraser, CLR Lime Rust remover. Improper: Cellophane wrap, home finance organizer, fruit snacks	Retail store	9.58	-	88.11
<i>No support</i>	Oriental Trading Company, craft supplies and décor vendor	63.56	-	-
Scooby Meat, Asiago Breadsticks, tax, tip Indianola, IA	Restaurant	28.00	-	-
<i>No support</i>	Hotel with a restaurant	^^ 4.77	-	-
Chili, soda, service charge, taxes <i>Receipt 2:</i> Spin dip, wings, soda, service charge, taxes. 15% tip. 4/10/19 9:28pm <i>Accepted most expensive meal as reasonable.</i>	Restaurant	11.74	-	28.26
One room from 4/9/19-4/12/19 for accommodation, state sales tax, and room tax.	Hotel	^^ 100.80	-	201.60
CYO Sampler 3, soft drink, sirloin 6oz w/fett, shrimp, dipping sauce boat, chocolate brownie, tax, tip	Restaurant	62.00	-	-
Soft Drink, Tour of Italy, salad, tax	Restaurant	22.46	-	-
<i>No support</i>	Restaurant	28.00	-	-
<i>No support</i>	Hotel with a restaurant	3.79	-	-
<i>No support</i>	Hotel with a restaurant	4.77	-	-
Loaded tots, pop, Philly cheesestk, pop, bac cheeseburger, tax, tip Adair, IA 4/12/19 1:08 pm. <i>Split equally based on equal meal costs.</i>	Restaurant	20.00	-	20.00
<i>No support</i>	Lawn care vendor	37.45	-	-
Reasonable: Med ultra basket, (4) 5 Tab poly dividers, pens, toilet wand, Lime-A-Way. Unsupported: Graph paper pad Improper: (4) coloring books, quotes coloring, oatmeal crème pies, zebra cakes, swiss rolls.	Retail store	22.85	1.85	20.26
42" ceiling fan, light bulbs, pull chain	Retail store	38.39	-	-
<i>No support</i>	Restaurant	^ 45.00	-	-

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05/17/19	HUHOT MONGOLIAN GRILL 52 OMAHA NE	45.00
05/20/19	SQ*3 ALARM LAWN CARE gosq.com IA	37.45
05/23/19	ORIENTAL PALACE RESTAURA GLENWOOD IA	15.00
05/31/19	WAL-MART #4358 OMAHA NE	106.34
05/31/19	SAMSLUB#6472 COUNCIL BLUFF IA	173.61
06/06/19	SQ*3 ALARM LAWN CA 877-417-4551 IA	37.45
07/10/19	VISTAPR* VistaPrint.com 866-8936743 MA	38.50
08/08/19	DOLLAR-GENERAL #6216 GLENWOOD IA	30.00
08/08/19	RUSS'S MARKET #30 GLENWOOD IA	27.10
08/25/19	DOLLAR-GENERAL #6216 GLENWOOD IA	143.40
08/28/19	USPS PO 1883070571 SILVER CITY IA	55.00
09/03/19	SAMSLUB #6472 COUNCIL BLUFF IA	306.31

Description per Supporting Documentation	Description of Vendor per Internet Search		Improper	Unsupported	Reasonable
No support	Restaurant	^	45.00	-	-
No support	Lawn care vendor		37.45	-	-
No support	Restaurant	^	15.00	-	-
Dove Inv Solid Sensitive 2.6 oz, Wooden sign stake, Plastic garage sale bag sign, yard sale, Ultra Purex 2 Color safe bleach, Dr. Pepper, Yard sale sign with stake, Affresh washer cleaner, OxiCls LSR Refill, RG Sport Fresh Inv Sol Twin Pk, Small garage sale sign with u-stake, garage sale labels, pigtales metal sign stake, Aquaphor baby ointment, Hydrogel mask 5, Equate epsom salt, Downy Infusions, Garage sale price kit, Chocolate mini bundt, Crest toothpaste, Cap'n crnch strbry shortcake, GMI cocoa puff marshmallow bag, tax	Retail store		106.34	-	-
Margarine spread, GNC, Snuggle fabric softener, Intuition system razor, whole milk, Tide Pods Odor Defense Pods, Ultra Premium Bath Tissue, Fresh Scent Booster, tax	Membership warehouse		173.61	-	-
No support	Lawn care vendor		37.45	-	-
No support	Online custom printing		38.50	-	-
Reasonable: Sharpies, (3) fashion notebooks, pens, office notes. Improper: metal wall décor, (3) picture frames, (2) cellophane wrap, crisp clean, (2) chocolates, literacy donation.	Retail store		14.84	-	15.16
Reasonable: 2 extension cords, binder clips Unsupported: 4 bottled waters, gmd dollar Improper: 2 Crayola Markers	Grocery store		2.98	15.45	8.67
Reasonable: 3 Clip in divider tabs, 3 binder clips, 2 sticky notes, 2 stickers, 2 monthly planner pages, pencil pouch, 3 air fresheners, 2 oil refills, 4 oil refills Unsupported: ACI-Twingor, <i>Unknown \$29.00 (missing portion of the receipt)</i> Improper: binder decorations, mini pumpkin Starbucks \$15.00 gift card	Retail store		21.50	39.00	82.90
No support	US Post Office		55.00	-	-
Intuition system razor, tan nasal strips, Vitamin D3, Viewtab Dividers, Clorox All Purpose Cleaner, Scotch-brite heavy duty sponges, Scotch-brite non-scratch sponges, Ultra Premium Bath Tissue, Select & Tear paper towels, Google play gift card, Unstoppables fresh scent booster, Westcott 11pc craft kit, All occasion cards, 4 pack 12x12 case, marker spinner 48ct, Dawn liquid dish soap, 8pk kitchen towels, tax	Membership warehouse		306.31	-	-

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Post Date	Description	Amount
09/05/19	DOLLAR-GENERAL #6216 GLENWOOD IA	16.96
09/05/19	DOLLAR-GENERAL #6216 GLENWOOD IA	2.80
09/13/19	DOLLAR-GENERAL #6216 GLENWOOD IA	20.60
10/17/19	CHUCKWAGON RESTAURANT ADAIR LA	25.00
10/18/19	AIRPORT HOLIDAY INN - DE DES MOINES IA	11.60
10/18/19	NORTHERN LIGHTS PIZZA COM DES MOINES IA	19.61
10/21/19	AIRPORT HOLIDAY INN - DE DES MOINES IA	302.40
10/21/19	AIRPORT HOLIDAY INN - DE DES MOINES IA	12.78
10/23/19	VISTAPR*VistaPrint.com 866-89306743 MA	17.12
10/23/19	VISTAPR*VistaPrint.com 866-89306743 MA	3.21
10/25/19	IOWA LEAGUE OF CITIES 515-244 7282 IA	100.00
11/13/19	PIZZA HUT #012061 DENISON IA	20.00
11/14/19	CMSVEND*A H HERMAL MANKATO MN	2.10
11/14/19	SPENCER PIZZA RANCH #8000 712-2626262 IA	10.42
11/29/19	LAWDEPOT +18775094398 8775094398 CA	33.00
12/18/19	WM SUPERCENTER #1965 COUNCIL BLUFF LA	115.00
12/30/19	LAWDEPOT +18775094398 8775094398 CA	33.00
02/11/20	DOLLAR-GENERAL #6216 GLENWOOD IA	47.78
04/06/20	SAMS CLUB #6472 COUCIL BLUFF IA	66.19
04/06/20	SAMS CLUB #6472 COUCIL BLUFF IA	24.11
04/20/20	SAMS CLUB #6472 COUCIL BLUFF IA	21.89
05/06/20	CISHIRTS 4022692462 NE	42.80
06/01/20	SP* SOFT SERVE CLOTHI HTTPDSOFTSERV CA	55.00

Description per Supporting Documentation	Description of Vendor per Internet Search	Improper	Unsupported	Reasonable
Mens body wash, 3 Mens 3n1 wash, match box cars, Reese Big Cup King, 2 band-aids, dry erase market 3 ct, tax	Retail store	16.96	-	-
2 Whatchamacallit bars	Retail store	2.80	-	-
4-3.00 ABC summer books, 2 - 1.00 sharpie canister mar, crayola super tips 2.25, lic create a scene 3.00, tax 1.35	Retail store	20.60	-	-
No support	Restaurant	25.00	-	-
No support	Hotel with a restaurant	11.60	-	-
No support	Restaurant	19.61	-	-
One room from 10/15/19 - 10/18/19 for accommodations, occupancy tax, and room tax.	Hotel ~	100.80	-	201.60
No support	Hotel with a restaurant	12.78	-	-
No support	Online custom printing	17.12	-	-
No support	Online custom printing	3.21	-	-
Registration for Artema Gray and Darren Gray for Budget Workshop on 11/14/19 in Spencer, IA 9:30am.	Professional Organization	50.00	-	50.00
No support	Restaurant ^	20.00	-	-
No support	Vending machine products	2.10	-	-
No support	Restaurant	10.42	-	-
Trial site subscription - free child medical consent-create, download, and print	Legal documents	33.00	-	-
Google Play 100.00, Starbucks 15.00	Retail store	115.00	-	-
Trial site subscription - free child medical consent-create, download, and print	Legal documents	33.00	-	-
Improper: Dish sink caddy, thrml top Unsupported: swiffer wet jet pads, swiffer wet jet, swffr wetjet mr c li,	Retail store	7.46	40.32	-
Cinnamon rolls, Salted butter quarters, tan nasal strips, Dr. Pepper 24 pk can, deposit, whole milk, Flushable wipes, Downy scent beads, tax	Membership warehouse	66.19	-	-
3 pc youth backpack set, wood burning kit, tax	Membership warehouse	24.11	-	-
Snuggle fabric softener, Vitamin D3, tax	Membership warehouse	21.89	-	-
Relay for Life shirts (2), 2XL. Billed to Artema Gray	Customizable clothing vendor	42.80	-	-
No support	Online clothing vendor	55.00	-	-

