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NEWS RELEASE

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FOR RELEASE

March 2, 2023

Auditor of State Rob Sand today released a report on a special investigation of the City of Elgin located in Fayette County. The special investigation was requested by City officials as a result of concerns regarding certain financial transactions processed by the former City Clerk, Rhonda Dales, and covered the period October 1, 2017, through June 30, 2021.

Sand reported the special investigation identified \$131,212.73 of improper disbursements and \$7,531.67 of unsupported disbursements. The improper disbursements identified includes \$104,282.70 of unauthorized payroll and additional checks issued to Ms. Dales and related payroll costs, \$19,204.10 of unauthorized reimbursements issued to Ms. Dales, and \$5,881.00 of excess insurance premium payments issued to Ms. Dales. Sand also reported the improper disbursements identified includes personal purchases made using the City's debit card and interest and late fees to IPERS.

The \$7,531.67 of unsupported disbursements identified includes \$6,595.93 of reimbursements issued to Ms. Dales and \$935.74 of purchases made with the City's debit card. Sand reported it was not possible to determine the propriety of these disbursements because they were not supported by documentation sufficient to determine if they were for City operations or personal in nature.

The report includes recommendations to strengthen the City's internal controls and operations, such as improving segregation of duties, perform bank reconciliations, and ensure disbursements are properly supported by sufficient documentation.

Copies of this report have been filed with the Iowa Division of Criminal Investigation, the Fayette 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 ELGIN
FOR THE PERIOD
OCTOBER 1, 2017 THROUGH JUNE 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 Elgin. We have applied certain tests and procedures to selected financial transactions of the City for the period October 1, 2017 through June 30, 2021 unless otherwise specified. 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 account to identify any unusual activity.
- (3) 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.
- (4) Examined information obtained directly from Quill and Amazon for accounts held by the former City Clerk, Rhonda Dales, or City of Elgin to determine if purchases made using the City's checking account were appropriate for City operations.
- (5) Obtained supporting documentation for certain purchases directly from selected vendors to determine if the items purchased were appropriate for City operations.
- (6) Examined payroll disbursements and reimbursements to Ms. Dales, to determine the propriety of the payments for the period July 1, 2003 through June 30, 2021.
- (7) Examined IPERS contributions to determine the propriety of the contributions.
- (8) Interviewed City officials and personnel to determine the purpose of certain disbursements to individuals and vendors.
- (9) Reviewed available City Council meeting minutes to identify significant actions and to determine if certain payments were properly approved.
- (10) Interviewed Ms. Dales to obtain an understanding of her job duties and explanations for certain transactions.

These procedures identified \$131,212.73 of improper disbursements and \$7,531.67 of unsupported disbursements.

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 **H** 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 Elgin, 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 Fayette County Attorney's Office, and the Attorney General's Office.

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

A handwritten signature in black ink, appearing to read "Rob Sand". The signature is stylized with a large, looped "R" and "S".

ROB SAND
Auditor of State

February 24, 2023

City of Elgin

Investigative Summary

Background Information

The City of Elgin (City) is located in Fayette County and has a population of approximately 685. 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 and full-time City Superintendent.

Rhonda Dales began employment with the City as the City Clerk on July 10, 2003. As the City Clerk, Ms. Dales 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;
- Utility billings – preparing and mailing billings, receipting and depositing collections, posting collections to customer accounts and accounting records, and preparing and making bank deposits;
- 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. Dales was to work up to 30 hours per week at a rate of \$8.00 per hour with Council discretion to work additional hours at the time she was hired. Ms. Dales was eligible to receive raises as approved by the Council throughout her employment. City policies state “full-time employee shall be forty (40) hours, with the exception of police officers, whose hours shall be set by the Council.” Based on the policy, Ms. Dales would be considered a part time hourly employee.

According to City officials, Ms. Dales 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. Dales was eligible to receive mileage reimbursements for other City operations and meetings attended.

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 Fayette County and remitted to the City. Revenue is also received from customers for water, sewer, and garbage. The City also receives miscellaneous revenues such as donations and fundraisers. Utility payments and other payments are collected through the mail, in person, or can be placed in the collection box located at City Hall.

All City disbursements, including payroll, are made by check or using the City’s debit card. Both the City Clerk and Superintendent had access to the debit card. 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 or the mayor signs the checks.

The City established a bank account used for all City operations. 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. Dales was the City Clerk. In addition, City officials stated bank reconciliations were not provided during Ms. Dales' tenure as City Clerk. However, City Officials have confirmed that the bank reconciliations were completed during Ms. Dales' employment.

According to City officials, in February 2020, the Council had concerns regarding Ms. Dales' misrepresentation as a full-time employee in order to obtain full-time employee benefits, failure to follow reasonable and proper directions pertaining to the processing of insurance stipends, and general public conduct. According to City Officials, Ms. Dales employee performance was addressed at the March 16, 2020 Council meeting. However, no action was taken by the Council regarding the concerns identified.

On May 17, 2021, the Council held a meeting which included a closed session to discuss ongoing concerns regarding Ms. Dales' performance. As a result of the meeting, Ms. Dales was terminated effective as of May 17, 2021.

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 October 1, 2017 through June 30, 2021.

Detailed Findings

The procedures performed identified \$131,212.73 of improper disbursements and \$7,531.67 of unsupported disbursements for the period October 1, 2017 through June 30, 2021, unless otherwise noted. The improper disbursements identified include:

- \$104,282.70 of unauthorized payroll and related payroll costs,
- \$25,085.10 of unauthorized reimbursements to Ms. Dales, including insurance,
- \$1,399.80 cellular phone purchase from U.S. Cellular,
- \$22.42 of disbursements from the City account, and
- \$422.71 of in late fees, interest, and finance charges to IPERS.

The \$7,531.67 of unsupported disbursements identified includes \$6,595.93 reimbursements made to Ms. Dales and \$935.74 of purchases made with the City's debit card.

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. Dales on January 24, 2023 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, and answered questions regarding her timesheets and payroll. The information Ms. Dales provided is described in the following sections of this report.

IMPROPER AND UNSUPPORTED DISBURSEMENTS

As previously stated, the City established a checking account from which all City disbursements are to be made by check or by using the City's debit card. Because Ms. Dales had the ability to issue checks from the City bank account and had access to all the City's debit card, we reviewed all disbursements and redeemed checks from the City's bank account for the period October 1, 2017 through June 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.

The improper and unsupported disbursements from the City’s checking account and credit card charges are explained in detail in the following paragraphs.

Payroll Checks to Ms. Dales

As previously stated, Ms. Dales began employment with the City on July 10, 2003. 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. Dales 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. Dales completed time sheets each week, 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. Dales agreed with what was recorded on her timesheet.

Based on our discussions with City officials and the City Council minutes, Ms. Dales was initially hired as an hourly employee with the expectation she would work 30 hours per week at \$8.00 per hour. According to City Council minutes, Ms. Dales’ hours varied Monday through Thursday with an unpaid break for lunch. According to City Council members, there were no set hours Ms. Dales was to be at City Hall. She was authorized to incur hours in excess of 30 per week only with prior Council approval.

Based on our review of the available Council meeting minutes, Ms. Dales periodically received pay increases which were approved by Council. **Table 1** summarizes the hourly pay rates recorded for Ms. Dales in the City’s Council minutes and the dates they became effective.

Table 1

Effective Date	Hourly Pay Rate	Percentage Increase
07/07/03	\$ 8.00	-
01/05/04	9.00	12.5%
08/02/04	9.45	5.0%
05/15/05	10.45	10.58%
06/04/07	11.87	13.59%
06/23/08	13.50	13.73%
06/22/09	14.00	3.70%
07/18/11	14.50	3.57%
07/16/12	15.00	3.45%
07/15/13	16.25	8.33%
07/07/14	17.00	4.62%
09/01/16	18.00	5.88%
12/19/17	20.00	11.11%

To determine the propriety of the amounts of the payroll checks Ms. Dales issued to herself, we attempted to compare the number of hours she recorded on her timesheets to the number of hours she recorded for herself in the accounting system used to calculate payroll. However, Ms. Dales' payroll was entered into the City's accounting system as a salary employee rather than an hourly employee; therefore, no hours were recorded in the accounting system. As a result, we were unable to compare the hours. Because we were unable to compare the hours recorded on her timesheet to the hours recorded in the accounting system, we compared the number of hours recorded by Ms. Dales to the maximum number of hours authorized by the City Council. In addition, we compared the hours recorded on Ms. Dales' timesheets to a spreadsheet maintained by Ms. Dales which recorded regular hours worked, comp time hours, holiday hours, sick leave hours, and vacation hours to determine if the hours on the timesheet agreed with the hours recorded on the spreadsheet.

According to the City's Personnel Policy dated May 19, 1999, a "full-time employee shall be forty (40) hours, with the exception of police officers, whose hours shall be set by the Council..." In addition, the Personnel Policy also addresses vacation in section 3 and sick leave in section 5, but the policy does not include compensatory time. According to Section 15 of the Personnel Policy, "only sections 10-15 of this personnel policy will apply for part-time or temporary employees of the City of Elgin. A part-time or temporary employee is described as an employee hired on an hourly basis at the discretion of the Council."

During our review, we also were provided another Personnel Policy; however, we were unable to determine a date the policy was created. In addition, City officials we spoke with were unable to determine if Council approved this version of the Personnel Policy. During our review of minutes available for the period July 17, 2003 through June 21, 2021, we found no resolutions or motions approving the revised policy.

However, during our review of this policy, we identified similar language to the Personnel Policy established in May 1999 with regards to the definition of a full-time employee, vacation, sick leave, and according to Section 15 Part-Time or Temporary Employees, "only Sections 10-15 of this Personnel Policy will apply for part-time or temporary employees of the City of Elgin." The undated Personnel Policy did address compensatory time unlike the May 1999 Personnel Policy.

According to the undated Personnel Policy, "Comp time will be used in place of overtime pay. Comp time is calculated at the same rate as overtime pay – each hour **over** 40 hours worked in a single week is multiplied by 1.5 hours to determine comp time. When using comp time, the employee will obtain permission from the Mayor before taking paid comp time off. If sixty (60) hours are reached, it is paid out at City Councils discretion."

During our review of Ms. Dales payroll, we identified the following concerns:

- Excess gross wages due to hours paid above hours recorded on Ms. Dales' timesheets and/or actual pay rates above authorized pay rates approved by City Council. For this calculation we included any comp time used, PTO, sick leave, holiday, and vacation to determine if Ms. Dales paid herself any additional wages.
- Hours paid included comp time hours, sick leave hours, vacation hours, and holiday hours; however, Ms. Dales was not entitled to receive comp time, sick leave, vacation, and holiday hours in accordance with the City's personnel policy.
- Additional checks issued to Ms. Dales recorded in the accounting system for which supporting documentation was not available.

Table 2 includes a description and amount of the improper payments issued to Ms. Dales’.

Description	Amount
Excess gross wages	\$ 60,725.75
Comp time	27,451.03
Leave time	9,863.25
Additional checks	4,283.65
Termination payout	1,959.02
Total	\$ 104,282.70

During our interview with Ms. Dales, she stated she was to work 30 hours a week which was considered full-time for the City Clerk position and was to be paid hourly. Ms. Dales also stated the City Clerk prior to her worked 30 hours and was consider full-time. When Ms. Dales was asked why the payroll journal shows her salary rather than hourly, she stated that was something setup by the software company when the City moved from manual ledgers to an accounting system.

As part of our fieldwork, we reached out to several Council members to discuss Ms. Dales full-time vs part-time status as it related to compensatory time and other leave time, insurance, and cleaning payments. Based on our discussions with Council members, several Council members stated that she was part-time; therefore, was not entitled to any benefits. However, other Council members stated she was full-time and would be entitled to receive benefits. Due to the conflicting statements and recollections of the various Council members we spoke with, we compared benefits such as compensatory time, vacation, holiday, and sick leave to the City’s policies.

Additional information from Ms. Dales interview and our findings are discussed in further detail in the following paragraphs.

Excess Payroll Issued to Rhonda Dales – As stated previously, although Ms. Dales was an hourly employee, her wages were entered into the City accounting system as salary on a bi-monthly basis. As a result, we were unable to perform a comparison of her timesheet hours to hours recorded in the accounting system. We attempted to recalculate her gross wages by multiplying the hours recorded on her timesheet by her authorized hourly rate; however, that calculation did not agree with gross wages recorded in the payroll journal.

Because we were unable to recalculate Ms. Dales gross wages reported in the accounting system, we recalculated Ms. Dales expected gross wages based on her timesheet and authorized hourly pay rate. We compared expected gross wages to gross wages Ms. Dales recorded in the accounting system. Because we were unable to compare gross wages by issued checks in the accounting system, we compared expected gross wages to recorded gross wages when authorized hourly pay rates changed.

Table 3 summarizes Ms. Dales expected gross wages, gross wages recorded in the accounting system, excess gross wages, and related payroll costs such FICA and IPERS.

Table 3

Date Range[^]	Calculated Gross Wages	Gross Wages per Accounting System	Variance	FICA	IPERS	Total Improper
01/01/04 - 07/31/04	\$ 8,065.62	8,371.62	306.00	23.41	17.60	347.01
08/01/04 - 06/17/06	27,783.00	28,869.75	1,086.75	83.14	62.49	1,232.38
06/24/06 - 06/02/07	17,295.00	17,986.80	691.80	52.92	39.78	784.50
06/09/07 - 06/21/08	19,229.40	27,106.90	7,877.50	602.63	476.59	8,956.72
06/28/08 - 06/20/09	21,060.00	30,007.04	8,947.04	684.45	568.14	10,199.63
06/27/09 - 07/16/11	44,520.00	48,508.27	3,988.27	305.10	265.22	4,558.59
07/23/11 - 07/14/12	22,620.00	24,450.00	1,830.00	140.00	147.68	2,117.68
07/21/12 - 07/13/13	23,850.00	28,305.21	4,455.51	340.85	386.29	5,182.65
07/20/13 - 07/05/14	24,862.50	28,201.05	3,338.55	255.40	298.13	3,892.08
07/12/14 - 09/03/16	57,120.00	64,280.04	7,160.04	547.74	639.39	8,347.17
09/10/16 - 12/16/17	36,180.00	43,933.34	7,753.34	593.13	692.37	9,038.84
12/23/17 - 06/11/21	115,157.60	120,340.37	5,182.77	396.48	489.25	6,068.50
			52,617.57	4,025.25	4,082.93	60,725.75

[^] - The date ranges shown are based on when Ms. Dales received pay raises.

As illustrated by **Table 3**, we identified Ms. Dales received an additional \$52,617.57 of gross wages. Because Ms. Dales’ gross pay was \$52,617.57 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 **Table 3**, the City paid \$4,025.25 for the employer’s share of FICA and \$4,082.93 for the employer’s share of IPERS contributions for the excess hours. The \$60,725.75 of excess gross wages and payroll related costs is included in **Exhibit A** as an improper disbursement.

During our interview with Ms. Dales, she stated at some point in time the monthly insurance payments approved by the Council went from being issued as a separate check to the vendor, to the check being issued to the employee, and currently to the insurance amount being included in payroll for both her and another City employee. However, Ms. Dales could not remember the date the change was effective, nor could she remember the amount.

We reached out to the other employee to discuss if insurance was included as part of payroll. According to the City employee, insurance costs were initially paid to the vendor but then switched to being paid to the employee. He also stated insurance was then included as part of payroll.

Because supporting documentation is not available and since the payroll journals combine hours worked/salary and insurance costs, we were unable to determine if the excess gross wages were a result of the additional insurance costs being included in payroll or if Ms. Dales improperly received excess wages.

Unauthorized Compensatory Time Issued to Rhonda Dales – As previously stated, during our review of Ms. Dales’ timesheets, we identified compensatory time hours recorded. In addition, based on a spreadsheet Ms. Dales maintained, she was tracking compensatory hours earned, used, and the balance.

As stated in the personnel policy, compensatory time is earned for every hour over 40 hours per week. Because Ms. Dales was a part-time City employee, she would not be entitled to receive compensatory time in according with the City’s personnel policies.

During our review of Ms. Dales' timecards, we identified instances where Ms. Dales used compensatory time to meet the 30-hour minimum per week. We also identified instances where Ms. Dales issued a separate check when her balance was around 30 hours of compensatory time. Because Ms. Dales was responsible for payroll and was recording employee's time in a tracking spreadsheet, we compared the compensatory time recorded on Ms. Dales' timesheet to the spreadsheet maintained by Ms. Dales to determine if the spreadsheet maintained was reliable.

During our review, we determined the spreadsheet maintained by Ms. Dales' agreed with her timesheets. As a result, we were able to use the spreadsheet for additional testing. Using the spreadsheet, we identified numerous pay periods for which Ms. Dales' used unauthorized compensatory time to reach her 30 hours per week. The pay periods are listed in **Exhibit B**. As illustrated by the **Exhibit**, based on our calculations, Ms. Dales compensatory time balances were negative on several occasions prior to her earning or using compensatory time.

Also as illustrated by the **Exhibit**, we identified Ms. Dales received unauthorized gross wages of \$11,943.26 from the use of compensatory time she was not entitled to receive. As previously stated, compensatory time was not authorized per the Personnel Policy. A review of the City Council minutes, noted the Council did not take any action to approve Ms. Dales for compensatory time. In addition, Ms. Dales timesheets were not approved or signed by a Council member, and Council members never received a breakdown of Ms. Dales payroll and were only provided and approved a total amount. In addition to the gross wages, the City incurred related payroll costs of \$913.65 for FICA and \$870.94 for IPERS contributions due to the unauthorized compensatory time Ms. Dales claimed on her timesheets. As a result, the unauthorized gross wages and related payroll costs totaled \$13,727.85.

In addition to Ms. Dales using compensatory time to reach her 30 hours per week, Ms. Dales issued herself 22 compensatory time payout checks for the period June 1, 2010 through January 15, 2019 per the payroll journals. We were able to match the date the check was issued to 30 hours subtracted from Ms. Dales' spreadsheet tracking compensatory time used. The 22 checks are listed in **Exhibit C**

As illustrated by the **Exhibit**, the 22 checks totaled \$11,805.03 in unauthorized gross wages. In addition, the City also incurred additional FICA and IPERS contributions for the employer's share of these payroll related costs which were \$903.07 and \$1,015.08, respectively. As a result, the unauthorized gross wages and related payroll costs from the compensatory time payout checks totaled \$13,723.18.

During our interview with Ms. Dales, she stated that when she was hired, she was considered full-time for the Clerk position and received compensatory time. She also stated, the previous City Clerk worked 30 hours a week and received compensatory time. Ms. Dales also stated she provided Council members a printout of her compensatory time tracking sheet at City Council meetings and none of the Council members had ever questioned her about receiving compensatory time until prior to her leaving employment.

Because City Council members provided conflicting information as to whether Ms. Dales was a full time or part time employee, we used the City's policies and procedures to determine if Ms. Dales was eligible for compensatory time pay. As a result, because Ms. Dales did not work 40 hours per week and did not meet the definition a full-time employee according to the City's approved policy the \$27,451.03 in unauthorized compensatory time and related FICA and IPERS is included in **Exhibit A** as improper disbursements.

Leave Time Used in Excess of Authorized Paid Leave Time – As previously stated, as a part-time City employee, Ms. Dales was not entitled to receive paid leave time such as vacation, sick leave, and holiday pay in accordance with the City's personnel policies. During our review of Ms. Dales' timecards, we identified instances where paid leave was used which was not approved by Council nor was it authorized by the City's personnel policies. The instances are listed on **Exhibit D**. In addition, **Exhibit D** only includes timesheets which included unauthorized paid time off from July 2003 through May 2018 and all timesheets from June 2018 through May 2021 for Ms. Dales.

As shown in the **Exhibit**, we identified 3 instances Ms. Dales recorded holiday hours she was not entitled to from July 2003 through May 2018. Due to council member turnover and lack of supporting documentation, we were unable to determine why there were only 3 instance Ms. Dales recorded holiday pay over the approximate 15-year time period. However, from June 2018 through May 2021, we identified 55 instances Ms. Dales recorded either vacation, sick leave, and/or holiday time on her timesheet.

As illustrated by the **Exhibit**, we identified Ms. Dales recorded 232.84 hours of vacation, 63.24 hours sick, and 175 hours holiday pay during her employment with the City. During our review of the City Council meeting minutes, we identified Council approved Ms. Dales for 30 hours of paid leave on May 21, 2018 for the week of June 11, 2018. Because Council was aware of the leave and approved the leave, the improper hours and amounts have been adjusted. We did not identify any other Council actions approving Ms. Dales for paid leave.

Also, as illustrated by the **Exhibit**, we determined Ms. Dales received an additional \$8,437.60 of gross wages due to recording vacation, sick leave, and holiday pay for which she was not entitled to in accordance with the City’s personnel policy. In addition, the City also incurred additional FICA and IPERS contributions for the employer’s share of these payroll related costs which were \$645.48 and \$780.17, respectively. As a result, the unauthorized gross wages and related payroll costs from the compensatory time payout checks totaled \$9,863.25.

As previously stated, during our interview with Ms. Dales, she stated that when she was hired, she was considered full-time for the Clerk position. Because City Council members provided conflicting information as to whether Ms. Dales was a full time or part time employee, we used the City’s policies and procedures to determine if Ms. Dales was eligible for compensatory time, vacation, sick leave, and holiday pay.

Based on the City’s approved policy, the \$9,863.25 of unauthorized paid time off is included in **Exhibit A** as improper disbursements

Additional Checks Issued Rhonda Dales – During our review of payroll, we identified 9 additional checks issued to Ms. Dales which occurred outside of the City’s payroll pay period which did not correspond with a compensatory time payout or any other payouts. In addition, we were unable to locate any discussion or approval of the additional checks issued to Ms. Dales in the City Council meeting minutes. The 9 checks are listed in **Table 4**. The **Table** lists the check date, check number, gross wage amount, and the City’s employer share of FICA and IPERS on the unauthorized gross wages.

Table 4

Check Date	Check Number	Gross Amount	Employer’s Share of		
			FICA	IPERS	Total
06/20/11	10577	\$ 457.63	35.01	31.81	524.45
06/27/12	11331	489.00	37.41	39.46	565.87
01/09/13	11783	504.00	38.56	45.01	587.57
01/22/13	11816	504.00	38.56	45.01	587.57
03/13/14	12640	531.17	40.63	47.43	619.23
09/28/15	13679	300.00	22.95	26.79	349.74
10/27/15	13733	300.00	22.95	26.79	349.74
11/24/15	13775	300.00	22.95	26.79	349.74
12/23/15	13835	300.00	22.95	26.79	349.74
Total		\$ 3,685.80	281.97	315.88	4,283.65

As illustrated by the **Table**, the 9 checks totaled \$3,685.80 in unauthorized gross wages. In addition, the City also incurred additional FICA and IPERS contributions for the employer’s share of these payroll related costs which were \$281.97 and \$315.88, respectively. As a result, the unauthorized gross wages and related payroll costs from the compensatory time payout checks totaled \$4,283.65.