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Post Date	Description	Amount
06/05/20	SAMSClub #6181 PAPILLION NE	189.10
06/29/20	GREAT WOLF LODGE KANSA KANSAS CITY KS	70.00
07/13/20	MICHAELS STORES 1255 OMAHA NE	31.61
09/28/20	MENARDS COUNCIL BLUFFS IA COUNCIL BLUFF IA	131.41
10/09/20	SAMS CLUB #6472 COUNCIL BLUFF IA	39.55
10/13/20	SP*MONTANAHUDSON.COM HTTPSHEREWEST CA	188.97
01/06/21	SAMSClub #6472 COUNCIL BLUFF IA	20.00
02/22/21	IPX*DIAGNOSTICRAD 866-477-7013	182.00
03/08/21	ENT SPECIALISTS PC 402-397-0670 NE	70.00
03/15/21	FIVE BELOW #4007 BELLEVUE NE	5.35
11/02/21	ORIENTAL PALACE RESTAURA GLENWOOD IA	12.00
Total		<u><u>\$ 6,876.09</u></u>

	Conference Start Date/Time	Expected Check-in Date	Actual Check-In Date
#	10/18/17; 4:30pm	10/18/17	10/17/17
##	04/18/18; 4:30pm	04/18/18	04/17/18
^^	04/10/19; 4:30pm	04/10/19	04/09/19
~	10/16/19; 4:30pm	10/16/19	10/15/19

** Additional information provided to include details obtained through discussions and other available documentation.

^ According to City officials, the City did not pay for meals unless Ms. Gray was approved for training or conferences.

Note: Auditor's notations are in italics.

Description per Supporting Documentation	Description of Vendor per Internet Search	Improper	Unsupported	Reasonable
Panasonic 5 cordless phone, 3 yr warranty, ultra premium bath tissue, select & tear paper towels, Venus razor, tax	Membership warehouse	189.10	-	-
<i>No support</i>	Hotel/waterpark	70.00	-	-
Sharpie gel set (0.7MM), Sharpie RB, 3 stencil rulers	Retail store	31.61	-	-
2-\$50 Menards gift cards, \$25 Menards gift card, Quatro 4-color pens	Retail store	131.41	-	-
Ultra Premium Bath Tissue, Select & Tear paper towels, tax	Membership warehouse	39.55	-	-
<i>No support</i>	Leather goods vendor	188.97	-	-
10.7 gallons of Unleaded Gasoline	Membership warehouse	20.00	-	-
<i>No support</i>	Diagnostic Radiology PC Office in Bellevue, NE	182.00	-	-
<i>No support</i>	ENT Specialists PC in Omaha, NE	70.00	-	-
<i>No support</i>	Retail store	5.35	-	-
<i>No support</i>	Restaurant [^]	12.00	-	-
		<u>\$ 5,319.91</u>	<u>96.62</u>	<u>1,459.56</u>

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Post Date	Description	Amount
07/18/17	B Bops AMES IA	\$ 20.93 #
07/19/17	GATEWAY HOTEL CONFER AMES IA	13.57 #
07/20/17	GATEWAY HOTEL CONFER AMES IA	13.57 #
07/20/17	AMES PIZZA RANCH 800-2262443 IA	10.69 #
07/24/17	HICKORY PARK RESTAURANT C AMES IA	20.00 #
07/25/17	TEXAS ROADHOUSE_42410 AMES IA	30.02 #
07/25/17	MONGOLIAN BUFFET GRILLAMES IA	17.00 #
07/27/17	AMES PIZZA RANCH 800-2252443 IA	12.29 #
07/27/17	MCDONALD'S F28560 AMES A	7.35 #
08/24/17	USPS PO 1883070571_SILVERCITYIA _	16.45
09/28/17	USPS PO 1883070571_SILVERCITYIA _	50.40
10/02/17	USPS PO 1883070571 SILVER CITY IA	1.19
10/19/17	HUHOT MONGOLIAN GRILL 70 WEST DES MOIN IA	23.00 #
10/23/17	PERKINS REST 00010280 DESMOINES IA	20.00 #
10/23/17	B BOPS FLEUR DES MOINES IA	22.30 ^
11/08/17	USPS PO 1883070571 SILVER CITY	1.19
01/24/18	USPS PO 1883070571 SILVER CITY IA	2.26
01/30/18	USPS PO 1883070571 SILVER CITY IA	14.40
04/06/18	USPS PO 1883070571 SILVER CITY IA	7.41
04/20/18	ZOMBIE BURGER DES MOINES IA	50.00 #
05/23/18	SHOPKO 686 00206862 GLENWOOD IA	72.79 ^
08/01/18	USPS PO 1883070571 SILVER CITY IA	2.05
08/27/18	USPS PO 1883070571 SILVER CITY IA -	44.59
08/31/18	USPS PO 1683070571 SILVER CITY IA	7.41
09/04/18	USPS PO 1683070571 SILVER CITY IA	7.41

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Post Date	Description	Amount
10/16/18	USPS PO 1883070571 SILVER CITY IA	7.62
10/18/18	HIBACHI GRILL SUPREME BUF WEST DES MOIN IA	33.55 #
10/19/18	THREE C'S DINER CORNING IA	30.16 #
11/05/18	USPS PO 1883070571 SILVER CITY IA	16.60
11/09/18	USPS PO 1883070571 SILVER CITY IA	8.25
11/27/18	USPS PO 1883070571 SILVER CITY IA	7.83
12/20/18	USPS PO 1883070571 SILVER CITY IA	6.70
12/26/18	USPS PO 1883070571 SILVER CITY IA	7.62
02/21/19	USPS PO 1883070571 SILVER CITY IA	33.00
03/15/19	SHOPKO 686 00206862 GLENWOOD IA	153.04
03/29/19	THE OPINION-TRLBUNE 712-5273191 IA	39.99
04/09/19	USPS PO 1883070571 SILVER CITY IA	10.00
05/17/19	SHOPKO 686 00206862 GLENWOOD IA	49.22
05/31/19	DOLLAR-GENERAL #6216 GLENWOOD IA	47.19
06/25/19	THE UPS STORE 5186 COUNCIL BLUFF IA	30.93
07/18/19	USPS PO 1883070571 SILVER CITY IA	7.75
07/19/19	DOLLAR-GENERAL #6216 GLENWOOD IA	35.04
07/26/19	USPS PO 1883070571 SILVER CITY IA	7.60
08/09/19	DOLLAR-GENERAL #6216 GLENWOOD IA	100.00
09/18/19	DOLLAR-GENERAL #6216 GLENWOOD IA	100.00
10/03/19	Whitepages 800-9529005 WA	32.09
10/03/19	Whitepages 800-9529005 WA	21.39
10/21/19	AIRPORT HOLIDAY INN - DE DES MOINES IA	6.00
10/21/19	COUNTRY KITCHEN STUART STUART IA	15.48 #
11/08/19	USPS PO 1883070571 SILVER CITY IA	7.35
11/29/19	DOLLAR-GENERAL #6216 GLENWOOD IA	100.00

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Post Date	Description	Amount
12/09/19	STAPLES DIRECT 800-3333330 CT	33.82
12/20/19	USPS PO 1855710196 MALVERN IA	92.38
01/31/20	USPS PO 1803070571 SILVERCITY IA	28.60
02/03/20	USPS PO 1803070571 SILVERCITY IA	15.20
03/09/20	USPS PO 1883070571 SILVER CITY IA	70.00
03/18/20	HY-VEE C BLUFFS 1101 COUNCIL BLUFF IA	4.01
03/18/20	HY-VEE C BLUFFS 1101 COUNCIL BLUFF IA	18.55
03/19/20	USPS PO 1883070571 SILVER CITY IA	14.00
04/10/20	USPS PO 1883070571 SILVER CITY IA	38.50
04/23/20	USPS PO 1883070571 SILVER CITY IA	9.20
04/29/20	WALMART.COM 800-966-6546 AR	60.57
05/21/20	DOLLAR-GENERAL 46216 GLENW000 IA	147.38
06/03/20	DOLLAR-GENERAL #6216 GLENWOOD IA	109.36
06/03/20	USPS PO 1863070571 SILVER CITY IA	2.69
06/07/20	HALO BRANDED SOLUTIONS 8155489198 IL	56.75
06/10/20	DOLLAR-GENERAL #6216 GLENWOOD IA	100.00
06/16/20	USPS PO 1883070571 SILVERCITY IA	7.80
08/03/20	USPS PO 1863070571 SILVER CITY IA	6.17
08/04/20	USPS PO 1883070571 SILVER CITY IA	1.79
10/02/20	DOLLAR-GENERAL #6216 GLENWOOD IA	39.27
10/05/20	Whitepages 800-9529005 WA	32.09
10/22/20	USPS PO 1883070571 SILVER CITY IA	26.35
11/27/20	USPS PO 1883070571 SILVER CITY IA	23.60
12/23/20	USPS PO 1883070571 SILVER CITY IA	26.35
02/01/21	USPS PO 1883070571 SILVER CITY IA	21.55
02/11/21	USPS PO 1883070571 SILVER CITY IA	7.95

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Post Date	Description	Amount
03/09/21	USPS PO 1883070571 SILVER CITY IA	22.95
03/24/21	USPS PO 1883070571 SILVER CITY IA	9.25
Total		<u>\$ 2,428.80</u>

- Charge for meal occurred while Ms. Gray was at a conference; however, only a credit card receipt was provided for support. As a result, we are unable to determine what was purchased.

^ - The purchase from B-Bops included a double bacon cheeseburger, chicken, and other items that were not legivle on the receipt. The purchase from Shopko included purified water. None of the remaining transactions listed were supported by any type of documentation.