Based on the gross wages, some of the additional checks appear similar in nature to other checks which were for compensatory time payouts or insurance; however, no supporting documentation was available to determine why Ms. Dales received the additional checks. According to City Council meeting minutes, starting in August 2015, Ms. Dales was approved to receive \$300.00 per quarter towards insurance. However, the City Council meeting minutes stated the \$300.00 per quarter was to be issued to the insurance provider and not Ms. Dales.

During our interview with Ms. Dales, she stated Council approved all checks to her as they were included in the bills listing at the Council meetings. In addition, Ms. Dales believes these are for compensatory time payouts and insurance payments before insurance was included as part of payroll.

Because Ms. Dales did not receive City Council approval for these 9 checks, the \$4,283.65 of unauthorized wages and related payroll costs are included in **Exhibit A** as improper disbursements.

Termination Payout – When Ms. Dales left employment with the City, she was paid for hours she worked up to the date of her termination, her remaining vacation balance, and her remaining compensatory time balance. However, as previously stated, Ms. Dales was not entitled to compensatory time or vacation in accordance with the City’s personnel policy. **Table 5** summarizes her remaining balances, unauthorized gross wages, and the City’s employer share of FICA and IPERS.

Table 5

Description	Number of Hours	Hourly Rate	Gross Wages	Employer’s Share of		Total
				FICA	IPERS	
Compensatory Time	45.50	\$ 20.00	\$ 910.00	69.62	85.90	1,065.52
Vacation	41.50	20.00	830.00	63.50	-	893.50
Total			\$ 1,740.00	133.12	85.90	1,959.02

As illustrated by the **Table**, we identified Ms. Dales was paid for 87 hours between compensatory time and vacation for which she was not entitled to resulting in \$1,740.00 of excess gross wages. In addition, the City also incurred additional FICA and IPERS contributions for the employer’s share of these payroll related costs which were \$133.12 and \$85.90, respectively. As a result, the unauthorized gross wages and related payroll costs totaled \$1,959.02.

The \$1,959.02 of unauthorized termination pay and related payroll costs are included in **Exhibit A** as improper disbursements.

Reimbursement Checks to Ms. Dales

According to City officials, Ms. Dales was eligible for reimbursement of any expenses or mileage she incurred on behalf of the City. However, they reported Ms. Dales 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. In addition, Ms. Dales had access to the City’s checking account and debit card. Mileage was reimbursed at the IRS rate 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 to Ms. Dales for the period July 1, 2004 through June 30, 2021, we identified 263 checks totaling \$53,059.20 for reimbursements. Of the 263 checks identified, 123 checks were described as cleaning, 107 were described as reimbursement, laptop, postage, education, and/or mileage, and the remaining 33 were described as insurance.

Cleaning, Mileage, and Other Miscellaneous Reimbursements – As previously stated, we identified 123 reimbursement checks issued to Ms. Dales for cleaning and 107 reimbursement checks which included a description such as laptop, postage, education, and/or mileage. Of these 230 checks, 63 were sufficiently supported and reasonable. For the remaining 167 reimbursement checks, supporting documentation was not available; therefore, we reviewed City Council meeting minutes to determine if the reimbursements were approved. We also discussed the 167 checks with City officials to determine if the reimbursement was reasonable.

During our review of the City Council meeting minutes, we were unable to locate any discussion or approval for Ms. Dales to perform cleaning at City Hall by Council members. According to City officials, prior to Ms. Dales leaving employment with the City, she advised the Council that she cleans the restroom and foyer by her office after she clocks in at the City. We were unable to locate invoices or other supporting documentation to support the checks issued by Ms. Dales for the cleaning. However, because Ms. Dales was not approved by the Council to perform cleaning at City Hall, and because she cleaned during her normal working hours, the checks issued to Ms. Dales for cleaning have been classified as improper. The improper checks are listed in **Exhibit E**.

As illustrated by the **Exhibit**, the checks issued for cleaning ranged from \$45.00 to \$260.00 for the period November 1, 2007 through May 13, 2021. The improper cleaning charges totaled \$18,983.42.

The **Exhibit** also includes a reimbursement check for a laptop for the City. According to the City Council meeting minutes on May 19, 2009, Ms. Dales was approved to purchase a laptop for \$300.00. However, Ms. Dales' issued a reimbursement check to herself in the amount of \$500.00 on May 20, 2009. We were unable to locate supporting documentation illustrating how much the laptop was purchased for; therefore, we classified the extra \$200.00 as improper. In addition, City officials were unable to locate a laptop at City Hall; however, because the laptop was purchased in 2009, it would be reasonable the laptop is no longer in use or available at City Hall due to the laptop being purchased in 2009.

As a result, we identified \$19,204.10 of unauthorized cleaning charges and excess reimbursement on a laptop which is included in **Exhibit E** and are included in **Exhibit A** as improper disbursements.

In addition, we identified 51 reimbursements issued to Ms. Dales for which supporting documentation was not available and City officials were unable to determine if the reimbursement was reasonable. Due to the lack of supporting documentation, we were unable to determine if these reimbursements were personal in nature or for City operations. The unsupported reimbursements are listed in **Exhibit F**. The total unsupported reimbursements of \$6,595.93 are included in **Exhibit A**.

During our interview with Ms. Dales, she stated at a point in time the City hired a company to clean the Library and City Hall. She was unable to recall why the City discontinued using the company but stated at that time, she told Council she would clean the Library and City Hall. According to Ms. Dales, the Council members at that time did not have any objections. In addition, Ms. Dales stated all of her cleaning invoices/payments were included on the disbursement listing and approved by Council to pay.

As previously stated, we reached out to Council members to discuss various concerns regarding Ms. Dales payroll, benefits, and cleaning. The responses from Council members regarding the authorization and approval for Ms. Dales to provided cleaning also provided conflicting statements.

Insurance – According to City Council meeting minutes, Ms. Dales was approved to receive \$200.00 per month or \$2,400.00 per year for insurance. On June 9, 2006, Ms. Dales was asked to provide proof of insurance to Council; however, City officials we spoke with do not recall Ms. Dales providing proof of insurance.

The September 8, 2008 Council meeting minutes note, “health insurance premiums were discussed since both premiums have been raised beyond what has been set that the City will pay. Council approved to pay the premium but look for alternative companies for health insurance.” On January 19, 2009, Council “approved health insurance change for the City Clerk that saves the City \$220 a year.” However, the minutes do not state what the change was.

As previously stated, we identified 33 checks issued to Ms. Dales for insurance totaling \$21,481.00. In addition, we were unable to locate supporting documentation for Ms. Dales insurance for the period of our review.

Because the minutes do not state the new authorized insurance premium the City would pay for Ms. Dales and supporting documentation was not available, we compared amounts actually paid to Ms. Dales to amounts approved by the Council. **Table 6** summarizes amounts paid, authorized amounts, and difference by calendar year.

Table 6

Calendar Year	Actual Amount Paid	Authorized Amount	Difference
2009	\$ 6,531.00	2,400.00	4,131.00
2010	2,600.00	2,400.00	200.00
2011	3,250.00	2,400.00	850.00
2012	2,600.00	2,400.00	200.00
2013	2,600.00	2,400.00	200.00
2014	2,600.00	2,400.00	200.00
2015*	1,300.00	1,200.00	100.00
Total	\$ 21,481.00	15,600.00	5,881.00

* - Covered January – July 2015. Beginning in July, insurance premiums were to be included in payroll

As illustrated by the **Table**, we identified Ms. Dales received \$5,881.00 in excess insurance reimbursements above the amount approved by Council. As a result, the \$5,881.00 of insurance reimbursements is included in **Exhibit A** as improper disbursements.

Vendor 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 debit card. We reviewed all disbursements from the City’s checking account for the period October 1, 2017 through June 30, 2021. Statements prior to October 1, 2017 were not available. In addition, the image quality of the cancelled checks was poor and as a result, we were unable to read the images.

According to City officials, Ms. Dales’ received the bank statements and was responsible for reviewing the charges and ensuring supporting documentation was provided for all debit card charges and for checks issued. In addition, Ms. Dales’ was responsible for preparing a list of purchases for the City Council each month.

During our review of the bank statements, we identified a number of improper purchases. Specifically, we identified personal purchases from Quill and Amazon. These costs are described in the following paragraphs.

US Cellular – During our review of disbursements, we identified several payments issued to US Cellular. Based on discussions with City officials, City employees have cell phones; however, City officials expressed some concern regarding payments on Ms. Dales City issued phone even though the City no longer has custody of the phone.

Table 7

Date of Transaction	Description of Transaction
10/03/19	Samsung Galaxy Note 8 Orchid Gray
03/05/20	Samsung Galaxy S20 Ultra 5G Gray 128GB
04/02/21	Samsung Galaxy S20 Ultra 5G Gray 128GB

Due to the concerns identified, we obtained and reviewed the account history and billing statements paid by the City to determine if the City was paying for a phone no longer in their possession. **Table 7** summarizes a timeline of Ms. Dales cell phone purchases with transaction dates and description of transactions.

During our review of City Council meeting minutes, we determined the phone upgrade on March 5, 2020 was not approved by Council. The phone upgrade resulted in the City incurring a cost of \$1,399.80. As a result, the \$1,399.80 for the unauthorized phone upgrade is included in **Exhibit A** as an improper disbursement.

Quill – During our review of the City’s ACH disbursements, we identified 42 electronic checks issued to Quill for the period January 1, 2018 through May 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 and her personal business, 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 2 invoices which included items that were personal in nature. The 2 invoices, which total \$22.42, are listed in **Exhibit G**. As illustrated by the **Exhibit**, items identified include Rice Krispies treats and a Conair heated back and seat cushion. Based on discussions with City officials, the items purchased were not necessary for City operations.

Exhibit G also includes 18 invoices, which total \$708.81, for which it was not possible to determine if a portion of the purchase was for City operations or personal in nature. As illustrated by the **Exhibit**, items included carry-out containers, ink cartridges, baggies, ties for baggies, and a container of Tide pods.

According to City representatives we spoke with, the Fire Department does have a washer and dryer located in their building. In addition, the Fire Department holds an annual pork loin event around August in which citizens can either dine in or carry out meals. As illustrated by the **Exhibit**, the purchases occurred in April, May, June, and August of 2018 and did not occur after August 2018. According to City representatives, the Fire Association usually paid for all expenses related to the annual pork loin event.

We also spoke with City representatives regarding the ink cartridges. According to City representatives, the printer in City Hall was recently purchased by the new Clerk. However, City representatives did state they have had HP printers at the City before.

Because the items purchased could have been for City operations or personal in nature, the \$708.81 of purchases are included in **Exhibit A** as unsupported disbursements.

The \$22.42 total of improper purchases and \$708.81 of unsupported purchases are included in **Exhibit A**.

During our review of Quill invoices and payments, we identified 5 payments from Ms. Dales to Quill for payment of items purchased. The 5 payments totaled \$417.55 ranging from \$20.00 to \$170.97. However, we were unable to tie these payments to specific items purchased due to lack of supporting documentation. As a result, we have included the \$417.55 in **Exhibit A** as a repayment by Ms. Dales.

As previously stated, Quill offers promotional items based on volume of purchases. Because Ms. Dales made frequent purchases with Quill, the City received several free promotional items. All of the promotional items are listed in **Exhibit H**. As illustrated by the **Exhibit**, promotional items listed on the invoices to the City include snacks/candy, a portable stool, luggage, socks, kids DVD, headphones, kitchen canisters, crockpot/skillet and various totes. 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.

During our interview with Ms. Dales, she stated the carry-out containers were for the Fire Department’s annual pork loin event. In addition, Ms. Dales stated she purchased the laundry detergent for the Fire Department. Also, Ms. Dales stated the markers, crayons, and watercolors were for Library.

Amazon – During our review of the City’s bank statements we identified 9 Amazon transactions from October 1, 2017 through June 30, 2021. 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 3 of the 9 transactions it was not possible to determine if a portion of the purchase was for City operations or personal in nature. The 3 transactions are summarized in **Table 8**.

Table 8

Purchase Date	Description	Quantity	Price	Total
07/23/20	Omlrappn Face Bandanas for Kids, 3Ply 50/100 Pcs with Cute Print, Comfy Bandanas for Boys Girls for School, Travel, Indoor & Outdoors (Blue 200pcs)	3	\$59.99	179.97
08/13/20	TP-Link TL-SG105 5 Port Gigabit Unmanaged Ethernet Network Switch, Ethernet Splitter Plug & Play Fanless Metal Design Shielded Ports Traffic Optimization Limited Lifetime Protection	1	16.99	29.97
10/19/20	Sony MDREX15AP In-Ear Earbud Headphones with Mic, Black (MDREX15AP/B)	3	9.99	29.97
Total				\$ 226.93

As illustrated by the **Table**, the items purchased included kids face bandanas, ethernet network switch, and in-ear earbud headphones. We discussed the items with City officials to determine if any were reasonable for City operations. According to City officials, the items purchased were not ordered by the library and could not be located at City Hall.

During our interview with Ms. Dales, she stated that she purchased the face masks for the Library to use during COVID and when she left employment with the office, the masks were in a cabinet at the Library. In addition, Ms. Dales stated the ethernet switch was used to provide her work computer a better internet connection at City Hall due to internet troubles she was experiencing. Also, Ms. Dales was unable to recall the headphones but stated she believed they were for the Library.

The \$226.93 of Amazon purchases are included in **Exhibit A** as unsupported disbursements.

IPERS Late Fees and Interest

Using reports obtained from IPERS for the period July 1, 2016 through June 30, 2021, we determined the City paid \$221.75 of late fees and \$200.96 interest because required reports were not filed and required contributions were not remitted in a timely manner. Because Ms. Dales was responsible for ensuring timely payment of all City bills, including IPERS payments, the \$422.71 of late fees and interest identified is included in **Exhibit A** as improper disbursements.

OTHER ADMINISTRATIVE ISSUES

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

- 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, including timesheets, prior to issuance.
- Review the City’s bank 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.

Recommended Control Procedures

As part of our investigation, we reviewed the processes used by the City of Elgin 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) Utility billings – preparing and mailing billings, receipting and depositing collections, posting collections to customer accounts and accounting records, and preparing and making bank deposits,
 - (4) Payroll – calculating payroll amounts, preparing, signing, and distributing checks, posting payments to the accounting records, and filing required payroll reports,
 - (5) Cash – handling, and recording,
 - (6) Bank accounts – receiving and reconciling monthly bank statements to accounting records, and
 - (7) Reporting – preparing City Council meeting minutes and financial reports, including monthly City Clerk reports and the Annual Financial Reports.

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

Also, bank statements should be delivered to 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. 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.

- C. Debit Card – We identified numerous purchases made with a debit card from the City’s checking account. Purchases made using a debit card are an immediate payment and do not allow the proper authorization by an oversight Board or Council which is required by section 303.67 of the Code of Iowa. The purchases were supported and reasonable for City operations.

Recommendation – City officials should implement procedures requiring all City obligations be paid by check or by credit card and properly supported with original invoices, receipts, or other appropriate documentation. In addition, City officials should remove the debit card capabilities to ensure disbursements cannot be automatically deducted from the City’s checking account. However, a credit card allows City officials to determine the propriety of purchases prior to authorizing the use of City funds to pay for purchases made with the credit card.

During our fieldwork, the City cancelled the debit card.

- 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.

During our fieldwork, City officials developed and implemented a travel reimbursement policy which established mileage reimbursement rates, and limits on meals. In addition, the policy requires receipts for all costs to be reimbursed.

- E. 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. Dales received paid time for vacation, sick, holidays and compensatory time; however, the City did not follow the City’s personnel policy.
- Ms. Dales 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.

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.

F. 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.

G. Oversight by City Officials – City officials have a fiduciary responsibility to provide oversight of the City’s operations and financial transactions. Oversight is typically defined as the “watchful and responsible care” a governing body exercises in its fiduciary capacity.

Based on 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 financial operations of the City.

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

For example, bank statements should be delivered to an official who does not collect or disburse City funds. The bank statements should be reviewed in a timely manner for unusual activity. Bank reconciliations should be performed monthly and reviewed by someone independent of other financial responsibilities. 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 Elgin

Summary of Findings
For the Period October 1, 2017 through June 30, 2021

Description	Exhibit/Table/ Page Number	Improper	Unsupported	Total
Improper and unsupported disbursements:				
Payroll and reimbursements:				
Excess payroll issued to Rhonda Dales	Table 3	\$ 60,725.75	-	60,725.75
Unauthorized compensatory time	Exhibit B & C	27,451.03	-	27,451.03
Unauthorized paid time off	Exhibit D	9,863.25	-	9,863.25
Additional checks	Table 4	4,283.65	-	4,283.65
Termination Payout	Table 5	1,959.02	-	1,959.02
Reimbursement checks	Exhibit E & F	19,204.10	6,595.93	25,800.03
Insurance	Table 6	5,881.00	-	5,881.00
Disbursements:				
US Cellular	Page 16	1,399.80	-	1,399.80
Quill	Exhibit G	22.42	708.81	731.23
Amazon	Table 8	-	226.93	226.93
IPERS late fees and interest	Page 18	422.71	-	422.71
Total improper and unsupported disbursements		<u>\$ 131,212.73</u>	<u>7,531.67</u>	138,744.40
Less: Payments made with unknown source	Page 17			<u>(417.55)</u>
Net Amount				<u><u>\$ 139,161.95</u></u>

Report on Special Investigation of the
City of Elgin

Compensatory Time Used by Rhonda Dales
For the Period October 1, 2017 through June 30, 2021

Week Ending	Reg. Hrs.	Comp Time Per City Records			AOS Calculated Comp Time			
		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
07/18/03	32.20	2.20		2.20	-	2.20	-	2.20
07/25/03	25.28		2.52		2.20	-	(2.52)	(0.32)
08/01/03	27.51		5.01		(0.32)	-	(5.01)	(5.33)
08/08/03	30.45	0.45	4.56	0.00	(5.33)	0.45	(4.56)	(9.44)
08/15/03	34.40	4.40	0.16	0.00	(9.44)	4.40	(0.16)	(5.20)
08/22/03	33.19	3.19	0.16	3.03	(5.20)	3.19	(0.16)	(2.17)
08/29/03	30.43	0.43		3.46	(2.17)	0.43	-	(1.74)
09/05/03	28.74		1.26	2.20	(1.74)	-	(1.26)	(3.00)
09/12/03	35.01	5.01		7.21	(3.00)	5.01	-	2.01
09/19/03	33.28	3.28		10.49	2.01	3.28	-	5.29
09/26/03	31.21	1.21		11.70	5.29	1.21	-	6.50
10/03/03	30.00				6.50	-	-	6.50
10/10/03	34.80	4.80		16.50	6.50	4.80	-	11.30
10/17/03	30.26	0.26		16.76	11.30	0.26	-	11.56
10/24/03	32.74	2.74		19.50	11.56	2.74	-	14.30
10/31/03	22.71		7.29	12.21	14.30	-	(7.29)	7.01
11/07/03	32.20	2.20		14.41	7.01	2.20	-	9.21
11/14/03	37.39	7.39		21.80	9.21	7.39	-	16.60
11/21/03	31.62	1.62		23.42	16.60	1.62	-	18.22
11/28/03	15.88		6.12	17.30	18.22	-	(6.12)	12.10
12/05/03	30.17	0.17		17.47	12.10	0.17	-	12.27
12/12/03	30.30	0.30		17.77	12.27	0.30	-	12.57
12/19/03	30.75	0.75		18.52	12.57	0.75	-	13.32
12/26/03	14.18	0.18			13.32	0.18	-	13.50
01/02/04	23.66	1.66		20.18	13.50	1.66	(20.18)	(5.02)
01/09/04	32.89	2.89		2.89	(5.02)	2.89	-	(2.13)
01/16/04	31.95	1.95		4.84	(2.13)	1.95	-	(0.18)
01/23/04	35.83	5.83		10.67	(0.18)	5.83	-	5.65
01/30/04	31.72	1.72		12.39	5.65	1.72	-	7.37
02/06/04	31.37	1.37		13.76	7.37	1.37	-	8.74
02/13/04	27.80		2.20	11.56	8.74	-	(2.20)	6.54
02/20/04	22.63		7.37	4.19	6.54	-	(7.37)	(0.83)

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
8.00	-	-	-	-
8.00	20.16	1.54	1.16	22.86
8.00	40.08	3.07	2.30	45.45
8.00	36.48	2.79	2.10	41.37
8.00	1.28	0.10	0.07	1.45
8.00	1.28	0.10	0.07	1.45
8.00	-	-	-	-
8.00	10.08	0.77	0.58	11.43
8.00	-	-	-	-
8.00	-	-	-	-
8.00	-	-	-	-
8.00	-	-	-	-
8.00	-	-	-	-
8.00	-	-	-	-
8.00	-	-	-	-
8.00	58.32	4.46	3.35	66.13
8.00	-	-	-	-
8.00	-	-	-	-
8.00	-	-	-	-
8.00	48.96	3.75	2.82	55.53
8.00	-	-	-	-
8.00	-	-	-	-
8.00	-	-	-	-
8.00	-	-	-	-
8.00	161.44	12.35	9.28	183.07
9.00	-	-	-	-
9.00	-	-	-	-
9.00	-	-	-	-
9.00	-	-	-	-
9.00	-	-	-	-
9.00	19.80	1.51	1.14	22.45
9.00	66.33	5.07	3.81	75.21