Note: Auditor's notations are in italics.

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Quill Purchases
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Check Date	Check Number	Check Amount		Invoice Date	Invoice Number	Total Amount
06/09/17	6192	\$ 994.02	*	05/26/17	7094211	\$ 49.00
03/05/18	6479	546.42	*	01/30/18	4415162	23.05
04/09/18	6544	121.92	*	03/29/18	5947873	21.59
06/15/18	6624	597.39	*	05/23/18	7334819	69.00
07/16/18	6674	198.21	*	07/02/18	8251350	13.04
02/11/19	6899	545.48	*	01/07/19	3984017	20.59
02/11/19	6899	545.48	*	01/08/19	4010284	13.49
02/11/19	6899	545.48	*	01/08/19	4010285	22.99
02/11/19	6899	545.48	*	01/08/19	4010723	80.28
02/11/19	6899	545.48	*	01/08/19	4015245	26.28
02/19/19	6921	424.28	*	01/09/19	4075693	187.09

Per Quill Invoice						
Description	Price	Quantity	Sub Total Amount	Improper	Reasonable	
Quillplus 1-Yr subscrip tier 1	\$ 49.00	1	49.00	49.00	-	
Cooler box 93591807M	23.05	1	23.05	23.05	-	
Cooler box 93591807M	21.59	1	21.59	21.59	-	
Quillplus subscrpt renewal-Blue	69.00	1	69.00	69.00	-	
Listening first stereo headphones (<i>kids</i>)	13.04	1	13.04	13.04	-	
Instax mini twin pack film	20.59	1	20.59	20.59	-	
Instax mini stripe film pack o	13.49	1	13.49	13.49	-	
The superhero book	22.99	1	22.99	22.99	-	
Instax mini prty pk film	28.79	1	28.79	28.79	-	
Instax mini varty pk	51.49	1	51.49	51.49	-	
Instax mini rainbow film	15.99	1	15.99	15.99	-	
10Pk instax monochrome film	10.29	1	10.29	10.29	-	
*D*sharpener blk (<i>pencil sharpener</i>)	25.15	1	25.15	-	25.15	
Kleenex 3Pk facial tissue	6.21	1	6.21	-	6.21	
Clic stic retractable pen, med	7.55	1	7.55	-	7.55	
Bic clic stic rt md blu 12	7.55	1	7.55	-	7.55	
Scotch magic tape 3/4X800 6Pk	9.77	1	9.77	-	9.77	
Scotch invisible tape 3/4X300	4.88	1	4.88	-	4.88	
8 ct triangular crayons	2.75	1	2.75	2.75	-	
Crayola crayons 8Ct large size	2.57	1	2.57	2.57	-	
Quillplus blue copy paper	(25.78)	1	25.78	-	25.78	
Qb hanging folder 1/5 letter	18.92	2	37.84	-	37.84	
Qb hanging folder 1/5 Itr be	18.92	1	18.92	-	18.92	
Kleenex boutiq 3Pk facial tiss	5.32	1	5.32	-	5.32	
12 in ss ruler cork base	2.39	1	2.39	-	2.39	
Sterling business card file	13.32	1	13.32	-	13.32	
Performance softgrip non-Stick	-	0	^^	-	-	
Lead refill h .5 mm	0.88	2	1.76	-	1.76	

Report on Special Investigation of the
City of Silver City

Quill Purchases
For the Period May 1, 2017 through May 1, 2021

Check Date	Check Number	Check Amount		Invoice Date	Invoice Number	Total Amount
02/19/19	6921	424.28 *		02/08/19	4946186	18.80
03/11/19	6945	50.58 *		02/13/19	5054451	19.99
04/06/19	6973	288.66 *		03/13/19	5794154	140.66
06/10/19	7040	300.41 *		05/23/19	7572411	69.99
01/22/20	7291	1,017.44 *		12/30/19	3607950	182.81
01/22/20	7291	1,017.44 *		01/02/20	3645385	25.76

Per Quill Invoice						
Description	Price	Quantity	Sub Total Amount	Improper	Reasonable	
Pentel twist-Erase iii .5Mm 2	6.13	1	6.13	-	6.13	
Pentel twist eraser ref 3Pk	2.30	4	9.20	-	9.20	
Rr milan insulated lunch tote	-	1	^^	-	-	
Dove dc cashew 10Ct	18.80	1	18.80	18.80	-	
Magnetic responsibility chart	19.99	1	19.99	19.99	-	
Cd-Rw 700Mb 4X-12X 10Pk slm cs	13.79	1	13.79	-	13.79	
Quill d ring view 1.5 binder - blk	7.39	3	22.17	-	22.17	
Quill d ring view 1.5 binder - wht	7.39	3	22.17	-	22.17	
Planters cashew halves & piece	25.99	1	25.99	25.99	-	
#6 3/4 env p&s Sec 20Lb 50Pk	4.29	2	8.58	-	8.58	
Qb #10 reg security pull & s	11.99	4	47.96	-	47.96	
Clear acrylic base sign 2X8	-	0	^^	-	-	
Clear acrylic base sign 2X8	-	0	^^	-	-	
Quillpls subscrpt renewal-Blue	69.99	1	69.99	69.99	-	
Bic round stic grip ball pen	3.19	1	3.19	-	3.19	
Tr sprl ntbk m 80 pjt plnr blk	9.99	1	9.99	-	9.99	
Tissue facial boutiq 6/pk	9.89	1	9.89	-	9.89	
Scotch ship tape 2 x800 6Pk	12.99	1	12.99	-	12.99	
Battery aa alkaline 24Pk	27.99	1	27.99	-	27.99	
Battery alkaline aaa 36Pk	35.99	1	35.99	-	35.99	
Planters cashew halves & piece	25.99	1	25.99	-	25.99	
Hp 950Xl hy black ink cart	44.99	1	44.99	-	44.99	
Paper hndwrtng 2Nd &3Rd grde	11.79	1	11.79	11.79	-	
Begin. Manuscript bk	-	-	^^	-	-	
Alphabet activity pad	-	-	^^	-	-	
Trace & learn writing set	-	-	^^	-	-	
Wipe Off book basic skills	-	-	^^	-	-	
Parts of speech & punctuation	-	-	^^	-	-	
Ready set learn sight words gr	-	-	^^	-	-	
Grotto grips 3 pack	-	-	^^	-	-	
Wipe Off book basic skills	6.59	1	6.59	6.59	-	
Parts of speech & punctuation	7.49	1	7.49	7.49	-	

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Quill Purchases
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Check Date	Check Number	Check Amount		Invoice Date	Invoice Number	Total Amount
01/22/20	7291	1,017.44	*	01/02/20	3645386	12.89
01/22/20	7291	1,017.44	*	01/02/20	3645387	10.49
01/22/20	7291	1,017.44	*	01/02/20	3648039	55.99
01/22/20	7291	1,017.44	*	01/02/20	3653490	10.99
02/28/20	7330	167.77	*	01/22/20	4214476	129.62
03/16/20	7341	151.89	*	03/05/20	5269024	134.05
04/17/20	7372	303.63	*	03/16/20	5551813	29.79

Per Quill Invoice						
Description	Price	Quantity	Sub Total Amount	Improper	Reasonable	
Ready set learn sight words gr	3.99	1	3.99	3.99	-	
Grotto grips 3 pack	7.69	1	7.69	7.69	-	
Begin. Manuscript bk	12.89	1	12.89	12.89	-	
Alphabet activity pad	10.49	1	10.49	10.49	-	
Instax mini varty pk	55.99	1	55.99	55.99	-	
10Pk instax monochrome film	10.99	1	10.99	10.99	-	
Lens cleaning towlettes 100/bx	7.39	1	7.39	7.39	-	
Fellowes laminator clean sht	5.29	1	5.29	-	5.29	
Planters cashew halves & piece	25.99	1	25.99	-	25.99	
Charles leonard safety pins; a	-	-	^^	-	-	
Quill economy storage box	29.99	2	59.98	-	59.98	
Mesh pencil cup black	6.99	2	13.98	-	13.98	
360 count party pack clear hd	16.99	1	16.99	-	16.99	
Rce krspies treats minis 50/ct	-	1	^^	-	-	
Pyrex 14 pc bake and store set	-	1	^^	-	-	
Hershey mini bag 40 oz.	-	-	^^	-	-	
7 piece kitchen tool set	-	1	^^	-	-	
8 Digit dual power calculator	7.96	3	23.88	23.88	-	
#6 3/4 env p&s sec 20Lb 50Pk	4.12	2	8.24	-	8.24	
Quill mini binder clips	1.14	6	6.84	-	6.84	
Gld optima certificates w/seal	-	-	^^	-	-	
Gallon storage bags 38Ct	8.66	1	8.66	8.66	-	
Quart storage bags 48Ct	7.20	1	7.20	7.20	-	
Ziploc sandwich bags 12X90Ct	3.55	1	3.55	3.55	-	
Crest certification holders	6.04	2	12.08	-	12.08	
Glad ds freeflx 13Gal 100Ct	14.41	1	14.41	-	14.41	
Glad ds dual def 30Gal 70Ct	19.20	1	19.20	-	19.20	
Quillplus blue copy paper	29.99	1	29.99	-	29.99	
Compact desktop calc	9.93	3	29.79	29.79	-	

Report on Special Investigation of the
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Quill Purchases
For the Period May 1, 2017 through May 1, 2021

Check Date	Check Number	Check Amount		Invoice Date	Invoice Number	Total Amount
04/17/20	7372	303.63	*	03/25/20	5805140	34.58
04/17/20	7372	303.63	*	03/30/20	5881943	17.29
04/17/20	7372	303.63	*	03/31/20	5901882	16.49
06/08/20	7407	191.46	*	05/26/20	17180544	69.99
08/17/20	7477	249.77		07/31/20	9143978	249.77
09/14/20	7504	323.96	*	08/13/20	9540780	155.31
09/14/20	7504	323.96	*	08/13/20	9546580	34.64