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Week Ending	Reg. Hrs.	Comp Time Per City Records			AOS Calculated Comp Time			
		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
02/27/04	31.68	1.68		5.87	(0.83)	1.68	-	0.85
03/05/04	29.90		0.10	5.77	0.85	-	(0.10)	0.75
03/12/04	30.00				0.75	-	-	0.75
03/19/04	33.72	3.72		9.49	0.75	3.72	-	4.47
03/26/04	29.66		0.34	9.15	4.47	-	(0.34)	4.13
04/02/04	29.12		0.88	8.27	4.13	-	(0.88)	3.25
04/09/04	34.72	4.72		12.99	3.25	4.72	-	7.97
04/16/04	24.52		5.48	7.51	7.97	-	(5.48)	2.49
04/23/04	30.00				2.49	-	-	2.49
04/30/04	31.07	1.07		8.58	2.49	1.07	-	3.56
05/07/04	29.13		0.87	7.71	3.56	-	(0.87)	2.69
05/14/04	24.01		5.99	1.72	2.69	-	(5.99)	(3.30)
05/21/04	30.75	0.75		2.47	(3.30)	0.75	-	(2.55)
05/28/04	30.00				(2.55)	-	-	(2.55)
06/04/04	30.00				(2.55)	-	-	(2.55)
06/11/04	23.75		6.25	-3.78	(2.55)	-	(6.25)	(8.80)
06/18/04	26.18			-7.60	(8.80)	-	(3.82)	(12.62)
06/25/04	33.25	3.25		-4.35	(12.62)	3.25	-	(9.37)
07/02/04	26.47		3.53	-7.88	(9.37)	-	(3.53)	(12.90)
07/09/04	24.32		5.68	-13.56	(12.90)	-	(5.68)	(18.58)
07/16/04	48.50	18.50		9.19	(18.58)	18.50	-	(0.08)
07/23/04	19.00		11.00	-1.81	(0.08)	-	(11.00)	(11.08)
07/30/04	29.36		0.64	-2.45	(11.08)	-	(0.64)	(11.72)
08/06/04	17.13		12.87	-15.32	(11.72)	-	(12.87)	(24.59)
08/13/04	30.00				(24.59)	-	-	(24.59)
08/20/04	34.67	4.67		-10.65	(24.59)	4.67	-	(19.92)
08/27/04	30.00				(19.92)	-	-	(19.92)
09/03/04	31.48	1.48		-9.17	(19.92)	1.48	-	(18.44)
09/10/04	19.00		11.00	-20.17	(18.44)	-	(11.00)	(29.44)
09/17/04	32.25	2.25		-17.92	(29.44)	2.25	-	(27.19)
09/24/04	32.64	2.64		-15.28	(27.19)	2.64	-	(24.55)
10/01/04	30.00				(24.55)	-	-	(24.55)

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
9.00	-	-	-	-
9.00	0.90	0.07	0.05	1.02
9.00	-	-	-	-
9.00	-	-	-	-
9.00	3.06	0.23	0.18	3.47
9.00	7.92	0.61	0.46	8.99
9.00	-	-	-	-
9.00	49.32	3.77	2.84	55.93
9.00	-	-	-	-
9.00	-	-	-	-
9.00	7.83	0.60	0.45	8.88
9.00	53.91	4.12	3.10	61.13
9.00	-	-	-	-
9.00	-	-	-	-
9.00	-	-	-	-
9.00	56.25	4.30	3.23	63.78
9.00	34.38	2.63	1.98	38.99
9.00	-	-	-	-
9.00	31.77	2.43	1.83	36.03
9.00	51.12	3.91	2.94	57.97
9.00	-	-	-	-
9.00	99.00	7.57	5.69	112.26
9.00	5.76	0.44	0.33	6.53
9.45	121.62	9.30	6.99	137.91
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	103.95	7.95	5.98	117.88
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-

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		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
10/08/04	31.96	1.96		-13.32	(24.55)	1.96	-	(22.59)
10/15/04	30.54	0.54		-12.78	(22.59)	0.54	-	(22.05)
10/22/04	32.34	2.34		-10.44	(22.05)	2.34	-	(19.71)
10/29/04	34.27	4.27		-6.17	(19.71)	4.27	-	(15.44)
11/05/04	30.61	0.61		-5.56	(15.44)	0.61	-	(14.83)
11/12/04	32.07	2.07		-3.49	(14.83)	2.07	-	(12.76)
11/19/04	35.55	5.55		2.06	(12.76)	5.55	-	(7.21)
11/26/04	10.32		19.68	-17.62	(7.21)	-	(19.68)	(26.89)
12/03/04	24.69		5.31	-22.93	(26.89)	-	(5.31)	(32.20)
12/10/04	37.35	7.35		-15.58	(32.20)	7.35	-	(24.85)
12/17/04	34.46	4.46		-11.12	(24.85)	4.46	-	(20.39)
12/24/04	19.32		10.68	-21.80	(20.39)	-	(10.68)	(31.07)
12/31/04	31.02	1.02		-20.78	(31.07)	1.02	-	(30.05)
01/07/05	31.79	1.79		-18.99	(30.05)	1.79	-	(28.26)
01/14/05	34.20	4.20		-14.79	(28.26)	4.20	-	(24.06)
01/21/05	30.93	0.93		-13.86	(24.06)	0.93	-	(23.13)
01/29/05	31.34	1.34		-12.52	(23.13)	1.34	-	(21.79)
02/04/05	32.16	2.16		-10.36	(21.79)	2.16	-	(19.63)
02/11/05	30.00	0.00		-10.36	(19.63)	0.00	-	(19.63)
02/18/05	31.81	1.81		-8.55	(19.63)	1.81	-	(17.82)
02/25/05	33.32	3.32		-5.23	(17.82)	3.32	-	(14.50)
03/04/05	36.88	6.88		1.65	(14.50)	6.88	-	(7.62)
03/11/05	35.73	5.73		7.38	(7.62)	5.73	-	(1.89)
03/17/05	33.45	3.45		10.83	(1.89)	3.45	-	1.56
03/25/04	30.51	0.51		11.34	1.56	0.51	-	2.07
04/01/05	30.73	0.73		12.07	2.07	0.73	-	2.80
04/08/05	35.66	5.66		17.73	2.80	5.66	-	8.46
04/15/05	34.98	4.98		22.71	8.46	4.98	-	13.44
04/22/05	37.44	7.44		30.15	13.44	7.44	-	20.88
04/29/05	23.80		6.20	23.95	20.88	-	(6.20)	14.68
05/06/05	29.51		0.49	23.46	14.68	-	(0.49)	14.19
5/14/2005	30.35	0.35		23.81	14.19	0.35	-	14.54

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	185.98	14.23	10.69	210.90
9.45	50.18	3.84	2.89	56.91
9.45	-	-	-	-
9.45	-	-	-	-
9.45	100.93	7.72	5.80	114.45
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	58.59	4.48	3.37	66.44
9.45	4.63	0.35	0.27	5.25
9.45	-	-	-	-

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		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
5/21/2005	32.97	2.97		26.78	14.54	2.97	-	17.51
5/28/2005	30.30	0.30		27.08	17.51	0.30	-	17.81
6/3/2005	19.96		10.04	17.04	17.81	-	(10.04)	7.77
6/10/2005	32.14	2.14		19.18	7.77	2.14	-	9.91
6/17/2005	24.60		5.40	13.78	9.91	-	(5.40)	4.51
6/24/2005	22.63		7.37	6.41	4.51	-	(7.37)	(2.86)
7/1/2005	30.14	0.14		6.55	(2.86)	0.14	-	(2.72)
7/9/2005	25.10		4.90	1.65	(2.72)	-	(4.90)	(7.62)
7/16/2005	29.28		0.72	0.93	(7.62)	-	(0.72)	(8.34)
7/22/2005	48.50	18.50		23.68	(8.34)	18.50	-	10.16
7/29/2005	29.46		0.54	23.14	10.16	-	(0.54)	9.62
8/5/2005	13.37		16.63	6.51	9.62	-	(16.63)	(7.01)
8/12/2005	31.44	1.44		7.95	(7.01)	1.44	-	(5.57)
8/19/2005	30.49	0.49		8.44	(5.57)	0.49	-	(5.08)
8/27/2005	31.05	1.05		9.49	(5.08)	1.05	-	(4.03)
9/2/2005	32.80	2.80		12.29	(4.03)	2.80	-	(1.23)
9/10/2005	24.46		5.54	6.75	(1.23)	-	(5.54)	(6.77)
9/16/2005	31.67	1.67		8.42	(6.77)	1.67	-	(5.10)
9/23/2005	0.00		30.00	-21.58	(5.10)	-	(30.00)	(35.10) A
9/30/2005	30.89	0.89		-20.69	(35.10)	0.89	-	(34.21)
10/7/2005	30.67	0.67		-20.02	(34.21)	0.67	-	(33.54)
10/14/2005	33.34	3.34		-16.68	(33.54)	3.34	-	(30.20)
10/22/2005	36.64	6.64		-10.04	(30.20)	6.64	-	(23.56)
10/29/2005	32.39	2.39		-7.65	(23.56)	2.39	-	(21.17)
11/5/2005	30.19	0.19		-7.46	(21.17)	0.19	-	(20.98)
11/11/2005	34.14	4.14		-3.32	(20.98)	4.14	-	(16.84)
11/19/2005	32.69	2.69		-0.63	(16.84)	2.69	-	(14.15)
11/25/2005	19.19		10.81	-11.44	(14.15)		(10.81)	(24.96)
12/3/2005	31.09	1.09		-10.35	(24.96)	1.09		(23.87)
12/10/2005	24.89		5.11	-15.46	(23.87)		(5.11)	(28.98)
12/17/2005	30.93	0.93		-14.53	(28.98)	0.93		(28.05)
12/24/2005	26.23		3.77	-18.30	(28.05)		(3.77)	(31.82)

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
9.45	-	-	-	-
9.45	-	-	-	-
9.45	94.88	7.26	5.46	107.60
9.45	-	-	-	-
9.45	51.03	3.90	2.93	57.86
9.45	69.65	5.33	4.00	78.98
9.45	-	-	-	-
9.45	46.31	3.54	2.66	52.51
9.45	6.80	0.52	0.39	7.71
9.45	-	-	-	-
9.45	5.10	0.39	0.29	5.78
9.45	157.15	12.02	9.04	178.21
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	52.35	4.01	3.01	59.37
9.45	-	-	-	-
9.45	283.50	21.69	16.30	321.49
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	102.15	7.81	5.87	115.83
9.45	-	-	-	-
9.45	48.29	3.69	2.78	54.76
9.45	-	-	-	-
9.45	35.63	2.73	2.05	40.41

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Week Ending	Reg. Hrs.	Comp Time Per City Records			AOS Calculated Comp Time			
		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
12/31/2005	33.62	3.62		-14.68	(31.82)	3.62		(28.20)
1/7/2006	30.00			-14.68	(28.20)			(28.20)
1/14/2006	34.31	4.31		-10.37	(28.20)	4.31		(23.89)
1/21/2006	35.45	5.45		-4.92	(23.89)	5.45		(18.44)
1/28/2006	31.42	1.42		-3.50	(18.44)	1.42		(17.02)
2/4/2006	32.22	2.22		-1.28	(17.02)	2.22		(14.80)
2/11/2006	33.55	3.55		2.27	(14.80)	3.55		(11.25)
2/18/2006	26.91		3.09	-0.82	(11.25)		(3.09)	(14.34)
2/24/2006	33.12	3.12		2.30	(14.34)	3.12		(11.22)
3/4/2006	32.28	2.28		4.58	(11.22)	2.28		(8.94)
3/11/2006	33.87	3.87		8.45	(8.94)	3.87		(5.07)
3/18/2006	32.19	2.19		10.64	(5.07)	2.19		(2.88)
3/25/2006	33.05	3.05		13.69	(2.88)	3.05		0.17
3/31/2006	30.68	0.68		14.37	0.17	0.68		0.85
4/8/2006	25.38		4.62	9.75	0.85		(4.62)	(3.77)
4/15/2006	25.22		4.78	4.97	(3.77)		(4.78)	(8.55)
4/22/2006	37.14	7.14		12.11	(8.55)	7.14	-	(1.41)
4/29/2006	31.48	1.48	0.00	13.59	(1.41)	1.48	-	0.07
5/6/2006	32.56	2.56	0.00	16.15	0.07	2.56	-	2.63
5/13/2006	29.81		0.19	15.94	2.63		(0.19)	2.44
5/20/2006	31.56	1.56		17.50	2.44	1.56		4.00
5/27/2006	26.48		3.52	13.98	4.00		(3.52)	0.48
6/3/2006	24.01		5.99	7.99	0.48		(5.99)	(5.51)
6/10/2006	32.61	2.61		10.60	(5.51)	2.61		(2.90)
6/17/2006	26.83		3.17	7.43	(2.90)		(3.17)	(6.07)
6/24/2006	31.54	1.54		8.97	(6.07)	1.54		(4.53)
7/1/2006	28.34		1.66	7.31	(4.53)		(1.66)	(6.19)
7/8/2006	22.04		7.96	-0.65	(6.19)		(7.96)	(14.15)
7/15/2006	50.16	20.16		24.59	(14.15)	20.16		6.01
7/22/2006	30.09	0.09		24.68	6.01	0.09		6.10
7/29/2006	31.08	1.08		25.76	6.10	1.08		7.18
8/5/2006	11.96		18.04	7.72	7.18		(18.04)	(10.86)

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	29.20	2.23	1.68	33.11
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	43.66	3.34	2.51	49.51
9.45	45.17	3.46	2.60	51.23
9.45	-	-	-	-
9.45	-	-	-	-
9.45	-	-	-	-
9.45	1.80	0.14	0.10	2.04
9.45	-	-	-	-
9.45	33.26	2.54	1.91	37.71
9.45	56.61	4.33	3.25	64.19
9.45	-	-	-	-
9.45	29.96	2.29	1.72	33.97
11.53	-	-	-	-
11.53	19.14	1.46	1.10	21.70
11.53	91.78	7.02	5.28	104.08
11.53	-	-	-	-
11.53	-	-	-	-
11.53	-	-	-	-
11.53	208.00	15.91	11.96	235.87

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		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
8/12/2006	31.00	1.00		8.72	(10.86)	1.00	-	(9.86)
8/19/2006	30.92	0.92		9.64	(9.86)	0.92	-	(8.94)
8/26/2006	24.72		5.28	4.36	(8.94)		(5.28)	(14.22)
9/2/2006	30.01	0.01		4.37	(14.22)	0.01	-	(14.21)
9/9/2006	24.19		5.81	-1.44	(14.21)		(5.81)	(20.02)
9/16/2006	30.89	0.89		-0.55	(20.02)	0.89	-	(19.13)
9/23/2006	32.46	2.46		1.91	(19.13)	2.46	-	(16.67)
9/30/2006	30.00				(16.67)		-	(16.67)
10/7/2006	32.64	2.64		4.55	(16.67)	2.64	-	(14.03)
10/14/2006	30.00				(14.03)		-	(14.03)
10/21/2006	34.57	4.57		9.12	(14.03)	4.57	-	(9.46)
10/28/2006	34.58	4.58		13.70	(9.46)	4.58	-	(4.88)
11/4/2006	32.72	2.72		16.42	(4.88)	2.72	-	(2.16)
11/11/2006	27.00		3.00	13.42	(2.16)		(3.00)	(5.16)
11/18/2006	31.96	1.96		15.38	(5.16)	1.96	-	(3.20)
11/25/2006	30.00			15.38	(3.20)		-	(3.20)
12/2/2006	31.22	1.22		16.60	(3.20)	1.22	-	(1.98)
12/9/2006	30.00				(1.98)		-	(1.98)
12/16/2006	30.17	0.17		16.77	(1.98)	0.17	-	(1.81)
12/23/2006	30.00				(1.81)		-	(1.81)
12/30/2006	30.00			16.77	(1.81)		-	(1.81)
1/6/2007	26.00		4.00	12.77	(1.81)		(4.00)	(5.81)
1/13/2007	30.74	0.74		13.51	(5.81)	0.74	-	(5.07)
1/20/2007	28.57		1.43	12.08	(5.07)		(1.43)	(6.50)
1/27/2007	35.56	5.56		17.64	(6.50)	5.56	-	(0.94)
2/3/2007	32.42	2.42		20.06	(0.94)	2.42	-	1.48
2/10/2007	27.07		2.93	17.13	1.48		(2.93)	(1.45)
2/17/2007	32.62	2.62		19.75	(1.45)	2.62	-	1.17
2/24/2007	34.61	4.61		24.36	1.17	4.61	-	5.78
3/3/2007	26.35		3.65	20.71	5.78		(3.65)	2.13
3/10/2007	33.06	3.06		23.77	2.13	3.06	-	5.19
3/17/2007	27.70		2.30	21.47	5.19		(2.30)	2.89

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
11.53	-	-	-	-
11.53	-	-	-	-
11.53	60.88	4.66	3.50	69.04
11.53	-	-	-	-
11.53	66.99	5.12	3.85	75.96
11.53	-	-	-	-
11.53	-	-	-	-
11.53	-	-	-	-
11.53	-	-	-	-
11.53	-	-	-	-
11.53	-	-	-	-
11.53	-	-	-	-
11.53	34.59	2.65	1.99	39.23
11.53	-	-	-	-
11.53	-	-	-	-
11.53	-	-	-	-
11.53	-	-	-	-
11.53	-	-	-	-
11.53	-	-	-	-
11.53	-	-	-	-
11.53	46.12	3.53	2.65	52.30
11.53	-	-	-	-
11.53	16.49	1.26	0.95	18.70
11.53	-	-	-	-
11.53	-	-	-	-
11.53	33.78	2.58	1.94	38.30
11.53	-	-	-	-
11.53	-	-	-	-
11.53	42.08	3.22	2.42	47.72
11.53	-	-	-	-
11.53	26.52	2.03	1.52	30.07

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		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
3/24/2007	26.35		3.65	17.82	2.89		(3.65)	(0.76)
3/31/2007	30.01	0.01		17.82	(0.76)	0.01	-	(0.75)
4/7/2009	27.68		2.32	15.50	(0.75)		(2.32)	(3.07)
4/14/2007	34.48	4.48		19.98	(3.07)	4.48	-	1.41
4/21/2007	28.43		1.57	18.41	1.41		(1.57)	(0.16)
4/28/2007	35.76	5.76		24.17	(0.16)	5.76	-	5.60
5/5/2007	20.12		9.88	14.29	5.60		(9.88)	(4.28)
5/12/2007	29.14		0.86	13.43	(4.28)		(0.86)	(5.14)
5/19/2007	23.66		6.34	7.09	(5.14)		(6.34)	(11.48)
5/26/2007	11.97		18.03	-10.94	(11.48)		(18.03)	(29.51)
6/2/2007	30.36	0.36		-10.58	(29.51)	0.36	-	(29.15)
6/9/2007	35.19	5.19		-5.39	(29.15)	5.19	-	(23.96)
6/16/2007	30.00	0.00		-5.10	(23.96)	0.00	-	(23.96)
6/23/2007	30.53	0.53		-4.57	(23.96)	0.53	-	(23.43)
6/30/2007	30.70	0.70		-3.87	(23.43)	0.70	-	(22.73)
7/7/2007	34.41	4.41		0.54	(22.73)	4.41	-	(18.32)
7/14/2007	32.85	2.85		3.39	(18.32)	2.85	-	(15.47)
7/21/2007	33.28	3.28		6.67	(15.47)	3.28	-	(12.19)
8/4/2007	32.00	2.00		8.67	(12.19)	2.00	-	(10.19)
8/11/2007	30.12	0.12		8.79	(10.19)	0.12	-	(10.07)
8/18/2007	33.37	3.37		12.16	(10.07)	3.37	-	(6.70)
8/25/2007	30.40	0.40		12.56	(6.70)	0.40	-	(6.30)
9/1/2007	31.04	1.04		13.60	(6.30)	1.04	-	(5.26)
9/8/2007	30.78	0.78		14.38	(5.26)	0.78	-	(4.48)
9/15/2007	30.96	0.96		15.34	(4.48)	0.96	-	(3.52)
9/22/2007	23.40		6.60	8.74	(3.52)		(6.60)	(10.12)
9/29/2007	32.53	2.53		11.27	(10.12)	2.53	-	(7.59)
10/6/2007	30.18	0.18		11.45	(7.59)	0.18	-	(7.41)
10/13/2007	30.36	0.36		11.81	(7.41)	0.36	-	(7.05)
10/20/2007	37.24	7.24		19.05	(7.05)	7.24	-	0.19
10/27/2007	22.90		7.10	11.95	0.19		(7.10)	(6.91)
11/3/2007	28.98		1.02	10.93	(6.91)		(1.02)	(7.93)

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
11.53	42.08	3.22	2.42	47.72
11.53	-	-	-	-
11.53	26.75	2.05	1.54	30.34
11.53	-	-	-	-
11.53	18.10	1.38	1.04	20.52
11.53	-	-	-	-
11.53	113.92	8.71	6.55	129.18
11.53	9.92	0.76	0.57	11.25
11.53	73.10	5.59	4.20	82.89
11.53	207.89	15.90	11.95	235.74
11.53	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	78.34	5.99	4.74	89.07
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	84.28	6.45	5.10	95.83
11.87	12.11	0.93	0.73	13.77

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		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
11/10/2007	33.61	3.61		14.54	(7.93)	3.61	-	(4.32)
11/17/2007	23.04		6.96	7.58	(4.32)		(6.96)	(11.28)
11/24/2007	30.00			7.58	(11.28)		-	(11.28)
12/1/2007	30.34	0.34		7.92	(11.28)	0.34	-	(10.94)
12/8/2007	25.80		4.20	3.72	(10.94)		(4.20)	(15.14)
12/15/2007	30.00			3.72	(15.14)		-	(15.14)
12/22/2007	34.84	4.84		8.56	(15.14)	4.84	-	(10.30)
12/29/2007	29.52		0.48	8.08	(10.30)		(0.48)	(10.78)
1/5/2008	30.00			8.08	(10.78)		-	(10.78)
1/12/2008	37.70	7.70		15.78	(10.78)	7.70	-	(3.08)
1/19/2008	28.50		1.50	14.28	(3.08)		(1.50)	(4.58)
1/26/2008	24.42		5.58	8.70	(4.58)		(5.58)	(10.16)
2/2/2008	19.83		10.17	-1.47	(10.16)		(10.17)	(20.33)
2/9/2008	31.21	1.21		0.26	(20.33)	1.21	-	(19.12)
2/16/2008	31.13	1.13		1.39	(19.12)	1.13	-	(17.99)
2/23/2008	33.42	3.42		4.81	(17.99)	3.42	-	(14.57)
3/1/2008	30.30	0.30		5.11	(14.57)	0.30	-	(14.27)
3/8/2008	25.82		4.18	0.93	(14.27)		(4.18)	(18.45)
3/15/2008	31.01	1.01		1.94	(18.45)	1.01	-	(17.44)
3/22/2008	34.65	4.65		6.59	(17.44)	4.65	-	(12.79)
3/29/2007	30.05	0.05		6.64	(12.79)	0.05	-	(12.74)
4/5/2008	31.29	1.29		7.93	(12.74)	1.29	-	(11.45)
4/12/2008	36.00	6.00		13.93	(11.45)	6.00	-	(5.45)
4/19/2008	37.65	7.65		21.58	(5.45)	7.65	-	2.20
4/26/2008	36.14	6.14		27.72	2.20	6.14	-	8.34
5/3/2008	30.59	0.59		28.31	8.34	0.59	-	8.93
5/10/2008	35.87	5.87		34.18	8.93	5.87	-	14.80
5/17/2008	27.50		2.50	31.68	14.80		(2.50)	12.30
5/24/2008	34.70	4.70		36.38	12.30	4.70	-	17.00
5/31/2008	31.24	1.24		37.62	17.00	1.24	-	18.24
6/7/2008	29.92		0.08	37.54	18.24		(0.08)	18.16
6/14/2008	35.87	5.87		43.41	18.16	5.87	-	24.03

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
11.87	-	-	-	-
11.87	82.62	6.32	5.00	93.94
11.87	-	-	-	-
11.87	-	-	-	-
11.87	49.85	3.81	3.02	56.68
11.87	-	-	-	-
11.87	-	-	-	-
11.87	5.70	0.44	0.34	6.48
11.87	-	-	-	-
11.87	-	-	-	-
11.87	17.81	1.36	1.08	20.25
11.87	66.23	5.07	4.01	75.31
11.87	120.72	9.23	7.30	137.25
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	49.62	3.80	3.00	56.42
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	-	-	-	-
11.87	29.68	2.27	1.80	33.75
11.87	-	-	-	-
11.87	-	-	-	-
11.87	0.95	0.07	0.06	1.08
11.87	-	-	-	-

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		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
6/21/2008	25.47		4.53	38.88	24.03		(4.53)	19.50
6/28/2008	33.32	3.32		42.20	19.50	3.32	-	22.82
7/5/2008	22.16		7.84	34.36	22.82		(7.84)	14.98
7/12/2008	27.53		2.47	31.89	14.98		(2.47)	12.51
7/19/2008	29.14		0.86	31.03	12.51		(0.86)	11.65
7/26/2008	29.52		0.48	30.55	11.65		(0.48)	11.17
8/2/2008	20.89		9.11	21.44	11.17		(9.11)	2.06
8/10/2008	30.09	0.09		21.53	2.06	0.09	-	2.15
8/16/2008	35.53	5.53		27.06	2.15	5.53	-	7.68
8/23/2008	25.45		4.55	22.51	7.68		(4.55)	3.13
8/30/2008	30.47	0.47		22.98	3.13	0.47	-	3.60
9/6/2008	18.90		11.10	11.88	3.60		(11.10)	(7.50)
9/13/2008	32.31	2.31		14.19	(7.50)	2.31	-	(5.19)
9/20/2008	26.68		3.32	10.87	(5.19)		(3.32)	(8.51)
9/27/2008	26.77		3.23	7.64	(8.51)		(3.23)	(11.74)
10/4/2008	32.91	2.91		10.55	(11.74)	2.91	-	(8.83)
10/11/2008	29.70		0.30	10.25	(8.83)		(0.30)	(9.13)
10/18/2008	37.82	7.82		18.07	(9.13)	7.82	-	(1.31)
10/25/2008	33.98	3.98		22.05	(1.31)	3.98	-	2.67
11/1/2008	16.50		13.50	8.55	2.67		(13.50)	(10.83)
11/8/2008	34.14	4.14		12.69	(10.83)	4.14	-	(6.69)
11/15/2008	28.46		1.54	11.15	(6.69)		(1.54)	(8.23)
11/22/2008	34.62	4.62		15.77	(8.23)	4.62	-	(3.61)
11/29/2008	30.74	0.74		16.51	(3.61)	0.74	-	(2.87)
12/6/2008	32.73	2.73		19.24	(2.87)	2.73	-	(0.14)
12/13/2008	20.98		9.02	10.22	(0.14)		(9.02)	(9.16)
12/20/2008	32.96	2.96		13.18	(9.16)	2.96	-	(6.20)
12/27/2008	30.00			13.18	(6.20)		-	(6.20)
1/3/2009	30.00			13.18	(6.20)		-	(6.20)
1/10/2009	27.05		2.95	10.23	(6.20)		(2.95)	(9.15)
1/17/2009	30.94	0.94		11.17	(9.15)	0.94	-	(8.21)
1/24/2009	33.50	3.50		14.67	(8.21)	3.50	-	(4.71)

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
11.87	53.77	4.11	3.25	61.13
13.50	-	-	-	-
13.50	105.84	8.10	6.72	120.66
13.50	33.35	2.55	2.12	38.02
13.50	11.61	0.89	0.74	13.24
13.50	6.48	0.50	0.41	7.39
13.50	122.99	9.41	7.81	140.21
13.50	-	-	-	-
13.50	-	-	-	-
13.50	61.43	4.70	3.90	70.03
13.50	-	-	-	-
13.50	149.85	11.46	9.52	170.83
13.50	-	-	-	-
13.50	44.82	3.43	2.85	51.10
13.50	43.61	3.34	2.77	49.72
13.50	-	-	-	-
13.50	4.05	0.31	0.26	4.62
13.50	-	-	-	-
13.50	-	-	-	-
13.50	182.25	13.94	11.57	207.76
13.50	-	-	-	-
13.50	20.79	1.59	1.32	23.70
13.50	-	-	-	-
13.50	-	-	-	-
13.50	-	-	-	-
13.50	121.77	9.32	7.73	138.82
13.50	-	-	-	-
13.50	-	-	-	-
13.50	-	-	-	-
13.50	39.83	3.05	2.53	45.41
13.50	-	-	-	-
13.50	-	-	-	-

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		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
1/31/2009	26.25		3.75	10.92	(4.71)		(3.75)	(8.46)
2/7/2009	32.78	2.78		13.70	(8.46)	2.78	-	(5.68)
2/14/2009	22.77		7.23	6.47	(5.68)		(7.23)	(12.91)
2/21/2009	33.48	3.48		9.95	(12.91)	3.48	-	(9.43)
2/28/2009	29.23		0.77	9.18	(9.43)		(0.77)	(10.20)
3/7/2009	33.59	3.59		12.77	(10.20)	3.59	-	(6.61)
3/14/2009	30.23	0.23		13.00	(6.61)	0.23	-	(6.38)
3/21/2009	33.07	3.07		16.07	(6.38)	3.07	-	(3.31)
3/28/2009	11.00		19.00	-2.93	(3.31)		(19.00)	(22.31)
4/4/2009	23.18		6.82	-9.75	(22.31)		(6.82)	(29.13)
4/11/2009	36.11	6.11		-3.64	(29.13)	6.11	-	(23.02)
4/18/2009	30.34	0.34		-3.30	(23.02)	0.34	-	(22.68)
4/25/2009	35.33	5.33		2.03	(22.68)	5.33	-	(17.35)
5/2/2009	30.29	0.29		2.32	(17.35)	0.29	-	(17.06)
5/9/2009	33.60	3.60		5.92	(17.06)	3.60	-	(13.46)
5/16/2009	29.60		0.40	5.52	(13.46)		(0.40)	(13.86)
5/23/2009	31.21	1.21		6.73	(13.86)	1.21	-	(12.65)
5/30/2009	30.82	0.82		7.55	(12.65)	0.82	-	(11.83)
6/6/2009	30.55	0.55		8.10	(11.83)	0.55	-	(11.28)
6/13/2009	34.56	4.56		12.66	(11.28)	4.56	-	(6.72)
6/20/2009	30.57	0.57		13.23	(6.72)	0.57	-	(6.15)
6/27/2009	35.52	5.52		18.75	(6.15)	5.52	-	(0.63)
7/4/2009	30.00			-11.25	(0.63)		-	(0.63)
7/11/2009	36.79	6.79		-4.46	(0.63)	6.79	-	6.16
7/18/2009	30.08	0.08		-4.38	6.16	0.08	-	6.24
7/25/2009	34.25	4.25		-0.13	6.24	4.25	-	10.49
8/1/2009	31.13	1.13		1.00	10.49	1.13	-	11.62
8/8/2009	26.30		3.70	-2.70	11.62		(3.70)	7.92
8/15/2009	30.55	0.55		-2.15	7.92	0.55	-	8.47
8/22/2009	34.41	4.41		2.26	8.47	4.41	-	12.88
8/29/2009	33.58	3.58		5.84	12.88	3.58	-	16.46
9/5/2009	29.99		0.01	5.83	16.46		(0.01)	16.45

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
13.50	50.63	3.87	3.21	57.71
13.50	-	-	-	-
13.50	97.61	7.47	6.20	111.28
13.50	-	-	-	-
13.50	10.40	0.80	0.66	11.86
13.50	-	-	-	-
13.50	-	-	-	-
13.50	-	-	-	-
13.50	256.50	19.62	16.29	292.41
13.50	92.07	7.04	5.85	104.96
13.50	-	-	-	-
13.50	-	-	-	-
13.50	-	-	-	-
13.50	-	-	-	-
13.50	-	-	-	-
13.50	5.40	0.41	0.34	6.15
13.50	-	-	-	-
13.50	-	-	-	-
13.50	-	-	-	-
13.50	-	-	-	-
13.50	-	-	-	-
13.50	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	51.80	3.96	3.44	59.20
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	0.14	0.01	0.01	0.16

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Week Ending	Reg. Hrs.	Comp Time Per City Records			AOS Calculated Comp Time			Ending Balance
		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	
9/12/2009	34.37	4.37		10.20	16.45	4.37	-	20.82
9/19/2009	33.23	3.23		13.43	20.82	3.23	-	24.05
9/26/2009	35.09	5.09		18.52	24.05	5.09	-	29.14
10/3/2009	30.47	0.47		18.99	29.14	0.47	-	29.61
10/10/2009	27.35		2.65	16.34	29.61		(2.65)	26.96
10/17/2009	35.17	5.17		21.51	26.96	5.17	-	32.13
10/24/2009	35.80	5.80		27.31	32.13	5.80	-	37.93
10/31/2009	34.15	4.15		31.46	37.93	4.15	-	42.08
11/7/2009	35.86	5.86		37.32	42.08	5.86	-	47.94
11/14/2009	23.25		6.75	30.57	47.94		(6.75)	41.19
11/21/2009	34.86	4.86		35.43	41.19	4.86	-	46.05
11/28/2009	22.57		7.43	28.00	46.05		(7.43)	38.62
12/5/2009	31.29	1.29		29.29	38.62	1.29	-	39.91
12/12/2009	26.39		3.61	25.68	39.91		(3.61)	36.30
12/19/2009	32.62	2.62		28.30	36.30	2.62	-	38.92
12/26/2009	27.70		2.30	26.00	38.92		(2.30)	36.62
1/2/2010	29.25		0.75	25.25	36.62		(0.75)	35.87
1/9/2010	33.21	3.21		28.46	35.87	3.21	-	39.08
1/16/2010	32.32	2.32		30.78	39.08	2.32	-	41.40
1/23/2010	34.03	4.03		34.81	41.40	4.03	-	45.43
1/30/2010	29.61		0.39	34.42	45.43		(0.39)	45.04
2/6/2010	33.43	3.43		37.85	45.04	3.43	-	48.47
2/13/2010	29.18		0.82	37.03	48.47		(0.82)	47.65
2/20/2010	34.78	4.78		41.81	47.65	4.78	-	52.43
2/27/2010	29.02		0.98	40.83	52.43		(0.98)	51.45
3/6/2010	34.82	4.82		45.65	51.45	4.82	-	56.27
3/13/2010	28.55		1.45	44.20	56.27		(1.45)	54.82
3/20/2010	35.06	5.06		49.26	54.82	5.06	-	59.88
3/27/2010	28.86		1.14	50.40	59.88		(1.14)	58.74
4/3/2010	28.42		1.58	48.82	58.74		(1.58)	57.16
4/10/2010	34.43	4.43		53.25	57.16	4.43	-	61.59
4/17/2010	29.84		0.16	53.09	61.59		(0.16)	61.43

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	37.10	2.84	2.47	42.41
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	94.50	7.23	6.28	108.01
14.00	-	-	-	-
14.00	104.02	7.96	6.92	118.90
14.00	-	-	-	-
14.00	50.54	3.87	3.36	57.77
14.00	-	-	-	-
14.00	32.20	2.46	2.14	36.80
14.00	10.50	0.80	0.70	12.00
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	5.46	0.42	0.36	6.24
14.00	-	-	-	-
14.00	11.48	0.88	0.76	13.12
14.00	-	-	-	-
14.00	13.72	1.05	0.91	15.68
14.00	-	-	-	-
14.00	20.30	1.55	1.35	23.20
14.00	-	-	-	-
14.00	15.96	1.22	1.06	18.24
14.00	22.12	1.69	1.47	25.28
14.00	-	-	-	-
14.00	2.24	0.17	0.15	2.56

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		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
4/24/2010	33.95	3.95		57.04	61.43	3.95	-	65.38
5/1/2010	23.03		6.97	50.07	65.38		(6.97)	58.41
5/8/2010	34.38	4.38		54.45	58.41	4.38	-	62.79
5/15/2010	34.80	4.80		59.25	62.79	4.80	-	67.59
5/22/2010	VACATION			59.45	67.59		-	67.59
5/29/2010	VACATION			59.45	67.59		-	67.59
6/5/2010	31.20	1.20		60.45	67.59	1.20	-	68.79
6/12/2010	34.61	4.61		65.06	68.79	4.61	-	73.40
6/19/2010	30.36	0.36		65.42	73.40	0.36	-	73.76
6/26/2010	32.85	2.85		68.27	73.76	2.85	-	76.61
7/3/2010	29.08		0.92	67.35	76.61		(0.92)	75.69
7/10/2010	34.12	4.12		4.12	75.69	4.12	-	79.81
7/17/2010	24.05		5.95	-1.83	79.81		(5.95)	73.86
7/24/2010	34.30	4.30		2.47	73.86	4.30	-	78.16
7/31/2010	29.65		0.35	2.12	78.16		(0.35)	77.81
8/7/2010	24.00		6.00	-3.88	77.81		(6.00)	71.81
8/14/2010	30.11	0.11		-3.77	71.81	0.11	-	71.92
8/21/2010	32.62	2.62		-1.15	71.92	2.62	-	74.54
8/28/2010	30.00			-1.15	74.54		-	74.54
9/4/2010	30.54	0.54		-0.61	74.54	0.54	-	75.08
9/11/2010	34.42	4.42		3.81	75.08	4.42	-	79.50
9/18/2010	30.25	0.25		4.06	79.50	0.25	-	79.75
9/25/2010	35.38	5.38		9.44	79.75	5.38	-	85.13
10/2/2010	30.32	0.32		9.76	85.13	0.32	-	85.45
10/9/2010	34.68	4.68		14.44	85.45	4.68	-	90.13
10/16/2010	28.49		1.51	12.93	90.13		(1.51)	88.62
10/23/2010	38.00	8.00		20.93	88.62	8.00	-	96.62
10/30/2010	30.18	0.18		21.11	96.62	0.18	-	96.80
11/6/2010	34.79	4.79		25.90	96.80	4.79	-	101.59
11/13/2010	30.73	0.73		26.63	101.59	0.73	-	102.32
11/20/2010	32.97	2.97		29.60	102.32	2.97	(30.00)	75.29 A
11/27/2010	31.43	1.43		1.03	75.29	1.43	-	76.72

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
14.00	-	-	-	-
14.00	97.58	7.46	6.49	111.53
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	12.88	0.99	0.86	14.73
14.00	-	-	-	-
14.00	83.30	6.37	5.79	95.46
14.00	-	-	-	-
14.00	4.90	0.37	0.34	5.61
14.00	84.00	6.43	5.84	96.27
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	21.14	1.62	1.47	24.23
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-

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		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	
12/4/2010	25.54		4.46	-3.43	76.72		(4.46)	72.26
12/11/2010	33.14	3.14		-0.29	72.26	3.14	-	75.40
12/18/2010	30.00			-0.29	75.40		-	75.40
12/25/2010	32.68	2.68		2.39	75.40	2.68	-	78.08
1/1/2011	30.25	0.25		2.64	78.08	0.25	-	78.33
1/8/2011	31.24	1.24		3.88	78.33	1.24	-	79.57
1/15/2011	34.61	4.61		8.49	79.57	4.61	-	84.18
1/22/2011	30.78	0.78		9.27	84.18	0.78	-	84.96
1/29/2011	30.55	0.55		9.82	84.96	0.55	-	85.51
2/5/2011	30.53	0.53		10.35	85.51	0.53	-	86.04
2/11/2011	38.22	8.22		18.57	86.04	8.22	-	94.26
2/19/2011	29.82		0.18	18.39	94.26		(0.18)	94.08
2/26/2011	35.86	5.86		23.75	94.08	5.86	-	99.94
3/5/2011	30.87	0.87		24.62	99.94	0.87	-	100.81
3/12/2011	34.08	4.08		28.70	100.81	4.08	-	104.89
3/19/2011	30.57	0.57		29.27	104.89	0.57	-	105.46
3/26/2011	34.77	4.77		34.04	105.46	4.77	-	110.23
4/2/2011	30.15	0.15		34.19	110.23	0.15	-	110.38
4/9/2011	35.55	5.55		39.74	110.38	5.55	-	115.93
4/16/2011	30.80	0.80		40.54	115.93	0.80	-	116.73
4/23/2011	32.90	2.90		43.44	116.73	2.90	-	119.63
4/30/2011	30.37	0.37 Pd 30 Hrs		13.81	119.63	0.37	(30.00)	90.00 A
5/7/2011	34.25	4.25		18.06	90.00	4.25	-	94.25
5/14/2011	32.19	2.19		20.25	94.25	2.19	-	96.44
5/21/2011	35.12	5.12		25.37	96.44	5.12	-	101.56
5/28/2011	29.21		0.79	24.58	101.56		(0.79)	100.77
6/4/2011	36.00	6.00		30.58	100.77	6.00	-	106.77
Paid Out Comp				0.58	106.77		(30.00)	76.77 A
6/11/2011	30.29	0.29		0.87	76.77	0.29	-	77.06
6/18/2011	30.49	0.49		1.36	77.06	0.49	-	77.55
6/25/2011	35.35	5.35		6.71	77.55	5.35	-	82.90
7/2/2011	30.00			6.71	82.90		-	82.90

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
14.00	62.44	4.78	4.34	71.56
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	2.52	0.19	0.18	2.89
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	11.06	0.85	0.77	12.68
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-
14.00	-	-	-	-

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Week Ending	Reg. Hrs.	Comp Time Per City Records			AOS Calculated Comp Time			
		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
7/9/2011	34.77	4.77		11.48	82.90	4.77	-	87.67
7/16/2011	31.39	1.39		12.87	87.67	1.39	-	89.06
7/23/2011	35.55	5.55		18.42	89.06	5.55	-	94.61
7/30/2011	32.39	2.39		20.81	94.61	2.39	-	97.00
8/6/2011	24.03		5.97	14.84	97.00		(5.97)	91.03
8/13/2011	34.54	4.54		19.38	91.03	4.54	-	95.57
8/20/2011	30.44	0.44		19.82	95.57	0.44	-	96.01
8/27/2011	35.12	5.12		24.94	96.01	5.12	-	101.13
9/3/2011	30.72	0.72		25.66	101.13	0.72	-	101.85
9/10/2011	35.35	5.35		31.01	101.85	5.35	(30.00)	77.20 A
9/17/2011	33.65	3.65		4.66	77.20	3.65	-	80.85
9/24/2011	34.38	4.38		9.04	80.85	4.38	-	85.23
10/1/2011	30.00			9.04	85.23		-	85.23
10/8/2011	30.26	0.26		9.30	85.23	0.26	-	85.49
10/15/2011	35.57	5.57		14.87	85.49	5.57	-	91.06
10/22/2011	40.05	10.05		24.92	91.06	10.05	-	101.11
10/29/2011	22.38		7.62	17.30	101.11		(7.62)	93.49
11/5/2011	30.61	0.61		17.91	93.49	0.61	-	94.10
11/12/2011	33.09	3.09		21.00	94.10	3.09	-	97.19
11/19/2011	33.43	3.43		24.43	97.19	3.43	-	100.62
11/26/2011	36.85	6.85		31.28	100.62	6.85	-	107.47
Hours Comp Paid					107.47		(30.00)	77.47 A
12/3/2011	30.48	0.48		1.76	77.47	0.48	-	77.95
12/10/2011	31.32	1.32		3.08	77.95	1.32	-	79.27
12/17/2011	23.36		6.64	-3.56	79.27		(6.64)	72.63
12/24/2011	33.14	3.14		-0.42	72.63	3.14	-	75.77
12/31/2011	28.33		1.67	-2.09	75.77		(1.67)	74.10
1/7/2012	31.53	1.53		-0.56	74.10	1.53	-	75.63
1/14/2012	35.58	5.58		5.02	75.63	5.58	-	81.21
1/21/2012	30.80	0.80		5.82	81.21	0.80	-	82.01
1/28/2012	31.09	1.09		6.91	82.01	1.09	-	83.10
2/4/2012	31.23	1.23		8.14	83.10	1.23	-	84.33

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
14.00	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	86.57	6.62	6.99	100.18
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	110.49	8.45	8.92	127.86
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	96.28	7.37	7.77	111.42
14.50	-	-	-	-
14.50	24.22	1.85	1.95	28.02
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-

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Week Ending	Reg. Hrs.	Comp Time Per City Records			AOS Calculated Comp Time			
		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
2/11/2012	34.06	4.06		12.20	84.33	4.06	-	88.39
2/18/2012	30.01	0.01		12.21	88.39	0.01	-	88.40
2/25/2012	33.17	3.17		15.38	88.40	3.17	-	91.57
3/3/2012	31.39	1.39		16.77	91.57	1.39	-	92.96
3/10/2012	34.03	4.03		20.80	92.96	4.03	-	96.99
3/17/2012	30.05	0.05		20.85	96.99	0.05	-	97.04
3/24/2012	34.35	4.35		25.20	97.04	4.35	-	101.39
3/31/2012	30.50	0.50		25.70	101.39	0.50	-	101.89
4/7/2012	32.77	2.77		28.47	101.89	2.77	-	104.66
4/14/2012	30.40	0.40		28.87	104.66	0.40	-	105.06
4/21/2012	44.23	14.23	comp check	15.22	105.06	14.23	(30.00)	89.29 A
4/28/2012	30.70	0.70		15.92	89.29	0.70	-	89.99
5/5/2012	30.52	0.52		16.44	89.99	0.52	-	90.51
5/12/2012	35.30	5.30		21.74	90.51	5.30	-	95.81
5/19/2012	30.00			21.74	95.81		-	95.81
5/26/2012	34.05	4.05		25.79	95.81	4.05	-	99.86
6/2/2012	25.45		4.55	21.24	99.86		(4.55)	95.31
6/9/2012	32.45	2.45		23.69	95.31	2.45	-	97.76
6/16/2012	29.90		0.10	23.59	97.76		(0.10)	97.66
6/23/2012	26.68		3.32	20.27	97.66		(3.32)	94.34
6/30/2012	32.26	2.26		22.53	94.34	2.26	-	96.60
7/7/2012	35.63	5.63		28.16	96.60	5.63	-	102.23
7/14/2012	30.06	0.06		28.22	102.23	0.06	-	102.29
7/21/2012	26.88		3.12	25.10	102.29		(3.12)	99.17
7/28/2012	30.77	0.77		25.87	99.17	0.77	-	99.94
8/4/2012	17.00		13.00	12.87	99.94		(13.00)	86.94
8/11/2012	32.51	2.51		15.38	86.94	2.51	-	89.45
8/18/2012	33.79	3.79		19.17	89.45	3.79	-	93.24
8/25/2012	29.94		0.06	19.11	93.24		(0.06)	93.18
9/1/2012	31.28	1.28		20.39	93.18	1.28	-	94.46
9/8/2012	30.17	0.17		20.56	94.46	0.17	-	94.63
9/15/2012	33.77	3.77		24.33	94.63	3.77	-	98.40