Per Quill Invoice					
Description	Price	Quantity	Sub Total Amount	Improper	Reasonable
Stpls 290 desktop 12 digit cal	17.29	2	34.58	34.58	-
Stpls 290 desktop 12 digit cal	17.29	1	17.29	17.29	-
Art ppr asst 9 x 12 500/pk	16.49	1	16.49	16.49	-
Quillplus blue renewal - qp1	69.99	1	69.99	69.99	-
Coppertop 9 volt battery	15.19	2	30.38	-	30.38
6 transparent plastic ruler	0.96	2	1.92	1.92	-
Hi Liter 25025 broad tip f/ye	9.50	1	9.50	-	9.50
Pocket accent, fl. Yellow	9.21	1	9.21	-	9.21
Compostbagasseplate 9In 250Pk (paper plates)	22.05	1	22.05	22.05	-
Quillplus blue copy paper	27.44	2	54.88	-	54.88
Frito lay classic mix var. Pk	-	-	^^	-	-
Gallon storage bags 38Ct	6.85	1	6.85	6.85	-
6 stnless ruler noslip cork	3.23	1	3.23	3.23	-
Hp 62Xl hy tn-Color ink cart	43.13	1	43.13	-	43.13
Hp 951 c/m/y color ink 3Pk	68.62	1	68.62	-	68.62
16Gb micro uhs-I	7.87	2	15.74	-	15.74
Toolkit general repair	44.32	1	44.32	-	44.32
2021/22 two year monthly plnr	21.96	1	21.96	-	21.96
Glad ds frceflx 13Gal 100Ct	16.74	1	16.74	-	16.74
Elmers glue stick 62 purple	5.70	1	5.70	5.70	-
Elmer s school glue 4 oz each	2.26	2	4.52	4.52	-
Hand sanitizer 8 oz	3.14	4	12.56	-	12.56
Kleenex pop up box hand towel	5.21	1	5.21	-	5.21
Kleenex antiviral faciaItissue	28.56	1	28.56	-	28.56
16Gb micro uhs-I	-	-	^^	-	-
Toolkit general repair	-	-	^^	-	-
2021/22 two year monthly plnr	-	-	^^	-	-
Sd adapter 93591651M	-	-	^^	-	-
Centon mp essential sdhc card	-	-	^^	-	-
Glad ds frceflx 13Gal 100Ct	-	-	^^	-	-
Glad ds dual def 30Gal 70Ct	-	-	^^	-	-
Hershey mini bag 40 oz.	16.24	2	32.48	-	32.48

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Quill Purchases
For the Period May 1, 2017 through May 1, 2021

Check Date	Check Number	Check Amount	Invoice Date	Invoice Number	Total Amount
09/14/20	7504	323.96 *	08/25/20	9900811	5.21
10/15/20	7527	174.29 *	09/29/20	10891959	153.52
11/09/20	7557	488.18 *	10/06/20	111117584	2.42
12/14/20	7585	190.20 *	12/08/20	12820463	13.09

Per Quill Invoice					
Description	Price	Quantity	Sub Total Amount	Improper	Reasonable
Elmers glue stick 62 purple	-	-	^^	-	-
Elmer s school glue 40z each	-	-	^^	-	-
Hand sanitizer 8 oz	-	-	^^	-	-
Kleenex pop up box hand towel	-	-	^^	-	-
Kleenex antiviral facialtissue	-	-	^^	-	-
6 transparent plastic ruler	2.16	1	2.16	2.16	-
Lysol sanitizing wipes 80Ct	-	-	^^	-	-
Arizona cardinals winter appar	-	-	^^	-	-
Crayola 8Ct brd wash mkr	-	-	^^	-	-
Clorox dsnfct wipe 75Ct fresh	-	-	^^	-	-
Crayola 8Ct brd wash mkr	5.21	1	5.21	5.21	-
Ziploc sandwich bags 12X90Ct	3.85	1	3.85	3.85	-
Hp 202X high yield black toner	89.08	1	89.08	-	89.08
Compostbagasseplate 9In 250Pk (<i>paper plates</i>)	20.65	1	20.65	20.65	-
Ballpointpenrefill, fine point	-	-	^^	-	-
Bic intensity fn fash asst 5Pk	7.34	1	7.34	-	7.34
Duracell d 8/pk doublewide	16.53	1	16.53	-	16.53
Duracell coppertop c 8Pk	16.07	1	16.07	-	16.07
Nfl packers beverage buddy	-	-	^^	-	-
Quill plastic push pins	-	-	^^	-	-
Mark it perm markers uf point	-	-	^^	-	-
Sharpie ultra fine 24 asstd	-	-	^^	-	-
Hp 202X hy cmy color toner 3Pk	-	-	^^	-	-
Hp 202X hy black tnr cart 2Pk	-	-	^^	-	-
Tr 5in scissor bln tp jr 2P gy	2.42	1	2.42	2.42	-
Quill mini binder clips	-	-	^^	-	-
2021 aag mnth deskpad 22X17	-	-	^^	-	-
BCA Tri-Colored tote and pouch	-	-	^^	-	-
Chart manuscript alphabet zan	3.14	1	3.14	3.14	-
Other ways to say chart	2.10	1	2.10	2.10	-
Chart numbers	2.81	1	2.81	2.81	-
Shapes small chart	5.04	1	5.04	5.04	-

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Quill Purchases
For the Period May 1, 2017 through May 1, 2021

Check Date	Check Number	Check Amount	Invoice Date	Invoice Number	Total Amount
04/07/21	7718	354.05 *	03/09/21	15181880	226.76
04/07/21	7718	354.05 *	03/09/21	15235529	3.19
			Total		<u>\$ 2,350.49</u>

* - Check included payment for several invoices, some of which did not include improper purchases.

^^ - Listed on invoice but not shipped and not charged to the City. In some cases, item was shipped and charged at a later date.

Note: Auditor's notations are in italics

Per Quill Invoice

Description	Price	Quantity	Sub Total Amount	Improper	Reasonable
Ultra-fine Point markers	10.24	1	10.24	-	10.24
Sharpie 36Ct fine black box	27.06	1	27.06	-	27.06
Verbatim 64Gb microsdhc	34.81	1	34.81	-	34.81
Pad nwrulled ltr 4 pk can	21.46	1	21.46	-	21.46
Quill d ring view 3 binder wht	10.83	12	129.96	-	129.96
Ticonderoga eraser 15Pk	3.23	1	3.23	3.23	-
Zaner-Bloser pencil grips 6Pk	3.19	1	3.19	3.19	-
			<u>\$ 2,350.49</u>	<u>924.20</u>	<u>1,426.29</u>

Report on Special Investigation of the
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Promotional Items Received from Quill
For the Period May 1, 2017 through May 1, 2021

Per Quill Invoice

Invoice Date	Description	Invoice Total
05/17/17	Addison excursion bag	\$ 232.10
05/26/17	Mrs. Fields flower canister tin	201.44
05/30/17	Mrs. Fields flower canister	150.05
06/22/17	2Pc storage bag set	191.93
	Pf bee treat box a	
07/05/17	2Pc storage bag set	31.98
07/10/17	\$5 starbucks e-Gftcrd 2Wks	110.94
08/02/17	Free mrs fields cookie tin	131.47
	Pf summer treat box	
08/07/17	M&m peanut 42-Oz. Pouch	195.26
	Snyders old fashioned mini pre	
	Pf summer treat box	
10/10/17	Holiday card sample	331.74
	Buns bees bca gift bag set	
11/15/17	Popcorn factory pumpkin treat	127.54
01/23/18	Bedside caddy	210.18
01/30/18	Comp \$5 starbucks card emailed	46.97
02/01/18	Kisses banded 6 bowl	71.33
02/20/18	Corelle livingware 6 Pc plt st	96.99
	Corelle livingware 6 pc bwl st	
03/13/18	Rr 5 serrated utility knife	106.64
03/29/18	Comp \$5 starbucks card emailed	100.33
04/11/18	Foldable cooler chair	106.22
05/11/18	Twizzlers strawberry canister	117.85
05/31/18	3Pc parisian weekender set	232.29
08/20/18	Pt metro bbq tote	526.70
09/10/18	Prog interntl chopping mat set	239.77
09/28/18	Prep solutions microwave cover	128.45

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Promotional Items Received from Quill
For the Period May 1, 2017 through May 1, 2021

Per Quill Invoice

Invoice Date	Description	Invoice Total
10/08/18	Prep solutions bag clip set	147.74
12/19/18	Comp \$5 starbucks card	257.64
01/09/19	Rr milan insulated lunch tote	187.09
03/21/19	Rr 2Pc nylon turner set mb	72.84
04/22/19	Rce krspies treats minis 50/ct	216.58
	Tootsie roll midgees 360 count	
04/23/19	Wonka mix it ups bag 48 oz	39.88
04/30/19	\$5 starbucks e-Gftcrd 2Wks	118.07
05/07/19	Celebration 2 piece cosmetic b	197.57
09/05/19	Rce krspies treats minis 50/ct	177.43
	Frito lay classic mix var. Pk	
09/05/19	3 piece woven storage basket S	283.97
10/24/19	Holiday card sample	381.29
	Rr 2Pc mixng bowl set 1 & 2 qt	
11/13/19	Bic round stic med blk dz	182.63
	Rr 2 Piece nylon turner set	
01/07/20	Qb 1 round Ring view binder	500.30
	1/2 round Ring view binder	
	Qb 1/2 round Ring view bndr	
	Qb 1 1/2 rr view binder	
	1 1/2 round Ring view binder	
	Desk message board	
	Hello mello carefree threads t	
01/22/20	Rce krspies treats minis 50/ct	129.62
	Pyrex 14 pc bake and store set	
	7 piece kitchen tool set	
10/06/20	Finding dory dvd	485.76

Report on Special Investigation of the
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Payroll Checks Issued to Artema Gray
For the Period May 1, 2017 through May 1, 2021

<u>Pay Period Ending</u>	<u>Maximum Authorized Hours~</u>	<u>Amounts Paid to Artema Gray</u>			<u>Hours Recorded per Payroll Records</u>	<u>Hours Recorded per Timesheet</u>
		<u>Date</u>	<u>Check #</u>	<u>Amount</u>		
05/05/17	64	05/05/17	6121	\$ 397.76	30.00	30.00
05/19/17	64	05/19/17	6159	757.46	60.25	^^
06/02/17	64	06/02/17	6161	765.41	61.00	61.00
06/16/17	64	06/14/17	6201	754.47	60.00	60.00
06/30/17	64	06/29/17	6226	779.34	62.25	62.25
07/14/17	64	07/13/17	6229	754.47	60.00	60.00
07/28/17	64	07/28/17	6245	765.41	61.00	61.00
08/11/17	64	08/11/17	6267	782.31	62.50	62.50
08/25/17	64	08/25/17	6269	915.53	74.50	74.50
09/08/17	64	09/08/17	6295	698.81	55.00	61.00
		09/08/17	6297	93.74	7.00	-
					62.00	61.00
09/22/17	64 *	09/21/17	6319	869.06	61.75	61.75
10/06/17	64	10/06/17	6327	793.05	61.50	61.50
10/20/17	64	10/16/17	6357	867.12	67.00	67.00
11/03/17	64	11/03/17	6359	827.02	64.50	^^
11/17/17	64	11/17/17	6375	861.97	67.50	67.50
12/01/17	64	12/01/17	6388	775.58	60.00	60.00
12/15/17	64	12/15/17	6397	640.84	48.25	48.25
12/29/17	64	12/29/17	6421	841.42	65.75	65.75
01/12/18	64	01/12/18	6443	865.04	67.75	67.75
01/26/18	64	01/26/18	6453	827.62	63.50	63.50
02/09/18	64	02/09/18	6457	1,212.39	91.50	91.50
02/23/18	64	02/23/18	6496	815.30	58.00	58.00
03/09/18	64	03/09/18	6500	835.84	64.25	64.25
03/23/18	64	03/23/18	6523	832.77	64.00	64.00
04/06/18	64	04/04/18	6527	832.77	64.00	64.00
04/20/18	64	04/20/18	6562	798.82	61.00	61.00
05/04/18	64	05/04/18	6566	858.49	66.25	66.25
05/18/18	64	05/17/18	6589	838.95	64.50	64.50
06/01/18	64	06/01/18	6595	827.62	63.50	63.50

Excess Hours Paid				Improper Payments					
Hours Not Included on Timesheet	Hours In Excess of Maximum Allowed	Unauthorized Checks	Total	Authorized Hourly Wage	Gross Wages	City's Share of:		Total	
						FICA	IPERS		
-	-	-	-	\$ 15.50	\$ -	-	-	-	
-	-	-	-	15.50	-	-	-	-	
-	-	-	-	15.50	-	-	-	-	
-	-	-	-	15.50	-	-	-	-	
-	-	-	-	15.50	-	-	-	-	
-	-	-	-	15.50	-	-	-	-	
-	-	-	-	15.50	-	-	-	-	
-	-	-	-	15.50	-	-	-	-	
-	10.50	-	10.50	15.50	162.75	12.45	14.53	189.73	
-	-	-	-	15.50	-	-	-	-	
1.00	-	-	1.00	15.50	15.50	1.19	1.38	18.07	
-	-	-	-	16.00	-	-	-	-	
-	-	-	-	16.00	-	-	-	-	
-	3.00	-	3.00	16.00	48.00	3.67	4.29	55.96	
-	0.50	-	0.50	16.00	8.00	0.61	0.71	9.32	
-	3.50	-	3.50	16.00	56.00	4.28	5.00	65.28	
-	-	-	-	16.00	-	-	-	-	
-	-	-	-	16.00	-	-	-	-	
-	1.75	-	1.75	16.00	28.00	2.14	2.50	32.64	
-	3.75	-	3.75	16.00	60.00	4.59	5.36	69.95	
-	-	-	-	16.00	-	-	-	-	
-	27.50	-	27.50	16.00	532.00	40.70	47.51	620.21	
-	-	-	-	16.00	-	-	-	-	
-	0.25	-	0.25	16.00	4.00	0.31	0.36	4.67	
-	-	-	-	16.00	-	-	-	-	
-	-	-	-	16.00	-	-	-	-	
-	-	-	-	16.00	-	-	-	-	
-	2.25	-	2.25	16.00	36.00	2.75	3.21	41.96	
-	0.50	-	0.50	16.00	8.00	0.61	0.71	9.32	
-	-	-	-	16.00	-	-	-	-	

Report on Special Investigation of the
City of Silver City

Payroll Checks Issued to Artema Gray
For the Period May 1, 2017 through May 1, 2021

<u>Pay Period Ending</u>	<u>Maximum Authorized Hours~</u>	<u>Amounts Paid to Artema Gray</u>			<u>Hours Recorded per Payroll Records</u>	<u>Hours Recorded per Timesheet</u>
		<u>Date</u>	<u>Check #</u>	<u>Amount</u>		
06/15/18	64	06/15/18	6632	844.09	65.00	65.00
06/29/18	64	06/29/18	6646	835.84	64.25	64.25
07/13/18	64	07/12/18	6650	784.56	60.00	60.00
07/27/18	64	07/27/18	6680	858.52	64.50	64.50
08/10/18	64	08/10/18	6700	797.08	59.25	59.25
08/24/18	64	08/24/18	6703	787.58	58.50	58.50
09/07/18	64	09/07/18	6710	755.79	55.75	55.75
09/21/18	64	09/21/18	6731	840.53	63.00	63.00
10/05/18	64	10/05/18	6757	787.58	58.50	58.50
10/19/18	64	10/19/18	6771	855.35	64.25	64.25
11/02/18	64	11/02/18	6780	800.24	59.50	59.50
11/16/18	64	11/16/18	6793	884.98	66.75	66.75
11/30/18	67	11/30/18	6820	864.83	65.00	65.00
12/14/18	71	12/14/18	6849	826.72	61.75	61.75
12/28/18	72	12/28/18	6872	832.04	62.25	62.25
01/11/19	-	01/11/19	6877	163.30	11.50	-
01/11/19	72	01/11/19	6878	840.53	63.00	63.00
01/25/19	72	01/25/19	6880	805.56	60.00	60.00
02/08/19	72	02/08/19	6904	797.08	59.25	59.25
02/08/19	-	02/08/19	6906	184.60	13.00	-
02/22/19	72	02/22/19	6927	828.87	62.00	62.00
02/22/19	-	02/22/19	6926	360.09	25.50	-
03/08/19	72	03/08/19	6930	817.23	61.00	61.00
03/22/19	72	03/22/19	6956	1,020.50	78.25	65.25
04/05/19	72	04/05/19	6958	970.73	74.00	56.50
04/19/19	72	04/19/19	6978	902.97	68.25	68.25
05/03/19	72	05/03/19	6989	838.37	62.75	62.75
05/17/19	72	05/17/19	7018	846.86	63.50	43.50
05/31/19	72	05/31/19	7024	888.14	67.00	54.00
06/14/19	72 *	06/14/19	7043	1,029.08	71.00	58.00
06/28/19	72	06/28/19	7064	863.68	63.00	50.00
07/12/19	72	07/12/19	7081	872.58	64.00	64.00

Excess Hours Paid				Improper Payments					
Hours Not Included on Timesheet	Hours In Excess of Maximum Allowed	Unauthorized Checks	Total	Authorized Hourly Wage	Gross Wages	City's Share of:		Total	
						FICA	IPERS		
-	1.00	-	1.00	16.00	16.00	1.22	1.43	18.65	
-	0.25	-	0.25	16.00	4.00	0.31	0.36	4.67	
-	-	-	-	16.00	-	-	-	-	
-	0.50	-	0.50	16.50	8.25	0.63	0.78	9.66	
-	-	-	-	16.50	-	-	-	-	
-	-	-	-	16.50	-	-	-	-	
-	-	-	-	16.50	-	-	-	-	
-	-	-	-	16.50	-	-	-	-	
-	-	-	-	16.50	-	-	-	-	
-	0.25	-	0.25	16.50	4.13	0.32	0.39	4.84	
-	-	-	-	16.50	-	-	-	-	
-	2.75	-	2.75	16.50	45.38	3.47	4.28	53.13	
-	-	-	-	16.50	-	-	-	-	
-	-	-	-	16.50	-	-	-	-	
-	-	-	-	16.50	-	-	-	-	
-	-	11.50	11.50	16.50	189.75	14.52	17.91	222.18	
-	-	-	-	16.50	-	-	-	-	
-	-	-	-	16.50	-	-	-	-	
-	-	-	-	16.50	-	-	-	-	
-	-	13.00	13.00	16.50	214.50	16.41	20.25	251.16	
-	-	-	-	16.50	-	-	-	-	
-	-	25.50	25.50	16.50	420.75	32.19	39.72	492.66	
-	-	-	-	16.50	-	-	-	-	
13.00	-	-	13.00	16.50	214.50	16.41	20.25	251.16	
17.50	-	-	17.50	16.50	288.75	22.09	27.26	338.10	
-	-	-	-	16.50	-	-	-	-	
-	-	-	-	16.50	-	-	-	-	
20.00	-	-	20.00	16.50	330.00	25.25	31.15	386.40	
13.00	-	-	13.00	16.50	214.50	16.41	20.25	251.16	
13.00	-	-	13.00	17.00	221.00	16.91	20.86	258.77	
13.00	-	-	13.00	17.00	221.00	16.91	20.86	258.77	
-	-	-	-	17.00	-	-	-	-	