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
14.50	65.98	5.05	5.32	76.35
14.50	-	-	-	-
14.50	1.45	0.11	0.12	1.68
14.50	48.14	3.68	3.88	55.70
14.50	-	-	-	-
14.50	-	-	-	-
14.50	-	-	-	-
15.00	46.80	3.58	4.06	54.44
15.00	-	-	-	-
15.00	195.00	14.92	16.91	226.83
15.00	-	-	-	-
15.00	-	-	-	-
15.00	0.90	0.07	0.08	1.05
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-

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		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
9/22/2012	29.93		0.07	24.26	98.40		(0.07)	98.33
9/29/2012	33.73	3.73		0.00	98.33	3.73	-	102.06
10/6/2012	31.67	1.67		0.00	102.06	1.67	(30.00)	73.73 A
10/13/2012	35.02	5.02		5.02	73.73	5.02	-	78.75
10/20/2012	35.50	5.50		10.52	78.75	5.50	-	84.25
10/27/2012	31.87	1.87		12.39	84.25	1.87	-	86.12
11/3/2012	29.58		0.42	11.97	86.12		(0.42)	85.70
11/10/2012	35.02	5.02		16.99	85.70	5.02	-	90.72
11/17/2012	31.03	1.03		18.02	90.72	1.03	-	91.75
11/24/2012	34.06	4.06		22.08	91.75	4.06	-	95.81
12/1/2012	31.37	1.37		23.45	95.81	1.37	-	97.18
12/8/2012	36.80	6.80		30.25	97.18	6.80	-	103.98
12/15/2012	33.57	3.57		33.82	103.98	3.57	-	107.55
12/22/2012	32.50	2.50		36.32	107.55	2.50	-	110.05
12/29/2012	29.60		0.40	35.92	110.05		(0.40)	109.65
					109.65		(30.00)	79.65 A
1/5/2013	32.94	2.94		8.86	79.65	2.94	-	82.59
1/12/2013	32.39	2.39		11.25	82.59	2.39	-	84.98
1/19/2013	32.24	2.24		13.49	84.98	2.24	-	87.22
1/26/2013	22.07		7.93	5.56	87.22		(7.93)	79.29
2/2/2013	31.38	1.38		6.94	79.29	1.38	-	80.67
2/9/2013	30.43	0.43		7.37	80.67	0.43	-	81.10
2/16/2013	33.56	3.56		10.93	81.10	3.56	-	84.66
2/23/2013	29.43		0.57	10.36	84.66		(0.57)	84.09
3/2/2013	30.82	0.82		11.18	84.09	0.82	-	84.91
3/9/2013	35.80	5.80		16.98	84.91	5.80	-	90.71
3/16/2013	30.13	0.13		17.11	90.71	0.13	-	90.84
3/23/2013	33.89	3.89		21.00	90.84	3.89	-	94.73
3/30/2013	32.00	2.00		23.00	94.73	2.00	-	96.73
4/6/2013	34.78	4.78		27.78	96.73	4.78	-	101.51
4/13/2013	32.97	2.97	30.00	30.75	101.51	2.97	(30.00)	74.48 A
4/20/2013	33.88	3.88		4.63	74.48	3.88	-	78.36

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
15.00	1.05	0.08	0.09	1.22
15.00	-	-	-	-
15.00				-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	6.30	0.48	0.55	7.33
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	6.00	0.46	0.52	6.98
15.00				-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	118.95	9.10	10.31	138.36
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	8.55	0.65	0.74	9.94
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-

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		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
4/27/2013	33.14	3.14		7.77	78.36	3.14	-	81.50
5/4/2013	30.18	0.18		7.95	81.50	0.18	-	81.68
5/11/2013	34.22	4.22		12.17	81.68	4.22	-	85.90
5/18/2013	32.44	2.44		14.61	85.90	2.44	-	88.34
5/25/2013	34.38	4.38		18.99	88.34	4.38	-	92.72
6/1/2013	30.03	0.03		19.02	92.72	0.03	-	92.75
6/8/2013	33.20	3.20		22.22	92.75	3.20	-	95.95
6/15/2013	30.00			22.22	95.95		-	95.95
6/22/2013	34.75	4.75		26.97	95.95	4.75	-	100.70
6/30/2013	28.73		1.27	25.70	100.70		(1.27)	99.43
7/6/2013	34.76	4.76		30.46	99.43	4.76	(30.00)	74.19 A
7/13/2013	31.72	1.72		2.18	74.19	1.72	-	75.91
7/20/2013	32.80	2.80		4.98	75.91	2.80	-	78.71
7/27/2013	30.03	0.03		5.01	78.71	0.03	-	78.74
8/3/2013	26.00		4.00	1.01	78.74		(4.00)	74.74
8/10/2013	34.89	4.89		5.90	74.74	4.89	-	79.63
8/17/2013	29.87		0.13	5.77	79.63		(0.13)	79.50
8/23/2013	34.42	4.42		10.19	79.50	4.42	-	83.92
8/31/2013	31.44	1.44		11.63	83.92	1.44	-	85.36
9/7/2013	35.33	5.33		16.96	85.36	5.33	-	90.69
9/14/2013	36.78	6.78		23.74	90.69	6.78	-	97.47
9/21/2012	32.25	2.25		25.99	97.47	2.25	-	99.72
9/28/2013	28.70		1.30	24.69	99.72		(1.30)	98.42
10/5/2013	30.49	0.49		25.18	98.42	0.49	-	98.91
10/12/2013	37.44	7.44		8.03	98.91	7.44	(30.00)	76.35 A
10/19/2013	36.55	6.55		14.58	76.35	6.55	-	82.90
10/26/2013	32.92	2.92		17.50	82.90	2.92	-	85.82
11/2/2013	30.01	0.01		17.51	85.82	0.01	-	85.83
11/9/2013	34.76	4.76		22.27	85.83	4.76	-	90.59
11/16/2013	32.30	2.30		24.57	90.59	2.30	-	92.89
11/23/2013	34.33	4.33		28.90	92.89	4.33	-	97.22
11/30/2013	34.07	4.07		2.97	97.22	4.07	(30.00)	71.29 A

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	-	-	-	-
15.00	19.05	1.46	1.65	22.16
15.00	-	-	-	-
15.00	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	65.00	4.97	5.80	75.77
16.25	-	-	-	-
16.25	2.11	0.16	0.19	2.46
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	21.13	1.62	1.89	24.64
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-

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		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
12/7/2013	33.77	3.77		6.74	71.29	3.77	-	75.06
12/14/2013	30.00			6.74	75.06		-	75.06
12/21/2013	37.11	7.11		13.85	75.06	7.11	-	82.17
12/28/2013	24.07		5.93	7.92	82.17		(5.93)	76.24
1/4/2014	31.32	1.32		9.24	76.24	1.32	-	77.56
1/11/2014	33.86	3.86		13.10	77.56	3.86	-	81.42
1/18/2014	32.44	2.44		15.54	81.42	2.44	-	83.86
1/25/2014	31.61	1.61		17.15	83.86	1.61	-	85.47
2/1/2014	34.54	4.54		21.69	85.47	4.54	-	90.01
2/8/2014	31.65	1.65		23.34	90.01	1.65	-	91.66
2/15/2014	33.92	3.92		27.26	91.66	3.92	-	95.58
2/22/2014	34.32	4.32		31.58	95.58	4.32	-	99.90
3/1/2014	34.31	4.31		35.89	99.90	4.31	-	104.21
COMP PD OUT MARCH 4				5.89	104.21		(30.00)	74.21 A
3/8/2014	30.80	0.80		6.69	74.21	0.80	-	75.01
3/15/2014	34.28	4.28		10.97	75.01	4.28	-	79.29
3/22/2014	29.60		0.40	10.57	79.29		(0.40)	78.89
3/29/2014	34.40	4.40		14.97	78.89	4.40	-	83.29
4/5/2014	30.39	0.39		15.36	83.29	0.39	-	83.68
4/12/2014	38.34	8.34		23.70	83.68	8.34	-	92.02
4/19/2014	31.84	1.84		25.54	92.02	1.84	-	93.86
4/26/2014	34.42	4.42		29.96	93.86	4.42	-	98.28
5/3/2014	30.08	0.08		30.04	98.28	0.08	-	98.36
5/10/2014	33.96	3.96	Pd 30 Hrs	4.00	98.36	3.96	(30.00)	72.32 A
5/17/2014	31.35	1.35		5.35	72.32	1.35	-	73.67
5/24/2014	34.30	4.30		9.65	73.67	4.30	-	77.97
5/31/2014	30.00			9.65	77.97		-	77.97
6/7/2014	34.89	4.89		14.54	77.97	4.89	-	82.86
6/14/2014	30.86	0.86		15.40	82.86	0.86	-	83.72
6/21/2014	31.92	1.92		17.32	83.72	1.92	-	85.64
6/28/2014	30.20	0.20		17.52	85.64	0.20	-	85.84
7/5/2014	30.01	0.01		17.53	85.84	0.01	-	85.85

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	96.36	7.37	8.61	112.34
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	6.50	0.50	0.58	7.58
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-
16.25	-	-	-	-

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		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
7/12/2014	35.27	5.27		22.80	85.85	5.27	-	91.12
7/19/2014	30.30	0.30		23.10	91.12	0.30	-	91.42
7/26/2014	34.05	4.05		27.15	91.42	4.05	-	95.47
8/2/2014	30.15	0.15		27.30	95.47	0.15	-	95.62
8/9/2014	33.67	3.67		30.97	95.62	3.67	(30.00)	69.29 A
8/16/2014	29.92		0.08	0.91	69.29		(0.08)	69.21
8/23/2014	33.60	3.60		4.51	69.21	3.60	-	72.81
8/30/2014	30.00			4.51	72.81		-	72.81
9/6/2014	31.19	1.19		5.70	72.81	1.19	-	74.00
9/13/2014	35.04	5.04		10.74	74.00	5.04	-	79.04
9/20/2014	30.51	0.51		11.25	79.04	0.51	-	79.55
9/27/2014	33.85	3.85		15.10	79.55	3.85	-	83.40
10/4/2014	30.00			15.10	83.40		-	83.40
10/11/2014	34.17	4.17		19.27	83.40	4.17	-	87.57
10/18/2014	40.00	10.00		29.27	87.57	10.00	-	97.57
10/25/2014	31.49	1.49		30.76	97.57	1.49	-	99.06
11/1/2014	31.60	1.60		32.36	99.06	1.60	-	100.66
11/8/2014	34.56	4.56		6.92	100.66	4.56	(30.00)	75.22 A
11/15/2014	29.84		0.16	6.76	75.22		(0.16)	75.06
11/22/2014	33.65	3.65		10.41	75.06	3.65	-	78.71
11/29/2014	29.95		0.05	10.36	78.71		(0.05)	78.66
12/6/2014	34.39	4.39		14.75	78.66	4.39	-	83.05
12/13/2014	30.79	0.79		15.54	83.05	0.79	-	83.84
12/20/2014	34.45	4.45		19.99	83.84	4.45	-	88.29
12/27/2014	30.42	0.42		20.41	88.29	0.42	-	88.71
1/3/2015	30.42	0.42		20.83	88.71	0.42	-	89.13
1/10/2015	35.42	5.42		26.25	89.13	5.42	-	94.55
1/17/2015	32.43	2.43		28.68	94.55	2.43	-	96.98
1/24/2015	31.96	1.96		30.64	96.98	1.96	-	98.94
aid out 30 hours				0.64	98.94		(30.00)	68.94 A
1/31/2015	31.13	1.13		1.77	68.94	1.13	-	70.07
2/7/2015	34.11	4.11		5.88	70.07	4.11	-	74.18

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00				-
17.00	1.36	0.10	0.12	1.58
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	2.72	0.21	0.24	3.17
17.00	-	-	-	-
17.00	0.85	0.07	0.08	1.00
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-

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		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
2/14/2015	29.99		0.01	5.87	74.18		(0.01)	74.17
2/21/2015	33.75	3.75		9.62	74.17	3.75	-	77.92
2/28/2015	28.57		1.43	8.19	77.92		(1.43)	76.49
3/7/2015	33.38	3.38		11.57	76.49	3.38	-	79.87
3/14/2015	30.12	0.12		11.69	79.87	0.12	-	79.99
3/21/2015	0.00			-18.31	79.99		(30.00)	49.99
3/28/2015	31.65	1.65		16.66	49.99	1.65	-	51.64
4/4/2015	30.27	0.27		-16.39	51.64	0.27	-	51.91
4/11/2015	34.37	4.37		-12.02	51.91	4.37	-	56.28
4/18/2015	33.17	3.17		-8.85	56.28	3.17	-	59.45
4/25/2015	34.01	4.01		-4.84	59.45	4.01	-	63.46
5/2/2015	30.32	0.32		-4.52	63.46	0.32	-	63.78
5/9/2015	33.55	3.55		-0.97	63.78	3.55	-	67.33
5/16/2015	30.76	0.76		-0.21	67.33	0.76	-	68.09
5/23/2015	35.19	5.19		4.98	68.09	5.19	-	73.28
5/30/2015	30.00			4.98	73.28		-	73.28
6/6/2015	30.93	0.93		5.91	73.28	0.93	-	74.21
6/13/2015	35.16	5.16		11.07	74.21	5.16	-	79.37
6/20/2015	29.88		0.12	10.95	79.37		(0.12)	79.25
6/27/2015	30.25	0.25		11.20	79.25	0.25	-	79.50
7/4/2015	30.00			11.20	79.50		-	79.50
7/11/2015	33.29	3.29		14.49	79.50	3.29	-	82.79
7/18/2015	29.80		0.20	14.29	82.79		(0.20)	82.59
7/25/2015	34.57	4.57		18.86	82.59	4.57	-	87.16
8/1/2015	30.22	0.22		19.08	87.16	0.22	-	87.38
8/8/2015	30.67	0.67		19.75	87.38	0.67	-	88.05
8/15/2015	30.17	0.17		19.92	88.05	0.17	-	88.22
8/22/2015	34.14	4.14		24.06	88.22	4.14	-	92.36
8/29/2015	30.00			24.06	92.36		-	92.36
9/5/2015	30.30	0.30		24.36	92.36	0.30	-	92.66
9/12/2015	24.54		5.46	18.90	92.66		(5.46)	87.20
9/19/2015	30.44	0.44		19.34	87.20	0.44	-	87.64

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
17.00	0.17	0.01	0.02	0.20
17.00	-	-	-	-
17.00	24.31	1.86	2.17	28.34
17.00	-	-	-	-
17.00	-	-	-	-
17.00	510.00	39.02	45.54	594.56
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	2.04	0.16	0.18	2.38
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	3.40	0.26	0.30	3.96
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	92.82	7.10	8.29	108.21
17.00	-	-	-	-

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Week Ending	Reg. Hrs.	Comp Time Per City Records			AOS Calculated Comp Time			
		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
9/26/2015	34.31	4.31		0.00	87.64	4.31	(30.00)	61.95 A
10/3/2015	30.11	0.11		0.11	61.95	0.11	-	62.06
10/10/2015	33.66	3.66		3.77	62.06	3.66	-	65.72
10/17/2015	30.36	0.36		4.13	65.72	0.36	-	66.08
10/24/2015	41.54	11.54		6.44	66.08	11.54	-	77.62
10/31/2015	30.62	0.62		7.06	77.62	0.62	-	78.24
11/7/2015	36.45	6.45		13.51	78.24	6.45	-	84.69
11/14/2015	25.35		4.65	8.86	84.69		(4.65)	80.04
11/21/2015	32.65	2.65		11.51	80.04	2.65	-	82.69
11/28/2015	27.97		2.03	9.48	82.69		(2.03)	80.66
12/5/2015	30.00			9.48	80.66		-	80.66
12/12/2015	36.00	6.00		15.48	80.66	6.00	-	86.66
12/19/2015	30.05	0.05		15.53	86.66	0.05	-	86.71
12/26/2015	27.68		2.32	13.21	86.71		(2.32)	84.39
1/2/2016	23.43		6.57	6.64	84.39		(6.57)	77.82
1/9/2016	34.25	4.25		10.89	77.82	4.25	-	82.07
1/16/2016	31.09	1.09		11.98	82.07	1.09	-	83.16
1/23/2016	34.62	4.62		16.60	83.16	4.62	-	87.78
1/30/2016	35.66	5.66		22.26	87.78	5.66	-	93.44
2/6/2016	31.77	1.77		24.03	93.44	1.77	-	95.21
2/13/2016	30.63	0.63		24.66	95.21	0.63	-	95.84
2/20/2016	31.09	1.09		25.75	95.84	1.09	-	96.93
2/27/2016	32.15	2.15		27.90	96.93	2.15	-	99.08
3/5/2016	33.10	3.10		31.00	99.08	3.10	-	102.18
3/12/2016	35.64	5.64		36.64	102.18	5.64	-	107.82
3/19/2016	30.09	0.09		36.73	107.82	0.09	-	107.91
3/26/2016	32.70	2.70		39.43	107.91	2.70	-	110.61
	Paid 30 hours comp 3/28/16			9.43	110.61		(30.00)	80.61 A
4/2/2016	30.43	0.43		9.86	80.61	0.43	-	81.04
4/9/2016	33.27	3.27		13.13	81.04	3.27	-	84.31
4/16/2016	31.84	1.84		14.97	84.31	1.84	-	86.15
4/23/2016	43.47	13.47		30.18	86.15	13.47	-	99.62

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
17.00				-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	79.05	6.05	7.06	92.16
17.00	-	-	-	-
17.00	34.51	2.64	3.08	40.23
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	39.44	3.02	3.52	45.98
17.00	111.69	8.54	9.97	130.20
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-

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		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
4/30/2016	31.45	1.45		31.63	99.62	1.45	-	101.07
5/7/2016	33.15	3.15		34.78	101.07	3.15	-	104.22
5/14/2016	30.27	0.27		35.05	104.22	0.27	-	104.49
5/21/2016	34.49	4.49		39.54	104.49	4.49	-	108.98
5/28/2016	30.27	0.27		39.81	108.98	0.27	-	109.25
6/4/2016	30.00			39.81	109.25		-	109.25
6/11/2016	35.05	5.05		44.86	109.25	5.05	-	114.30
		PAID 30 HOURS COMP		14.86	114.30		(30.00)	84.30 A
6/18/2016	28.89		1.11	13.75	84.30		(1.11)	83.19
6/25/2016	32.68	2.68		16.43	83.19	2.68	-	85.87
7/2/2016	27.70		2.30	14.13	85.87		(2.30)	83.57
7/9/2016	26.40		3.60	10.53	83.57		(3.60)	79.97
7/16/2016	30.00			10.53	79.97		-	79.97
7/23/2016	27.52		2.48	8.05	79.97		(2.48)	77.49
7/30/2016	32.87	2.87		10.92	77.49	2.87	-	80.36
8/6/2016	26.68		3.32	7.60	80.36		(3.32)	77.04
8/13/2016	28.74		1.26	6.34	77.04		(1.26)	75.78
8/20/2016	33.57	3.57		9.91	75.78	3.57	-	79.35
8/27/2016	27.15		2.85	7.06	79.35		(2.85)	76.50
9/3/2016	33.54	3.54		10.60	76.50	3.54	-	80.04
9/10/2016	28.19		1.81	8.79	80.04		(1.81)	78.23
9/17/2016	30.91	0.91		9.70	78.23	0.91	-	79.14
9/24/2016	31.36	1.36		11.06	79.14	1.36	-	80.50
10/1/016	28.90		1.10	9.96	80.50		(1.10)	79.40
10/8/2016	34.22	4.22		14.18	79.40	4.22	-	83.62
10/15/16	26.85		3.15	11.03	83.62		(3.15)	80.47
10/22/16	33.51	3.51		14.54	80.47	3.51	-	83.98
10/29/16	29.34		0.66	13.88	83.98		(0.66)	83.32
11/05/16	31.38	1.38		15.26	83.32	1.38	-	84.70
11/12/16	34.46	4.46		19.72	84.70	4.46	-	89.16
11/19/16	17.36		12.64	7.08	89.16		(12.64)	76.52
11/26/16	27.01		2.99	4.09	76.52		(2.99)	73.53

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	-	-	-	-
17.00	18.87	1.44	1.69	22.00
17.00	-	-	-	-
17.00	39.10	2.99	3.49	45.58
17.00	61.20	4.68	5.47	71.35
17.00	-	-	-	-
17.00	42.16	3.23	3.76	49.15
17.00	-	-	-	-
17.00	56.44	4.32	5.04	65.80
17.00	21.42	1.64	1.91	24.97
17.00	-	-	-	-
17.00	48.45	3.71	4.33	56.49
17.00	-	-	-	-
18.00	32.58	2.49	2.91	37.98
18.00	-	-	-	-
18.00	-	-	-	-
18.00	19.80	1.51	1.77	23.08
18.00	-	-	-	-
18.00	56.70	4.34	5.06	66.10
18.00	-	-	-	-
18.00	11.88	0.91	1.06	13.85
18.00	-	-	-	-
18.00	-	-	-	-
18.00	227.52	17.41	20.32	265.25
18.00	53.82	4.12	4.81	62.75

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Week Ending	Reg. Hrs.	Comp Time Per City Records			AOS Calculated Comp Time			
		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
12/03/16	31.36	1.36		5.45	73.53	1.36	-	74.89
12/10/16	27.71		2.29	3.16	74.89		(2.29)	72.60
12/17/16	30.26	0.26		3.42	72.60	0.26	-	72.86
12/24/16	31.75	1.75		5.17	72.86	1.75	-	74.61
12/31/16	26.14		3.86	1.31	74.61		(3.86)	70.75
01/07/17	27.69		2.31	-1.00	70.75		(2.31)	68.44
01/14/17	30.66	0.66		-0.34	68.44	0.66	-	69.10
01/21/17	28.95		1.05	-1.39	69.10		(1.05)	68.05
01/28/17	34.22	4.22		2.83	68.05	4.22	-	72.27
02/04/17	29.19		0.81	2.02	72.27		(0.81)	71.46
02/11/17	33.09	3.09		5.11	71.46	3.09	-	74.55
02/18/17	30.73	0.73		5.84	74.55	0.73	-	75.28
02/25/17	33.85	3.85		9.69	75.28	3.85	-	79.13
03/04/17	30.05	0.05		9.74	79.13	0.05	-	79.18
03/11/17	33.62	3.62		13.36	79.18	3.62	-	82.80
03/18/17	30.55	0.55		13.41	82.80	0.55	-	83.35
03/25/17	34.38	4.38		17.79	83.35	4.38	-	87.73
04/01/17	29.87		0.13	17.66	87.73		(0.13)	87.60
04/08/17	30.11	0.11		17.77	87.60	0.11	-	87.71
04/15/17	34.60	4.60		22.37	87.71	4.60	-	92.31
04/22/17	37.90	7.90		30.27	92.31	7.90	-	100.21
04/29/17	34.01	4.01		34.28	100.21	4.01	-	104.22
05/06/17	25.40		4.60	29.68	104.22		(4.60)	99.62
05/13/17	32.78	2.78		32.46	99.62	2.78	-	102.40
05/20/17	30.21	0.21		32.67	102.40	0.21	-	102.61
05/27/17	34.01	4.01		36.68	102.61	4.01	-	106.62
06/03/17	34.02	4.02		40.70	106.62	4.02	-	110.64
06/10/17	33.96	3.96		44.66	110.64	3.96	-	114.60
06/12/17		PAID 30 HOURS		14.66	114.60		(30.00)	84.60 A
06/17/17	29.66		0.34	14.32	84.60		(0.34)	84.26
06/24/17	18.85		11.15	3.17	84.26		(11.15)	73.11
07/01/17	31.74	1.74		4.91	73.11	1.74	-	74.85

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
18.00	-	-	-	-
18.00	41.22	3.15	3.68	48.05
18.00	-	-	-	-
18.00	-	-	-	-
18.00	69.48	5.32	6.20	81.00
18.00	41.58	3.18	3.72	48.48
18.00	-	-	-	-
18.00	18.90	1.45	1.69	22.04
18.00	-	-	-	-
18.00	14.58	1.12	1.30	17.00
18.00	-	-	-	-
18.00	-	-	-	-
18.00	-	-	-	-
18.00	-	-	-	-
18.00	-	-	-	-
18.00	-	-	-	-
18.00	-	-	-	-
18.00	2.34	0.18	0.21	2.73
18.00	-	-	-	-
18.00	-	-	-	-
18.00	-	-	-	-
18.00	-	-	-	-
18.00	82.80	6.33	7.39	96.52
18.00	-	-	-	-
18.00	-	-	-	-
18.00	-	-	-	-
18.00	-	-	-	-
18.00	-	-	-	-
18.00	-	-	-	-
18.00	6.12	0.47	0.55	7.14
18.00	200.70	15.35	17.92	233.97
18.00	-	-	-	-

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		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
07/08/17	31.37	1.37		6.28	74.85	1.37	-	76.22
07/15/17	21.06		8.94	-2.66	76.22		(8.94)	67.28
07/22/17	36.47	6.47		3.81	67.28	6.47	-	73.75
07/29/17	34.92	4.92		8.73	73.75	4.92	-	78.67
08/05/17	29.28		0.72	8.01	78.67		(0.72)	77.95
08/12/17	33.67	3.67		11.68	77.95	3.67	-	81.62
08/19/17	34.53	4.53		16.21	81.62	4.53	-	86.15
08/26/17	38.43	8.43		24.64	86.15	8.43	-	94.58
09/02/17	28.06		1.94	2.70	94.58		(1.94)	92.64
09/09/17	26.44		3.56	0.86	92.64		(3.56)	89.08
09/16/17	31.34	1.34		0.48	89.08	1.34	-	90.42
09/23/17	31.59	1.59		2.07	90.42	1.59	-	92.01
9/30/17	27.73		2.27	-0.20	92.01		(2.27)	89.74
10/07/17	31.32	1.32		1.12	89.74	1.32	-	91.06
10/14/17	30.03	0.03		1.15	91.06	0.03	-	91.09
10/21/17	32.75	2.75		3.90	91.09	2.75	-	93.84
10/28/17	29.22		0.78	3.12	93.84		(0.78)	93.06
11/04/17	33.01	3.01		6.13	93.06	3.01	-	96.07
11/11/17	30.13	0.13		6.26	96.07	0.13	-	96.20
11/18/17	26.33		3.67	2.59	96.20		(3.67)	92.53
11/25/17	25.90		4.10	1.51	92.53		(4.10)	88.43
12/02/17	34.39	4.39		2.88	88.43	4.39	-	92.82
12/09/17	27.73		2.27	0.61	92.82		(2.27)	90.55
12/16/17	30.20	0.20		0.81	90.55	0.20	-	90.75
12/23/17	33.30	3.30		4.11	90.75	3.30	-	94.05
12/30/17	28.31		1.69	2.04	94.05		(1.69)	92.36
01/06/18	27.97		2.03	0.01	92.36		(2.03)	90.33
01/13/18	31.73	1.73		1.74	90.33	1.73	-	92.06
01/20/18	25.23		4.77	-3.03	92.06		(4.77)	87.29
01/27/18	33.34	3.04		0.31	87.29	3.04	-	90.33
02/03/18	31.18	1.18		1.49	90.33	1.18	-	91.51
02/10/18	32.57	2.57		4.06	91.51	2.57	-	94.08

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
18.00	-	-	-	-
18.00	160.92	12.31	14.37	187.60
18.00	-	-	-	-
18.00	-	-	-	-
18.00	12.96	0.99	1.16	15.11
18.00	-	-	-	-
18.00	-	-	-	-
18.00	-	-	-	-
18.00	34.92	2.67	3.12	40.71
18.00	64.08	4.90	5.72	74.70
18.00	-	-	-	-
18.00	-	-	-	-
18.00	40.86	3.13	3.65	47.64
18.00	-	-	-	-
18.00	-	-	-	-
18.00	-	-	-	-
18.00	14.04	1.07	1.25	16.36
18.00	-	-	-	-
18.00	-	-	-	-
18.00	66.06	5.05	5.90	77.01
18.00	73.80	5.65	6.59	86.04
18.00	-	-	-	-
18.00	40.86	3.13	3.65	47.64
18.00	-	-	-	-
20.00	-	-	-	-
20.00	33.80	2.59	3.02	39.41
20.00	40.60	3.11	3.63	47.34
20.00	-	-	-	-
20.00	95.40	7.30	8.52	111.22
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-

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		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
02/17/18	30.30	0.38		4.04	94.08	0.38	-	94.46
02/24/18	32.13	2.13		6.17	94.46	2.13	-	96.59
03/03/18	30.89	0.89		7.06	96.59	0.89	-	97.48
03/10/18	30.66	0.66		7.72	97.48	0.66	-	98.14
03/17/18	30.12	0.08		7.84	98.14	0.08	-	98.22
03/24/18	35.72	5.72		13.56	98.22	5.72	-	103.94
03/31/18	25.80		4.20	9.36	103.94		(4.20)	99.74
04/07/18	34.20	4.20		13.56	99.74	4.20	-	103.94
04/14/18	28.77		1.23	12.33	103.94		(1.23)	102.71
04/21/18	30.43	0.43		12.76	102.71	0.43	-	103.14
04/28/18	28.01		1.99	10.77	103.14		(1.99)	101.15
05/05/18	30.19	0.19		10.96	101.15	0.19	-	101.34
05/12/18	31.56	1.56		12.52	101.34	1.56	-	102.90
05/19/18	29.86		0.14	12.38	102.90		(0.14)	102.76
05/26/18	30.09	0.09		12.47	102.76	0.09	-	102.85
06/02/18	27.08		2.92	9.55	102.85		(2.92)	99.93
06/09/18	28.30		1.70	7.85	99.93		(1.70)	98.23
06/16/18	30 hours PTO			7.85	98.23		-	98.23
06/23/18	32.88	2.88		10.73	98.23	2.88	-	101.11
06/30/18	34.34	4.64		15.07	101.11	4.64	-	105.75
07/07/18	16.87			15.07	105.75		-	105.75
07/14/18	36.24	6.24		21.31	105.75	6.24	-	111.99
07/21/18	30.14	0.14		21.45	111.99	0.14	-	112.13
07/28/18	30.70	0.70		22.15	112.13	0.70	-	112.83
08/04/18	30.22	0.22		22.37	112.83	0.22	-	113.05
08/11/18	31.79	1.79		24.16	113.05	1.79	-	114.84
08/18/18	29.27		0.73	23.43	114.84		(0.73)	114.11
08/25/18	28.16		1.84	21.59	114.11		(1.84)	112.27
09/01/18	30.08	0.08		21.67	112.27	0.08	-	112.35
09/08/18	23.21	1.21		22.88	112.35	1.21	-	113.56
09/15/18	31.94	1.94		24.82	113.56	1.94	-	115.50
09/22/18	31.57	1.57		26.39	115.50	1.57	-	117.07

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	84.00	6.43	7.50	97.93
20.00	-	-	-	-
20.00	24.60	1.88	2.20	28.68
20.00	-	-	-	-
20.00	39.80	3.04	3.55	46.39
20.00	-	-	-	-
20.00	-	-	-	-
20.00	2.80	0.21	0.25	3.26
20.00	-	-	-	-
20.00	58.40	4.47	5.22	68.09
20.00	34.00	2.60	3.04	39.64
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	14.60	1.12	1.38	17.10
20.00	36.80	2.82	3.47	43.09
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-

Report on Special Investigation of the
City of Elgin

Compensatory Time Used by Rhonda Dales
For the Period October 1, 2017 through June 30, 2021

Week Ending	Reg. Hrs.	Comp Time Per City Records			AOS Calculated Comp Time			
		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
09/29/18	30.59	0.59		26.98	117.07	0.59	-	117.66
10/06/18	24.01		5.99	20.99	117.66		(5.99)	111.67
10/13/18	32.93	2.93		23.92	111.67	2.93	-	114.60
10/20/18	33.37	0.00		27.29	114.60	0.00	-	114.60
10/27/18	28.92		1.08	26.21	114.60		(1.08)	113.52
11/03/18	29.55		0.45	25.76	113.52		(0.45)	113.07
11/10/18	30.92	0.92		26.68	113.07	0.92	-	113.99
11/17/18	15.43			26.68	113.99		-	113.99
11/24/18	24.62	1.62		28.30	113.99	1.62	-	115.61
12/01/18	30.42	0.42		28.72	115.61	0.42	-	116.03
12/08/18	27.63			28.72	116.03		-	116.03
12/15/18	23.02			28.72	116.03		-	116.03
12/22/18	33.55	3.55		32.27	116.03	3.55	-	119.58
12/29/18	20.49		1.51	30.76	119.58		(1.51)	118.07
01/05/19	28.57	6.57		37.33	118.07	6.57	-	124.64
01/12/19	33.62	3.62		10.95	124.64	3.62	(30.00)	98.26 A
01/19/19	23.74			10.95	98.26		-	98.26
01/26/19	25.35			10.95	98.26		-	98.26
02/02/19	20.38			10.95	98.26		-	98.26
02/09/19	32.61	2.61		13.56	98.26	2.61	-	100.87
02/16/19	24.05		5.95	7.61	100.87		(5.95)	94.92
02/23/19	28.46		1.54	6.07	94.92		(1.54)	93.38
03/02/19	25.70		4.30	1.77	93.38		(4.30)	89.08
03/09/19	21.00		9.00	1.77	89.08		(9.00)	80.08
03/16/19	30.00			1.77	80.08		-	80.08
03/23/19	30.00			1.77	80.08		-	80.08
03/30/19	28.99		1.01	0.76	80.08		(1.01)	79.07
04/06/19	32.49	2.49		3.25	79.07	2.49	-	81.56
04/13/19	29.40		0.60	2.65	81.56		(0.60)	80.96
04/20/19	31.66	1.74		4.31	80.96	1.74	-	82.70
04/27/19	27.48		2.46	1.79	82.70		(2.46)	80.24
05/04/19	31.03	1.03		2.82	80.24	1.03	-	81.27

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
20.00	-	-	-	-
20.00	119.80	9.16	11.31	140.27
20.00	-	-	-	-
20.00	-	-	-	-
20.00	21.60	1.65	2.04	25.29
20.00	9.00	0.69	0.85	10.54
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	30.20	2.31	2.85	35.36
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	119.00	9.10	11.23	139.33
20.00	30.80	2.36	2.91	36.07
20.00	86.00	6.58	8.12	100.70
20.00	180.00	13.77	16.99	210.76
20.00	-	-	-	-
20.00	-	-	-	-
20.00	20.20	1.55	1.91	23.66
20.00	-	-	-	-
20.00	12.00	0.92	1.13	14.05
20.00	-	-	-	-
20.00	49.20	3.76	4.64	57.60
20.00	-	-	-	-

Report on Special Investigation of the
City of Elgin

Compensatory Time Used by Rhonda Dales
For the Period October 1, 2017 through June 30, 2021

Week Ending	Reg. Hrs.	Comp Time Per City Records			AOS Calculated Comp Time			
		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
05/11/19	32.79	2.79		5.61	81.27	2.79	-	84.06
05/18/19	29.04		0.96	4.65	84.06		(0.96)	83.10
05/25/19	26.05			4.65	83.10		-	83.10
06/01/19	20.38		1.62	3.03	83.10		(1.62)	81.48
06/08/19	33.27	3.27		6.30	81.48	3.27	-	84.75
06/15/19	31.37	1.37		7.67	84.75	1.37	-	86.12
06/22/19	1.38			7.67	86.12		-	86.12
06/29/19	22.44			7.67	86.12		-	86.12
07/06/19	24.20	2.20		9.87	86.12	2.20	-	88.32
07/13/19	30.23	0.23		10.10	88.32	0.23	-	88.55
07/20/19	31.00	0.99		11.10	88.55	0.99	-	89.54
07/27/19	30.23	0.23		11.33	89.54	0.23	-	89.77
08/03/19	29.47		0.53	10.80	89.77		(0.53)	89.24
08/10/19	28.98		1.02	9.78	89.24		(1.02)	88.22
08/17/19	6.78		9.78	0.00	88.22		(9.78)	78.44
08/24/19	31.51	1.51		1.51	78.44	1.51	-	79.95
08/31/19	27.74				79.95		-	79.95
09/07/19	24.28	1.78		2.28	79.95	1.78	-	81.73
09/14/19	31.15	1.15		3.43	81.73	1.15	-	82.88
09/21/19	30.07	0.07		3.50	82.88	0.07	-	82.95
09/28/19	29.01		0.99	2.51	82.95		(0.99)	81.96
10/05/19	27.59		2.41	0.10	81.96		(2.41)	79.55
10/12/19	30.90	0.90		1.00	79.55	0.90	-	80.45
10/19/19	30.45	0.45		1.45	80.45	0.45	-	80.90
10/26/19	31.84	1.84		3.29	80.90	1.84	-	82.74
11/02/19	30.37	0.37		3.66	82.74	0.37	-	83.11
11/09/19	28.63		1.37	3.66	83.11		(1.37)	81.74
11/16/19	30.80	0.80		4.46	81.74	0.80	-	82.54
11/23/19	21.15			4.46	82.54		-	82.54
11/30/19	21.13			4.46	82.54		-	82.54
12/07/19	25.33			4.46	82.54		-	82.54
12/14/19	29.30			4.46	82.54		-	82.54

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
20.00	-	-	-	-
20.00	19.20	1.47	1.81	22.48
20.00	-	-	-	-
20.00	32.40	2.48	3.06	37.94
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	10.60	0.81	1.00	12.41
20.00	20.40	1.56	1.93	23.89
20.00	195.60	14.96	18.46	229.02
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	19.80	1.51	1.87	23.18
20.00	48.20	3.69	4.55	56.44
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	27.40	2.10	2.59	32.09
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-

Report on Special Investigation of the
City of Elgin

Compensatory Time Used by Rhonda Dales
For the Period October 1, 2017 through June 30, 2021

Week Ending	Reg. Hrs.	Comp Time Per City Records			AOS Calculated Comp Time			
		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
12/21/19	30.28	0.28		4.74	82.54	0.28	-	82.82
12/28/19	27.60			4.74	82.82		-	82.82
01/04/20	33.85	3.85		8.59	82.82	3.85	-	86.67
01/11/20	33.60	3.60		12.19	86.67	3.60	-	90.27
01/18/20	23.00		0.00	5.19	90.27		-	90.27
01/25/20	34.13	4.13		9.32	90.27	4.13	-	94.40
02/01/20	30.28	0.28		9.60	94.40	0.28	-	94.68
02/08/20	30.77	0.77		10.37	94.68	0.77	-	95.45
02/15/20	28.70		1.30	9.07	95.45		(1.30)	94.15
02/22/20	31.42	1.42		10.49	94.15	1.42	-	95.57
02/29/20	29.92		0.08	10.41	95.57		(0.08)	95.49
03/07/20	31.49	1.49		11.90	95.49	1.49	-	96.98
03/14/20	22.65			11.90	96.98		-	96.98
03/21/20	35.70	5.70		17.60	96.98	5.70	-	102.68
03/28/20	29.88		0.12	17.60	102.68		(0.12)	102.56
04/04/20	30.14	0.14		17.74	102.56	0.14	-	102.70
04/11/20	31.58	1.58		19.32	102.70	1.58	-	104.28
04/18/20	30.83	0.83		20.15	104.28	0.83	-	105.11
04/25/20	31.39	1.39		21.54	105.11	1.39	-	106.50
05/02/20	30.00			21.54	106.50		-	106.50
05/09/20	33.10	3.10		24.64	106.50	3.10	-	109.60
05/16/20	30.04	0.04		24.68	109.60	0.04	-	109.64
05/23/20	32.20	2.20		26.88	109.64	2.20	-	111.84
05/30/20	30.27	0.27		27.15	111.84	0.27	-	112.11
06/06/20	30.88	0.88		28.03	112.11	0.88	-	112.99
06/13/20	30.24	0.24		28.27	112.99	0.24	-	113.23
06/20/20	3.92			28.27	113.23		-	113.23
06/27/20	30.76	0.76		29.03	113.23	0.76	-	113.99
07/04/20	18.97			29.03	113.99		-	113.99
07/11/20	27.69			29.03	113.99		-	113.99
07/18/20	30.42	0.42		29.45	113.99	0.42	-	114.41
07/25/20	25.13			29.45	114.41		-	114.41

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	26.00	1.99	2.45	30.44
20.00	-	-	-	-
20.00	1.60	0.12	0.15	1.87
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	2.40	0.18	0.23	2.81
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-

Report on Special Investigation of the
City of Elgin

Compensatory Time Used by Rhonda Dales
For the Period October 1, 2017 through June 30, 2021

Week Ending	Reg. Hrs.	Comp Time Per City Records			AOS Calculated Comp Time			
		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
08/01/20	26.20			29.45	114.41		-	114.41
08/08/20	31.72	1.72		31.17	114.41	1.72	-	116.13
08/15/20	30.02	0.02		31.19	116.13	0.02	-	116.15
08/22/20	23.58			31.19	116.15		-	116.15
08/29/20	30.00			31.19	116.15		-	116.15
09/05/20	22.40	0.40		31.59	116.15	0.40	-	116.55
09/12/20	32.09	4.09		33.68	116.55	4.09	-	120.64
09/19/20	27.43			33.68	120.64		-	120.64
09/26/20	27.75			33.68	120.64		-	120.64
10/03/20	30.26	0.26		33.94	120.64	0.26	-	120.90
10/10/20	25.02			33.94	120.90		-	120.90
10/17/20	22.75			33.94	120.90		-	120.90
10/24/20	31.96	1.96		35.90	120.90	1.96	-	122.86
10/31/20	30.95	0.95		36.85	122.86	0.95	-	123.81
11/07/20	30.28	0.28		37.13	123.81	0.28	-	124.09
11/14/20	22.41			37.13	124.09		-	124.09
11/21/20	30.10	0.10		37.23	124.09	0.10	-	124.19
11/28/20	16.03			37.23	124.19		-	124.19
12/05/20	30.54	0.54		37.77	124.19	0.54	-	124.73
12/12/20	23.94			37.77	124.73		-	124.73
12/19/20	29.75		0.25	37.52	124.73		(0.25)	124.48
12/26/20	24.56			37.52	124.48		-	124.48
01/02/21	19.70			37.52	124.48		-	124.48
01/09/21	30.80	0.80		38.32	124.48	0.80	-	125.28
01/16/21	30.07	0.07		38.39	125.28	0.07	-	125.35
01/23/21	31.13	1.13		39.52	125.35	1.13	-	126.48
01/30/21	28.17			39.52	126.48		-	126.48
02/06/21	28.10			39.52	126.48		-	126.48
02/13/21	30.04	0.04		39.56	126.48	0.04	-	126.52
02/20/21	30.72	0.72		40.28	126.52	0.72	-	127.24
02/27/21	30.43	0.43		40.71	127.24	0.43	-	127.67
03/06/21	24.61			40.71	127.67		-	127.67

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	5.00	0.38	0.47	5.85
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-

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City of Elgin

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Week Ending	Reg. Hrs.	Comp Time Per City Records			AOS Calculated Comp Time			
		Accrued	Used	Ending Balance	Beginning Balance	Accrued	Used	Ending Balance
03/13/21	22.99			40.71	127.67		-	127.67
03/20/21	30.84	0.84		41.55	127.67	0.84	-	128.51
03/27/21	31.31	1.31		42.86	128.51	1.31	-	129.82
04/03/21	29.99			42.86	129.82		-	129.82
04/10/21	22.89			42.86	129.82		-	129.82
04/17/21	30.59	0.54		43.45	129.82	0.54	-	130.36
04/24/21	29.39			43.45	130.36		-	130.36
05/01/21	27.28			43.45	130.36		-	130.36
05/08/21	32.05	2.05		45.50	130.36	2.05	-	132.41
05/15/21	29.00			45.50	132.41		-	132.41
		<u>1702.11</u>	<u>885.70</u>			<u>1,702.11</u>	<u>(1,569.70)</u>	

A - Separate compensatory check issued. See **Exhibit** _.