Report on Special Investigation of the
City of Silver City

Payroll Checks Issued to Artema Gray
For the Period May 1, 2017 through May 1, 2021

Pay Period Ending	Maximum Authorized Hours~	Amounts Paid to Artema Gray			Hours Recorded per Payroll Records	Hours Recorded per Timesheet
		Date	Check #	Amount		
07/26/19	72	07/26/19	7085	1,050.17	78.75	55.75
08/09/19	72	08/09/19	7090	981.49	73.00	65.00
08/23/19	72	08/23/19	7126	954.26	70.75	57.75
09/06/19	72	09/06/19	7133	1,002.20	74.75	67.75
09/20/19	72	09/19/19	7135	981.49	73.00	73.00
10/04/19	72	10/03/19	7162	1,008.71	75.25	68.25
10/18/19	72	10/18/19	7188	1,032.68	77.25	70.25
11/01/19	72	11/01/19	7193	996.72	74.25	67.25
11/15/19	72	11/15/19	7195	932.52	69.00	62.00
11/29/19	72	11/27/19	7222	1,032.68	77.25	70.25
12/13/19	72	12/13/19	7249	983.72	73.25	66.25
12/27/19	72	12/27/19	7263	993.47	74.00	53.00
01/10/20	72	01/10/20	7273	1,062.14	79.00	65.00
01/24/20	72	01/24/20	7298	1,019.68	75.50	54.50
02/07/20	72	02/07/20	7302	998.96	73.75	59.75
02/21/20	72	02/21/20	7312	752.94	53.50	25.50
03/06/20	72	03/06/20	7334	971.74	71.50	57.50
03/20/20	72	03/20/20	7345	1,002.20	74.00	60.00
04/03/20	72	04/03/20	7355	959.74	70.50	70.50
04/17/20	72	04/17/20	7356	1,105.59	82.50	82.50
05/01/20	72	05/01/20	7381	1,120.61	83.75	83.75
05/15/20	72	05/15/20	7382	1,030.19	76.25	69.25
05/29/20	72	05/29/20	7395	1,081.39	80.50	73.50
06/12/20	72	06/12/20	7410	950.77	69.75	62.75
06/26/20	72	06/24/20	7424	972.51	71.50	50.50
07/10/20	72	07/10/20	7432	1,011.70	74.75	67.75
07/24/20	72	07/24/20	7450	923.54	67.50	53.50
08/07/20	72	08/07/20	7460	984.48	72.50	58.50
08/21/20	72	08/19/20	7483	926.79	67.75	53.75
09/04/20	72	09/04/20	7485	1,002.97	74.00	67.00
09/18/20	72	09/16/20	7509	957.27	70.25	70.25
10/02/20	72	10/02/20	7511	993.22	73.25	66.25

Excess Hours Paid				Improper Payments					
Hours Not Included on Timesheet	Hours In Excess of Maximum Allowed	Unauthorized Checks	Total	Authorized Hourly Wage	Gross Wages	City's Share of:			Total
						FICA	IPERS		
23.00	-	-	23.00	17.00	391.00	29.91	36.91		457.82
8.00	-	-	8.00	17.00	136.00	10.40	12.84		159.24
13.00	-	-	13.00	17.00	221.00	16.91	20.86		258.77
7.00	-	-	7.00	17.00	119.00	9.10	11.23		139.33
-	1.00	-	1.00	17.00	17.00	1.30	1.60		19.90
7.00	-	-	7.00	17.00	119.00	9.10	11.23		139.33
7.00	-	-	7.00	17.00	119.00	9.10	11.23		139.33
7.00	-	-	7.00	17.00	119.00	9.10	11.23		139.33
7.00	-	-	7.00	17.00	119.00	9.10	11.23		139.33
7.00	-	-	7.00	17.00	119.00	9.10	11.23		139.33
7.00	-	-	7.00	17.00	119.00	9.10	11.23		139.33
21.00	-	-	21.00	17.00	357.00	27.31	33.70		418.01
14.00	-	-	14.00	17.00	238.00	18.21	22.47		278.68
21.00	-	-	21.00	17.00	357.00	27.31	33.70		418.01
14.00	-	-	14.00	17.00	238.00	18.21	22.47		278.68
28.00	-	-	28.00	17.00	476.00	36.41	44.93		557.34
14.00	-	-	14.00	17.00	238.00	18.21	22.47		278.68
14.00	-	-	14.00	17.00	238.00	18.21	22.47		278.68
-	-	-	-	17.00	-	-	-		-
-	10.50	-	10.50	17.00	178.50	13.66	16.85		209.01
-	11.75	-	11.75	17.00	199.75	15.28	18.86		233.89
7.00	-	-	7.00	17.00	119.00	9.10	11.23		139.33
7.00	1.50	-	8.50	17.00	144.50	11.05	13.64		169.19
7.00	-	-	7.00	17.00	119.00	9.10	11.22		139.32
21.00	-	-	21.00	17.00	357.00	27.31	33.70		418.01
7.00	-	-	7.00	17.00	119.00	9.10	11.23		139.33
14.00	-	-	14.00	17.00	238.00	18.21	22.47		278.68
14.00	-	-	14.00	17.00	238.00	18.21	22.47		278.68
14.00	-	-	14.00	17.00	238.00	18.21	22.47		278.68
7.00	-	-	7.00	17.00	119.00	9.10	11.23		139.33
-	-	-	-	17.00	-	-	-		-
7.00	-	-	7.00	17.00	119.00	9.10	11.23		139.33

Report on Special Investigation of the
City of Silver City

Payroll Checks Issued to Artema Gray
For the Period May 1, 2017 through May 1, 2021

Pay Period Ending	Maximum Authorized Hours~	Amounts Paid to Artema Gray			Hours Recorded per Payroll Records	Hours Recorded per Timesheet
		Date	Check #	Amount		
10/16/20	72	10/16/20	7537	877.85	63.75	63.75
10/30/20	76	10/30/20	7539	1,002.97	74.00	74.00
11/13/20	72	11/11/20	7561	933.29	68.25	68.25
11/27/20	72	11/27/20	7568	920.30	67.25	67.25
12/11/20	72	12/11/20	7575	972.51	71.50	71.50
12/25/20	72	12/23/20	7606	990.99	73.00	73.00
01/08/21	72	01/08/21	7610	922.20	67.00	67.00
01/22/21	72	01/22/21	7633	897.23	65.00	65.00
02/05/21	72	02/05/21	7644	788.34	56.00	56.00
02/19/21	72	02/19/21	7663	846.04	60.75	60.75
03/05/21	72	03/05/21	7669	861.27	62.00	62.00
03/19/21	72	03/19/21	7688	885.23	64.00	64.00
04/02/21	72	04/02/21	7704	870.01	62.75	62.75
04/16/21	72	04/16/21	7723	196.77	13.50	13.50
Totals				\$ 92,615.82		

~ - Calculated for a two-week period based on the maximum number of hours per week authorized by the City Council.

* - Council approved retroactive pay increase. Gross pay for this payperiod includes pay increase for hours from previous pay periods.

^^ - Timesheets were not available for these payperiods. As a result, we relied on the payroll register.

Excess Hours Paid				Improper Payments					
Hours Not Included on Timesheet	Hours In Excess of Maximum Allowed	Unauthorized Checks	Total	Authorized Hourly Wage	Gross Wages	City's Share of:			Total
						FICA	IPERS		
-	-	-	-	17.00	-	-	-	-	-
-	-	-	-	17.00	-	-	-	-	-
-	-	-	-	17.00	-	-	-	-	-
-	-	-	-	17.00	-	-	-	-	-
-	-	-	-	17.00	-	-	-	-	-
-	1.00	-	1.00	17.00	17.00	1.30	1.60		19.90
-	-	-	-	17.00	-	-	-	-	-
-	-	-	-	17.00	-	-	-	-	-
-	-	-	-	17.00	-	-	-	-	-
-	-	-	-	17.00	-	-	-	-	-
-	-	-	-	17.00	-	-	-	-	-
-	-	-	-	17.00	-	-	-	-	-
-	-	-	-	17.00	-	-	-	-	-
-	-	-	-	17.00	-	-	-	-	-
-	-	-	-	17.00	-	-	-	-	-
414.50	84.00	50.00	548.50		\$ 9,296.51	711.17	872.54		10,880.22

Report on Special Investigation of the
City of Silver City

Selected Reimbursements to Artema Gray
For the Period May 1, 2017 through May 1, 2021