Authorized Hourly Rate	Gross Comp Paid	FICA	IPERS	Total Improper
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
20.00	-	-	-	-
	<u>11,943.26</u>	<u>913.65</u>	<u>870.94</u>	<u>13,727.85</u>

**Special Investigation for the
City of Elgin**

Report on Special Investigation of the
City of Elgin

Checks Issued to Rhonda Dales for Compensatory Time Payouts
For the Period October 1, 2017 through June 30, 2021

Per Payroll Register

Check Date	Check Number	Gross	FICA	IPERS	Total
11/08/10	10049	\$ 457.63	35.01	31.81	524.45
05/03/11	10459	457.63	35.01	31.81	524.45
06/06/11	10510	457.63	35.01	31.81	524.45
08/25/11	10695	489.00	37.41	39.46	565.87
12/01/11	10908	489.00	37.41	39.46	565.87
04/02/12	11121	489.00	37.41	39.46	565.87
10/08/12	11573	504.00	38.56	43.70	586.26
12/12/12	11718	504.00	38.56	43.70	586.26
04/10/13	11965	504.00	38.56	45.01	587.57
07/09/13	12165	531.17	40.63	47.43	619.23
10/11/13	12358	531.17	40.63	47.43	619.23
11/27/13	12451	531.17	40.63	47.43	619.23
03/04/14	12640	531.17	40.63	47.43	619.23
05/12/14	12776	531.17	40.63	47.43	619.23
08/11/14	12970	555.69	42.51	49.62	647.82
11/06/14	13114	555.69	42.51	49.62	647.82
02/01/15	13274	555.69	42.51	49.62	647.82
09/30/15	13584	572.03	43.76	51.08	666.87
03/28/16	13942	610.76	46.72	54.54	712.02
06/13/16	14098	610.76	46.72	54.54	712.02
06/12/17	14686	685.42	52.43	61.21	799.06
01/14/19	15707	651.25	49.82	61.48	762.55
		<u>\$ 11,805.03</u>	<u>903.07</u>	<u>1,015.08</u>	<u>13,723.18</u>

Exhibit D

Report on Special Investigation of the
City of Elgin

Paid Time Off Used by Rhonda Dales
For the Period October 1, 2017 through June 30, 2021

Week Ending ^	PTO Per City Records			AOS Calculated PTO Pay		Improper Gross Wages	FICA	IPERS	Total
	Vacation	Sick	Holiday	Total Hours	Authorized Pay Rate				
11/28/03	-	-	8.00	8.00	8.00	64.00	4.90	3.68	72.58
12/26/03	-	-	16.00	16.00	8.00	128.00	9.79	7.36	145.15
01/02/04	-	-	8.00	8.00	8.00	64.00	4.90	3.68	72.58
06/02/18	-	-	-	-	20.00	-	-	-	-
06/09/18	-	-	-	-	20.00	-	-	-	-
06/16/18	30.00	-	-	30.00	20.00	600.00	45.90	53.58	699.48
06/23/18	-	-	-	-	20.00	-	-	-	-
06/30/18	-	-	-	-	20.00	-	-	-	-
07/07/18	-	5.11	8.00	13.11	20.00	262.20	20.06	23.41	305.67
07/14/18	-	-	-	-	20.00	-	-	-	-
07/21/18	-	-	-	-	20.00	-	-	-	-
07/28/18	-	-	-	-	20.00	-	-	-	-
08/04/18	-	-	-	-	20.00	-	-	-	-
08/11/18	-	-	-	-	20.00	-	-	-	-
08/18/18	-	-	-	-	20.00	-	-	-	-
08/25/18	-	-	-	-	20.00	-	-	-	-
09/01/18	-	-	-	-	20.00	-	-	-	-
09/08/18	-	-	8.00	8.00	20.00	160.00	12.24	14.29	186.53
09/15/18	-	-	-	-	20.00	-	-	-	-
09/22/18	-	-	-	-	20.00	-	-	-	-
09/29/18	-	-	-	-	20.00	-	-	-	-
10/06/18	-	-	-	-	20.00	-	-	-	-
10/13/18	-	-	-	-	20.00	-	-	-	-
10/20/18	-	-	-	-	20.00	-	-	-	-
10/27/18	-	-	-	-	20.00	-	-	-	-
11/03/18	-	-	-	-	20.00	-	-	-	-
11/10/18	-	-	-	-	20.00	-	-	-	-
11/17/18	13.94	-	-	13.94	20.00	278.80	21.33	24.90	325.03
11/24/18	-	-	7.00	7.00	20.00	140.00	10.71	12.50	163.21
12/01/18	-	-	-	-	20.00	-	-	-	-
12/08/18	2.37	-	-	2.37	20.00	47.40	3.63	4.23	55.26
12/15/18	-	6.98	-	6.98	20.00	139.60	10.68	12.47	162.75
12/22/18	-	-	-	-	20.00	-	-	-	-
12/29/18	-	-	16.00	16.00	20.00	320.00	24.48	28.58	373.06
01/05/19	-	-	16.00	16.00	20.00	320.00	24.48	30.21	374.69
01/12/19	-	-	-	-	20.00	-	-	-	-
01/19/19	6.26	-	-	6.26	20.00	125.20	9.58	11.82	146.60
01/26/19	4.65	-	-	4.65	20.00	93.00	7.11	8.78	108.89
02/02/19	9.62	-	-	9.62	20.00	192.40	14.72	18.16	225.28
02/09/19	-	-	-	-	20.00	-	-	-	-

Report on Special Investigation of the
City of Elgin

Paid Time Off Used by Rhonda Dales
For the Period October 1, 2017 through June 30, 2021

Week Ending ^	PTO Per City Records			AOS Calculated PTO Pay		Improper Gross Wages	FICA	IPERS	Total
	Vacation	Sick	Holiday	Total Hours	Authorized Pay Rate				
11/28/03	-	-	8.00	8.00	8.00	64.00	4.90	3.68	72.58
02/16/19	-	-	-	-	20.00	-	-	-	-
02/23/19	-	-	-	-	20.00	-	-	-	-
03/02/19	-	-	-	-	20.00	-	-	-	-
03/09/19	-	-	-	-	20.00	-	-	-	-
03/16/19	-	-	-	-	20.00	-	-	-	-
03/23/19	-	-	-	-	20.00	-	-	-	-
03/30/19	-	-	-	-	20.00	-	-	-	-
04/06/19	-	-	-	-	20.00	-	-	-	-
04/13/19	-	-	-	-	20.00	-	-	-	-
04/20/19	-	-	-	-	20.00	-	-	-	-
04/27/19	-	-	-	-	20.00	-	-	-	-
05/04/19	-	-	-	-	20.00	-	-	-	-
05/11/19	-	-	-	-	20.00	-	-	-	-
05/18/19	-	-	-	-	20.00	-	-	-	-
05/25/19	-	3.95	-	3.95	20.00	79.00	6.04	7.46	92.50
06/01/19	-	-	8.00	8.00	20.00	160.00	12.24	15.10	187.34
06/08/19	-	-	-	-	20.00	-	-	-	-
06/15/19	-	-	-	-	20.00	-	-	-	-
06/22/19	28.62	-	-	28.62	20.00	572.40	43.79	54.03	670.22
06/29/19	7.56	-	-	7.56	20.00	151.20	11.57	14.27	177.04
07/06/19	-	-	8.00	8.00	20.00	160.00	12.24	15.10	187.34
07/13/19	-	-	-	-	20.00	-	-	-	-
07/20/19	-	-	-	-	20.00	-	-	-	-
07/27/19	-	-	-	-	20.00	-	-	-	-
08/03/19	-	-	-	-	20.00	-	-	-	-
08/10/19	-	-	-	-	20.00	-	-	-	-
08/17/19	13.44	-	-	13.44	20.00	268.80	20.56	25.37	314.73
08/24/19	-	-	-	-	20.00	-	-	-	-
08/31/19	2.26	-	-	2.26	20.00	45.20	3.46	4.27	52.93
09/07/19	-	-	8.00	8.00	20.00	160.00	12.24	15.10	187.34
09/14/19	-	-	-	-	20.00	-	-	-	-
09/21/19	-	-	-	-	20.00	-	-	-	-
09/28/19	-	-	-	-	20.00	-	-	-	-
10/05/19	-	-	-	-	20.00	-	-	-	-
10/12/19	-	-	-	-	20.00	-	-	-	-
10/19/19	-	-	-	-	20.00	-	-	-	-
10/26/19	-	-	-	-	20.00	-	-	-	-
11/02/19	-	-	-	-	20.00	-	-	-	-
11/09/19	-	-	-	-	20.00	-	-	-	-

Exhibit D

Report on Special Investigation of the
City of Elgin

Paid Time Off Used by Rhonda Dales
For the Period October 1, 2017 through June 30, 2021

Week Ending ^	PTO Per City Records			AOS Calculated PTO Pay		Improper Gross Wages	FICA	IPERS	Total
	Vacation	Sick	Holiday	Total Hours	Authorized Pay Rate				
11/28/03	-	-	8.00	8.00	8.00	64.00	4.90	3.68	72.58
11/16/19	-	-	-	-	20.00	-	-	-	-
11/23/19	8.85	-	-	8.85	20.00	177.00	13.54	16.71	207.25
11/30/19	0.87	-	8.00	8.87	20.00	177.40	13.57	16.75	207.72
12/07/19	4.67	-	-	4.67	20.00	93.40	7.15	8.82	109.37
12/14/19	0.70	-	-	0.70	20.00	14.00	1.07	1.32	16.39
12/21/19	-	-	-	-	20.00	-	-	-	-
12/28/19	2.76	-	16.00	18.76	20.00	375.20	28.70	35.42	439.32
01/04/20	-	-	-	-	20.00	-	-	-	-
01/11/20	-	-	-	-	20.00	-	-	-	-
01/18/20	7.00	-	-	7.00	20.00	140.00	10.71	13.22	163.93
01/25/20	-	-	-	-	20.00	-	-	-	-
02/01/20	-	-	-	-	20.00	-	-	-	-
02/08/20	-	-	-	-	20.00	-	-	-	-
02/15/20	-	-	-	-	20.00	-	-	-	-
02/22/20	-	-	-	-	20.00	-	-	-	-
02/29/20	-	-	-	-	20.00	-	-	-	-
03/07/20	-	-	-	-	20.00	-	-	-	-
03/14/20	-	7.35	-	7.35	20.00	147.00	11.25	13.88	172.13
03/21/20	-	-	-	-	20.00	-	-	-	-
03/28/20	0.12	-	-	0.12	20.00	2.40	0.18	0.23	2.81
04/04/20	-	-	-	-	20.00	-	-	-	-
04/11/20	-	-	-	-	20.00	-	-	-	-
04/18/20	-	-	-	-	20.00	-	-	-	-
04/25/20	-	-	-	-	20.00	-	-	-	-
05/02/20	-	-	-	-	20.00	-	-	-	-
05/09/20	-	-	-	-	20.00	-	-	-	-
05/16/20	-	-	-	-	20.00	-	-	-	-
05/23/20	-	-	-	-	20.00	-	-	-	-
05/30/20	-	-	8.00	8.00	20.00	160.00	12.24	15.10	187.34
06/06/20	-	-	-	-	20.00	-	-	-	-
06/13/20	-	-	-	-	20.00	-	-	-	-
06/20/20	26.08	-	-	26.08	20.00	521.60	39.90	49.24	610.74
06/27/20	8.00	-	-	8.00	20.00	160.00	12.24	15.10	187.34
07/04/20	-	11.03	-	11.03	20.00	220.60	16.88	20.82	258.30
07/11/20	2.31	-	-	2.31	20.00	46.20	3.53	4.36	54.09
07/18/20	-	-	-	-	20.00	-	-	-	-
07/25/20	4.87	-	-	4.87	20.00	97.40	7.45	9.19	114.04
08/01/20	3.80	-	-	3.80	20.00	76.00	5.81	7.17	88.98
08/08/20	-	-	-	-	20.00	-	-	-	-

Report on Special Investigation of the
City of Elgin

Paid Time Off Used by Rhonda Dales
For the Period October 1, 2017 through June 30, 2021

Week Ending ^	PTO Per City Records			AOS Calculated PTO Pay		Improper Gross Wages	FICA	IPERS	Total
	Vacation	Sick	Holiday	Total Hours	Authorized Pay Rate				
11/28/03	-	-	8.00	8.00	8.00	64.00	4.90	3.68	72.58
08/15/20	-	-	-	-	20.00	-	-	-	-
08/22/20	6.42	-	-	6.42	20.00	128.40	9.82	12.12	150.34
08/29/20	-	-	-	-	20.00	-	-	-	-
09/05/20	-	-	-	-	20.00	-	-	-	-
09/12/20	-	-	8.00	8.00	20.00	160.00	12.24	15.10	187.34
09/19/20	2.57	-	-	2.57	20.00	51.40	3.93	4.85	60.18
09/26/20	2.25	-	-	2.25	20.00	45.00	3.44	4.25	52.69
10/03/20	-	-	-	-	20.00	-	-	-	-
10/10/20	4.98	-	-	4.98	20.00	99.60	7.62	9.40	116.62
10/17/20	-	7.25	-	7.25	20.00	145.00	11.09	13.69	169.78
10/24/20	-	-	-	-	20.00	-	-	-	-
10/31/20	-	-	-	-	20.00	-	-	-	-
11/07/20	-	-	-	-	20.00	-	-	-	-
11/14/20	-	7.59	-	7.59	20.00	151.80	11.61	14.33	177.74
11/21/20	-	-	-	-	20.00	-	-	-	-
11/28/20	-	5.97	8.00	13.97	20.00	279.40	21.37	26.38	327.15
12/05/20	-	-	-	-	20.00	-	-	-	-
12/12/20	-	6.06	-	6.06	20.00	121.20	9.27	11.44	141.91
12/19/20	-	-	-	-	20.00	-	-	-	-
12/26/20	-	-	8.00	8.00	20.00	160.00	12.24	15.10	187.34
01/02/21	2.30	-	8.00	10.30	20.00	206.00	15.76	19.45	241.21
01/09/21	-	-	-	-	20.00	-	-	-	-
01/16/21	-	-	-	-	20.00	-	-	-	-
01/23/21	-	-	-	-	20.00	-	-	-	-
01/30/21	1.77	-	-	1.77	20.00	35.40	2.71	3.34	41.45
02/06/21	1.90	-	-	1.90	20.00	38.00	2.91	3.59	44.50
02/13/21	-	-	-	-	20.00	-	-	-	-
02/20/21	-	-	-	-	20.00	-	-	-	-
02/27/21	-	-	-	-	20.00	-	-	-	-
03/06/21	5.39	-	-	5.39	20.00	107.80	8.25	10.18	126.23
03/13/21	7.01	-	-	7.01	20.00	140.20	10.73	13.23	164.16
03/20/21	-	-	-	-	20.00	-	-	-	-
03/27/21	-	-	-	-	20.00	-	-	-	-
04/03/21	0.01	-	-	0.01	20.00	0.20	0.02	0.02	0.24
04/10/21	5.16	1.95	-	7.11	20.00	142.20	10.88	13.42	166.50
04/17/21	-	-	-	-	20.00	-	-	-	-
04/24/21	0.61	-	-	0.61	20.00	12.20	0.93	1.15	14.28
05/01/21	2.72	-	-	2.72	20.00	54.40	4.16	5.14	63.70
05/08/21	-	-	-	-	20.00	-	-	-	-

Exhibit DReport on Special Investigation of the
City of ElginPaid Time Off Used by Rhonda Dales
For the Period October 1, 2017 through June 30, 2021

Week Ending ^	PTO Per City Records			AOS Calculated PTO Pay		Improper			
	Vacation	Sick	Holiday	Total Hours	Authorized Pay Rate	Gross Wages	FICA	IPERS	Total
11/28/03	-	-	8.00	8.00	8.00	64.00	4.90	3.68	72.58
05/15/21	1.00	-	-	1.00	20.00	20.00	1.53	1.89	23.42
	<u>232.84</u>	<u>63.24</u>	<u>175.00</u>			<u>9,037.60</u>	<u>691.38</u>	<u>833.75</u>	<u>10,562.73</u>
Approved Vacation	<u>30.00</u>			30.00	20.00	600.00	45.90	53.58	699.48
	<u>202.84</u>					<u>8,437.60</u>	<u>645.48</u>	<u>780.17</u>	<u>9,863.25</u>

^ - Only included timesheets which showed unauthorized paid time off from July 2003 through June 2018. Starting in June 2018, included all timesheets.

**Special Investigation for the
City of Elgin**

Report on Special Investigation of the
City of Elgin

Improper Reimbursement Checks Issued to Rhonda Dales
For the Period October 1, 2017 through June 30, 2021

Per City's Accounting System

Check Date	Check Number	Invoice #	Description	Amount
11/01/07	7746	110107	CLEANING	\$ 90.00
01/02/08	7853	010208	CLEANING	260.00
02/28/08	8013	022808	CLEANING	45.00
04/01/08	8050	040108	CLEANING	45.00
05/01/08	8137	050108	CLEANING	45.00
05/15/08	8146	051508	CLEANING	50.00
05/29/08	8056	053008	CLEANING	45.00
06/20/08	8240	062308	CLEANING	45.00
08/21/08	8401	082508	CLEANING	45.00
10/02/08	8429	100608	CLEANING	45.00
10/13/08	8505	101308	CLEANING	68.42
12/01/08	8613	120108	CLEANING	45.00
01/02/09	8677	010209	CLEANING	45.00
01/15/09	8712	011909	CLEANING	45.00
01/29/09	8739	012909	CLEANING	45.00
03/31/09	8845	033109	CLEANING	45.00
04/15/09	8880	041409	CLEANING	45.00
04/30/09	8928	050409	CLEANING	45.00
05/20/09	8968	052009	LAPTOP	500.00
10/16/09	9306	101609	CLEANING	45.00
10/14/10	10069	101810	CLEANING	45.00
09/20/11	10757	091911A	CLEANING	45.00
09/26/11	10764	092611	CLEANING	45.00
11/17/11	10847	112111	CLEANING	180.00
12/15/11	10971	121911	CLEANING	225.00
01/26/12	11022	013112	CLEANING	225.00
06/14/12	11311	061812	CLEANING	50.00
08/08/12	11433	081312	CLEANING	75.00

Reasonable	Improper	Unsupported
-	90.00	-
-	260.00	-
-	45.00	-
-	45.00	-
-	45.00	-
-	50.00	-
-	45.00	-
-	45.00	-
-	45.00	-
-	45.00	-
-	68.42	-
-	45.00	-
-	45.00	-
-	45.00	-
-	45.00	-
-	45.00	-
-	45.00	-
-	45.00	-
300.00	200.00	-
-	45.00	-
-	45.00	-
-	45.00	-
-	45.00	-
-	180.00	-
-	225.00	-
-	225.00	-
-	50.00	-
-	75.00	-

Report on Special Investigation of the
City of Elgin

Improper Reimbursement Checks Issued to Rhonda Dales
For the Period October 1, 2017 through June 30, 2021

Per City's Accounting System

Check Date	Check Number	Invoice #	Description	Amount
11/01/07	7746	110107	CLEANING	\$ 90.00
10/03/12	11563	100812	CLEANING	50.00
01/17/13	11804	012113	CLEANING	200.00
02/07/13	11847	021113	CLEANING	200.00
03/14/13	11920	031813	CLEANING	250.00
04/10/13	11985	041513	CLEANING	200.00
05/15/13	12085	052013	CLEANING	200.00
06/13/13	12117	061813	CLEANING	250.00
07/11/13	12187	071513	CLEANING	200.00
08/15/13	12246	081913	CLEANING	250.00
09/19/13	12319	092313b	CLEANING	250.00
10/03/13	12354	100713a	CLEANING	200.00
11/14/13	12419	111513	CLEANING	250.00
12/12/13	12506	121613	CLEANING	250.00
01/09/14	12564	011413	CLEANING	200.00
02/06/14	12600	021014	CLEANING	200.00
03/20/14	12687	032414	CLEANING	250.00
04/17/14	12747	042114	MILEAGE/TRAINING	311.34
04/17/14	12747	042114A	CLEANING	200.00
05/15/14	12796	051914	CLEANING	250.00
06/12/14	12825	061614	CLEANING	200.00
07/17/14	12937	072114	CLEANING	200.00
08/14/14	12990	081814	CLEANING	250.00
09/18/14	13048	092214	CLEANING	200.00
10/02/14	13071	100214	CLEANING	200.00
11/11/14	13151	111714	CLEANING	250.00
12/11/14	13202	121514A	CLEANING	200.00
01/15/15	13265	011915	CLEANING	250.00

Reasonable	Improper	Unsupported
-	90.00	-
-	50.00	-
-	200.00	-
-	200.00	-
-	250.00	-
-	200.00	-
-	200.00	-
-	250.00	-
-	200.00	-
-	250.00	-
-	250.00	-
-	200.00	-
-	250.00	-
-	250.00	-
-	200.00	-
-	200.00	-
-	250.00	-
290.66	20.68	-
-	200.00	-
-	250.00	-
-	200.00	-
-	200.00	-
-	250.00	-
-	200.00	-
-	200.00	-
-	250.00	-
-	200.00	-
-	250.00	-

Report on Special Investigation of the
City of Elgin

Improper Reimbursement Checks Issued to Rhonda Dales
For the Period October 1, 2017 through June 30, 2021

Per City's Accounting System

Check Date	Check Number	Invoice #	Description	Amount
11/01/07	7746	110107	CLEANING	\$ 90.00
02/12/15	13308	021615	CLEANING	200.00
03/12/15	13355	031615	CLEANING	200.00
04/16/15	13393	042015	CLEANING	200.00
05/14/15	13442	051815	CLEANING	250.00
06/18/15	13496	062215	CLEANING	200.00
07/20/14	13557	072015	CLEANING	200.00
09/17/15	13670	092115	CLEANING	200.00
10/15/15	13725	101915	CLEANING	250.00
11/10/15	13756	110215	CLEANING	250.00
12/02/15	13796	120715A	CLEANING	200.00
12/30/15	13848	010416	CLEANING	250.00
02/11/16	13910	021516	CLEANING	200.00
03/03/16	13931	030716	CLEANING/QUARTERS	233.52
03/31/16	13976	040416	CLEANING&MEET STIPEND	275.00
04/29/16	14024	050216	CLEANING	250.00
06/02/16	14092	060616	CLEANING	200.00
07/13/16	14175	071816	CLEANING & TRWMA MEETING	275.00
08/11/16	14216	081516	CLEANING	200.00
09/14/16	14272	091916	CLEANING	200.00
10/12/16	14317	101716	CLEANING & TRWMA	275.00
11/17/16	14358	112116	CLEANING	200.00
12/15/16	14436	121619	CLEANING	250.00
01/19/17	14488	012317	CLEANING	200.00
02/16/17	14518	022017	CLEANING	200.00
03/16/17	14566	032017	CLEANING	200.00
04/05/17	14588	041017	CLEANING	250.00
05/18/17	14655	052217	CLEANING	200.00