Per Bank Statements			Per Reimbursement Requests			
Check Date	Check Number	Check Amount	Travel Date	Mileage Per Support	Total Paid	Description
07/10/17	6228	\$ 105.93	-	198	\$ 105.93	8 Trips to Glenwood to the banks @ 22 miles round trip=176 miles 1 trip to Glenwood to Glenwood Feed and Seed to drop off returns for Quill.com for UPS pickup @ 22 miles round trip=22 miles.
					<u>105.93</u>	
10/06/17	6329	544.02	-	-	170.36	September 2017 Insurance
			-	-	170.36	October 2017 Insurance
			09/08/17	22	11.77	Glenwood-Bank and T-Shirts 22 miles
			09/15/17	22	11.77	Glenwood-Bank and Shopko 22 miles
			09/22/17	22	11.77	Glenwood-Courthouse -22 miles/Election Papers
			09/23/17	50	26.75	Council Bluffs-Sam's Club- 50 miles
			09/26/17	22	11.77	Glenwood - Dollar General- 22 miles
			09/28/17	60	32.10	Red Oak- SWIPCO Meeting - 60 miles
			09/29/17	22	11.77	Glenwood-Bank-22 miles
			10/05/17	160	85.60	Denison-OTR Budget Training- 160 miles
					<u>544.02</u>	
12/15/17	6399	496.72	-	-	170.36	December Insurance Premium
			10/13/17	22	11.77	Glenwood-Bank
			10/17/17	134	71.69	Des Moines-DataTech User Group Meeting and IMFOA Fall Conference
			10/20/17	134	71.69	Home-Silver City from Des Moines
			11/02/17	22	11.77	Glenwood-Bank
			11/03/17	22	11.77	Glenwood-Pick Up T-Shirts
			11/14/17	110	58.85	Atlantic-Budget Workshop
			11/15/17	50	26.75	Council Bluffs-Menards
			11/16/17	22	11.77	Glenwood-Bank and Gift Cards for vandalism clean-up
			11/19/17	50	26.75	Council Bluffs-Office Max
			11/27/17	22	11.77	Glenwood-Bank and UPS drop off
			12/01/17	22	11.77	Glenwood-Bank and Joe Designer *
			-	-	0.01	Calculation error
					<u>496.72</u>	
02/02/18	6455	281.54	-	-	170.36	February 2018 Insurance Premium
			12/21/17	50	27.25	Council Bluffs-Menards
			12/29/17	22	11.99	Glenwood-Bank
			01/12/18	22	11.99	Glenwood-Bank *
			01/18/18	22	11.99	Glenwood-Bank
			01/24/18	22	11.99	Glenwood-Bank *
			01/25/18	22	11.99	Glenwood-Dollar General
			01/26/18	22	11.99	Glenwood-Bank *
			01/29/18	22	11.99	Glenwood-Bomgaars
					<u>281.54</u>	

	Improper	Unsupported	Reasonable
\$	58.85	-	47.08

	58.85	-	47.08
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	-	-	170.36
	-	-	170.36
	11.77	-	-
	11.77	-	-
	-	-	11.77
	-	-	26.75
	-	11.77	-
	-	-	32.10
	-	-	11.77
	-	-	85.60
	23.54	11.77	508.71

	-	-	170.36
	-	-	11.77
	-	-	71.69
	-	-	71.69
	-	-	11.77
	-	-	11.77
	-	-	58.85
	-	-	26.75
	-	-	11.77
	-	-	26.75
	-	-	11.77
	11.77	-	-
	-	-	0.01
	11.77	-	484.95

	-	-	170.36
	-	-	27.25
	-	-	11.99
	11.99	-	-
	-	-	11.99
	11.99	-	-
	-	-	11.99
	11.99	-	-
	-	-	11.99
	35.97	-	245.57

Report on Special Investigation of the
City of Silver City

Selected Reimbursements to Artema Gray
For the Period May 1, 2017 through May 1, 2021

Per Bank Statements			Per Reimbursement Requests			
Check Date	Check Number	Check Amount	Travel Date	Mileage Per Support	Total Paid	Description
03/19/18	6502	230.31	-	-	170.36	March 2018 Insurance Premium
			02/08/18	22	11.99	Glenwood-Bank
			02/13/18	22	11.99	Glenwood-Bank
			02/16/18	22	11.99	Glenwood-Bank
			02/20/18	22	11.99	Glenwood-Bank
			02/27/18	22	11.99	Glenwood-Bank
					<u>230.31</u>	
04/04/18	6526	278.27	-	-	170.36	April 2018 Insurance Premium
			-	-	107.91	9 trips to Glenwood to the bank x 22 miles roundtrip = 198 miles
					<u>278.27</u>	
04/11/18	6551	135.16	03/01/18	22	11.99	Glenwood-Bank
			03/05/18	22	11.99	Glenwood-Bank
			03/08/18	50	27.25	Council Bluffs - Office Max
			03/09/18	22	11.99	Glenwood-Bank
			03/13/18	22	11.99	Glenwood-UPS
			03/16/18	22	11.99	Glenwood-Bank
			03/23/18	22	11.99	Glenwood-Bank
			03/30/18	22	11.99	Glenwood-Bank
			04/05/18	22	11.99	Glenwood-Bank
			04/11/18	22	11.99	Glenwood-Bank and courthouse
					<u>135.16</u>	
05/01/18	6565	107.91	-	-	107.91	9 trips to Glenwood to the bank x 22 miles roundtrip = 198 miles
					<u>107.91</u>	
05/30/18	6592	109.00	05/04/18	22	11.99	Glenwood-Bank
			05/07/18	90	49.05	Omaha-Seminar
			05/11/18	22	11.99	Glenwood-Bank
			05/17/18	22	11.99	Glenwood-Errands
			05/22/18	22	11.99	Glenwood-Shopko
			05/24/18	22	11.99	Glenwood-Dollar General
					<u>109.00</u>	
07/16/18	6654	99.19	06/13/18	50	27.25	Council Bluffs-Community Center
			06/15/18	22	11.99	Glenwood-Bank
			06/22/18	22	11.99	Glenwood-Bank
			06/29/18	22	11.99	Glenwood-Bank
			07/06/18	22	11.99	Glenwood-Bank
			07/10/18	22	11.99	Glenwood-Bank
			07/13/18	22	11.99	Glenwood-Bomgaars
					<u>99.19</u>	
10/11/18	6765	151.51	07/20/18	22	11.99	Glenwood-Bank
			07/23/18	22	11.99	Glenwood-Bank
			07/27/18	22	11.99	Glenwood-Bank
			08/03/18	22	11.99	Glenwood-Bank

Improper	Unsupported	Reasonable
-	-	170.36
11.99	-	-
11.99	-	-
11.99	-	-
11.99	-	-
11.99	-	-
59.95	-	170.36
-	-	170.36
107.91	-	-
107.91	-	170.36
-	-	11.99
-	-	11.99
-	-	27.25
-	-	11.99
-	11.99	-
-	-	11.99
-	-	11.99
-	-	11.99
-	-	11.99
11.99	-	-
11.99	11.99	111.18
95.92	-	11.99
95.92	-	11.99
-	-	11.99
-	-	49.05
11.99	-	-
-	-	11.99
-	-	11.99
-	-	11.99
11.99	-	97.01
-	-	27.25
-	-	11.99
11.99	-	-
11.99	-	-
11.99	-	-
11.99	-	-
11.99	-	-
59.95	-	39.24
11.99	-	-
-	-	11.99
11.99	-	-
11.99	-	-

Report on Special Investigation of the
City of Silver City

Selected Reimbursements to Artema Gray
For the Period May 1, 2017 through May 1, 2021

Per Bank Statements			Per Reimbursement Requests				
Check Date	Check Number	Check Amount	Travel Date	Mileage Per Support	Total Paid	Description	
			08/10/18	22	11.99	Glenwood-Bank	*
			08/16/18	58	31.61	Red Oak-City Street Financial Report Training	
			08/23/18	22	11.99	Glenwood-Bank "and errands"	*
			08/31/18	22	11.99	Glenwood-Bank	*
			09/07/18	22	11.99	Glenwood-Bank	*
			09/17/18	22	11.99	Glenwood-Bank	
			09/28/18	22	11.99	Glenwood-Bank	*
					151.51		
12/12/18	6831	322.64	10/05/18	22	11.99	Glenwood-Bank	*
			10/12/18	22	11.99	Glenwood-UPS	
			10/16/18	150	81.75	Des Moines-DataTech Training	
			10/17/18	150	81.75	Home from Des Moines	
			10/19/18	22	11.99	Glenwood-Bank	*
			10/26/18	22	11.99	Glenwood-Bank and Aistrophe Insurance	*
			11/02/18	22	11.99	Glenwood-Bank	*
			11/08/18	22	11.99	Glenwood-Attorney's Office	
			11/15/18	22	11.99	Glenwood-Bank and Attorney's Office	
			11/21/18	22	11.99	Glenwood-Bank	*
			11/29/18	44	23.98	Carson-Budget Workshop	
			12/07/18	50	27.25	Henderson-Governmental Accounting Workshop	
			12/12/18	22	11.99	Glenwood-Bank and Courthouse	
					322.64		
02/01/19	6882	336.24	-	-	170.36	February 2019 Insurance Premium	
			-	286	165.88	13 Trips to Glenwood to the bank x 22 miles roundtrip	#
					336.24		
03/08/19	6932	310.72	-	-	170.36	March 2019 Insurance Premium	
			-	242	140.36	11 trips to Glenwood to the bank x 22 miles roundtrip	#
					310.72		
04/05/19	6960	431.36	-	-	170.36	April 2019 Insurance Premium	
			12/21/18	22	12.76	Glenwood-Bank	*
			12/28/18	22	12.76	Glenwood-Bank	
			01/02/19	22	12.76	Glenwood-Courthouse	
			01/10/19	18	10.44	Glenwood-Lake Ohana Market	
			01/30/19	22	12.76	Glenwood-Post Office	^
			01/31/19	50	29.00	Council Bluffs-Sam's Club & Post Office	
			02/01/19	22	12.76	Glenwood-Bank	*
			02/01/19	50	29.00	Council Bluffs-Drop off stuff for Tommy	
			02/03/19	50	29.00	Council Bluffs-Pick Up Stuff from Tommy	
			02/08/19	22	12.76	Glenwood-Bank-Deposits &pick up papers	
			02/08/19	18	10.44	Glenwood-Lake Ohana Market	
			02/22/19	22	12.76	Glenwood-Bank-drop off papers	
			02/27/19	22	12.76	Glenwood-Bank-drop off papers	*

Improper	Unsupported	Reasonable
11.99	-	-
-	-	31.61
11.99	-	-
11.99	-	-
11.99	-	-
-	-	11.99
11.99	-	-
95.92	-	55.59
11.99	-	-
-	-	11.99
-	-	81.75
-	-	81.75
11.99	-	-
11.99	-	-
11.99	-	-
-	11.99	-
-	-	11.99
11.99	-	-
-	-	23.98
-	-	27.25
-	-	11.99
59.95	11.99	250.70
-	-	170.36
165.88	-	-
165.88	-	170.36
-	-	170.36
140.36	-	-
140.36	-	170.36
-	-	170.36
12.76	-	-
-	-	12.76
-	12.76	-
-	-	10.44
12.76	-	-
-	-	29.00
12.76	-	-
-	29.00	-
-	29.00	-
-	-	12.76
-	-	10.44
-	-	12.76
12.76	-	-