Reasonable	Improper	Unsupported
-	90.00	-
-	200.00	-
-	200.00	-
-	200.00	-
-	250.00	-
-	200.00	-
-	200.00	-
-	200.00	-
-	250.00	-
-	250.00	-
-	200.00	-
-	250.00	-
-	200.00	-
-	200.00	33.52
25.00	250.00	-
-	250.00	-
-	200.00	-
25.00	250.00	-
-	200.00	-
-	200.00	-
25.00	250.00	-
-	200.00	-
-	250.00	-
-	200.00	-
-	200.00	-
-	200.00	-
-	250.00	-
-	200.00	-

Report on Special Investigation of the
City of Elgin

Improper Reimbursement Checks Issued to Rhonda Dales
For the Period October 1, 2017 through June 30, 2021

Per City's Accounting System

Check Date	Check Number	Invoice #	Description	Amount
11/01/07	7746	110107	CLEANING	\$ 90.00
06/14/17	14712	061917	CLEANING	200.00
07/20/17	14782	072417	CLEANING	250.00
08/17/17	14843	082117	CLEANING	200.00
09/15/17	14891	091817	CLEANING & REIMBURSE TOM	252.44
10/12/17	14935	101617	CLEANING & TRWSMA	225.00
11/16/17	14995	112017	CLEANING	200.00
12/14/17	15076	122017	CLEANING	250.00
01/18/18	15140	012218	<i>None</i>	200.00
02/15/18	15182	021918	CLEANING	100.00
04/12/18	15253	041618	CLEANING	100.00
05/17/18	15310	052118	CLEANING &MAIL	103.45
06/21/18	15364	062518	CLEANING	100.00
07/19/18	15422	072318	CLEANING	100.00
08/16/18	15458	08202018	CLEANING	100.00
09/20/18	15509	092418	CLEANING/MILEAGE	206.59
10/22/18	15558	082218	CLEAN, TRAIN,MILEAGE	440.79
11/13/18	15597	111918	CLEANING	100.00
12/13/18	15666	121718	MILEAGE&CLEANING	195.23
01/16/19	15722	012119	CLEANING	100.00
02/14/19	15756	021819	CLEANING	100.00
03/14/19	15791	031819	CLEANING	125.00
04/09/19	15829	041519	CLEANING	100.00
05/16/19	15875	052019	CLEANING	100.00
06/06/19	15916	061719	CLEANING	125.00
07/11/19	15982	071519	CLEANING	100.00
08/13/19	16030	081919	CLEANING	125.00
09/11/19	16077	071619	CLEANING	100.00

Reasonable	Improper	Unsupported
-	90.00	-
-	200.00	-
-	250.00	-
-	200.00	-
2.44	250.00	-
25.00	200.00	-
-	200.00	-
-	250.00	-
-	200.00	-
-	100.00	-
-	100.00	-
3.45	100.00	-
-	100.00	-
-	100.00	-
-	100.00	-
106.59	100.00	-
252.40	100.00	88.39
-	100.00	-
70.23	125.00	-
-	100.00	-
-	100.00	-
-	125.00	-
-	100.00	-
-	100.00	-
-	125.00	-
-	100.00	-
-	125.00	-
-	100.00	-

Report on Special Investigation of the
City of Elgin

Improper Reimbursement Checks Issued to Rhonda Dales
For the Period October 1, 2017 through June 30, 2021

Per City's Accounting System

Check Date	Check Number	Invoice #	Description	Amount
11/01/07	7746	110107	CLEANING	\$ 90.00
10/16/19	16131	102119	CLEANING	100.00
11/13/19	16177	111819	CLEANING	125.00
12/10/19	16242	121619a	CLEANING&TRAINING	189.33
01/15/20	16298	012020	CLEANING	100.00
02/13/20	16341	021719	CLEANING&POSTAGE	127.80
03/12/20	16375	31620	CLEANING	100.00
07/13/20	16559	72020	CLEANING & MEETING	125.00
08/13/20	16610	81720	CLEANING	125.00
09/16/20	16654	92120	CLEANING	100.00
10/14/20	16697	101920	<i>None</i>	150.00
11/11/20	16746	111620	CLEANING&POSTAGE	53.00
12/16/20	16825	122120	CLEANING	50.00
01/14/21	16853	011821	CLEANING	75.00
02/10/21	16887	021521	CLEANING	100.00
03/09/21	16918	031521	CLEANING	100.00
04/14/21	16953	041921	CLEANING & POSTAGE	107.40
05/13/21	17000	51721	1 MEETING&CLEANING	150.00
				<u>\$ 20,629.31</u>

Reasonable	Improper	Unsupported
-	90.00	-
-	100.00	-
-	125.00	-
89.33	100.00	-
-	100.00	-
2.80	125.00	-
-	100.00	-
25.00	100.00	-
-	125.00	-
-	100.00	-
-	150.00	-
3.00	50.00	-
-	50.00	-
-	75.00	-
-	100.00	-
-	100.00	-
7.40	100.00	-
50.00	100.00	-
1,303.30	19,204.10	121.91

Exhibit FReport on Special Investigation of the
City of ElginUnsupported Reimbursement Checks Issued to Rhonda Dales
For the Period October 1, 2017 through June 30, 2021**Per City's Accounting System**

Check Date	Check Number	Invoice #	Description	Amount	Reasonable	Unsupported
07/19/04	5154	071904	None	\$ 191.33	-	191.33
07/19/04	5154	072004	REIMBURSEMENT	23.08	-	23.08
07/31/04	5094	070104	None	500.00	-	500.00
10/19/04	5331	101904	None	57.76	-	57.76
10/25/04	5332	102504	None	196.88	-	196.88
03/24/05	5609	032405	REIMBURSEMENT POSTAGE	35.39	-	35.39
04/26/05	5666	042605	EDUCATION/MILEAGE	232.39	-	232.39
06/30/05	5846	062905	MANCHESTER	32.85	-	32.85
07/25/05	5881	072505	EDUCATION/MILEAGE	203.90	-	203.90
10/24/05	6088	102405	EDUCATION/MILEAGE	193.69	-	193.69
10/26/05	6124	102605	MILEAGE	65.70	-	65.70
12/20/05	6257	122005	SAMPLES	30.85	-	30.85
02/02/06	6352	020206	REIMBURSE KEYS	13.00	-	13.00
07/14/06	6661	061406	None	65.49	-	65.49
07/14/06	6662	071506	None	139.00	-	139.00
07/25/06	6608	072506	CAFETERIA	133.80	-	133.80
10/11/06	6855	101106	REIMBURSE CREDIT CARD	50.00	-	50.00
10/12/06	6873	101206	None	133.80	-	133.80
10/17/06	6886	101806	IMFOA	169.36	-	169.36
11/01/06	6902	110106	DNR MEETING	60.22	-	60.22
12/05/06	6972	120506	LIGHTS/RE-IMBURSE	110.00	-	110.00
01/18/07	7088	011807	CAFETERIA	117.30	-	117.30
04/05/07	7260	40907	CAFETERIA	117.30	-	117.30
04/20/07	7298	042007	EDUCATION&MILEAGE	161.50	-	161.50
07/12/07	7509	071607	CAFETERIA	49.70	-	49.70
10/11/07	7708	101507	CAFETERIA/RHONDA	49.70	-	49.70
10/22/07	7691	102207	TRAINING	266.21	-	266.21
01/03/08	7882	010307	CAFETERIA	30.10	-	30.10
04/03/08	8076	040408	CAFETERIA	30.10	-	30.10
04/21/08	8107	042108	TRAINING	255.91	-	255.91

Report on Special Investigation of the
City of Elgin

Unsupported Reimbursement Checks Issued to Rhonda Dales
For the Period October 1, 2017 through June 30, 2021

Per City's Accounting System

Check Date	Check Number	Invoice #	Description	Amount	Reasonable	Unsupported
06/30/08	8282	063008	CAFETERIA	30.10	-	30.10
10/18/08	8532	102008	CHAIR	105.99	-	105.99
04/23/09	8900	042209	MILEAGE	299.96	-	299.96
10/26/09	9315	102609	TRAINING	277.87	-	277.87
01/14/10	9509	011810	POSTAGE	199.82	-	199.82
10/25/10	10011	102510	MILEAGE/TRAINING	290.46	-	290.46
01/20/11	10261	012411	FILE	40.00	-	40.00
04/18/11	10391	041811	MILEAGE	204.51	-	204.51
04/23/12	11187	042312	TRAINING	323.15	251.28	71.87
10/20/12	11598	102212	TRAIN MILES	317.29	248.23	69.06
04/11/13	11993	041513A	2XSTIPEND	82.63	57.63	25.00
04/23/13	12000	042313	TRAINING/MILEAGE	370.20	-	370.20
10/21/13	12395	102113	MILEAGE/TRAINING	319.00	238.40	80.60
10/18/14	13106	102014	TRAINING&MILEAGE	312.51	271.71	40.80
07/30/15	13579	080315	TIME CLOCK/EBAY	41.10	-	41.10
10/27/15	13735	102715	TRAINING/MILEAGE	234.37	-	234.37
12/02/15	13796	120715	QUARTERS &MILEAGE	40.27	-	40.27
05/11/16	14054	051616	MILEAGE/TRAINING	258.44	223.66	34.78
03/02/17	14547	030617	TRWA & MEET	81.71	-	81.71
04/24/17	14609	042417	TRAINING	219.24	-	219.24
				\$ 7,764.93	1,290.91	6,474.02

Report on Special Investigation of the
City of Elgin

Selected Quill Purchases
For the Period October 1, 2017 through June 30, 2021

Per Quill Statements

Invoice #	Invoice Date	Cust PO	Item Number	Description
6150925	04/06/18	DALESRHOND	1523221LAG	8 ROUND (<i>carry-out containers</i>)
6150925	04/06/18	DALESRHOND	1523513LAG	PLASTIC DOME LID FOR 2058
7172109	05/16/18	DALESRHOND	18132S	FIRST AID & MEDICATION SALE
7172109	05/16/18	DALESRHOND	1911365	TIDE PODS ORIGINAL 72CT
7172109	05/16/18	DALESRHOND	2596065	HP 410A CMY TN 3PK
7172109	05/16/18	DALESRHOND	4000R	RIBBON FOR ELEC TIME CLOCK
7172109	05/16/18	DALESRHOND	61024	GLAD DS TRASH BAGS 13GAL 100CT
7172109	05/16/18	DALESRHOND	CLO14882	CLOROX TOILET WAND REFILL 6CT
7172109	05/16/18	DALESRHOND	KEE00623	RICE KRISPIE MINI BAG 19/CT
7172109	05/16/18	DALESRHOND	RAC92920	CLICK GEL TOILET BOWL CLEANER
7172109	05/16/18	DALESRHOND	TRIPOD001	TRIPOD MINI STOOL
7946503	06/19/18	DALESRHOND	DCCC95PST1	DART HNGD LID PLSTC CONT LRG
9173458	08/08/18	DALESRHOND	1524377LAG	HLHOAGIECLEAR2009 78X (<i>carry-out container</i>)
1648894	10/03/18	DALESRHOND	940146LAD	TTIES PAPER 4 (<i>twist ties</i>)
2129753	10/22/18	DALESRHOND	18603S	40% OFF HOLIDAY CARDS!
2129753	10/22/18	DALESRHOND	5650E	5650E 6PT W-2 LSR SET F/50
2129753	10/22/18	DALESRHOND	859784	ENERGEL DELUXE RT BCA BLK 3PK
2129753	10/22/18	DALESRHOND	876315	360 COUNT PARTY PACK CLEAR HD
2129753	10/22/18	DALESRHOND	BL77BP3C	ENERGEL RTX RT RB MED BLUE 3

# of Units	Um	Unit Price	Merchandise Total	Reasonable	Improper	Unsupported
1	CT	\$ 84.04	84.04	-	-	84.04
1	CT	65.87	65.87	-	-	65.87
			<u>149.91</u>			
1	EA	-	-	-	-	-
1	PK	14.99	14.99	-	-	14.99
1	PK	288.63	288.63	288.63	-	-
1	EA	16.79	16.79	16.79	-	-
1	BX	11.99	11.99	11.99	-	-
2	PK	4.24	8.48	8.48	-	-
2	PK	-	-	-	-	-
2	EA	6.11	12.22	12.22	-	-
1	EA	-	-	-	-	-
			<u>353.10</u>			
1	CS	79.47	79.47	-	-	79.47
			<u>79.47</u>			
1	CT	151.97	151.97	-	-	151.97
			<u>151.97</u>			
1	CT	5.74	5.74	-	-	5.74
			<u>5.74</u>			
1	EA	-	-	-	-	-
1	PK	23.59	23.59	23.59	-	-
1	PK	4.95	4.95	4.95	-	-
1	PK	14.44	14.44	-	-	14.44
1	EA	8.79	8.79	8.79	-	-
			<u>51.77</u>			

Report on Special Investigation of the
City of Elgin

Selected Quill Purchases
For the Period October 1, 2017 through June 30, 2021

Per Quill Statements

Invoice #	Invoice Date	Cust PO	Item Number	Description
7427864	05/17/19	DALESRHOND	150235LAG	BAG,6X3X15 FOD UTIL,1000
5777721	03/24/20	DALESRHOND	24374961	ZEP CHERRY BOMB HC
5789197	03/24/20	DALESRHOND	24374961	ZEP CHERRY BOMB HC
7124065	05/21/20	DALESRHOND	1499111	RCE KRSPIES TREATS MINIS 50/CT
7124065	05/21/20	DALESRHOND	464050	BATTERY ALKALINE AA 36PK
7124065	05/21/20	DALESRHOND	793201	QB ANTI-MICROBIAL HD STAPLER
7124065	05/21/20	DALESRHOND	BL77C	PENTEL ENERGEL RTX .7MM
7124065	05/21/20	DALESRHOND	SB353/8-1M	3/8 IN HVY-DUTY STAPLES 1000CT
9757145	08/20/20	DALESRHOND	150235LAG	BAG,6X3X15 FOD UTIL,1000
10089655	09/01/20	DALESRHOND	52-0080	CRAYOLA CRAYONS 8CT LARGE SIZE
10089655	09/01/20	DALESRHOND	582763	CRAYOLA WASHABLE FINE MULTI 20
10091759	09/01/20	DALESRHOND	CYO530555	CRAYOLA WASH WATERCOLORS 16 CT
10107177	09/01/20	DALESRHOND	53-0525	CRAYOLA 8CT WASHABLE WATERCOLR

# of Units	Um	Unit Price	Merchandise Total	Reasonable	Improper	Unsupported
1	CT	21.24	21.24	-	-	21.24
			<u>21.24</u>			
1	CT	31.99	31.99	-	-	31.99
			<u>31.99</u>			
1	CT	31.99	31.99	-	-	31.99
			<u>31.99</u>			
1	BX	0.96	0.96	-	0.96	-
1	PK	25.81	25.81	25.81	-	-
1	EA	34.10	34.10	34.10	-	-
1	DZ	25.39	25.39	25.39	-	-
1	BX	5.23	5.23	5.23	-	-
			<u>91.49</u>			
1	CT	18.99	18.99	-	-	18.99
			<u>18.99</u>	-		
1	BX	1.16	1.16	-	-	1.16
1	PK	5.22	5.22	-	-	5.22
			<u>6.38</u>			
1	ST	4.06	4.06	-	-	4.06
			<u>4.06</u>			
1	ST	1.50	1.50	-	-	1.50
			<u>1.50</u>			

Report on Special Investigation of the
City of Elgin

Selected Quill Purchases
For the Period October 1, 2017 through June 30, 2021

Per Quill Statements

Invoice #	Invoice Date	Cust PO	Item Number	Description
10469753	09/15/20	DALESRHOND	R-F6U63AN	HP 63XL HY TRICOLOR INK CART
10569001	09/17/20	DALESRHOND	24444627	INST GEL HAND SAN W/PUMP 8OZ
10569001	09/17/20	DALESRHOND	24447408	HAND SANITIZER 8 OZ
10569001	09/17/20	DALESRHOND	24455397	DSPSBL FACE MASK ASST 50PK
10569001	09/17/20	DALESRHOND	481208	SAFEGUARD ANTIBAC SOAP 128OZ
10569001	09/17/20	DALESRHOND	F6U62AN	HP 63 BLACK INK CARTRIDGE
10920000	09/30/20	DALESRHOND	CD1F6U64AN	HP 63XL HY BLACK INK CARTRIDGE
12512080	11/24/20	DALESRHOND	7814	QUILL 2-PLY BATHROOM TISSUE
12512080	11/24/20	DALESRHOND	BM1RLF	CONAIR HEATED BACK & SEAT CUSH
12512080	11/24/20	DALESRHOND	SBT263BLUE	SYLVANIA 2 IN 1 HEADPHONE COMB
14727859	02/19/21	DALESRHOND	940146LAD	TTIES PAPER 4
14741231	02/19/21	DALESRHOND	7-8152-CL	QB ACRYLC TAPE 2X110 YD 1.8ML
14741231	02/19/21	DALESRHOND	812440	CLOTH CLEANER WIPE TERI POP-UP
14741231	02/19/21	DALESRHOND	CD24376659	HIGHLIGHTER TANK GRIP 6PK ASST
14741231	02/19/21	DALESRHOND	F6U64AN	HP 63XL HY BLACK INK CARTRIDGE
14741231	02/19/21	DALESRHOND	R-24377299	TR SPRL NTBK L 80 PJT PLNR BLK
14741231	02/19/21	DALESRHOND	R-24419535	ROLLER CONICAL 0.5MM 5PK ASST
14741231	02/19/21	DALESRHOND	VK811RM	VK 8.5X11 POLY 20 92 1RM WH

# of Units	Um	Unit Price	Merchandise Total	Reasonable	Improper	Unsupported
1	EA	41.99	41.99	-	-	41.99
			<u>41.99</u>			
1	EA	-	-	-	-	-
2	EA	-	-	-	-	-
2	BX	17.88	35.76	35.76	-	-
1	CT	29.17	29.17	29.17	-	-
1	EA	18.01	18.01	-	-	18.01
			<u>82.94</u>			
1	EA	39.99	39.99	-	-	39.99
			<u>39.99</u>			
0	CT	52.36	-	-	-	-
1	EA	21.46	21.46	-	21.46	-
1	ST	-	-	-	-	-
			<u>21.46</u>			
1	CT	6.93	6.93	-	-	6.93
			<u>6.93</u>			
2	PK	18.83	37.66	37.66	-	-
1	BX	8.65	8.65	8.65	-	-
1	PK	0.96	0.96	0.96	-	-
2	EA	34.61	69.22	-	-	69.22
1	EA	-	-	-	-	-
1	PK	-	-	-	-	-
2	RM	0.95	1.90	1.90	-	-
			<u>118.39</u>			
			<u>\$ 1,311.30</u>	<u>580.07</u>	<u>22.42</u>	<u>708.81</u>

Report on Special Investigation of the
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Promotional Items Received from Quill
For the Period October 1, 2017 through June 30, 2021

Invoice Number	Invoice Date	Description
7172109	05/16/18	RICE KRISPIE MINI BAG 19/CT
7172109	05/16/18	TRIPOD MINI STOOL
7925559	06/18/18	PATRIOTIC STRAW TOTE
9151196	08/07/18	HEALTH LIVING LUNCH KIT
9765277	08/29/18	COOL COOLERS 4 PK ICE
1624270	10/02/18	HOLIDAY CARD SAMPLE
2673195	11/12/18	PYREX SIMPLY STORE 12-PC SET W
2673195	11/12/18	GIFTWRAP SET
3202537	12/04/18	3PK ANIMAL WOVEN CREW SOCKS
5535784	03/04/19	RR 12QT CV STOCKPT MRN BLU
6808437	04/23/19	STAINLESS STEEL TUMBLER & BOTT
7410862	05/16/19	GRANDMAS CARAMELS 24 OZ BAG
8720418	07/15/19	3 PIECE STAINLESS STEEL CANIST
1283238	09/18/19	MONACO 3 PIECE TRAVEL BAG SET
1283238	09/18/19	OSTRICH TRAVELER BAG
2775082	11/19/19	HOLIDAY STICKING STUFFER SHAPE
3277929	12/11/19	HICKORY FARMS HEARTY BITES GIF
4391504	01/29/20	FREE SWIFFER DUSTER SAMPLE!
4391504	01/29/20	ANNIVERSARY CARD
5775613	03/24/20	BURTS BEES GIFT BOX SPRING 202
5935807	04/01/20	SPRING PACKAGE STUFFER
6608035	04/30/20	BURTS BEES BEESWAX BOUNTY ASSO
7285050	05/28/20	PORTABLE WIRELESS SPEAKER WITH
7373163	06/01/20	3 PIECE HAIR BRUSH AND MIRROR
8793192	07/21/20	SYLVANIA 2 IN 1 HEADPHONE COMB
9065525	07/29/20	OLIVIA MOSS CROSSBODY PHONE B
9777365	08/20/20	3 PIECE LIDDED STORAGE BOX SET
11379666	10/15/20	STORKS DVD
11970385	11/05/20	RR 12.5 DIVIDED SKILLET

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Invoice Number	Invoice Date	Description
11970385	11/05/20	RR BENCH SCRAPE, BL
12512080	11/24/20	SYLVANIA 2 IN 1 HEADPHONE COMB
14741231	02/19/21	TR SPRL NTBK L 80 PJT PLNR BLK
14741231	02/19/21	ROLLER CONICAL 0.5MM 5PK ASST
16037040	04/14/21	WIPES SANITIZE 50 WIPES/PK

Report on Special Investigation
of the
City of Elgin

Staff

This special investigation was performed by:

Melissa J. Finestead, CFE, Director

A handwritten signature in black ink, consisting of a large, stylized initial 'J' followed by a long, horizontal, slightly wavy line that tapers to the right.

James S. Cunningham, CPA
Deputy Auditor of State