Report on Special Investigation of the
City of Silver City

Selected Reimbursements to Artema Gray
For the Period May 1, 2017 through May 1, 2021

Per Bank Statements			Per Reimbursement Requests				
Check Date	Check Number	Check Amount	Travel Date	Mileage Per Support	Total Paid	Description	
			03/01/19	22	12.76	Glenwood-bank	*
			03/19/19	22	12.76	Glenwood-bank	
			03/25/19	22	12.76	Glenwood-bank	*
			03/27/19	22	12.76	Glenwood-post office	
					431.36		
06/21/19	7044	165.88	-	286	165.88	13 trips to Glenwood to the bank x 22 miles roundtrip	@
					165.88		
08/19/19	7088	320.16	04/05/19	22	12.76	Glenwood-Bank-Deposits	
			04/23/19	22	12.76	Glenwood-Courthouse	
			05/03/19	22	12.76	Ingraham Township Meeting	
			05/17/19	22	12.76	Glenwood-Bank-Deposits	
			05/31/19	22	12.76	Glenwood-Bank-Deposits	*
			06/14/19	22	12.76	Glenwood-Bank-Deposits	
			06/28/19	22	12.76	Glenwood-Bank-Deposits-UPS>Returns	*
			07/12/19	22	12.76	Glenwood-Bank-Deposits	
			07/25/19	22	12.76	2nd Ingraham Township Meeting with Malvern	
			07/31/19	154	89.32	Creston-SFR Training	
			08/08/19	22	12.76	Glenwood-Bank-Deposits	
			08/09/19	22	12.76	Glenwood-Bank-Historical Society CD	*
			08/14/19	156	90.48	Denison-SFR Training	
					320.16		
09/19/19	7145	344.52	-	594	344.52	27 trips to Glenwood to the bank x 22 miles roundtrip	*
					344.52		
09/23/19	7154	267.96	-	462	267.96	21 trips to Glenwood to the bank x 22 miles roundtrip	#
					267.96		
10/21/19	7189	226.20	10/07/19	22	12.76	Glenwood-Bank	
			10/08/19	70	40.60	Council Bluffs/Omaha - Laptop	
			10/14/19	22	12.76	Glenwood-UPS Return and courthouse for Liens	
			10/15/19	138	80.04	Des Moines - IMFOA Conference	
			10/18/18	138	80.04	Home from Des Moines	
					226.20		
12/13/19	7250	523.00	-	-	170.36	September 2019 Insurance Premium	
			11/13/19	216	125.28	Spencer-Budget Workshop	%
			11/14/19	183	106.14	Spencer to Oakland for Clerk Training	
			11/14/19	25	14.50	Oakland to Silver City	
			11/19/19	112	64.96	Harlan Budget Workshop	

Improper	Unsupported	Reasonable
12.76	-	-
-	-	12.76
12.76	-	-
-	-	12.76
76.56	70.76	284.04
153.12	-	12.76
153.12	-	12.76
-	-	12.76
-	12.76	-
12.76	-	-
-	-	12.76
12.76	-	-
-	-	12.76
12.76	-	-
-	-	12.76
12.76	-	-
-	89.32	-
-	-	12.76
12.76	-	-
90.48	-	-
154.28	102.08	63.80
319.00	-	25.52
319.00	-	25.52
267.96	-	-
267.96	-	-
-	-	12.76
-	40.60	-
-	12.76	-
-	-	80.04
-	-	80.04
-	53.36	172.84
-	-	170.36
28.42	-	96.86
-	-	106.14
-	-	14.50
-	-	64.96

Report on Special Investigation of the
City of Silver City

Selected Reimbursements to Artema Gray
For the Period May 1, 2017 through May 1, 2021

Per Bank Statements			Per Reimbursement Requests			
Check Date	Check Number	Check Amount	Travel Date	Mileage Per Support	Total Paid	Description
			11/25/19	22	12.76	Glenwood-Bank Deposits
			12/12/19	50	29.00	Council Bluffs-Christmas Lights
					523.00	
03/01/21	7664	353.34	-	-	286.14	March 2021 Insurance Premium
			-	-	67.20	Unknown
					353.34	
Total		\$ 6,141.58			\$ 6,141.58	

* - Per City's bank records, no bank deposit was made on these days. As a result, mileage was classified as improper.

^ - Unable to trace to a receipt or supporting documentation to support mileage reimbursement.

- Duplicate payment for trips to the bank based on dates listed in previous and subsequent reimbursement claims.

@ - Allowed for deposits made between the last deposit date shown on the previous reimbursement claim and the first deposit date shown on the subsequent claim.

% - Excess miles claimed.

Improper	Unsupported	Reasonable
-	-	12.76
-	-	29.00
28.42	-	494.58
<hr/>		
-	-	286.14
67.20	-	-
67.20	-	286.14
\$ 2,006.49	261.95	3,873.14

Report on Special Investigation
of the
City of Silver City

Staff

This special investigation was performed by:

Melissa J. Finestead, CFE, Manager
Holly Ewing, Auditor Investigator



Annette K. Campbell, CPA
Deputy Auditor of State

Appendices

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

Report on Special Investigation
of the
City of Silver City

Copy of Regional Acceptance Corporation Monthly Billing Statement

Notice Date: 12/10/2019



PO BOX 830913 BIRMINGHAM, AL 35283



000003595 I=0000
4268 1 MB 0.425
ARTEMA GRAY
MALVERN IA 51551-0291

Go Paperless Today!

Contact Information

Automated access is available 24/7 at www.regionalacceptance.com or by phone at (877) 722-7299

Monday - Thursday: 8:00 am - 10:00 pm
Friday: 8:00 am - 8:00 pm
Saturday: 8:00 am - 1:00 pm

Hours to speak to a representative are Eastern Time.

Important Messages

As always, Regional Acceptance thanks you for your timely payment.

To avoid late fees, please make your payment on or before your due date.

Account Information

Account Number: [REDACTED]
Current Principal Balance: \$21,764.01
20 Day Payoff Valid through (12/30/2019): \$22,100.32
Daily Interest (calculated as of Notice Date): \$8.62

Current Amount Due

Due Date: 12/26/19
Regular Payment Amount: \$458.80
Past Due Balance: \$0.00
Other Charges Due: \$0.00
Late Charges Due: \$0.00
Total Amount Due: \$454.00

Last Three Transactions

11/21/19	Payment:	\$460.00
	Applied to Principal:	\$164.59
	Applied to Interest:	\$295.41
	Applied to Late Fees:	\$0.00
	Applied to Other Charges:	\$0.00
10/18/19	Payment:	\$460.00
09/18/19	Payment:	\$460.00

Transactions from a previous finance company may not appear. RAC only provides details on the most recent transaction.



PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT IN THE ENCLOSED ENVELOPE



ARTEMA GRAY
MALVERN, IA 51551-

Account Number: [REDACTED]
Total Due By: 12/26/2019 \$454.00
Amount enclosed: \$

Check box for change of address/phone numbers and indicate new information on reverse side or visit us at www.regionalacceptance.com.

Check box if you enclosed additional money to apply to Other Charges Due.
Amount to apply: \$

REGIONAL ACCEPTANCE CORPORATION
PO Box 580075
Charlotte, NC 28258-0075

Form # 0687-790733-560

Report on Special Investigation
of the
City of Silver City

Copies of Documents Submitted to Council by Artema Gray

Regional Acceptance Corporation			
P.O. Box 830913			
Birmingham, AL 35283		(877) 722-7299	www.regionalacceptance.com
Bill To:	City of Silver City	(712) 525-1090	Invoice #: 201907
Address:	417 Main Street	(712) 525-1009	Invoice Date: 06/10/2019
	P.O. Box 37		
	Silver City, IA 51571	silvercityiowa@aol.com	
Invoice For:	Communications FY 2019-2020 07/01/19 to 06/30/20		
Item	Description	Discount	Price
Yearly	FY 2019-2020		\$ 5,520.00
Monthly	FY 2019-2020		\$ 460.00
			\$ -
Invoice Subtotal			\$ 5,520.00
Tax Rate			Exempt
Sales Tax			Exempt
Other			
Deposit Received			
TOTAL			\$ 5,520.00

Make all checks payable to Regional Acceptance Corporation.
Monthly Payments are due by the 25th of the month.
Overdue accounts subject to a service charge of 1.5% per month.

Report on Special Investigation
of the
City of Silver City

Copies of Documents Submitted to Council by Artema Gray

Regional Acceptance Corporation			
P.O. Box 830913			
Birmingham, AL 35283		(877) 722-7299	www.regionalacceptance.com
Bill To:	City of Silver City	(712) 525-1090	Invoice #: 202007
Address:	417 Main Street	(712) 525-1009	Invoice Date: 06/10/2020
	P.O. Box 37		
	Silver City, IA 51571	silvercityiowa@aol.com	
Invoice For:	Communications FY 2020-2021 07/01/20 to 06/30/21		
Item	Description	Discount	Price
Yearly	FY 2020-2021		\$ 5,520.00
Monthly	FY 2020-2021		\$ 460.00
			\$ -
			Invoice Subtotal \$ 5,520.00
			Tax Rate Exempt
			Sales Tax Exempt
			Other
			Deposit Received
			TOTAL \$ 5,520.00

Make all checks payable to Regional Acceptance Corporation.
Monthly Payments are due by the 25th of the month.
Overdue accounts subject to a service charge of 1.5% per month.